



**Northeast
Ohio Regional
Sewer District**

2024 Budget Report

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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MISSION » Provide progressive regional management of sewage and stormwater that protects the environment and serves our community.

VISION » Be the environmental leader in enhancing quality of life in the region and protecting its water resources.

VALUES

- » **ACCOUNTABILITY**
Accept responsibility, account for one's action, and deliver on individual and collective commitments.
- » **BALANCED AND INFORMED DECISION-MAKING**
Formulate quality decisions based on objective metrics, analysis of our systems, customer needs, safe practices, and organizational goals that include diverse opinions, ideas, and perspectives.
- » **CUSTOMER FOCUS**
Collaborate effectively with internal and external customers when considering decisions, policies, and programs.
- » **ENVIRONMENTAL STEWARDSHIP**
Initiate and maintain effective practices of environmental sustainability through commitment to a better tomorrow, a healthy environment, and strong communities.
- » **EQUITY**
Ensure that diversity, equity, and inclusion principles, policies, and practices are embedded into our work at all levels of the organization.
- » **ETHICS, HONESTY AND TRANSPARENCY**
Maintain the highest standards with our customers, our business partners, and each other.
- » **PROGRESSIVE CULTURE**
Facilitate positive changes and innovation that benefit the organization, our industry, and the region while fostering a learning environment and an engaged workforce.
- » **RESPECT**
Demonstrate a high regard and consideration for self, others, community, and the environment.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 OFFICIALS

**Northeast Ohio Regional Sewer District
3900 Euclid Avenue
Cleveland, Ohio 44115-2506
Tel: 216.881.6600 – Fax: 216.881.8018**

BOARD OF TRUSTEES

Darnell Brown.....	President
Ronald D. Sulik	Vice President
Mayor Timothy DeGeeter.....	Secretary
Mayor Samuel J. Alai	Member
Mayor Jack Bacci.....	Member
Sharon A. Dumas.....	Member
Marjorie Chambers.....	Member

EXECUTIVE STAFF

Kyle Dreyfuss-Wells	Chief Executive Officer
Kenneth J. Duplay	Chief Financial Officer
James Bunsey	Chief Operating Officer
Eric Luckage	Chief Legal Officer
Constance T. Haqq.....	Chief Administrative Officer

SENIOR STAFF

Devona Marshall	Director of Engineering & Construction
Matt Scharver	Director of Watershed Programs
Mohan Kurup.....	Director of Information Technology
Francis G. Foley	Director of Operation & Maintenance
Jean E. Smith.	Director of Administration & External Affairs
Jacqueline Muhammad	Director of Government & Customer Relations
Jeremy Short	Director of Human Resources



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Northeast Ohio Regional Sewer District
Ohio**

For the Fiscal Year Beginning

1/1/2023

Christopher P. Morill

Executive Director

NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024 CHIEF EXECUTIVE OFFICER'S MESSAGE

April 3, 2024

To the Board of Trustees and the Citizens served by the
Northeast Ohio Regional Sewer District

Subject: Chief Executive Officer's Summary

Dear President Brown, Members of the Board and Customers:

At the Northeast Ohio Regional Sewer District our mission is to provide progressive regional management of sewage and stormwater that protects the environment and serves our community. With the dedication of our trustees, in addition to the experience and perseverance of our chiefs, directors, managers and employees, we demonstrate the District's core values: Ethics, Honesty and Transparency; Environmental Stewardship; Customer Focus; Balanced and Informed Decision Making; Progressive Culture; Equity; Accountability; and Respect. It is through our commitment to these values that we have served Northeast Ohio and protected the environment since 1972.

To meet our commitments, I am pleased to present the Sewer District's 2024 Operating and Capital Budgets, which were approved and adopted by the Board of Trustees on March 21, 2024. Consistent with past practices, the 2024 Adopted Operating and Capital Budgets reflect the Sewer District's on-going commitment to fiscal accountability. In addition to myself, the adopted budgets have undergone intense scrutiny by our Chief Financial Officer, Chief Operating Officer, Chief Administrative Officer, the directors and managers of each Budget Center, and the District's Finance Committee made up of trustees and management.

As CEO, I strive to demonstrate the core values and competencies of the Sewer District as detailed on the following pages. I will work with Senior Staff to ensure these areas of focus cascade throughout the organization and support the work of all District employees.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 CHIEF EXECUTIVE OFFICER'S MESSAGE

2023 Accomplishments

WORKFORCE & RECRUITMENT

- Welcomed two new Clean Water Fellows as we continue to seek innovative ways to build a diverse and resilient workforce.
- Hosted our first in-house job fair and launched the first full year of the Clean Water Works podcast, raising greater awareness of our work and opportunities.

SUCCESSION PLANNING

- Recruited for and filled the Director of Watershed Programs with in-house talent in preparation for a January transition while also preparing for leadership retirements in early 2024.

AFFORDABILITY & EQUITY

- Hosted the second year of Utility Assistance Resource Fairs, connecting more than 1,000 customers with new savings opportunities.

DIVERSITY, EQUITY AND INCLUSION

- 100% of departments advanced DEI goals, engaging hundreds of employees and completing seven DEI training events.

FUNDING

- Increased support to member communities thanks to Infrastructure Investment and Jobs Act's boost in funding over the next five years, building on our local sewer system evaluation studies and Member Community Infrastructure Program.

BILLING

- Launched efforts to bring our cost-savings programs in-house, furthering the sophistication in our efforts to serve our customers.

CONSENT DECREE

- Continued negotiations to modify our Consent Decree while meeting existing obligations.
- 49 of 82 projects are complete. Of those remaining, 23 are active and 10 have yet to begin.
- Completed the Westerly Storage Tunnel and anticipate activation of both tunnel and pump station by the end of this year.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 CHIEF EXECUTIVE OFFICER'S MESSAGE

OPERATIONAL EXCELLENCE

- Earned NACWA Peak Performance Awards at all three treatment plants and Westerly received the WEF George W. Burke Safety Award.
- Finalized NexGen implementation, the largest transition in work order management the Sewer District has ever undertaken.

RELATIONSHIPS

- Recognized ten years of partnership at the Watershed Stewardship Center at West Creek.
- Represented our stakeholders' interests while serving on numerous committees at the regional, state, and federal level.

ADVOCACY

- Engaged Ohio EPA on topics of state and local interest including water quality, wastewater plant operator certification, post-construction stormwater management, and more.
- Received \$5 million Ohio BUILD funding for Brookside Culvert Repair

2024 Priorities

- Ensure the District continues to be an employer of choice at all levels of the organization and builds a culture that embraces diversity, equity, and inclusion.
- Continue to ensure an efficient and effective utility with a focus on long-term rate control.
- Recruit and retain leaders through the District's succession planning process.
- Maintain positive employee and labor relations.
- Successfully implement in-house management of the District's Cost Savings Programs.
- Continue to strengthen the District's Human Resources function.
- Work with member communities to ensure that Northeast Ohio benefits from the Infrastructure Investment and Jobs Act.
- Complete efforts to modify the Consent Decree and continue discussion regarding post-long-term control plan compliance.
- Focus on the development and implementation of a culture of continuous improvement throughout the organization and maintain a safe environment for employees and visitors.
- Continue to develop, support and expand local, state and national relationships to learn best practices and promote the District with a focus on affordability and equity.
- Advocate for legislative and policy actions in the best interest of the District and ratepayers.
- Launch and complete planning process for the 2025-2027 Strategic Plan.
- Advocate legislative and policy actions that are in the best interest of the District and our ratepayers.

NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024 CHIEF EXECUTIVE OFFICER'S MESSAGE

As we address public health, environmental, and regulatory challenges ahead, we will continue to depend on, and celebrate, our committed workforce and our partner agencies and organizations with the goal of protecting Northeast Ohio's most valuable water resources.

Sincerely,

A handwritten signature in black ink that reads "Kyle Dreyfuss-Wells". The signature is written in a cursive, flowing style.

Kyle Dreyfuss-Wells
Chief Executive Officer



Northeast Ohio Regional Sewer District

FACTORS AFFECTING THE BUDGET

Local Economy

The economic environment in which the Sewer District operates is affected by the same events and conditions as the rest of the State of Ohio and the nation. The Sewer District's revenue is expected to remain relatively stable due to the approval of a rate increase by the Board. The region is not dominated by any single industry. Major industries with headquarters or divisions located in the Sewer District's service area or in proximity include automotive manufacturers, industrial equipment, metals, paints and coatings producers, insurance, and banking services. Major employers in the area include federal, state, county and municipal government agencies, health care providers, public schools, financial service providers, manufacturers, and retail establishments. In recent years there has been a significant shift from manufacturing to a service and information-based economy.

The annual unemployment rate in 2023 (per the Bureau of Labor Statistics, not seasonally adjusted) for Cuyahoga County, which is significantly the same as the Sewer District's service area, was 3.2%. Cuyahoga County's unemployment rate was 0.1% higher than the unemployment rate for the State of Ohio (3.1%) and 0.6% lower than the national rate of 3.7%. Although the City of Cleveland and Cuyahoga County have experienced a migration of residents to neighboring suburbs and counties, the presence of corporate, cultural and entertainment facilities continue to attract visitors and commuters to the area.

Sewer Budget Highlights

Budget vs. Rate Study

2024 will be the third year of the current Rate Study period of 2022 through 2026. The largest variance is revenue, which is projected to be 11.4% higher than the Rate Study projection due to the three prior years of better-than-expected consumption. The capital budget for 2024 is about 26.4% lower than the 2024 rate study projection. The capital plan schedule varies much more significantly than the operating expense projection due to the movement of projects in the capital plan, timing and other delays associated with projects impact that number year to year. Debt service is about 22.1% lower than the rate study projection. The primary reason for that decrease is from the 2021 bond refunding, and 2022 bond defeasances that resulted in lower than projected debt service for 2024.

2024 Budget vs. 2023 Budget

The Sewer District revenues 2024 budget to 2023 budget are projected to increase about 4.2%. The rate increase difference is mainly associated with the annual rate increase approved by the Board. Our 2024 revenue budget is \$424.8 million which is primarily driven by user fees. User fees are primarily billed for the sewer district by our billing agent which is 90.0% or \$383.9 million of our total

revenue. The City of Cleveland Water Department is our largest billing agent. The Sewer District will directly bill 9.0% of revenue or \$37.5 million.

The 2024 sewer budget is a 6.1% increase from the 2023 budget. The primary areas where these increases are from salaries, healthcare, electricity, professional services, and collection fees. Salaries and wages are about \$7.8 million above the 2023 actuals. That increase is driven by wage increases for 2024 as well as added staff. Similarly, benefits are about \$4.2 million above 2023 actuals. Benefits are higher due to projected increases in healthcare claims as well as increases in OPERS associated with the higher wages and additional potential staff.

Electricity is level with 2023 actuals which is driven primarily by a new power contract in June of 2022 with significantly higher rates than the previous contract and the current budget has incorporated these increases. Professional services are about \$2.8 million above 2023 actuals. Contractual Services has increased by \$3.7 million over 2023 actuals and includes Collection Fees and Solids Handling costs. For chemicals, a projected increase from \$3.3 million actuals to \$3.8 million for our budget for 2024. This is an area where price inflation is the significant driver. The Operation and Maintenance Department is projecting increases on various chemicals including ferric chloride and sodium bisulfite, this is one area where inflation is absolutely impacting our budget.

The Sewer District has a robust 2024 sewer capital improvement plan that includes 16 planned contractual awards that total about \$407.3 million.

Long-Term Financial Planning

The Sewer District has had a strong financial history since its inception in 1972. Moving forward, the Sewer District is positioned to continue to meet the level of service and regulatory requirements demanded by its customers, its Board, and regulatory agencies. Part of that responsibility will entail investment over the next 10 years of approximately \$2.0 billion in new Combined Sewer Overflow (CSO) controls and wastewater facility improvements.

The Sewer District maintains a long-range financing plan for its operating and capital budgets. The Sewer District's five-year financing plan for the capital budget provides for nearly \$1.3 billion in capital project expenditures from 2024 to 2028, primarily for improvements to our Southerly Wastewater Treatment Plant and our CSO long-term control plan. This includes approximately \$105.9 million for the plants, \$855.2 million for the CSO projects, \$88.6 million for the collection system and building improvements and \$259.2 million of miscellaneous Sewer District-wide improvements and minor capital purchases. Over this five-year period, the Sewer District will need to address both regulatory driven capital improvements and rehabilitation driven capital improvements at its three (3) wastewater treatment plants and within its collection system.

In 2021, the Sewer District completed a five-year, long-term financial and rate impact model for rates in effect from 2022-2026. The proposed rates were approved and adopted by the Board in 2021. The model incorporates specific year by year details to determine the sewer rates and stormwater fees over the five-year rate period.

Debt Administration

At year-end, the Sewer District had bonded debt outstanding of \$906,930,000. The debt, including applicable bond premium costs and discounts, is \$930,746,033. The Sewer District has also obtained loans through the State of Ohio Water Pollution Control Loan Fund (WPCLF). As of December 31, 2023, the outstanding loan balance was \$994,522,888 for the WPCLF. Outstanding revenue bonds of the Sewer District are rated AA+ by Standard & Poor's and Aa1 by Moody's rating agencies. Note 6 to the financial statements includes schedules of debt outstanding and future debt service requirements.

CSO Long-Term Control Plan

The Sewer District has responsibility for combined sewer overflows within its service area. The Sewer District holds a National Pollution Discharge Elimination System (NPDES) permit for the CSOs and is required to meet the requirements of capital improvement projects to significantly reduce the amount of overflow during rainstorms.

In addition to its three (3) wastewater treatment plants and over 300 miles of interceptor sewers, the Sewer District has responsibility for combined sewer overflows within its service area. The federal Clean Water Act and U.S. Environmental Protection Agency's (U.S. EPA) CSO Control Policy, along with the Sewer District's state issued CSO NPDES permit, required the Sewer District to develop a Long-Term Control Plan (LTCP) to reduce or eliminate the number of overflows from its 126 permitted outfalls. In 2010, the Sewer District came to a negotiated agreement with Ohio and U.S. EPA, U.S. Department of Justice, and the Ohio Attorney General's Office on a 25-year, \$3 billion CSO LTCP for which the Sewer District obtained authorization from its Board to enter a Consent Decree with the state and federal agencies in December 2010.

Prior to the CSO LTCP, the Sewer District had already invested an estimated \$850 million and reduced CSO volumes by half – from 9.0 to 4.5 billion gallons since 1972. The Sewer District's CSO LTCP will further control CSOs reducing the number of overflows to four or less per year (three or less at priority CSOs) resulting in an estimated 98.0% capture of all wet weather flows and reducing CSO volumes to less than 500 million gallons in a typical year.

In 2023, the Sewer District completed the design of the Southerly Storage Tunnel (SOT), the sixth of the seven large-scale tunnels that will be constructed under the Consent Decree. This tunnel system has the capacity to store 64 million gallons of combined sewage for treatment at the Sewer District's Southerly Wastewater Treatment Plant controlling an estimated 760 million gallons of CSO annually. This is in addition to the previously completed Euclid Creek Tunnel (ECT), Dugway Storage Tunnel (DST), and Doan Valley Tunnel (DVT) that control over 1.1 billion gallons of CSO in a typical year. Additionally, the Sewer District continued construction of the fifth large-scale tunnel, the Shoreline Storage Tunnel, and continued construction of the Westerly Tunnel Dewatering Pump Station associated with the Westerly Storage Tunnel (WST), the fourth large-scale tunnel constructed by the Sewer District. Ultimately, the Sewer District will construct seven tunnels under its Consent Decree, which range from two to five miles in length, up to 300 feet underground and up to 25 feet in diameter. The tunnels are like the previously constructed Mill Creek Tunnel, a structure that has the capacity to store 75 million gallons of combined sewage until it can be treated at the Sewer District's Southerly Wastewater Treatment Plant.

The Sewer District plan also includes a commitment to a minimum of \$42 million in green infrastructure projects to reduce a minimum of 44 million gallons of wet weather CSO flows beyond those captured by the tunnel systems. In total, nine (9) green infrastructure projects were constructed.

Another major project the Sewer District completed under its Consent Decree outside of the storage tunnels includes the expansion of the Easterly wastewater secondary treatment capacity to provide full treatment to an additional 700 million gallons of wet weather flow in a typical year. The construction of the expansion was completed in 2017 and the system became fully operational in early 2018. Additionally, the construction of upgrades to the existing Westerly CSO Treatment Facility (CSOTF) with chemically enhanced high-rate treatment and disinfection (CEHRT) for further treatment of flow discharging at CSO 002, the third largest of the Sewer District's CSOs, commenced in April 2022 and continued through 2023.

Regional Stormwater Management Program

Stormwater Budget Highlights

Stormwater Budget vs. Rate Study

The Regional Stormwater Management Program also had a rate study performed for the 2022 to 2026 rate period. In comparing our 2024 stormwater rate study projections with the 2024 stormwater budget, the projected operating revenue budget is nearly the same as the rate study revenue of \$50.3 million. Stormwater operating expenses budget is projected to be down by about 12.6% from the rate study's 2024 projection of \$50.3 million. With that decrease, the stormwater capital plan for 2024 budget is projected to be up by 132.5% over the rate study. The rate study had \$4 million in capital land and projects and the current budget has about \$17.4 million. When stormwater operating expenses and the capital projects are combined, the current budget is about a \$7.1 million increase from the rate study.

Stormwater 2024 Budget vs. 2023 Budget

The 2023 budget versus the 2024 budget is projected to have more operating revenue than the 2023 budget by about \$2.1 million. This revenue increase is directly tied to the 4.2% rate increase based on the rate study that was approved for the 2022 to 2026 period. Our 2024 stormwater operating budget is projected to decrease by about 8.3%. We project to spend about \$44 million on operating expenses of which is \$35.1 million is related to increase in our design and construction activities. The 2024 capital projects budget is projected to be \$17.3 million, an 88% increase from the prior year.

Stormwater Background

The Sewer District's founding Court Order required the Sewer District to "develop a detailed integrated capital improvement plan for regional management of wastewater collection and storm drainage to identify a capital improvement program for the solution of all intercommunity drainage problems (both storm and sanitary) in the District." The Sewer District initially focused on the sanitary sewage portion of this mandate, investing billions of dollars since its inception on a wide variety of sanitary sewage-related projects. To address the regional stormwater portion of this mandate, the Sewer District procured services in 2007 to assist with the development and implementation of a Regional Stormwater Management Program (the "Stormwater Program"). Tasks related to defining stormwater program roles and responsibilities, funding approaches, resource needs, legal issues, customer service requirements and data/billing issues were addressed, leading to the development of the Sewer District's Stormwater Code of Regulations (Title V), which the Sewer District's Board approved in January 2010.

From 2010-2012, the Stormwater Program was in litigation in the Cuyahoga County Common Pleas Court over issues related to the Sewer District's "authority" to implement the program as an Ohio Revised Code 6119 entity, and "fee versus tax" issues related to the Sewer District's stormwater fee. The Sewer District prevailed in the litigation and began the Stormwater Program in January 2013.

In July 2012, parties opposed to the Sewer District's Regional Stormwater Management Program filed an appeal to the 8th Appellate Sewer District to seek a halt to the Regional Stormwater Management Program. On September 26, 2013, the Appellate Court halted the Sewer District's Regional Stormwater Management Program by a 2 to 1 decision with a strong dissent. The Sewer District immediately suspended its program and placed all fees collected into an interest-bearing escrow account pending an appeal to the Supreme Court of Ohio. The Sewer District filed its notice of appeal in November 2013, and the Supreme Court accepted the case in February 2014. Oral arguments before the Supreme Court took place on September 9, 2014. In December 2015, the Ohio Supreme Court issued its final opinion that the Sewer District has the authority to implement the Regional Stormwater Management Program and collect the impervious surface fee. The Sewer District restarted the Stormwater Program and resumed billing in July of 2016. Currently, the Sewer District has Board approved 4.20% annual Stormwater fee increases from 2022 through 2026.

The Stormwater Program is designed to address long-standing regional stormwater flooding, erosion and water quality issues resulting from the incremental increases in stormwater runoff from hard surfaces that make their way into storm sewers and streams. The fees collected from the Stormwater Program are used to fund construction projects to solve regional stream flooding and erosion problems, for operation and maintenance activities to minimize the potential for flooding and erosion and for master planning studies to outline a long-term construction and maintenance program along regional streams.

Community Cost-Share Program

The Community Cost-Share Program provides funding to Member Communities for community-specific stormwater management projects. To implement the Community Cost-Share Program, the Sewer District has formed a financial account termed “Community Cost-Share Account” for the aggregation and dissemination of funds derived from Stormwater Fees collected in each Member Community. This program is presented in the non-operating expenses of the Statements of Revenues, Expenses and Changes in Net Position. Twenty-five percent of the total annual Stormwater Fee collected in each Member Community is allocated to the Community Cost-Share Account for each Member Community. The Community Cost-Share Account is under the control of the Sewer District, with disbursement of funds to Member Communities through a grant application and reimbursement process.

To access Community Cost-Share Program funds, Member Communities must maintain compliance with *Title V: Stormwater Management Code*. A Community Cost-Share Program Project must clearly promote or implement the goals and objectives of the Sewer District set forth in Title V and must be intended to address current, or minimize new, stormwater flooding, erosion, and water quality problems.

Green Infrastructure Grant Program

The Sewer District supports the strategic implementation and long-term maintenance of green infrastructure that protects, preserves, enhances, and restores natural hydrologic function. The Green Infrastructure Grant (GIG) Program focus is the funding of green infrastructure projects within the combined sewer area. Green infrastructure refers to stormwater source control measures that store, filter, infiltrate, or evapotranspire stormwater to increase resiliency of infrastructure by reducing stress on wet-weather drainage and collection systems thereby supporting healthy environments and strong communities.

The GIG Program for the combined sewer area is open to member communities, non-profits, and private organizations working in partnership with eligible member communities in the combined sewer area interested in implementing water resource projects that remove stormwater from the combined sewer system and in ensuring the long-term maintenance of these practices. A GIG is awarded through a competitive funding process with final recommendations approved by the Sewer District Board. The availability of GIG Program funds in any calendar year is at the discretion of the Board. This program is presented in the non-operating expenses of the statements of revenues, expenses, and changes in net position.

Member Community Infrastructure Program

The Member Community Infrastructure Program (MCIP) is a funding program provided by the Sewer District to assist both member communities and other eligible public entities that own, operate and maintain public sewer infrastructure that is tributary to a Sewer District wastewater treatment plant, with cost-effective sewer infrastructure projects to address water quality and quantity issues associated with sewer infrastructure that adversely impact human health and the environment. The availability of MCIP funds in any calendar year is at the discretion of the Board. This program is presented in the non-operating expenses of the statements of revenues, expenses, and changes in net position.

The intent of the MCIP is to provide an annual funding opportunity to member communities and eligible public entities for sewer infrastructure repair and rehabilitation that will:

- Continue progress towards environmentally sustainable and healthy communities through protection and improvement of the region's water resources consistent with the vision of the Sewer District.
- Improve function and condition of the local sewer system.
- Identify and remove sources of inflow and infiltration (I/I) from the sewer system. This reduction would preserve the hydraulic capacity of the local and Sewer District sewer system and alleviate problems such as basement flooding.

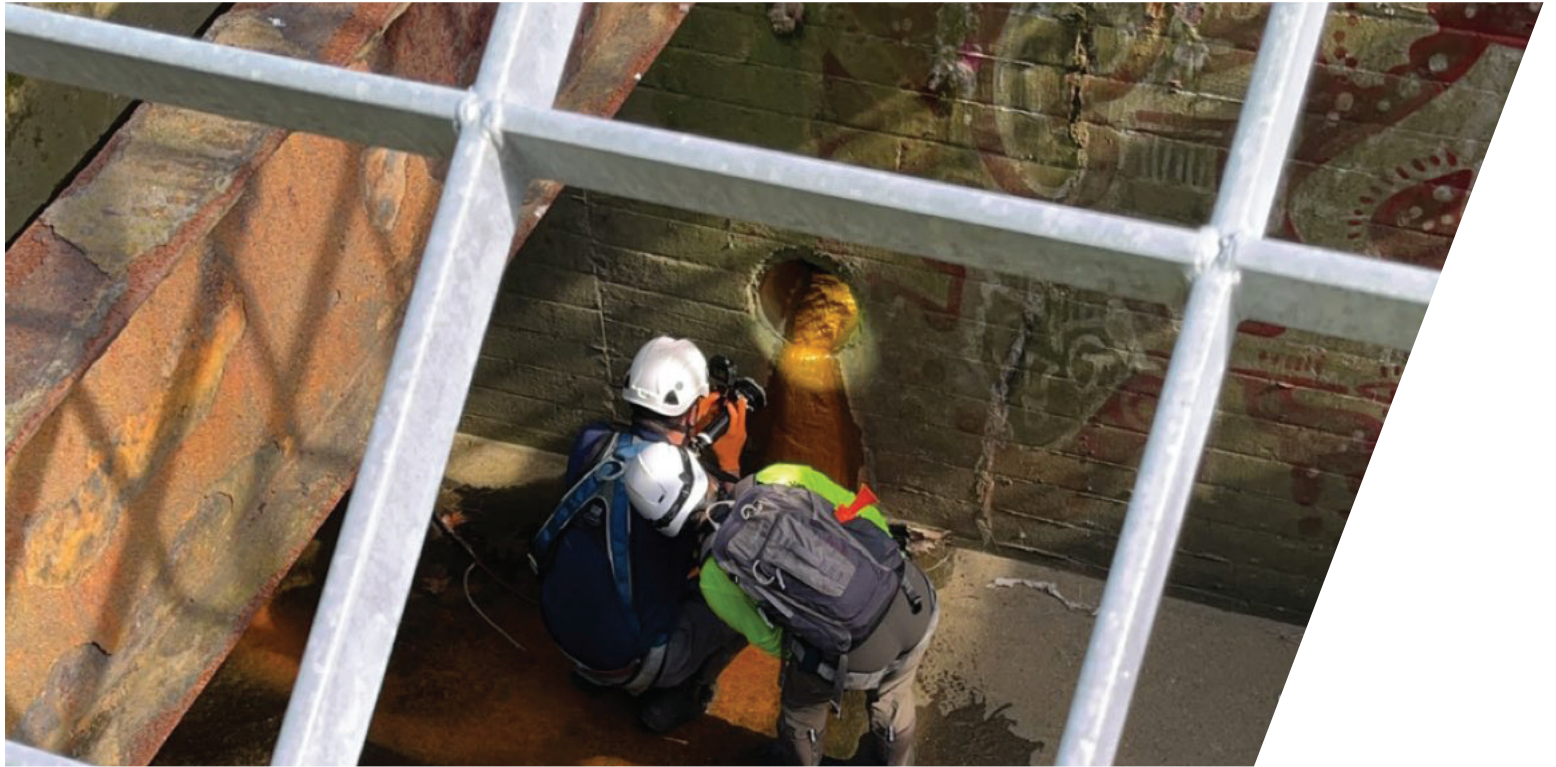
Strategic and Operational Action Plan

The Northeast Ohio Regional Sewer District Strategic Plan covers the years 2022 through 2024. Since its development and approval in 2021, the Sewer District is well into the final year of the plan which includes confirming its next iteration for the years 2025 through 2027.

The Plan was constructed around five strategic areas of focus: Customer and Community Connections, Environmental Protection and Sustainability, Financial Viability, Operational Excellence, and Workforce Planning, Engagement, and Investment. All strategic objectives were aligned to one of these five areas, and are committed to the Sewer District's mission, vision, and values.

The Strategic Plan provides a navigational guide for the Sewer District through 2024. The continually changing environment in which the Sewer District operates requires annual review for these plans to remain timely and useful. The Sewer District continues to understand and meet customer needs, enhance water quality, provide cost-effective and efficient capital improvements, and build on its already strong reputation as a preeminent leader among water agencies.

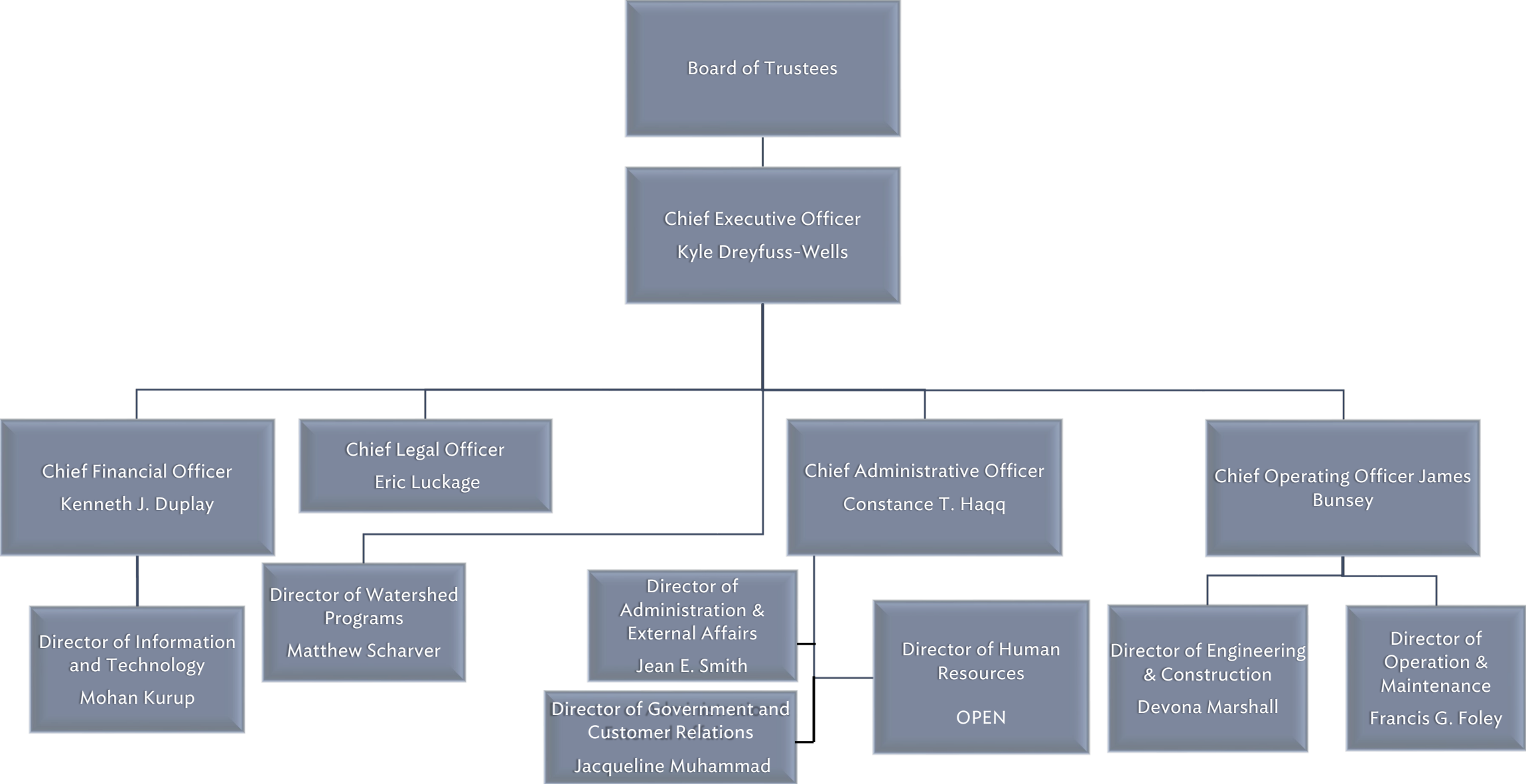
GENERAL INFORMATION



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT **2024 OFFICIALS TABLE OF ORGANIZATION**

A chart indicating the District's organizational relationship is set forth below



NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024 BOARD OF TRUSTEES



Darnell Brown,
Board President



Ronald D. Sulik,
Vice President



Mayor Timothy DeGeeter,
Secretary



Mayor Samuel J. Alai



Mayor Jack Bacci



Marjorie Chambers



Sharon A. Dumas

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BOARD OF TRUSTEES

The Sewer District is governed by its Board of Trustees (the "Board"). The Board consists of seven members, each of whom serves a five-year term and who are appointed as follows:

- two by the Mayor of the City of Cleveland;
- two by a council of governments comprised of representatives of all the suburban communities served by NEORS D called the Suburban Council of Governments;
- one by the Cuyahoga County Council;
- one by the appointing authority of the subdistrict with the greatest sewage flow (currently the Mayor of the City of Cleveland); and
- one by the appointing authority of the subdistrict with the greatest population (which is currently the Suburban Council of Governments).

The Board meets twice each month in regular public meetings to discuss and determine policy and to act upon resolutions presented by the Sewer District's staff.

Darnell Brown.....	President
Ronald D. Sulik.	Vice President
Mayor Timothy DeGeeter.....	Secretary
Mayor Samuel J. Alai	Member
Mayor Jack Bacci	Member
Sharon A. Dumas.....	Member
Marjorie Chambers.....	Member

Darnell Brown, President

Darnell Brown was appointed to the Board by former Mayor Frank Jackson of the City of Cleveland in September 2001. Mr. Brown was most recently the Chief Operating Officer for the City of Cleveland. He attended Ohio University and is also a member of numerous professional agencies, including the Cuyahoga River Remedial Action Plan Coordinating Committee and the Doan Brook Watershed Partnership. Mr. Brown's current term expires March 1, 2025.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BOARD OF TRUSTEES - continued

Ronald D. Sulik, Vice President

A former Sewer District Trustee from 1985 to 1994, Ronald D. Sulik was reappointed to the Board for his second term by the Suburban Council of Governments in February 2007. He served as Mayor of the Village of Newburgh Heights for 12 years and has more than 30 years experience in public and private accounting, budgeting, cost analysis, and financial planning. Mr. Sulik's current term expires March 1, 2027.

Mayor Timothy DeGeeter, Secretary

Mayor Timothy DeGeeter was appointed to the Board in March 2012 by the Cuyahoga County Council. Prior to taking office as the Mayor of the City of Parma in 2012, he represented the 15th District of the Ohio House of Representatives, where he was the longest consecutive serving member of the Ohio House. Before that he was a Parma City Councilman. Mr. DeGeeter has also served as Assistant Law Director in Avon Lake and Assistant Prosecutor in Berea. Mayor DeGeeter is a graduate of John Carroll University and the Cleveland-Marshall College of Law. Mr. DeGeeter's current term expires March 1, 2027.

Mayor Samuel J. Alai, Member

Mayor Samuel J. Alai was elected to the Board by the Suburban Council of Governments in 2019 and began his term in 2020. He has served as Mayor of Broadview Heights since 2007. Mayor Alai serves on the Executive Board of the Cuyahoga County Mayors and City Managers Association and the Board of Directors of the Broadview Heights Chamber of Commerce. He is also a Trustee and Founding Member of the Broadview Heights Community Foundation and sits on the NOACA Board of Directors. Mr. Alai's current terms expires March 1, 2029.

Mayor Jack Bacci, Member

Mayor Jack Bacci was appointed to the Board by the Suburban Council of Governments in 2010. He was born and raised in the Village of Cuyahoga Heights where he has resided for over 40 years. Prior to becoming Mayor of Cuyahoga Heights, he worked as a patrolman for the Cuyahoga Heights Police Department and eventually became a detective, serving the department for almost 15 years. Mayor Bacci has been involved with politics his whole life; he is the son of a former Mayor of Cuyahoga Heights, the late Louis J. Bacci. Mr. Bacci's current term expires March 1, 2025.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BOARD OF TRUSTEES - continued

Sharon A. Dumas, Member

Sharon A. Dumas was appointed to the Board by former Mayor Frank Jackson of the City of Cleveland in March 2014. Ms. Dumas was most recently the Director of Finance for the City of Cleveland and has worked for more than 25 years in the private and public fiscal management sector. Ms. Dumas holds a Master's of Accounting and Financial Information Systems from Cleveland State University. Additionally, she serves as a board member of several civic and religious organizations. Ms. Dumas' current term expires March 1, 2029.

Marjorie Chambers, Member

Marjorie Chambers was appointed by Mayor Justin Bibb of the City of Cleveland and began her term in March 2022. Ms. Chambers is the Chairperson of the Northeast Ohio Community Action Program Council (NEO-CAP) and a member of the United Auto Workers Union. She is a skilled tradesperson and has worked at General Motors for over 40 years. A two-time graduate of Cuyahoga Community College, Ms. Chambers holds a Bachelor's Degree of Business Administration in Management and Labor Relations from Cleveland State University. Ms. Chambers' current term expires March 1, 2027.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS



Kyle Dreyfuss-Wells,
Chief Executive Officer



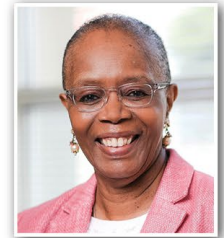
Eric Luckage,
Chief Legal Officer



Kenneth J. Duplay,
Chief Financial Officer



James Bunsey,
Chief Operating Officer



Constance T. Haqq,
Chief Administrative
Officer



Francis G. Foley,
Director of
Operation & Maintenance



Mohan Kurup,
Director of
Information Technology



Devona Marshall,
Director of Engineering
& Construction



Jacqueline Muhammad,
Director of Government
& Customer Relations



Matthew Scharver,
Director of
Watershed Programs



Jean E. Smith,
Director of
Administration &
External Affairs

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS

The day-to-day operation of the Sewer District and the implementation of the policies set by the Board are the direct responsibility of the Sewer District’s Chief Executive Officer and senior staff. The following individuals currently comprise the Sewer District’s senior staff:

Kyle Dreyfuss-Wells	Chief Executive Officer
Kenneth J. Duplay	Chief Financial Officer
James Bunsey	Chief Operating Officer
Eric Luckage.	Chief Legal Officer
Constance T. Haqq.....	Chief Administration Officer
Devona Marshall	Director of Engineering & Construction
Matthew Scharver	Director of Watershed Programs
Mohan Kurup.....	Director of Information Technology
Francis G. Foley	Director of Operation & Maintenance
Jean E. Smith.	Director of Administration & External Affairs
Jacqueline Muhammad	Director of Government & Customer Relations

Kyle Dreyfuss-Wells, Chief Executive Officer

As CEO, Ms. Dreyfuss-Wells oversees the operation of one of the largest clean-water agencies in Ohio, a district that treats 90 billion gallons of water every year thanks to the work of more than 750 employees. She works closely with seven Trustees and nine Directors to ensure efficient management of hundreds of miles of sewer and stream networks, a multi-billion-dollar 25-year Project Clean Lake program, and a regional wet-weather strategy for the health of Lake Erie and more than one million residents. Before becoming CEO, Ms. Dreyfuss-Wells coordinated the Sewer District’s watershed management, including the Regional Stormwater Management Program and the application of stormwater control measures to reduce combined sewer overflows under the Sewer District’s Green Infrastructure Policy. She is past chair of the National Association of Clean Water Agencies (NACWA) Stormwater Management Committee and the One Water Council of the US Water Alliance. She serves on the NACWA Board and chairs the District 1 Natural Resources Assistance Council for the Ohio Public Works Commission’s Clean Ohio Conservation Program. In 2012, Ms. Dreyfuss-Wells received the Stormwater Professional of the Year award from the Ohio Stormwater Association and the NACWA President’s Award. Ms. Dreyfuss-Wells graduated summa cum laude from The Ohio State University with a Bachelor of Science degree in Biology. She earned master’s degrees with honors in both Public Affairs and Environmental Science at Indiana University’s School of Public and Environmental Affairs and served as a Peace Corps Volunteer in Samoa. Before joining the Sewer District, she was Director of the Chagrin River Watershed Partners, Inc.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS – continued

Kenneth J. Duplay, Chief Financial Officer

Mr. Duplay joined the Sewer District in June 2003 as a co-op and progressed through the Finance Department, being promoted to Controller in January 2014. He was appointed Chief Financial Officer in May 2017. In his tenure, he has been involved in projects including financial systems implementations, debt issuances and utility rate studies. As Chief Financial Officer he is responsible for the overall financial management of the Sewer District and oversees the departments of Information Technology, Purchasing, Inventory Control, Contract Compliance and Accounting and Finance. Mr. Duplay holds a Bachelor of Business Administration and a Master of Science in Accounting from Kent State University in Kent, Ohio. He is also a Certified Public Accountant (CPA) licensed in the state of Ohio, as well as a Certified Management Accountant (CMA). Mr. Duplay is a member of the Ohio Society of CPAs, Institute of Management Accountants, Government Finance Officers Association and several other state and national organizations.

James Bunsey, Chief Operating Officer

Mr. Bunsey joined the District in May 2010 after working for 25 years as a consulting engineer for a large national water resources engineering firm where he managed several large capital improvement programs with responsibility for five offices as the Midwest Regional Manager. He has a Bachelor of Science Degree in Civil Engineering from Ohio University and is a registered Professional Engineer in Ohio. Upon joining the District as Deputy Director of Engineering and then Director of Engineering, Mr. Bunsey was directly responsible for the planning, design, and construction of approximately \$220 million of projects yearly delivered by the District's 65-person Engineering & Construction Department as well as implementation of the 25-year, \$3 billion Combined Sewer Overflow Program known as Project Clean Lake. As COO he oversees the Operations and Maintenance department which operates the three wastewater treatment plants, numerous pump stations and the 330 miles of large diameter collection sewers.

Eric Luckage, Chief Legal Officer

Mr. Luckage joined the Sewer District in April of 2016 as the Chief Legal Officer. His responsibilities include managing the Sewer District's in-house legal team and the engagement of outside special counsel. Mr. Luckage has over 25 years of federal, state, and local government experience. Prior to joining the Sewer District, Mr. Luckage worked for over 16 years with a private firm representing local governments with water, sewer, and stormwater legal issues. He was involved in the representation of dozens of regional districts in Ohio and assisted municipalities, counties, and townships.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS - continued

Eric Luckage, Chief Legal Officer-continued

Mr. Luckage is on the Board of the Coalition of Ohio Regional Districts and frequently provides testimony on legislation affecting regional districts. He has a bachelor's degree from Ohio State University and received his law degree from Capital University Law School in Columbus, Ohio. While attending law school in the evenings, Mr. Luckage worked as a Legislative Aide in the Ohio Senate. He also worked for five years at the U.S. Department of Agriculture's Rural Development office, one of the major funding agencies for rural water and sewer projects.

Constance T. Haqq, Chief Administration Officer

Ms. Haqq joined the Sewer District in 2005 and is responsible for overseeing the organization's internal and external communications, public outreach and education, media relations, customer service and government affairs functions. Ms. Haqq has held several leadership positions in her career including as Executive Director of both INROADS/Northeast Ohio, Inc. and the Nordson Corporation Foundation. A native Clevelander, she holds a bachelor's degree from Tufts University and a Masters in Social Science Administration from Case Western Reserve University's Mandel School of Applied Social Science. She has served on numerous philanthropic boards including Ohio Boys Town, Inc., Karamu House, Inc., Rainbow Babies and Children's Hospital and Business Volunteers Unlimited. Ms. Haqq currently represents the Northeast Ohio Regional Sewer District on the Commission for Economic Inclusion's leadership committee.

Devona Marshall, Director of Engineering & Construction

Ms. Marshall joined the Sewer District nearly 20 years ago as an entry-level Engineer and during her tenure served as Planning Manager and Deputy Director of Engineering and Construction prior to her promotion to Director in 2017. Ms. Marshall received her Bachelor of Science Degree in Civil Engineering from the University of Akron in 1997 and her Master of Science in Civil Engineering from Cleveland State University in 2001 and is a registered Professional Engineer in the State of Ohio. She was part of the Sewer District's technical team during Combined Sewer Overflow (CSO) Consent Decree negotiations with U.S. and Ohio EPA and Department of Justice. As Director, Ms. Marshall is responsible for the delivery of the District's Capital Improvement Program (CIP), including those projects associated with the \$3 billion CSO Long-term Control Plan known as Project Clean Lake.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS – continued

Matthew Scharver, Director of Watershed Programs

Mr. Scharver has served as Director since December 2023 and has more than 10 years of service with the Sewer District, including the past six as Deputy Director of Watershed Programs. He is a former Associate Director of the Chagrin River Watershed Partners and spent more than a decade at Lake County Soil & Water Conservation District as a Resource Specialist.

Mohan Kurup, Director of Information Technology

Mr. Kurup joined the Sewer District in November of 2018. He is a native Ohioan, born and raised in the suburbs of Cleveland. Mr. Kurup graduated from Case Western Reserve University with a bachelor's degree in biology. After college, Mr. Kurup served in the US Army as a combat medic, and a respiratory specialist stationed at Ft. Sam Houston, San Antonio. Mr. Kurup has been in the IT field for 25 years and has worked for several multinational chemical companies, as well as the Cleveland Museum of Natural History.

Francis G. Foley, Director of Operation and Maintenance

Mr. Foley began his career with the Sewer District as an operator at the Southerly Wastewater Treatment Center in 1988. In his current role, he oversees the operation and maintenance of the Sewer District's three wastewater treatment plants, the collection system and affiliated budget centers. Prior to his appointment as Director of Operation and Maintenance, Mr. Foley held various positions in both the Operation and Maintenance and Watershed Programs Departments, including Shift Manager at the Easterly Wastewater Treatment Plant, Superintendent of Environmental Services, Superintendent at the Westerly Wastewater Treatment Center, and Deputy Director of Operation and Maintenance. Mr. Foley holds a bachelor's degree in chemistry from the University of Dayton and a Master of Business Administration from Cleveland State University. He is certified by the Ohio EPA as a Class IV Wastewater Operator.

Jean E. Smith, Director of Administration & External Affairs

Jean Smith joined the Sewer District in 2006 as a Public Information Specialist. As Director of Administration and External Affairs, she is responsible for internal and external communications, public outreach and education, and media relations. She serves as the Co-Chair of the National Association of Clean Water Agencies' Communications and Public Affairs Committee. Prior to the Sewer District, Ms. Smith worked for the American Red Cross Northern Ohio Blood Services Region handling

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS - continued

communications and media relations for 19 counties. She worked at Hermes Sports & Events and Clear Channel Communications (now iHeart Media), including as Promotions Director for 96.5 Kiss FM and Mix 106.5. A native of Columbus, OH, she holds a bachelor's degree from Baldwin Wallace University and a MPA Degree and a MBA Degree from Cleveland State University (CSU).

Jacqueline Muhammad, Director of Government & Customer Relations

Ms. Muhammad joined the Northeast Ohio Regional Sewer District in May 2019 as Manager of Government Affairs, after serving many years in the marketing, communications, and government affairs disciplines, including 11 years with the City of Cleveland's Cleveland Airport System; where she led community relations, engagement, legislative affairs and created the CLE Art Program including the design and construction of the late Congresswoman Stephanie Tubbs Jones Art Gallery. As Director of Government and Customer Relations, she is responsible for directing government affairs, customer service and related activities, including relationships with elected officials, government municipalities at all local levels from cities, county government, civic organizations, and other stakeholders throughout the 63 communities in which the Sewer District serves. She is responsible for enhancing student engagement initiatives, workforce development and for guiding the strategic direction of the customer service department in delivering effective communication links and service to the Sewer District's one million customers. Ms. Muhammad is a Cleveland native, holds a communications degree from Cleveland State University and a Diversity & Inclusion certificate from Cornell University. She represents the Sewer District on affordability initiatives throughout the water/wastewater space and is one of the founding members of Greater Cleveland Water Equity Partners.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HISTORY AND GOVERNANCE OF THE SEWER DISTRICT

The Sewer District is an independent political subdivision of and organized under the laws of the State of Ohio, specifically Chapter 6119 of the Ohio Revised Code. Originally named the Cleveland Regional Sewer District, it was created in 1972 for the purpose of assuming the operation and management of certain wastewater collection and treatment facilities serving the Cleveland metropolitan area. Prior to 1972, these facilities were owned and operated by the City of Cleveland. For accounting purposes, the Sewer District is a single enterprise fund.

Presently, the Sewer District provides wastewater treatment and interceptor sewer facilities to the City of Cleveland and all or part of 62 suburban municipalities in Cuyahoga and Summit counties (the “Service Area”). The Sewer District’s existing service area encompasses approximately 363 square miles, 341 miles of sewers, and a 489-mile regional stormwater system. The area contains a residential service population slightly under one million and includes a diverse group of service, information, biotechnology, manufacturing and processing industries. The Sewer District treats more wastewater than any other wastewater treatment system in the State of Ohio.

LIFE BEFORE 1972

Prior to 1972, the City of Cleveland owned and operated the three major wastewater treatment plants and their tributary intercepting sewers, which continue to provide for the conveyance, treatment and disposal of the wastewater from Cleveland and many surrounding communities. These facilities were operated by the Division of Water Pollution Control of the Cleveland Department of Public Utilities.

Operations of the Division of Water Pollution Control were financed through the sewer service charges collected from both suburban and Cleveland customers. The suburban charges were developed on a utility rate basis, with rate increments to cover operation and maintenance costs, depreciation and return on investment made by Cleveland in constructing the intercepting sewers and treatment plants providing service. The Cleveland charges, determined on a net cash basis, were designed to provide all additional funds required to pay current operating costs and debt service on outstanding indebtedness.

CREATION OF THE REGIONAL SEWER DISTRICT

Following several years of controversy between Cleveland and the suburbs over rates at a time when State and Federal regulatory agencies were pressuring for faster progress in pollution abatement, the Cleveland Regional Sewer District was established on July 15, 1972, by Judge George McMonagle’s Cuyahoga County Court of Common Pleas Court Order.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HISTORY AND GOVERNANCE OF THE SEWER DISTRICT-continued

CREATION OF THE REGIONAL SEWER DISTRICT

This Order settled an action brought by the Water Pollution Control Board - the predecessor to the Ohio Environmental Protection Agency - against Cleveland to which the tributary suburban communities were joined. It also settled a second action brought by the suburban communities contesting sewer rate increases. The Sewer District was charged with the responsibility for planning, financing, constructing, operating and controlling wastewater treatment and disposal facilities, major interceptor sewers and other water pollution control facilities within its service area.

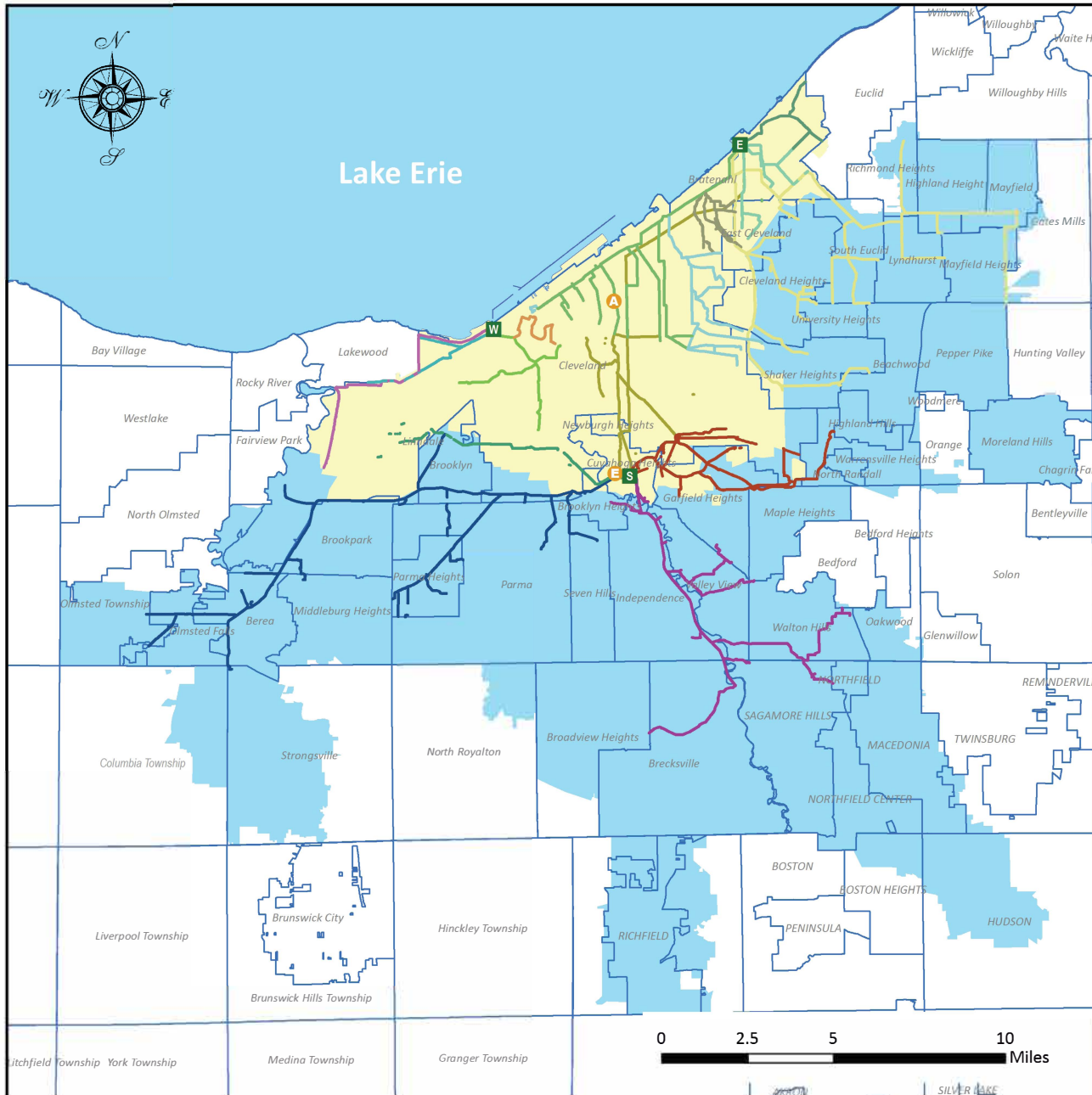
The initial Court Order provided that the Sewer District would acquire the treatment plants and intercepting sewers from Cleveland and that in return the Sewer District would make an equitable equalization payment to Cleveland to provide ownership participation for suburban users.

For rate-making and financing purposes, the Court divided the Sewer District into two subdistricts. Subdistrict 1 includes all of the service area within Cleveland; Subdistrict 2 includes all the area served in the suburbs. The Court stipulated that operating expenses would be shared uniformly throughout the Sewer District, but that the capital costs for the construction of some of the then-proposed intercepting sewers would be allocated to the appropriate subdistrict. Thereafter, costs for other projects were to be shared uniformly. The cost of the equitable equalization payment was allocated entirely to Subdistrict 2.

In 1979, the name of the Sewer District was changed to the Northeast Ohio Regional Sewer District.

GOVERNANCE

The Sewer District is governed by its Board of Trustees. The Board consists of seven members - each of whom serves a five-year term - who are appointed as follows: (i) two by the Mayor of the City of Cleveland; (ii) two by council of governments (the "Suburban Council") comprised of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Council; (iv) one by the appointing authority of the subdistrict with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the subdistrict with the greatest population (currently the Suburban Council). Accordingly, the Mayor of the City of Cleveland and Suburban Council each currently appoint three members of the Board.



Northeast Ohio Regional Sewer District

- A** McMonagle Administration Building- 3900 Euclid Avenue
- E** Environmental & Maintenance Services Center - 4747 E. 49th Street
- E** Easterly Treatment Plant- 14021 Lakeshore Boulevard
- S** Southerly Treatment Plant- 6000 Canal Road
- W** Westerly Treatment Plant- 5800 W. Memorial Shoreway
- Combined Sewer Area
- Separate Sewer Area

EASTERLY WASTEWATER TREATMENT PLANT INTERCEPTOR SYSTEM

- E. 140th/E. 152nd-Ivanhoe Interceptors
- Easterly Interceptor
- Doan Valley Interceptor
- Dugway Interceptor
- Heights-Hilltop Interceptors & ICRS
- Lakeshore-Nottingham interceptors

SOUTHERLY WASTEWATER TREATMENT PLANT INTERCEPTOR SYSTEM

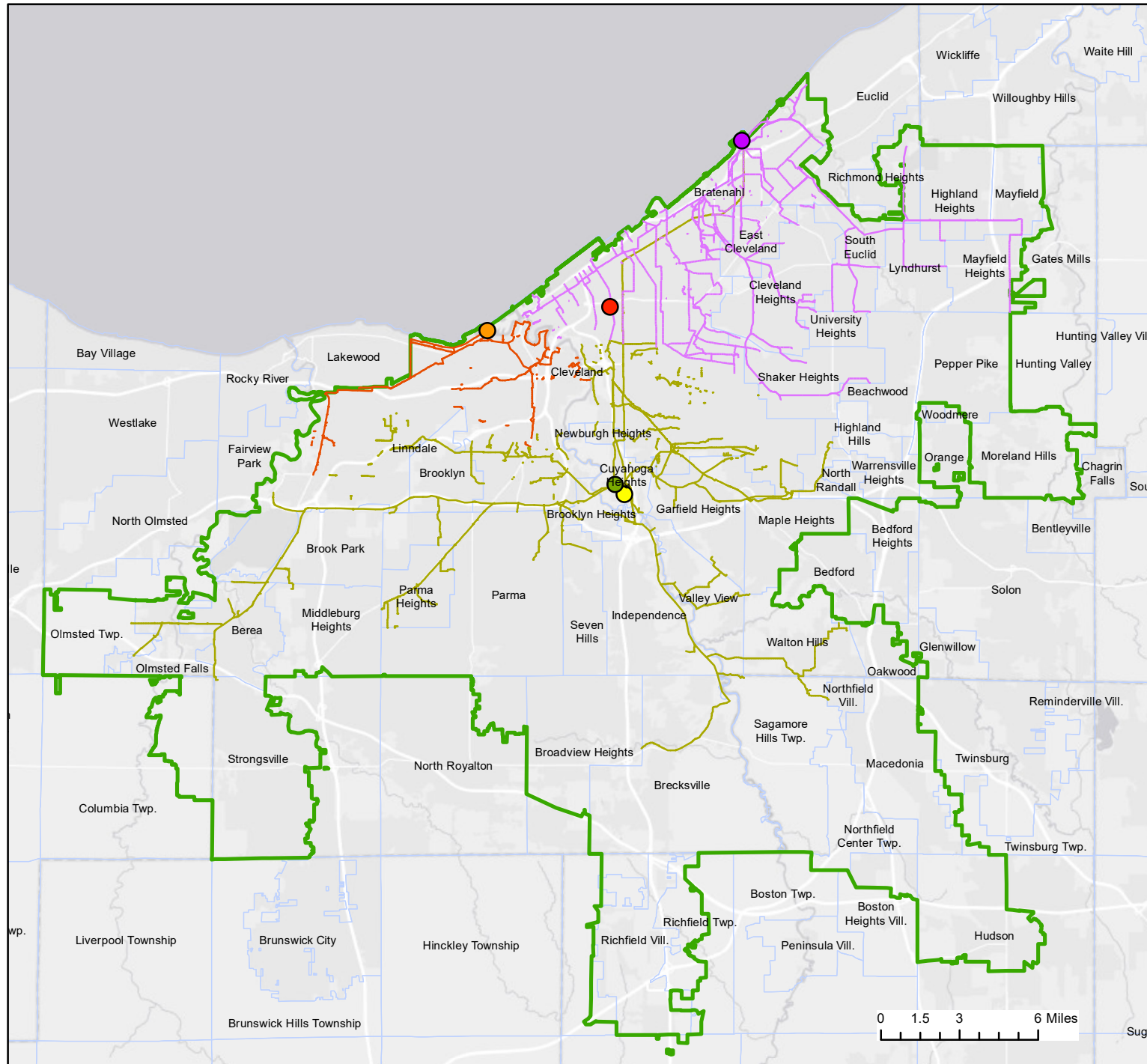
- Big Creek Interceptor
- Cuyahoga Valley Interceptor
- Mill Creek Interceptor
- Southerly Interceptor
- Southwest, West Leg Interceptors & ICRS

WESTERLY WASTEWATER TREATMENT PLANT INTERCEPTOR SYSTEM

- Low Level Interceptor
- Northwest Interceptor
- Walworth Run Interceptor
- Westerly Interceptor



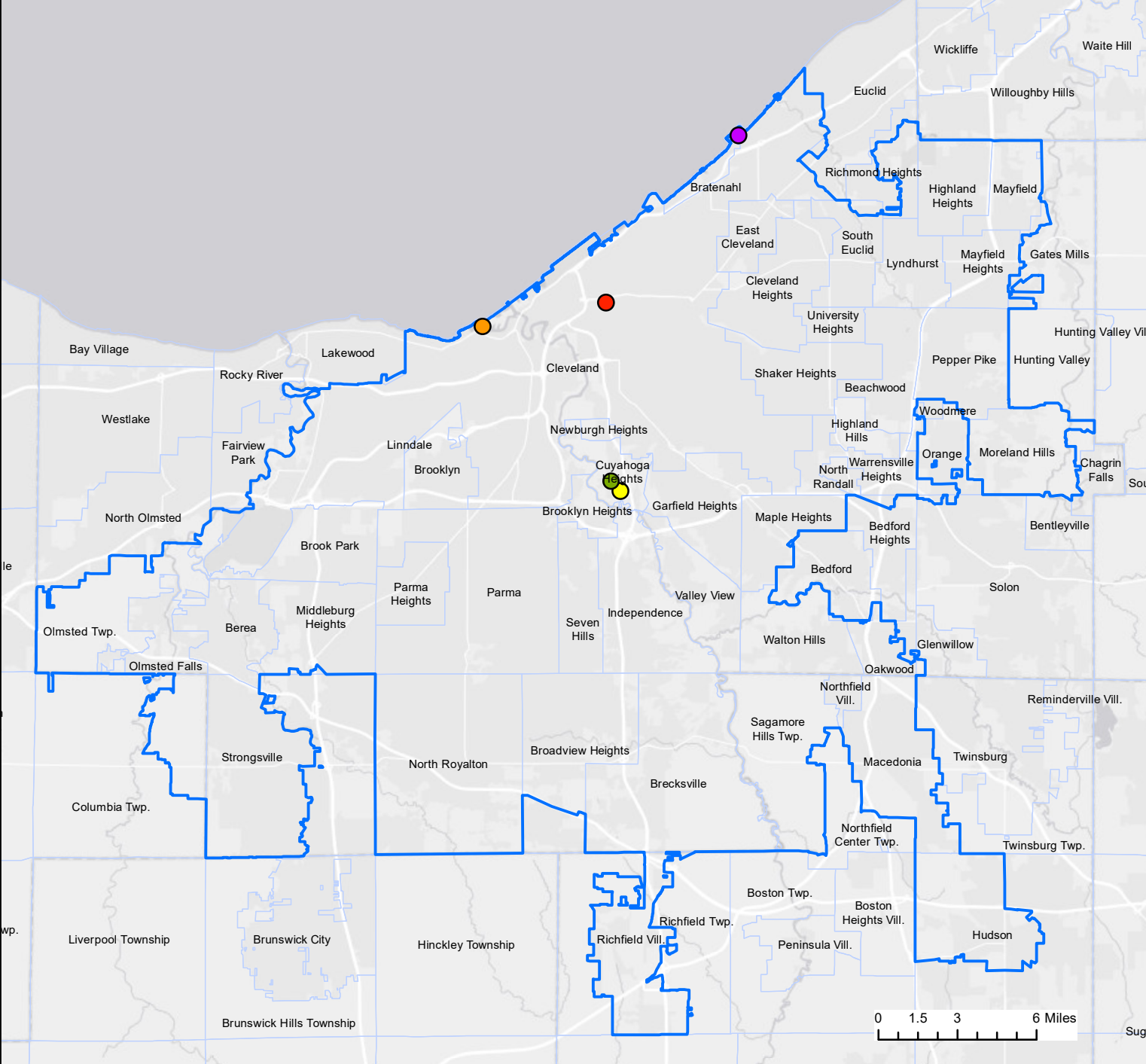
NEORSW Wastewater Service Area Map



- Northeast Ohio Regional Sewer District**
- EASTERLY WWTP**
- EMSC**
- GJM ADMINISTRATION**
- SOUTHERLY WWTC**
- WESTERLY WPCC**
- Easterly Interceptors**
- Southerly Interceptors**
- Westerly Interceptors**
- District Wastewater Service Area**



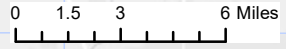
NEORS D Stormwater Service Area Map



Northeast Ohio Regional Sewer District

- EASTERLY WWTP
- EMSC
- GJM ADMINISTRATION
- SOUTHERLY WWTC
- WESTERLY WPCC

District Stormwater Service Area



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 MUNICIPALITIES SERVED BY THE DISTRICT

<u>Municipality</u>	Estimated Service Population (1)	<u>Municipality</u>	Estimated Service Population (1)
SUBDISTRICT 1			
Cleveland City	369,891	Total Subdistrict 1	369,891
SUBDISTRICT 2		SUBDISTRICT 2	
Bath Township	60	Mayfield Village	3,363
Beachwood City	13,917	Middleburg Heights City	15,601
Bedford City	- (3)	Moreland Hills Village	3,347
Bedford Heights City	18 (3)	Newburgh Heights Village	1,803
Berea City	18,131	North Randall Village	941
Boston Heights Village	764 (2)	North Royalton City	3,909 (2)
Bratenahl Village	1,406	Northfield Center Township	5,503
Brecksville City	13,420 (2)	Northfield Village	3,500
Broadview Heights City	15,099 (2)	Oakwood Village	1,525 (2)
Brook Park City	18,076	Olmsted Falls City	8,584 (2)
Brooklyn City	11,068	Olmsted Township	8,906 (2)
Brooklyn Heights Village	1,472	Orange Village	992 (2)
Cleveland Heights City	44,688	Parma City	79,144
Columbia Township	3,567 (2)	Parma Heights City	20,093
Cuyahoga Heights Village	559	Pepper Pike City	6,697 (2)
East Cleveland City	13,924	Richfield Township	1,012 (2)
Euclid City	292 (2)	Richfield Village	3,451 (2)
Garfield Heights City	29,475	Richmond Heights City	4,696 (2)
Gates Mills Village	397 (2)	Sagamore Hills Township	10,746
Glenwillow Village	26 (2)	Seven Hills City	11,474
Highland Heights City	8,603	Shaker Heights City	29,257
Highland Hills Village	776	Solon City	139 (2)
Hudson City	9,261 (2)	South Euclid City	20,867
Hunting Valley	2	Strongsville City	27,431 (2)
Independence City	7,644	Twinsburg City	- (2)
Lakewood City	94 (3)	Twinsburg Township	572 (2)
Linndale Village	109	University Heights City	13,407
Lyndhurst City	14,002	Valley View Village	1,843
Macedonia City	11,985	Walton Hills Village	2,013
Maple Heights City	23,251	Warrensville Heights City	13,634
Mayfield Heights City	20,619	Willoughby Hills City	- (3)
		Total Subdistrict 2	587,155
Total estimated service population			957,046

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 MUNICIPALITIES SERVED BY THE DISTRICT

- (1) Based on 2020 U.S. Census Block Data as presented in the ESRI demographics data sets using the NEORSD Service Area Boundary. (<https://doc.arcgis.com/en/esri-demographics/latest/regional-data/updated-demographics.htm>)
- (2) Estimated population for that portion of the municipality within the service area of the District.
- (3) Service population not applicable; District serves commercial properties only.

Principally as a result of the general migration of individuals and businesses from the northern industrial states to other regions of the country, the District and Cuyahoga County have experienced a decline in population as reported in the 1970, 1980, 1990, 2000, 2010, and 2020 U.S. Censuses.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Principal Employers of Cuyahoga County, Ohio

As of December 31, 2023 and 2014

Employer Name (1)	2023			2014		
	Number of Employees (1)	Rank (1)	Percentage of Total County Employment (2)	Number of Employees (1)	Rank (1)	Percentage of Total County Employment (2)
	FTE*			FTE*		
	12-31-2023			12-31-2014		
Cleveland Clinic Health System	44,665	1	7.07%	34,658	1	5.21%
Group Management Services Inc.	22,145	2	3.51%	8,813	6	1.32%
Minute Men Cos.	21,802	3	3.45%	-	- (3)	-
University Hospitals	24,636	4	3.90%	17,856	2	2.68%
Amazon	20,000	5	3.17%	-	- (3)	-
US Federal Government	15,750	6	2.49%	14,059	3	2.11%
Progressive Corp.	13,150	7	2.08%	9,001	5	1.35%
Walmart	12,650	8	2.00%	-	- (3)	-
Giant Eagle Inc.	9,599	9	1.52%	9,400	4	1.41%
State of Ohio	7,605	10	1.20%	8,340	7	1.25%
Cuyahoga County	-	-	-	7,776	8	1.17%
Cleveland Municipal School District	-	-	-	6,953	9	1.04%
City of Cleveland	-	-	-	6,757	10	1.01%
Total	192,002		30.41%	123,613		18.57%
Total Cuyahoga County Employment (2)			631,443			665,815

* Full-Time Equivalent.

(1) Sources are *Crain's Cleveland Business*, December 2023 and June 2014.

Cuyahoga County is significantly the same as the Sewer District's service area.

(2) Sources of total employment for Cuyahoga County, Ohio are the Sewer District administrative records,

Cuyahoga County, Ohio Annual Comprehensive Financial Report, and U.S.

Department of Labor, Bureau of Labor Statistics.

(3) Employment outside of top ten in reporting year.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

EASTERLY WASTEWATER TREATMENT PLANT



<https://www.neorsd.org/about/easterly/>

Location: 14021 Lakeshore Boulevard, Cleveland, OH 44110

Plant Design Capacity: 400 million gallons per day (mgd)

Average Daily Flow: 85 million gallons per day (mgd)

Effluent Discharge Point: Lake Erie

Community Served: Easterly serves approximately 333,000 people in Beachwood, Bratenahl, Cleveland, Cleveland Heights, East Cleveland, Euclid, Gates Mills, Highland Heights, Lyndhurst, Mayfield Heights, Mayfield Village, Pepper Pike, Richmond Heights, Shaker Heights, South Euclid, University Heights, and Willoughby Hills.

Wastewater from homes and businesses flow to the plant through three major sewer pipelines: the Collinwood Interceptor, the Easterly Interceptor, and the Heights Hilltop Interceptor.

Type of Plant: Easterly provides treatment at an advanced level using primary and secondary treatment (activated sludge, step aeration) to clean water. Each day, the plant pumps 3.5 million gallons of sludge through the Southerly Force Main to the Southerly Wastewater Treatment Plant.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SOUTHERLY WASTEWATER TREATMENT PLANT



<https://www.neorsd.org/about/southerly/>

Location: 6000 Canal Road, Cuyahoga Heights, OH 44125

Plant Design Capacity: 735 million gallons per day (mgd)

Average Daily Flow: 120 million gallons per day (mgd)

Effluent Discharge Point: Cuyahoga River

Community Served: Southerly serves approximately 530,000 people in Beachwood, Berea, Boston Heights Village, Brecksville, Broadview Heights, Brook Park, Brooklyn, Brooklyn Heights, southern Cleveland, Columbia Township, Cuyahoga Heights, Garfield Heights, Highland Hills, Hudson, Independence, Linndale, Macedonia, Maple Heights, Middleburg Heights, Newburg Heights, North Randall, North Royalton, Northfield Center Township, Northfield, Oakwood, Olmsted Falls, Olmsted Township, Orange, Parma, Parma Heights, Richfield, Sagamore Hills, Seven Hills, Shaker Heights, Solon, Strongsville, Twinsburg, Valley View, Walton Hills, and Warrensville Heights.

Wastewater from homes and businesses flows to the plant through the Southwest – West Leg Interceptor, Cuyahoga Valley Interceptor and the Mill Creek Interceptor.

Type of Plant: The largest of the District's three wastewater treatment plants, Southerly provides treatment at an advanced level by utilizing a two-stage biological treatment process.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WESTERLY WASTEWATER TREATMENT PLANT



<https://www.neorsd.org/about/westerly/>

Location: 5800 Cleveland Memorial Shoreway, Cleveland, OH 44102

Plant Design Capacity: 100 million gallons per day (mgd)

Average Daily Flow: 33 million gallons per day (mgd)

Effluent Discharge Point: Lake Erie

Community Served: Westerly serves approximately 107,000 people in Brooklyn and the City of Cleveland.

Wastewater from homes and businesses flows to the plant through the Westerly Interceptor, Walworth Run Interceptor, Low Level Interceptor, and the Northwest Interceptor.

Type of Plant: Westerly uses primary and secondary treatment (a biological process using trickling filters and solids contact) to clean water in the region. Biosolids generated from the wastewater are processed through gravity thickeners, dewatering centrifuges, and incineration. Westerly is the only plant with a Combined Sewer Overflow Treatment Facility (CSOTF). This facility provides screening and primary settling for combined sewer overflows and has storage capacity for up to six million gallons.



STRATEGIC PLAN 2022-2024



Kyle Dreyfuss-Wells
Chief Executive Officer
Northeast Ohio Regional Sewer District
3900 Euclid Avenue
Cleveland, Ohio 44115

You could say that our 2022-2024 Strategic Plan has been 50 years in the making. And you'd be right.

The new Strategic Plan takes effect in 2022, our 50th year as a public utility, and the timing could not be more perfect. It's a chance to recognize the value of our past work, face today's challenges, and advance our clean-water mission for decades to come.

We call it a mission for a reason: As a District employee, you are an agent with purpose in this Strategic Plan.

And that's why this Strategic Plan looks different than promotions we have shared in the past. We want this to be a living and working document for you. Mark it up, take notes, and make it as personal as your job is to you.

★ The Strategic Plan isn't just about the future, it's about the here and now. It's about our critical work, our daily jobs that our customers depend on every day: clean water, healthy streams, working sewers, project delivery, customer service, and so much more.

In addition to the printed Strategic Plan, you'll receive a handy pocket guide to help you set goals of your own.

This Strategic Plan was developed with input from employees like you. Missions have agents. The only way our decades-long mission can continue is with your involvement, and I'm proud we're moving it forward together.

Kyle Dreyfuss

Strategy Notes can help you set your personal goals for 2022-2024 and track successes.

MISSION » Provide progressive regional management of sewage and stormwater that protects the environment and serves our community.

VISION » Be the environmental leader in enhancing quality of life in the region and protecting its water resources.

- VALUES**
- » **ACCOUNTABILITY**
Accept responsibility, account for one's action, and deliver on individual and collective commitments.
 - » **BALANCED AND INFORMED DECISION-MAKING**
Formulate quality decisions based on objective metrics, analysis of our systems, customer needs, safe practices, and organizational goals that include diverse opinions, ideas, and perspectives.
 - » **CUSTOMER FOCUS**
Collaborate effectively with internal and external customers when considering decisions, policies, and programs.
 - » **ENVIRONMENTAL STEWARDSHIP**
Initiate and maintain effective practices of environmental sustainability through commitment to a better tomorrow, a healthy environment, and strong communities.
 - » **EQUITY**
new Ensure that diversity, equity, and inclusion principles, policies, and practices are embedded into our work at all levels of the organization.
 - » **ETHICS, HONESTY AND TRANSPARENCY**
Maintain the highest standards with our customers, our business partners, and each other.
 - » **PROGRESSIVE CULTURE**
Facilitate positive changes and innovation that benefit the organization, our industry, and the region while fostering a learning environment and an engaged workforce.
 - » **RESPECT**
Demonstrate a high regard and consideration for self, others, community, and the environment.

CUSTOMER & COMMUNITY CONNECTIONS

Objective:

Assist member communities to address their Clean Water Act issues.

Goals:

- ★ 1. Build on Local Sewer System Evaluation Study (LSSES) findings to focus project selection under the Member Community Infrastructure Program (MCIP).
- 2. Work with member communities to strategically plan the grant management and project delivery process.
- 3. Consider environmental justice impact in making programmatic or project decisions

Objective:

Optimize our ability to advance community objectives.

Goals:

- 1. Continue to educate the public about who we are, what we do, and why our work is important.
- 2. Use Green Infrastructure to strategically address resiliency.
- 3. Leverage technology to provide better services and accessibility to resources for NEORS D customers, member communities, partners, suppliers, and vendors.
- 4. Implement changes to Business Opportunity Program (BOP) based on best practices and audit findings.
- 5. Increase customer participation in Cost-Saving Programs.
- 6. Implement the Communication Alignment Project (CAP).

MCIP is critical to support local infrastructure.
2016-2021 Awards:
\$47,192,996.87
2022-2024
+ \$45 million more

ENVIRONMENTAL PROTECTION & SUSTAINABILITY

Objective:

Expand water quality focus to increase benefits to the region's waterways.

Goals:

1. Identify opportunities to enhance water quality and continue to solve intercommunity sewer and stormwater infrastructure problems.
2. Enhance existing and initiate new programmatic opportunities to engage the public in clean-water issues and promote healthy communities.
- ★ 3. Identify and implement cost-effective opportunities to improve the local sewer collection system as NEORSR advances capital improvement projects. *enhance partnerships w/ cities*
4. Identify cost-effective opportunities to improve the local stormwater drainage system as NEORSR implements the Stormwater Master Plan recommendations.

\$1 billion + of projects

Objective:

Increase opportunities to improve resource management through sustainability practices.

Goals:

1. Advance any modifications identified through the implementation of the NEORSR Combined Sewer Overflow (CSO) Consent Decree and develop post-Long-Term Control Plan (LTCP) strategy to provide better overall environmental and public health benefits in the most cost-effective manner.
2. Improve resource management to reduce the costs and environmental footprint of NEORSR operations, including waste, purchased supplies, and utilities.
3. Implement solutions and technologies to support NEORSR sustainability initiatives.
4. Understand potential climate change implications and prepare to respond.



Can't wait to read our employee case studies in November's People & Progress!

FINANCIAL VIABILITY

Objective:

Explore new ways to enhance long-term financial planning that optimize ability to provide sewer and stormwater services with minimal impact on rates.

Goals:

1. Design and deliver a Total Rewards package to attract and retain talent.
2. Pursue funding sources that result in the lowest possible cost of borrowing for ratepayers.
3. Improve the understanding of risk in shaping decision-making and results across NEORS D programs.
4. Evaluate opportunities to reduce cost throughout Operation & Maintenance.

Always look for state and federal funding opportunities.

OPERATIONAL EXCELLENCE

Objective:

Implement Operational Readiness plan to support evolving operations and maintenance.

Goals:

1. Establish long-term organization for ongoing Operational Readiness Implementation (ORI) program.
2. Instill culture of continuous improvement and innovation enterprise wide.
3. Enhance improvements to Engineering and Construction's project delivery in support of Operation & Maintenance.

Objective:

Implement technologies and processes that improve business efficiency and effectiveness.

Goals:

1. Improve business operations by reducing process complexities, expanding digital workflows, and maximizing use of tools and systems.
2. Establish standard documentation practice including Policy, Manual, Procedures, and Work Instructions for all key business processes and applications.
3. Improve reporting capabilities through business intelligence initiatives focused on customer revenue and spending.
4. Further develop information security program to provide assurance that critical operations and information technology assets are protected.
5. Evaluate improved Operation & Maintenance information technology and control system applications and migrate to such systems as appropriate.

Standard Operating Procedures (SOPs) help ensure consistency and proper documentation.

OPERATIONAL EXCELLENCE (CONT.)

Objective:

Fully implement management process to support successful delivery of the Regional Stormwater Management Program.

Goals:

1. Use Stormwater Master Plan findings to drive design and construction prioritization for both NEORS and community cost-share projects.
2. Develop modeling and planning tools to assist NEORS and member communities in the refinement of the design, construction, operation, and maintenance of projects.
3. Improve maintenance efficiency and effectiveness across the regional stormwater system.
4. Continue refinement of Regional Stormwater Management Program financial planning while transitioning to larger-scale projects.

Objective:

★ Continue to protect public health and the environment through excellent operation of the wastewater and stormwater systems.

Goals:

Our core purpose

1. Actively embrace and improve upon safety.
2. Meet National Pollutant Discharge Elimination System (NPDES) permits and all other regulatory requirements.
3. Manage finances and meet metrics to maintain current bond ratings.
4. Enhance use of the Legal Department as a strategic partner in accomplishing goals.
5. Manage and deliver Capital Improvement Plan to meet both operational and financial requirements.
6. Maintain positive labor and employee relations.

Check that my location's Safety Rep's cell # is saved in my phone.

WORKFORCE PLANNING, ENGAGEMENT AND INVESTMENT

Objective:

Apply workforce planning and development strategies to ensure the workforce can **achieve the mission of the District** both now and in the future.

Goals:

1. Sustain and enhance training and development programs that support the workforce in acquiring the knowledge, skills, and abilities needed both now and in the future.
2. Create, maintain, and enhance workforce planning processes and staffing plans.
3. Finalize and sustain Career Pathways for all departments to support staff development.

Objective:

Ensure the District has workplace culture that engages employees.

Goals:

- * 1. Monitor and improve **Employee Engagement** consistent with our core values.

Employees want to feel like they're a part of something big.

WORKFORCE PLANNING, ENGAGEMENT AND INVESTMENT (CONT.)

Objective:

Implement programs to ensure the development of effective leaders
at all levels.

Goals:

1. Formalize an ongoing succession-planning process. *CRITICAL WORK*
2. Implement leadership training and development programs for all levels of leadership.
3. Ensure accountability for demonstrating leadership expectations across all levels.

Objective:

Strengthen diversity, equity, and inclusion (DEI) to increase understanding and ensure continued commitment across the organization.

Goals:

1. Attract, develop, and retain high-performing employees with diverse backgrounds and perspectives.
2. Deliver on the strategies outlined by the DEI Advisory Committee.
3. Integrate the principles of DEI into NEORSD's work.

PERFORMANCE MEASURES & TARGETS

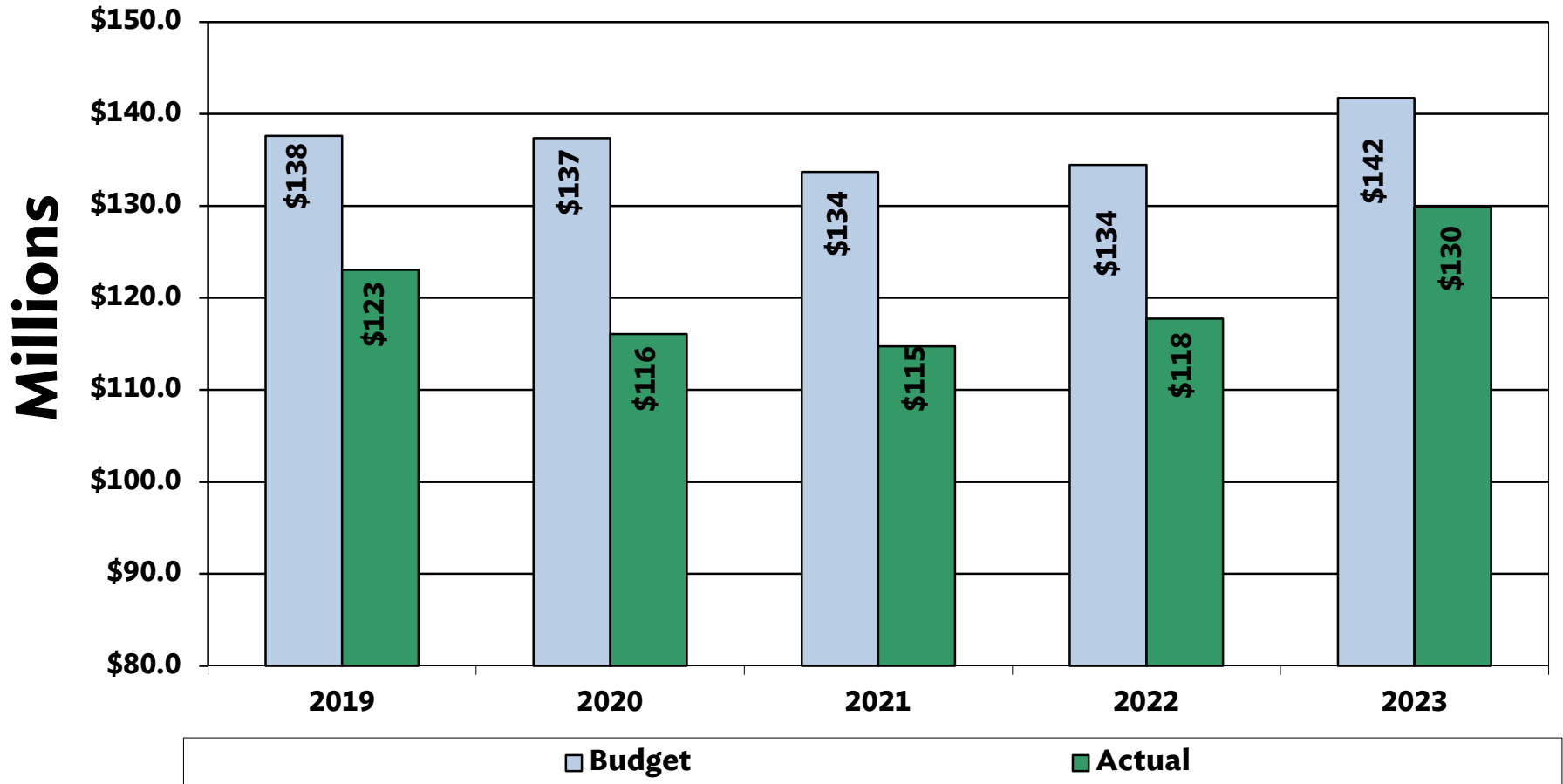


**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Operating Expense Budget vs. Actual

2019-2023

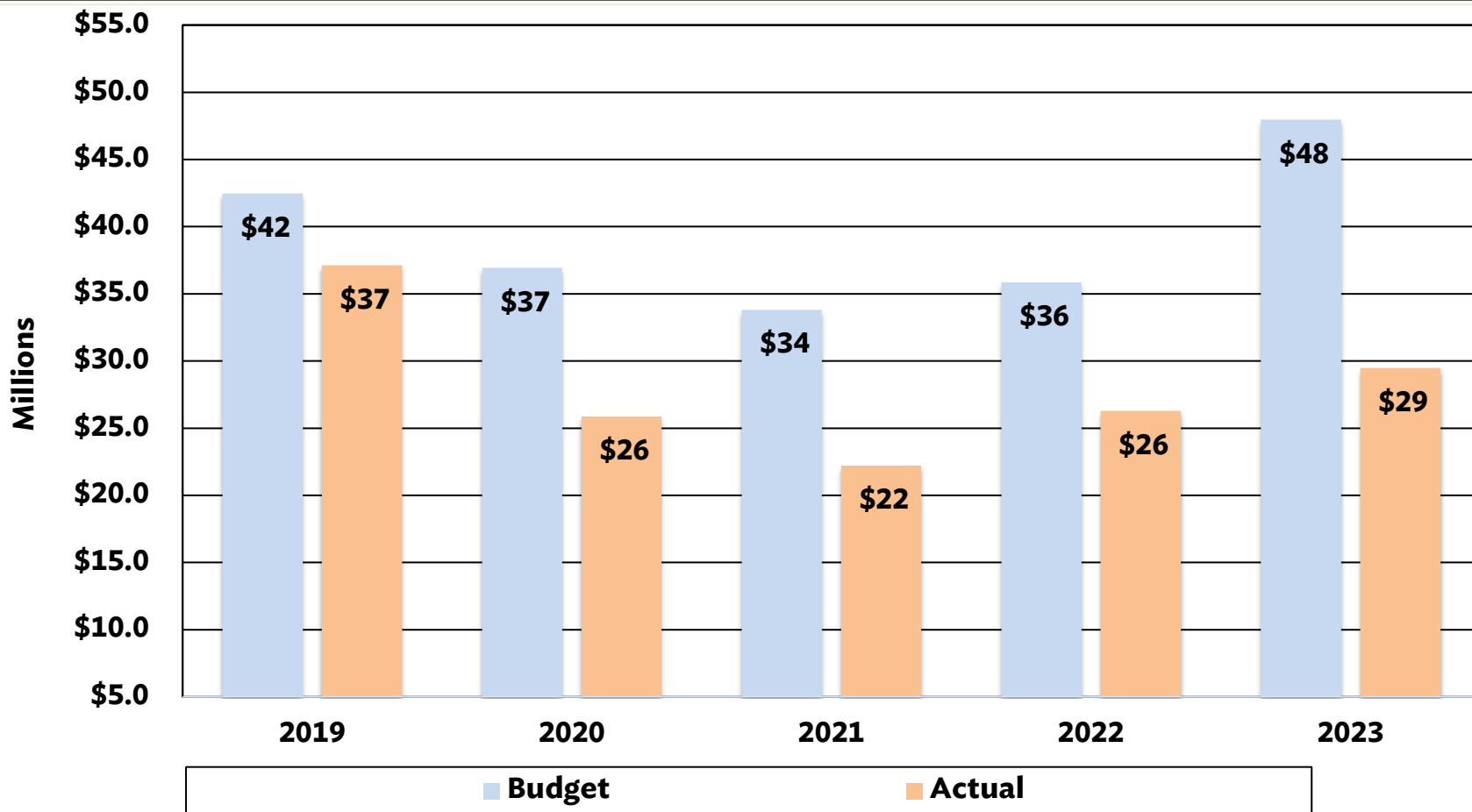


Net of Capital Internal Labor and starting in 2016, Indirect Cost Allocation to Stormwater

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Operating Expense Budget vs. Actuals

2019-2023



Net of Indirect Cost Allocation

Northeast Ohio Regional Sewer District

2023 Results: Debt Service Coverage

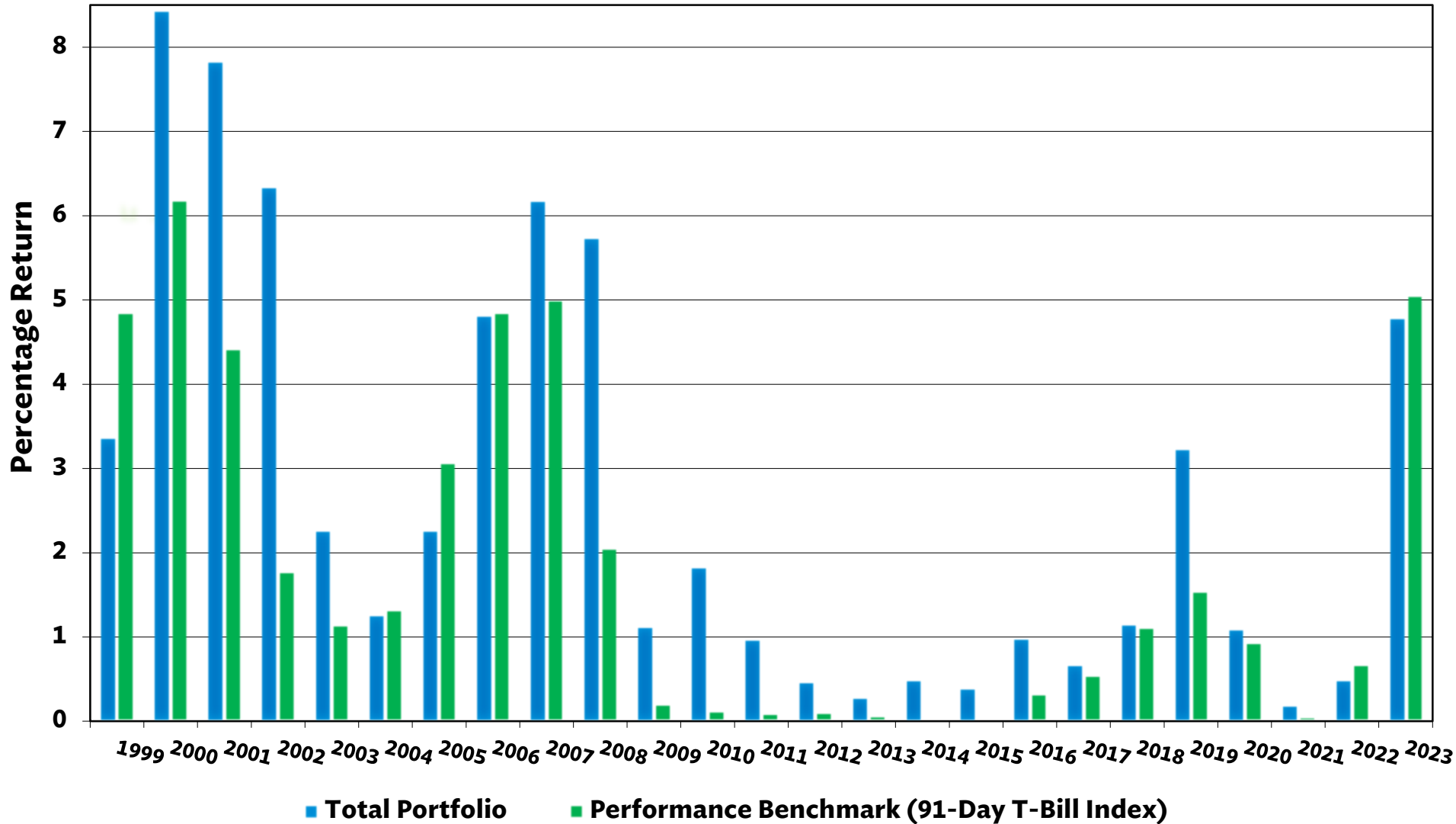
Total Revenue Available for Debt Service	\$411.1 million
Less: Net Operating Expenses	(\$129.9 million)
Net Revenue Available for Debt Service	<u>\$281.2 million</u>
Debt Service on Bonds Debt Service Coverage (1.25x Goal)	\$38.6 million 7.28
Debt Service on All Debt Debt Service Coverage (1.05x Goal)	\$112.9 million 2.49

Note: Revenue and Operating Expenses are unaudited

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Investment Portfolio Performance Report

Percent Return 1999 – 2023



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 Wastewater Treatment Plant Performance

Actual vs NPDES Limits

The Wastewater Treatment Plants have National Pollutant Discharge Elimination System (NPDES) limits that indicate the acceptable criteria for clean water to re-enter the environment. The table below shows the NPDES performance for the three Treatment Plants in 2023.

EASTERLY WWTP

	Actual 2023 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	4	15
TSS (mg/l)	7	20
TPO ₄ (mg/l)	0.23	1.0

SOUTHERLY WWTP

	Actual 2023 Performance	Monthly NPDES permit limit (mg/l)	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	1.49	(winter) 16	(summer) 10
TSS (mg/l)	2.83	16	
TPO ₄ (mg/l)	0.38	0.7	

WESTERLY WWTP

	Actual 2022 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	5.37	15
TSS (mg/l)	5.62	20
TPO ₄ (mg/l)	0.79	1.0

Key:

CBOD (mg/l): Carbonaceous Biochemical Oxygen Demand
TSS (mg/l): Total Suspended Solids
TPO ₄ (mg/l): Total Phosphorus

10 YEAR LONG TERM FINANCIAL PLAN



**Northeast Ohio
Regional Sewer District**

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

The 10 Year Long-Term Financial Plan (LTFP) was developed to project revenue and revenue requirements over a ten-year planning period. The financial plan forecasts “across-the-board” adjustments to rates in order to meet the Sewer District’s cash needs. An accurate, reliable financial plan includes critical financial indicators such as reserve levels and debt service coverage and allows for the phase-in of rate increases and capital financing to mitigate rate shock and enhance revenue stability.

This LTFP will discuss the anticipated Operation & Maintenance (O&M) expenses and capital expenses and then address the revenue requirements to pay for the O&M expenses and project the long-term financing for the capital expenditures.

BUDGET AND FINANCIAL POLICIES

The Northeast Ohio Regional Sewer District (NEORS) budget and financial policies set forth the basic framework for the Sewer District’s overall management of operations. The policies assist in the decision-making process of the Board and provide guidelines for evaluating both current and future initiatives.

- **Operating Budget Policy**

Historical levels of funding and expenses 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. The Chief Financial Officer is authorized to approve operating expense and capital budget line item transfers except for transfers between personnel cost and other operating cost categories, which require additional approval by the Chief Executive Officer. The Sewer District also will provide the Chair of the Board of Trustees Finance Committee with a report of any transfer more than \$100,000 for review on a quarterly basis. The Sewer District will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenses to budgeted amounts.

- **Rate Revenue Policy**

The major revenue sources of the Sewer District are currently wastewater user fees, Water Pollution Control Loan Fund loans (WPCLF), investment income, and revenue bonds. The Sewer District will seek to establish rates that provide revenue stability, rate stability, affordability to disadvantaged customers, and support the cost of service. The Sewer District reviews wastewater rates every five years to determine if the revenues support the

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

revenue requirements. Rate increases to generate needed revenues are required to be submitted to the Board of Trustees for review and approval.

- **Debt Service Coverage Policy**

The Sewer District will at all times prescribe, charge and collect such rates, rentals and other charges for the use of the services of the System and shall restrict the Operating Expenses of the System in such a way that Net Revenues Available for Debt Service (adjusted for purposes of clause (A) as described in the following sentence) in each Fiscal Year shall be not less than the greater of (A) 115% of Debt Service on all Bonds then Outstanding payable during that Fiscal Year or (B) 100% of the sum of such Debt Service and all required deposits in the Debt Service Reserve Account and all amounts payable from the Subordinated Debt Service Account during that Fiscal Year including, without limitation, debt service payable on any Subordinated Indebtedness and any required deposits to any reserves securing such Subordinated Indebtedness. The Chief Financial Officer has elected to tighten the coverage requirements by setting goals of 200% of debt service required for the 2010, 2014, 2016, 2017, 2019, 2020 and 2021 Bonds and 150% of all Sewer District debt service. For purposes of clause (A) of the preceding sentence, “Net Revenues Available for Debt Service” for any Fiscal Year shall include any amounts transferred from the Rate Stabilization Account to the Reserve Operating Account during such Fiscal Year but shall be reduced by any amounts transferred from the Reserve Operating Account to the Rate Stabilization Account during that period.

- **Reserve Policy**

- **GENERAL OPERATING RESERVE**

The Operating Reserve (i.e. Working Capital Reserve) is a minimum unrestricted net asset needed to accommodate the short-term cycles of revenues and expenses. Operating reserves provide a cushion that can be used to cover balance fluctuations. The Sewer District will establish a general operating reserve for the purpose of helping to ensure the Sewer District is prepared to weather the effects of an economic downturn, a financial shortfall, or some other significant event.

Target funding levels are often characterized in terms of recommended number of days of cash operating expenses. The Sewer District will target the operating reserve to be equal to three months (90 days) of budgeted operating expenses.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

▪ **DEBT SERVICE RESERVE**

As required by the Trust Agreement for the benefit of the Sewer District's bondholders for our 2005 and 2007 Bonds, the Sewer District had maintained a Debt Service Reserve to provide additional security for the Sewer District's long-term debt repayment obligations for those Bonds. The purpose of the Debt Service Reserve is to cause additional pledged funds to be on deposit to provide funds to meet a principal or interest payment obligation during a year when other pledged revenues are for any reason insufficient. Since the 2005 and 2007 Bonds have been retired, the Sewer District will no longer have a need to fund this reserve.

The Sewer District will continue to include all principal and interest payments due under the various debt obligations in the annual budget. Accordingly, it is not expected that any annual contribution to the Debt Service Reserve fund will be made or needed.

▪ **CAPITAL EQUIPMENT and INFRASTRUCTURE REPAIR and REPLACEMENT RESERVE**

The purpose of the reserve is to help ensure sufficient funds are available to enable the replacement of aging infrastructure over an adequate replacement cycle. The funding will be established through the use of surpluses. The established reserve level and annual contributions will be identified during an evaluation through asset management.

▪ **INSURANCE RESERVE**

Currently, the Sewer District has an Insurance Reserve established for self-insurance for any catastrophic events that may occur. The reserve will also be used to pay for any emergency type events that occur that have previously been included in the annual operating or capital budgets. The reserve is analyzed by the Sewer District to determine the appropriate level of reserve versus offsetting it with a higher premium and insuring assets of the Sewer District.

▪ **RATE STABLIZATION RESERVE**

This account was established to enable the Sewer District to pre-fund expected future expenses in a way that can reduce, or smooth rate increases that would otherwise be needed. The Rate Stabilization Account is funded to meet a specific risk such as revenue loss related to a certain level of demand curtailment. The restrictions in place will be structured so that the use of this account also helps to meet bond covenants. Funds

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

deposited into this account are treated as operating costs in the year of deposit and will be treated as revenues in the years of use for the purpose of computing the Sewer District's debt service coverage ratio. Impacts to the account are determined by the annual performance of actual rate revenue versus the budgeted rate revenue. The account will accumulate funds annually up to 5% of rate revenues, after all payments are made for operating expenses and debt service, and all required deposits to the debt service reserve and the working capital reserve are made. Funds will be drawn down to reduce or smooth rate increases and to ensure the Sewer District's goal for debt service coverage is met.

▪ **USES OF SURPLUSES**

It is the intent of the Sewer District to use all surpluses (revenues in excess of expenses) to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. Any surpluses realized in the Operating Account at year-end shall be first used to meet reserve policies and any excess will then be used for cash payments for the Capital Improvement Plan (CIP). Using cash to purchase capital items that would otherwise be purchased with proceeds from debt will reduce the future debt burden to the Sewer District.

The Sewer District has established a pay-go target of 25% of the annual capital program. To accomplish this target, annual pay-go dollars will be targeted until such a level is reached.

• **Investment Policy**

The Sewer District's Board of Trustees amended its investment policy on July 6, 2017. This Policy defines the Sewer District's investment objectives and types of instruments in which investments can be made. Eligible investments are governed, per policy, by the Sewer District's most current Bond Resolution. The Sewer District currently invests in ten major types of instruments: United States Treasury obligations; United States Agency obligations; municipal debt; bank or savings and loan non-negotiable certificates of deposit; repurchase agreements; bank money market accounts; commercial paper notes; STAR Ohio Fund; banker's acceptances insured by the FDIC; and no-load money market mutual funds. The Sewer District's investment portfolio is comprised of securities with maturity terms structured to match the time when the funds will be utilized to take advantage of higher interest rates.

Government securities are purchased directly from the U.S. Treasury or from approved broker dealers with the assistance of an investment advisory firm. The securities are held in the Sewer District's name either by the Federal Reserve Bank of Cleveland or the PNC

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

National Association Trust Department Branch. The STAR Ohio Fund was founded by the State of Ohio and is controlled by the State Treasurer. It is a short-term money market fund with most of its investments in U.S. Government securities. The STAR Ohio Fund is rated “AAAm” by Standard Poor’s Rating Group. In addition to FDIC insurance, all Sewer District deposits are collateralized by obligations maintained by the State Treasurer via the Ohio Pooled Collateral System.

In determining portfolio performance and value, marketable securities are marked to market at least quarterly. Although the portfolio is marked to market regularly, the Sewer District has not incurred any realized loss in the portfolio since securities are held to maturity, at which time the anticipated return is received.

- **Debt Management Policy**

The Sewer District’s Board of Trustees amended its Debt Management Policy (“Debt Policy”) on August 18, 2022, which established the Sewer District’s requirements that govern the issuance of all Sewer District debt. The Debt Management Policy establishes the guiding principles for the duration of debt, covenants included in the trust agreement, net revenue pledge, lowest cost financing, interest rate agreements, cash financing from available sources and lease financing. The Sewer District may deviate from the requirements of the Debt Policy when, by resolution, the Sewer District’s Board of Trustees finds that it is in the best interest to do so.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

- **Capital Asset Policy**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. sewer lines and similar items) are reported on the Statement of Net Position. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The Sewer District’s Board of Trustees amended its capital asset policy on December 20, 2018, additionally delegating authority to update the policy to the Chief Financial Officer (CFO). Effective January 2024, the Sewer District now maintains a capitalization threshold of \$25,000. Major renewals and betterments are capitalized; the costs of normal improvements and repairs that do not add to the value of the assets or materially extend an asset’s useful life are expensed. All reported capital assets except for land, permanent easements and construction in progress are depreciated. Major renewals and betterments are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description

Interceptor sewer lines
Buildings, structures, and improvements
Sewage treatment and other equipment

Estimated Lives

Primarily 75 years
Primarily 40 years
5 to 20 years

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

OPERATION AND MAINTENANCE EXPENSES

Over the past several years the Sewer District has identified opportunities to maximize operational efficiencies and minimize costs while continuing to provide safe and reliable services. Specific strategies employed include contractual purchase agreements with electricity and natural gas providers to limit cost increases; implementing electricity demand response/curtailment programs at the plants; restructuring benefits programs to reduce costs; and, when possible, deferring scheduled asset maintenance. Although these strategies have generated operational savings and/or mitigated cost increases due to aging infrastructure, intensive energy requirements, capital investment needs and broader inflationary pressures outside of the Sewer District's control, it is anticipated that O&M costs will increase over the forecast period.

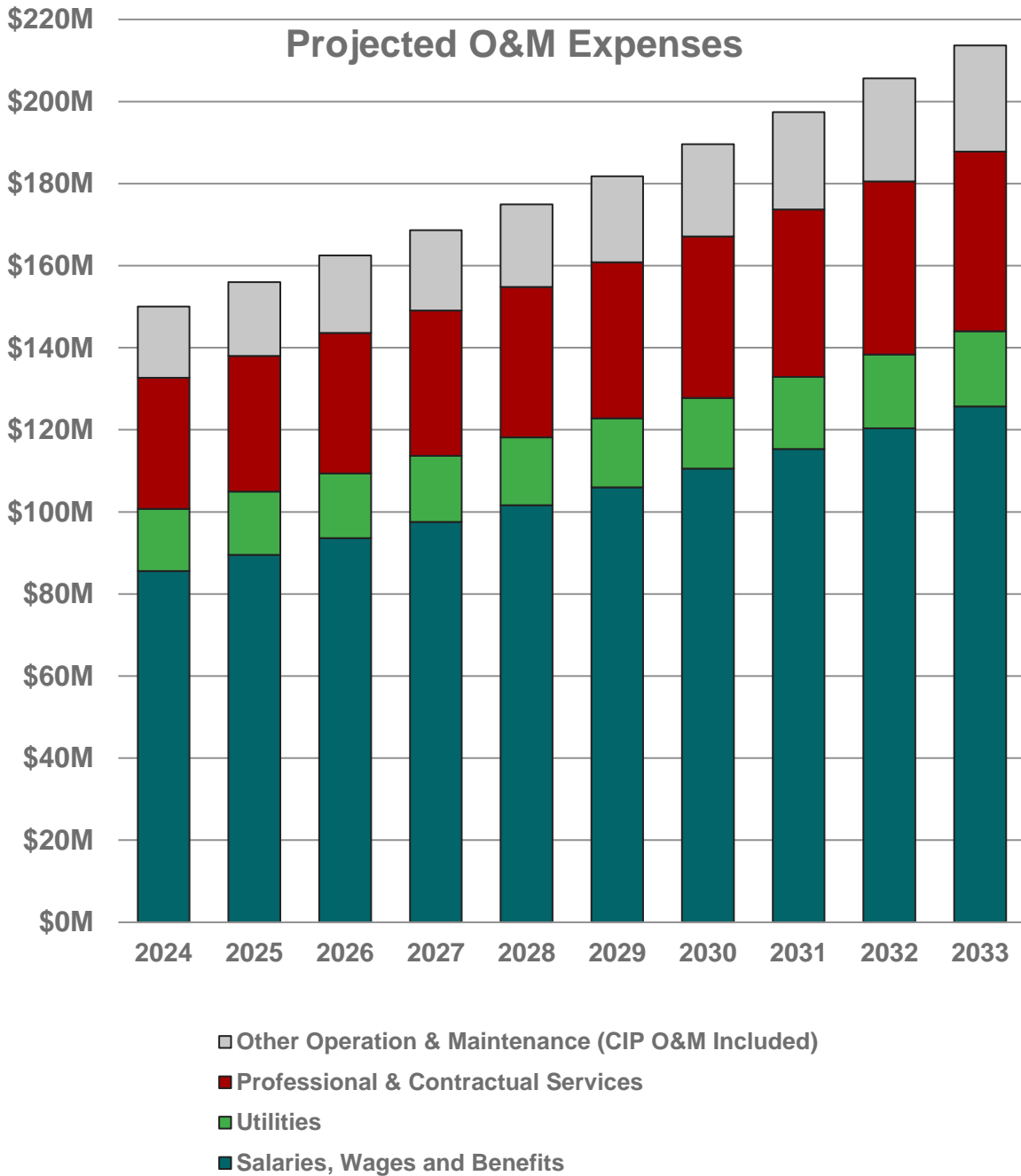
It is the Sewer District's practice to revise annually its financial plan for projecting a ten-year period. Rate recommendations are presented to the Sewer District's Board of Trustees in five-year increments. As such, the forecast of O&M costs considers projected operational needs for the periods 2024 through 2033. Over the past decade, the Sewer District's O&M costs have increased annually by a compounded rate of 2.3% due in large part to substantial cost pressures from certain categorical costs, particularly energy, chemicals, and health care. It is likely the level of increases for these types of costs, which have been higher than general inflation, will continue over the planning period. Sewer District staff has carefully reviewed other operating costs and identified reasonable escalation factors that considered historical levels of inflation as measured by the consumer price index, potential risk associated with future inflation, and the length of the financial planning period. The length of the financial planning period is particularly important as consideration must be given for the potential inflationary pressures over the next ten years which may present a significant risk.

Demand management at Southerly significantly reduces generation and transmission electricity costs and demand response/curtailment programs at the treatment plants provide additional energy savings. The regulatory components of the capital program will also affect the Sewer District's operating costs through additional staffing needs and other fixed and variable costs to operate and maintain the assets appropriately. However, certain projects have created operational efficiencies through green technology designed to reduce energy use. The Sewer District has also identified opportunities to increase automation at some of its facilities to limit staffing requirements and further reduce costs. Both the incremental costs and estimated savings associated with the Combined Sewer Overflow Long-Term Control Plan were developed by Sewer District staff and incorporated into the forecast of O&M costs over the planning period. Over the ten-year planning

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

period, the projected O&M expenses are assumed to have a compounded rate of growth of 4.0%.



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

CAPITAL IMPROVEMENTS AND FINANCING PLAN

A major focus is to integrate capital planning needs into the process of developing appropriate utility rates and charges and to assess the impact of these capital needs over the ten-year planning period. The Sewer District developed a ten-year Capital Improvement Program (CIP) (2024 – 2033) based on its anticipated capital needs with projects separated by improvements to the core system assets (“Non-CSO Projects”) and improvements identified in the Sewer District’s Combined Sewer Overflow Long-Term Control Plan (“CSO LTCP Projects”). The total capital needs for 2024 – 2033 are approximately \$1.9 billion.

- **Non-CSO Projects**

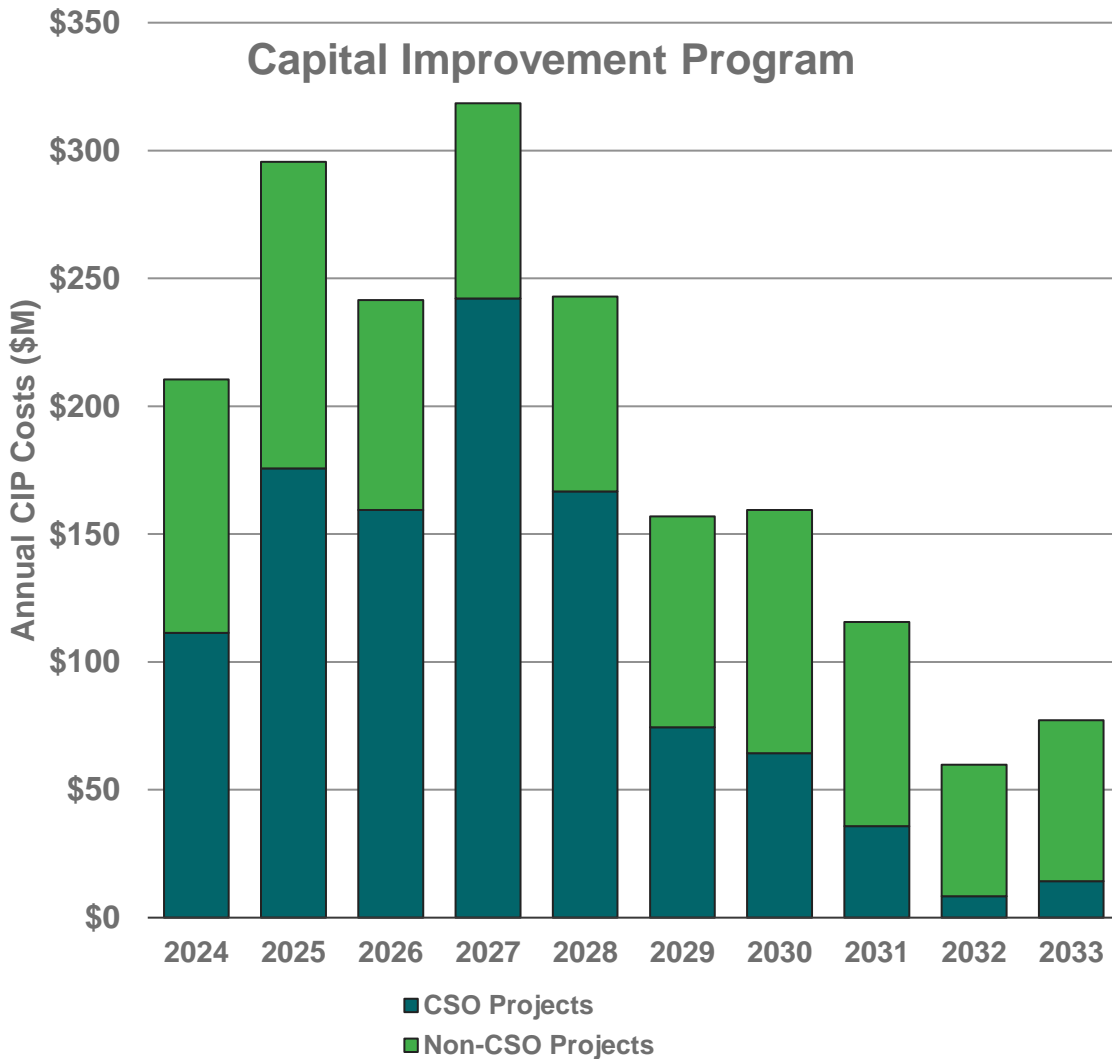
The Sewer District has identified approximately \$825.6 million in Non-CSO capital improvements in 2024 and over the ten-year planning period. Primarily, these anticipated projects are related to various system improvements at the three wastewater treatment facilities, as well as specific costs associated with sewer interceptor repair and replacement.

- **CSO LTCP Projects**

In 2010, the Sewer District finalized a 25-year plan to design and construct over \$3.0 billion in CSO improvements called Project Clean Lake. Although the specific timing and implementation of these identified projects is related directly to the Consent Decree with the EPA, the Sewer District has incorporated these anticipated costs into its annual capital planning initiatives. As such, the Sewer District has identified approximately \$1.1 billion in CSO LTCP improvements to be completed over the ten-year planning period.

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MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS

❖ **Shoreline Consolidation Sewer (1574)**

➤ Est. Construction Cost: \$55M, Start Date: 1st Quarter 2022

- This project consists of approximately 11,700 linear feet (LF) of 114-inch-diameter sewer.
- The Shoreline Consolidation Sewer (SCS) will be constructed along South Marginal Road from East 12th Street to its downstream connection to the Shoreline Storage Tunnel (SST) at Shaft SST-7 near Marquette Road

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❖ **Westerly Chemically Enhanced High-Rate Treatment Facility (1486)**

➤ Est. Construction Cost: \$80M, Start Date: 2nd Quarter 2022

- The Westerly Chemically Enhanced High-Rate Treatment (WCEHRT) includes the construction of a new high-rate treatment facility with a peak treatment capacity of 411 MGD wet weather capacity.
- The facility includes retention treatment tanks and high-rate chemical mixing equipment to enhance and optimize solids removal.
- The project also includes screening and disinfection facilities.
- Flow will be diverted to this facility from CSO-002 during wet weather for treatment and/or equalization.

❖ **Shoreline Storage Tunnel (1536)**

➤ Est. Construction Cost: \$202M, Start Date: 2nd Quarter 2022

- Shoreline Storage Tunnel (SST) includes the installation of a 21-foot diameter storage tunnel extending approximately 15,500 feet in length from its gated connection to the Dugway Storage Tunnel (DST). Once the Easterly Tunnel Dewatering Pump Station (ETDPS) has completely drained the Euclid Creek Tunnel (ECT)/DST system, the SST gate will open and the ECTDPS will also drain the SST at the Nine Mile Site and send flow to the Easterly Wastewater Treatment Plant (EWWTP).
- The SST will be constructed with a tunnel boring machine (TBM) in soft ground at depths approaching 85-140 feet below ground level.
- The SST will connect various sewers along Lake Erie from Downtown to near Eddy Rd. and include diversion structures and drop shafts to capture and store CSO from the SST service area.
- The diversion systems feeding the drop structures will be equipped with the inflow control gates to allow the inflows to SST to be controlled when the tunnel is full.

❖ **Pearl & Jennings Road Storage Tanks & Pump Station Upgrades (1548)**

➤ Est. Construction Cost: \$22M, Start Date: 4th Quarter 2022

- This project is for Control Measure #23 in the Consent Decree provides for CSO reduction at Outfalls 045 and 088, on the Big Creek and the Cuyahoga River, respectively.
- The means to reduce CSOs at these outfalls includes the construction of CSO storage tanks, the modification of regulators, the increase of pumping capacity at the Jennings Road Pump Station, and other system modifications.
- Upgrade of the Jennings Road Pump Station's pumping capacity from 3.2 to 5.5 million gallons per day (MGD) and other miscellaneous pump station improvements.

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- Installation of an estimated 0.25 million-gallon (MG) CSO storage tank that can be Gravity-filled via Regulator BC-05-AJB or Gravity-drained to the Jennings Road Pump Station wet well.

❖ **Southerly Second Stage Aeration Improvements (1637)**

- Est. Construction Cost: \$33M, Start Date: 1st Quarter 2023

- The Southerly Second Stage Aeration Improvements will rehabilitate aging equipment and structures that are part of the nitrifying activated sludge process. The major process components parts of this improvement project include ten three-pass aeration tanks, four process air compressors, ten final settling tanks, and seven Return Activated Sludge (RAS) screw pumps.
- Rehabilitate or replace the Process Air Compressors (PAC) at the second stage aeration process to provide an energy efficient system.
- Provide concrete rehabilitation to the Second Stage concrete exterior roof deck on the north and south sides of the Compressor Building.
- The existing four (4) channel blowers, intake filters, silencers and valves will be either re-built or replaced.
- Replace the existing four (4) aeration tank dewatering pumps, valves, piping, and motors.

❖ **Southerly Tunnel and Consolidation (1622)**

- Est. Construction Cost: \$326M, Start Date: 1st Quarter 2023

- The Southerly Tunnel (SOT) project includes the construction of a 23-foot diameter storage tunnel extending approximately 18,000 feet in length.
- The SOT will be controlled by the Southerly Tunnel Dewatering Pump Station (STDPS) to send wet weather flows to the Southerly Wastewater Treatment Plant (SWWTP).
- This project will have significant engineering costs during 2024.

❖ **Easterly CSO-001 400 MGD Chemically Enhanced High Rate Treatment Facility (1399)**

- Est. Construction Cost: \$125M, Start Date: 1st Quarter 2025

- This project includes the construction of a new high-rate treatment facility with a peak treatment capacity of 400 million gallons per daily (MGD).
- The facility includes retention treatment tanks and high-rate chemical mixing equipment to enhance and optimize solids removal.
- The project also includes screening and disinfection facilities.
- Flow will be diverted to this facility from CSO-001 during wet weather for treatment and/or equalization.

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❖ **Kingsbury Run Consolidation Sewer (1648)**

➤ Est. Construction Cost: \$96M, Start Date: 1st Quarter 2025

- The Kingsbury Run Consolidation Sewer System (KRCS) includes two sections of 10-foot diameter sewer with a total length of 5,400 feet.
- The KRCS includes various regulator modifications, diversion structures, and gate controls to send CSO flows to the Southerly Storage Tunnel.
- The KRCS sewers will commence from the SOT-4 TBM retrieval shaft and coordination between these two projects will be critical.
- The project will include significant engineering costs during 2024 and 2025.

❖ **Southerly Dewatering Pump Station (SDPS-9091)**

➤ Est. Construction Cost: \$34M, Start Date: 1st Quarter 2026

- This project includes the construction of a deep tunnel pump station that will dewater the majority of the proposed combined sewer overflow (CSO) tunnel storage network within the Southerly Sewer District.
- The pump station will be rated at approximately 56 million gallons per day (MGD) to facilitate dewatering of the storage tunnel network after the conclusion of a storm event into Southwest interceptor after the storms to get stored flow treatment at Southerly Wastewater Treatment Plant (SWWTP).
- The pump station would lift flows from the deep storage tunnels to be conveyed by gravity to the SWWTP.
- The pump station will be roughly 180 feet deep with a screening facility to protect the pumps from solids.
- This project has an expected completion date in 1st quarter 2032.

❖ **Big Creek Tunnel (BCT-9099)**

➤ Est. Construction Cost: \$248M, Start Date: 3rd Quarter 2026

- The Big Creek Tunnel (BCT) project includes the construction of a 20-foot diameter storage tunnel extending approximately 22,500 feet in length.
- The BCT will drain into the Big Creek interceptor to the SWWTP.
- This project will have significant costs during the ten-year planning period ending in 2033.

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FINANCING PLAN

The Sewer District’s financing plan to support the CIP was designed to accomplish the following objectives:

- Conform with credit criteria established by rating agencies.
- Minimize debt service and related charges.
- Provide funds in the most cost-effective manner; and
- Lessen the impact on rates.

The financing plan includes funding sources used traditionally by the Sewer District including cash reserves, internally generated capital, and the Ohio Water Pollution Control Loan Fund (“WPCLF”). As of March of 2024, the Sewer District has received some grant funding which has been incorporated into this plan. Congressionally Directed Spending (CDS)/Community Project Funding (CPF) of \$4 million has been appropriated to the Sewer District to offset sewer project costs. First, in federal Fiscal Year (FY) 2022, \$2 million of CDS/CPF was granted to the Sewer District for the Kingsbury Asset Renewal project. Secondly in federal FY 2023, another \$2 million in CDS/CPF was appropriated to the Sewer District for the Garfield Heights Combined Sewer Overflow Project. The Sewer District was also awarded \$5 million in State Appropriations of American Rescue Plan Act of 2021 (ARPA), of which \$3.7 million was received as of 12/31/2023 with remaining balance of \$392,000 to be received in 2024 for the Brookside Culvert Repair project. The CDS/CPF funding for both projects is projected to be received in the calendar year 2024 through 2025 and is incorporated into this plan. The Sewer District will continue to explore options to gain access to grant funding for our capital program and our member communities.

- **Internally Generated Capital**

The projection of revenue requirements over the planning period assumes the Sewer District will generate sufficient revenues internally to fund a majority (about \$1.4 billion) of the capital plan through 2033. By incorporating these costs into the financial plan and including them as a revenue requirement, the Sewer District will achieve two primary objectives: (1) ensuring an annual source of cash to fund a portion of the CIP; and (2) providing a sufficient basis of revenue generation to meet debt service coverage targets. The Sewer District assumed an annual level of internally generated capital sufficient to exceed the Sewer District’s management debt service coverage target of 150% of total annual debt service. The Sewer District also has a financial policy that targets annually internally generating capital funding of 25% of the capital program. It is projected the Sewer District will meet and exceed its goal of 25% with an average 80.3% over the period through the end of projections in 2033.

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- **Capital Equipment and Infrastructure Repair and Replacement Reserve**

The Sewer District has established a Capital Equipment and Infrastructure Repair and Replacement Reserve (“Capital R&R Reserve”), which is a subset of the main Capital Account, to be used for non-recurring expenses for the replacement of aging infrastructure. The purpose of the reserve is to ensure sufficient funds are available to enable the replacement of aging infrastructure over an adequate replacement cycle. The estimated balance in the Capital R&R Reserve in 2024 is approximately \$67.2 million and grows to approximately \$88.9 million in 2033 due to interest earnings.

- **WPCLF Loans**

The Sewer District has consistently utilized the State of Ohio’s revolving fund loan program as a low-cost source for capital improvement projects. For modeling purposes, the Sewer District anticipates funding a portion of its capital requirements through WPCLF funds. The utilization of the WPCLF loan program is due to the ability to leverage below market interest rates, flexibility in debt terms such as the option to borrow over a term of up to 40 years depending on the type of project, the ability to customize debt amortization, and there currently being no cap on annual funds available. It was determined that it would be advantageous for the Sewer District to leverage the WPCLF loans to meet a portion of its funding needs. The financial forecast assumes that new WPCLF loans will be repaid over a 40-year period at an average rate no greater than 2.5%, with structured principal and interest repayment. Additionally, an assumption is made that the full repayment of these funds will not begin until 90% of the loan proceeds have been drawn down, which is anticipated to occur within two years of project initiation. Currently, the 10-year plan projects approximately \$450.9 million in loan funded projects over the planning period.

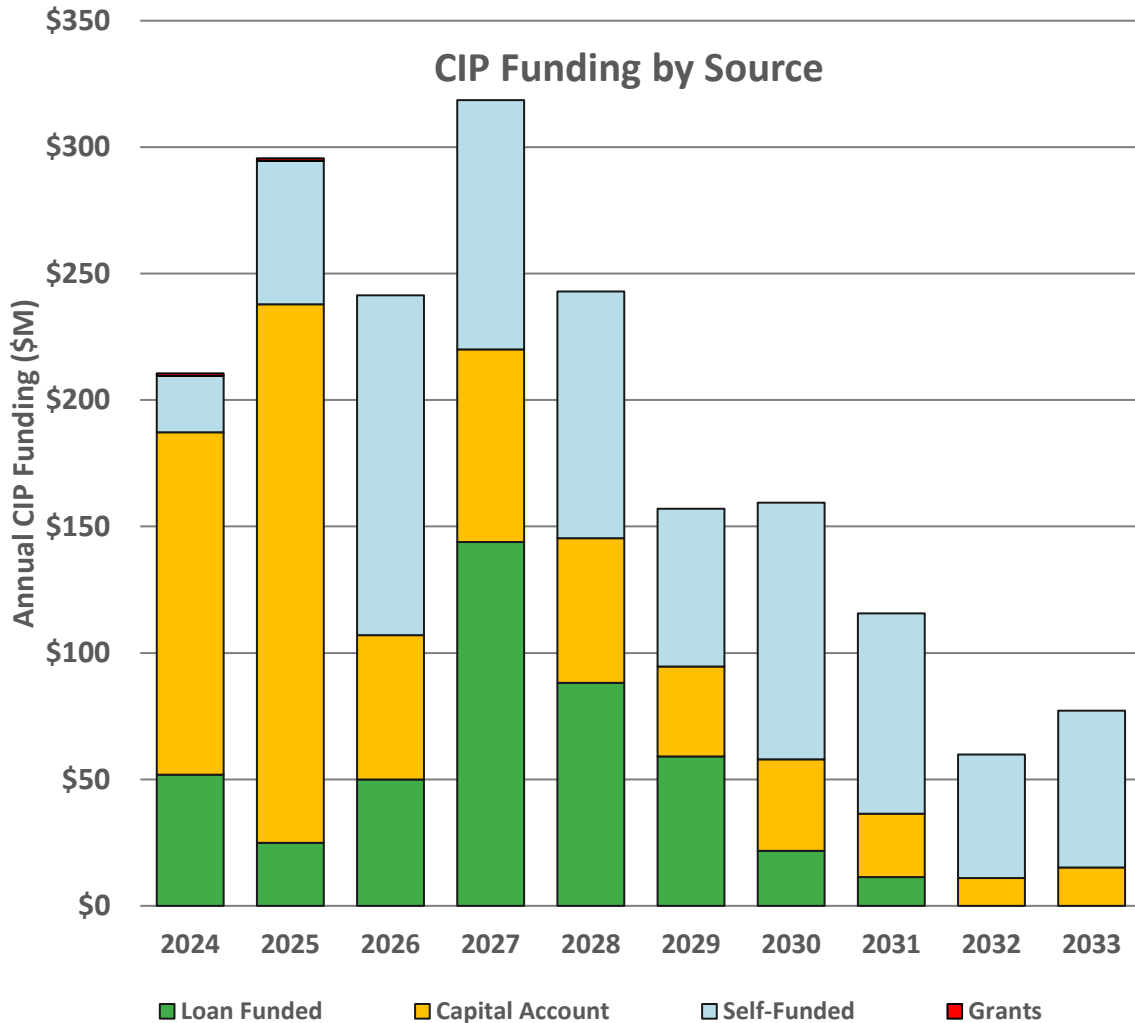
- **Revenue Bonds**

Historically low interest rates in the public debt markets, as well as incentives provided through the ARRA Build America Bond program, which were issued for the Series 2010 bonds and provide federally subsidized interest payments, had made revenue bonds an attractive source of capital financing. Although the BAB program expired in December of 2010 and future bond issuances assume a traditional tax-exempt framework, revenue bonds had much greater flexibility in how the debt repayment was structured creating additional opportunities to construct a favorable financing plan that balances funding needs, cost, funding for projects that are not eligible for SRF loans and rate impacts before the recent improvements to the WPCLF funding program. Revenue bonds had been the

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Sewer District’s primary capital funding source from 2007 to 2016. Currently, the ten-year plan projects no new revenue bonds over the planning period.



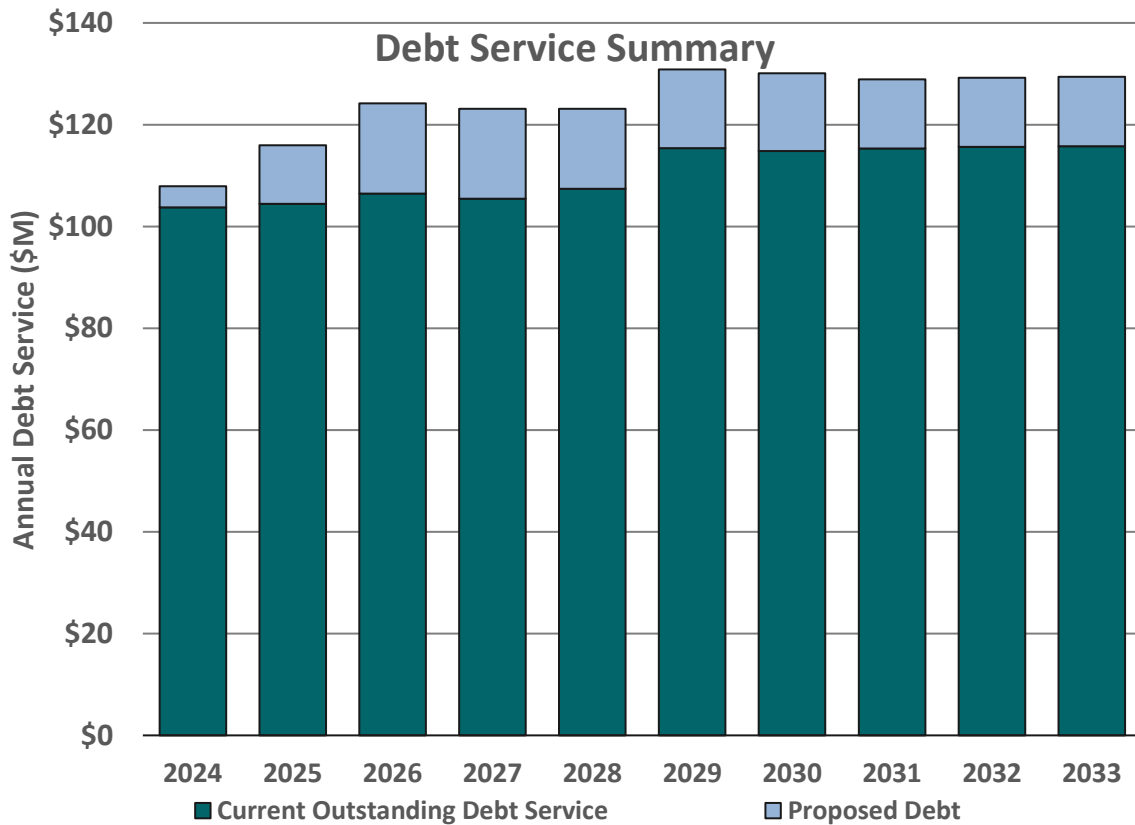
- **Debt Service Requirements**

The financial plan indicates the Sewer District will need to secure WPCLF loans to fund a large portion its CIP. As such, the debt service costs associated with these projected borrowings must be incorporated as an additional revenue requirement to provide an accurate representation of all forecasted capital costs. In the current year the Sewer District is obligated to pay approximately \$107.9 million in debt service associated with the Series 2010, Series 2014, Series 2016, Series 2017, Series 2019, Series 2020 and Series 2021 Wastewater Improvement Revenue and Revenue Refunding Bonds and various WPCLF

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loans. As outlined above, the CIP financing plan assumes that over the next 10 years, the Sewer District will secure a portion of the CIP funding in WPCLF funds and borrow approximately \$450.9 million in WPCLF loans in total for the ten-year period.



As shown, a significant driver in the projection of revenue requirements is the incremental debt service obligations to fund the CIP. Based on our assumptions, the Sewer District’s debt service repayment requirements will increase from \$107.9 million in 2024 to \$129.4 million in 2033. Although this represents a significant increase, the financing plan’s emphasis is on utilizing cash funding, WPCLF loans, and using reserves to retire older outstanding debt with higher interest rates. This approach lowered the Sewer District’s annual debt service materially when compared to alternative financing approaches.

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- **Revenue Requirements**

Recovering an appropriate level of revenue requirements through rates and charges ensures a utility's financial sufficiency and ability to provide safe and reliable services. For a governmental utility, it is typical to establish revenue requirements on a cash basis. Annual cash needs to cover both operating and capital costs are reviewed and projected over the forecast period. Consideration is also given to debt service coverage and reserve fund targets to produce a consolidated financial plan. To address concerns related to revenue sufficiency and anticipated rate adjustments, a forecast of revenue requirements was developed based on the 2024 budget and capital financing plan. As discussed previously, this forecast incorporates assumptions to account for the effects of inflation, decreased demand, increased operating costs, and anticipated capital costs. The Sewer District will project the annual collection rate at 96% for 2024-2033. The current Board approved rate increase of 4.2% annual began in 2022 through 2026 and an average projected rate increase of 1.5% for the period of 2027 to 2033. In addition, the annual decrease in consumption will be 2% for 2024-2033.

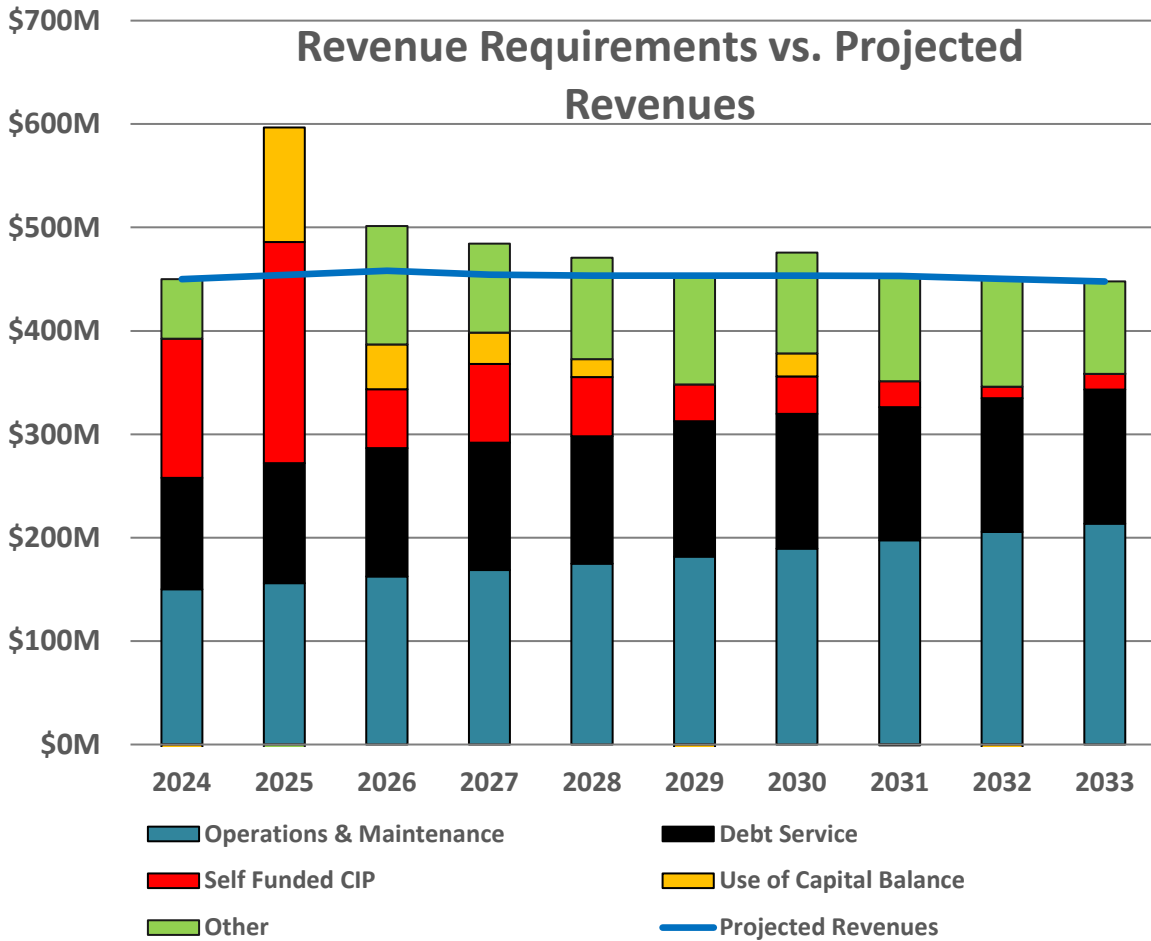
Once revenue requirements are developed, other non-rate revenues such as interest earnings and other miscellaneous revenues, such as septic fees, are used to offset total revenue requirements and determine net revenue requirements to be recovered from sewer rates.

- **Revenue and Coverage Requirements**

One of the primary objectives of the financial plan has been to determine utility rates that will be sufficient to recover the projected revenue requirements and comply with the debt service coverage requirements set forth in the Sewer District's revenue bond Trust Agreement over the ten-year planning period. The Sewer District's total revenue requirements include O&M expenses, debt service on existing and proposed bonds and WPCLF loans, internally generated funds used for capital improvements and transfers to reserves. As described below, the debt service coverage requirements establish the minimum level of net revenues that must exceed annual debt service payments. This section provides an overview of the Sewer District's projected revenue requirements and debt service coverage targets.

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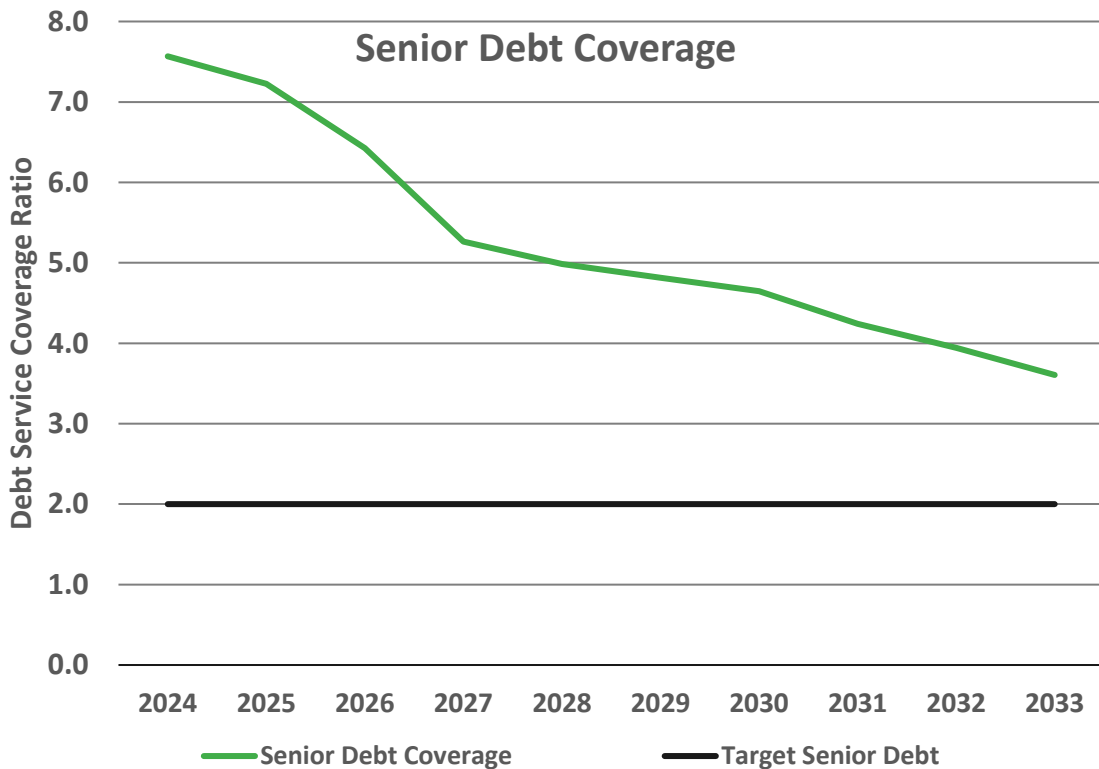
- **Debt Service Coverage**

As a result of the Sewer District’s anticipated borrowing needs, an important component of this financial plan is to ensure that sufficient revenues would be available to meet debt service coverage targets. The Sewer District currently has seven outstanding bond issues (Series 2010, 2014, 2016, 2017, 2019, 2020 and 2021 Bonds) which are senior to all other subordinate debt obligations. As outlined in the Sewer District’s revenue bond Trust Agreement, the Sewer District must maintain net revenues available for debt service of no less than 115% of all bonds payable during that fiscal year. Additionally, the Sewer District must maintain net revenues available for debt service of no less than 100% of all outstanding debt service, which includes all subordinate (including all outstanding and proposed WPCLF loans) and senior debt obligations during that fiscal year.

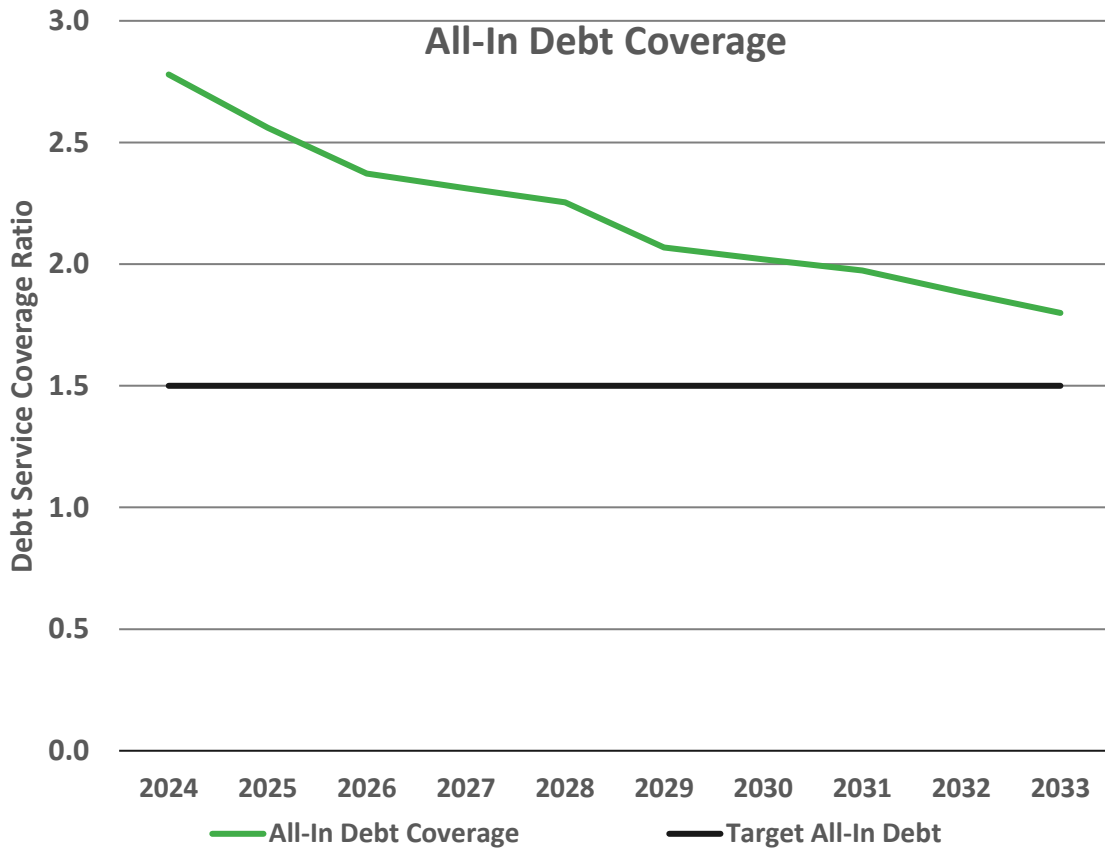
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To maintain credit ratings and liquidity targets, and in an effort to promote bond marketability, the Sewer District has targeted a level of revenue generation sufficient to exceed the minimum coverage requirements. Additionally, due to the size of the capital program and the need to demonstrate financial strength to the investment community, the Sewer District ensured debt service coverage levels, particularly senior debt service coverage, were consistent with expectations required to maintain or increase the Sewer District's credit rating. In 2010, the Sewer District received a ratings upgrade from Standard and Poor's to AA+ and was reaffirmed on September 1, 2022, which will have a positive impact on the Sewer District's cost of borrowing. The financial plan builds in a level of internally generated funds to finance specific capital improvement projects on an annual basis. Throughout the ten-year period, the projections exceed coverage goals. Over the forecasted period, senior debt service coverage never falls below 361% and total debt service coverage never falls below 180%. The Sewer District satisfies coverage requirements for all forecasted years.



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- **Rate Structure**

Starting in 2017, the Sewer District implemented a monthly billing cycle based on metered water consumption for the Cleveland Water Department (CWD) billed customers. The remaining customers will continue to be billed based on quarterly meter consumption. For 2024, customers residing within the City of Cleveland, otherwise known as Sub-District 1, and customers residing outside the city limits (Sub-District 2) will both be assessed a rate of \$120.45 per Mcf of billed water consumption. The Sewer District’s Homestead Program provides a rate discount in both Sub-Districts for senior citizens and disabled customers. The Sewer District offers a Rate Reduction Program rate to customers meeting certain income requirements.

Inflationary pressures and the need to fund \$1.9 billion capital improvement program over the next ten years, increased costs coupled with a decline in billable flow dictate rates must be increased to ensure revenue is sufficient to cover costs. The financial plan provides a schedule of the anticipated rate increases that focus on generating sufficient revenue to meet these needs over the next ten years. The table below shows the projected schedule of rate increases for the next ten years.

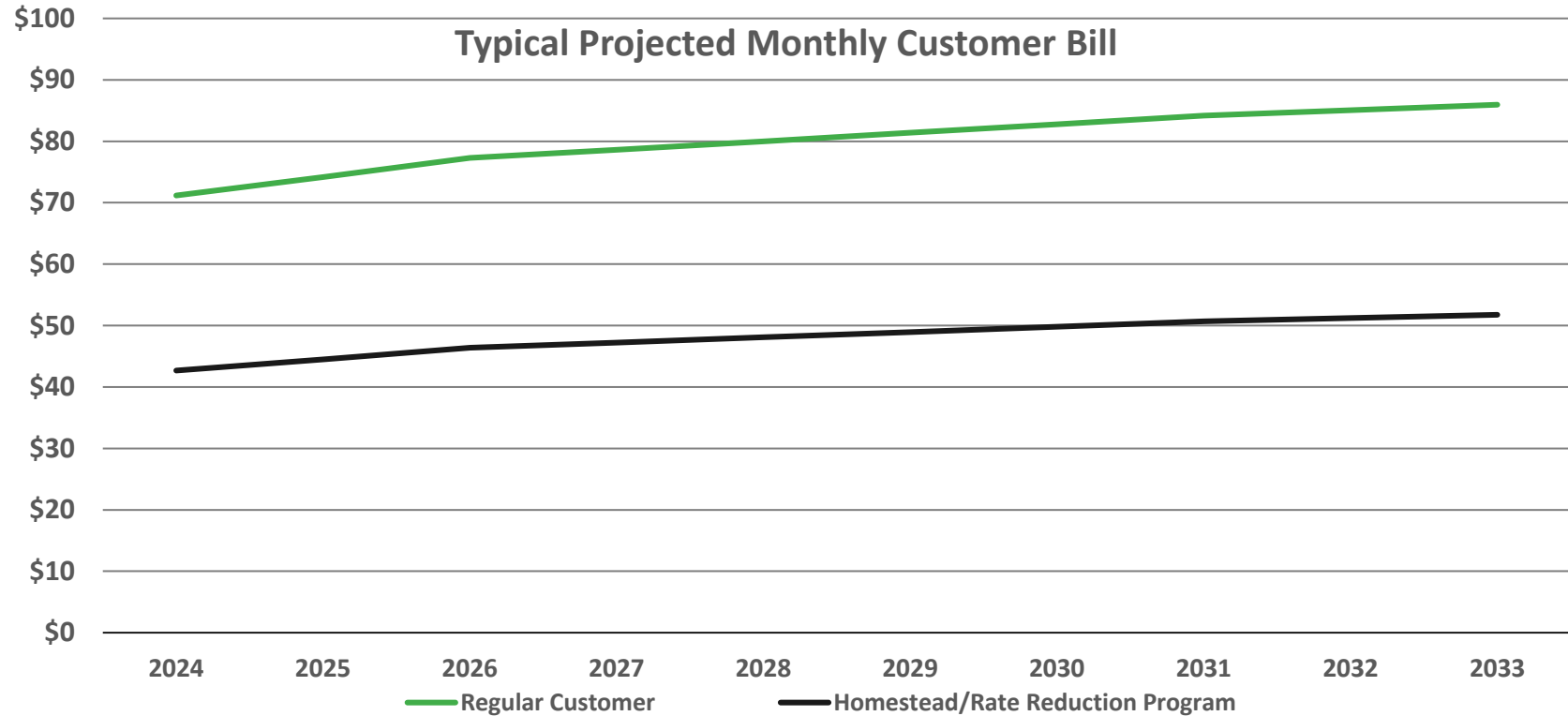
	Approved			Projected						
Projected Rates	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Fixed Cost Recovery Fee per Month	\$10.95	\$11.40	\$11.90	\$12.10	\$12.30	\$12.50	\$12.70	\$12.90	\$13.05	\$13.20
Rate Reduction Program Fixed Cost Recovery Fee per Month	\$6.55	\$6.85	\$7.15	\$7.30	\$7.45	\$7.60	\$7.75	\$7.90	\$8.00	\$8.10
<i>Rate Per Mcf</i>										
Subdist.1 & 2, Regular	\$120.45	\$125.50	\$130.75	\$133.05	\$135.40	\$137.75	\$140.15	\$142.60	\$144.05	\$145.50
Subdist.1 & 2, Homestead / Rate Reduction Program	\$72.25	\$75.30	\$78.45	\$79.85	\$81.25	\$82.65	\$84.10	\$85.55	\$86.45	\$87.30

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- Rates and Customer Impact

The impacts of the recommended increases over this period on a typical residential customer are shown below. Data shown reflects the projected bill for a residential customer in Sub District 1 and Sub District 2 with typical water consumption (0.5 Mcf per month).

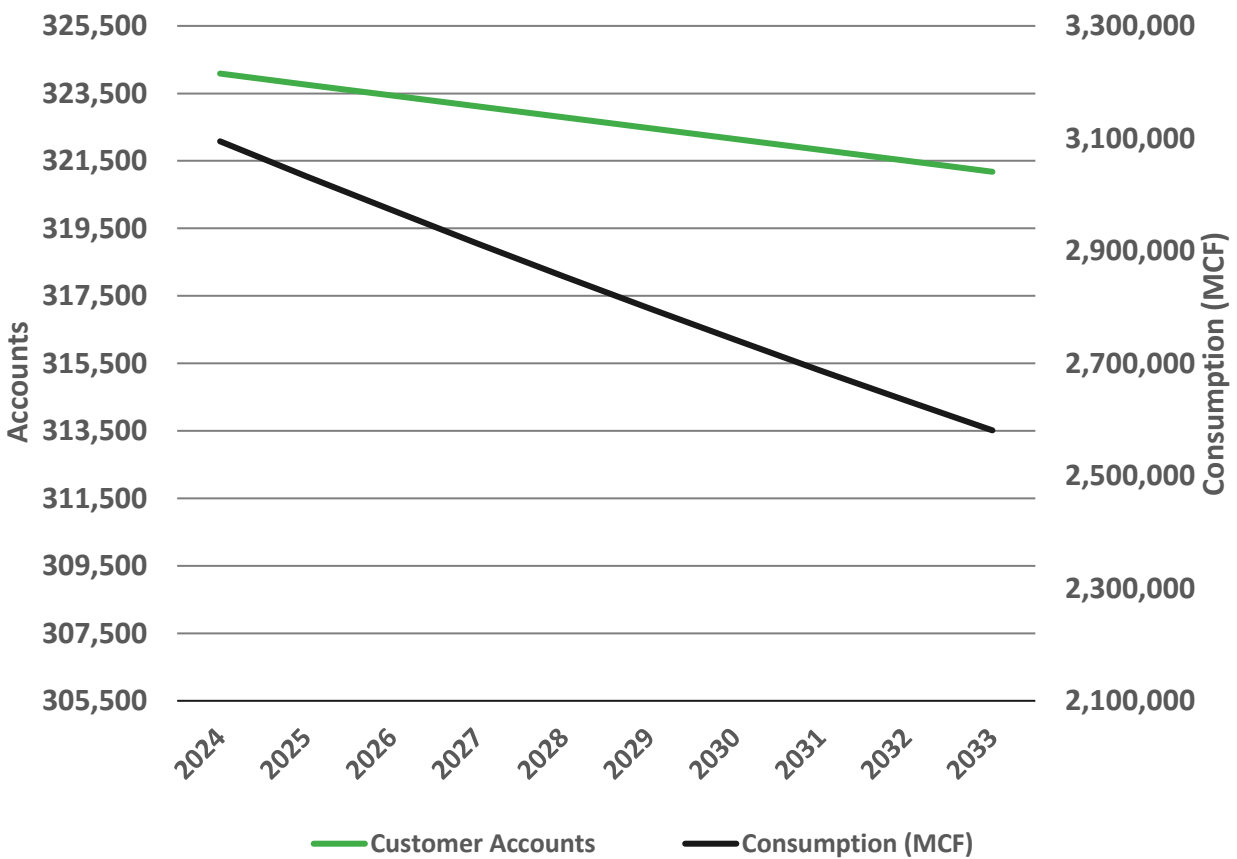


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- **Customer Accounts and Consumption**

The decline in historical customers and households has been less severe than the decline in consumption. From 2024 through 2033, an annual average rate of decline of 0.1% for customer accounts has been assumed for ten years to be fiscally conservative. Consumption has been forecasted to decrease at a rate of 2% from 2024 through 2033 based on consumption history and forecasted decline in usage.



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Reserves and Targets

The Sewer District has established the following reserves to sustain the operating and fiscal health of the utility.

- **General Operating Reserve**

The General Operating Reserve is a fund of unrestricted assets needed to accommodate the short-term cycles of revenues and expenses. Any surplus realized at the end of the fiscal year will be transferred to the General Operating Reserve. The minimum target for this fund is 90 days of the annual operating budget. For 2024, the General Operating Reserve is forecasted to have a balance equal to 90 days of the annual operating budget. Again, due to the size of the Sewer District's borrowing requirements and the need to demonstrate liquidity to maintain favorable credit ratings, the financial plan assumes transfers to this reserve at a level sufficient to maintain a balance above the minimum target over the forecasted ten-year period with an average projected balance of 90 days of annual operating budget and a balance of \$53.4 million by 2033.

- **Capital Equipment and Infrastructure Repair and Replacement Reserve**

The Sewer District established the Capital Equipment and Infrastructure Repair and Replacement Reserve to cover non-recurring expenses for the replacement of aging infrastructure. Currently there is no target level for this reserve, and the estimated funds at the end of 2024 total approximately \$67.2 million. The Sewer District continues to accrue interest throughout our ten-year period and projecting a balance of \$88.9 million by 2033.

- **Insurance Reserve**

Approximately \$16.5 million is currently being held in the Sewer District's Insurance Reserve. This reserve is for self-insurance related expenses such as workers' compensation and to address any catastrophic or emergency events that would not be included in the Sewer District's annual budget. It has been determined that the current level of funds is sufficient for the forecast at this time. Transfers to the Insurance Reserve to reestablish the existing level of funds would only be necessary if the Sewer District experienced significant payouts for a covered event. The Sewer District continues to accrue interest throughout our ten-year period and is projecting a balance of \$21.9 million by 2033.

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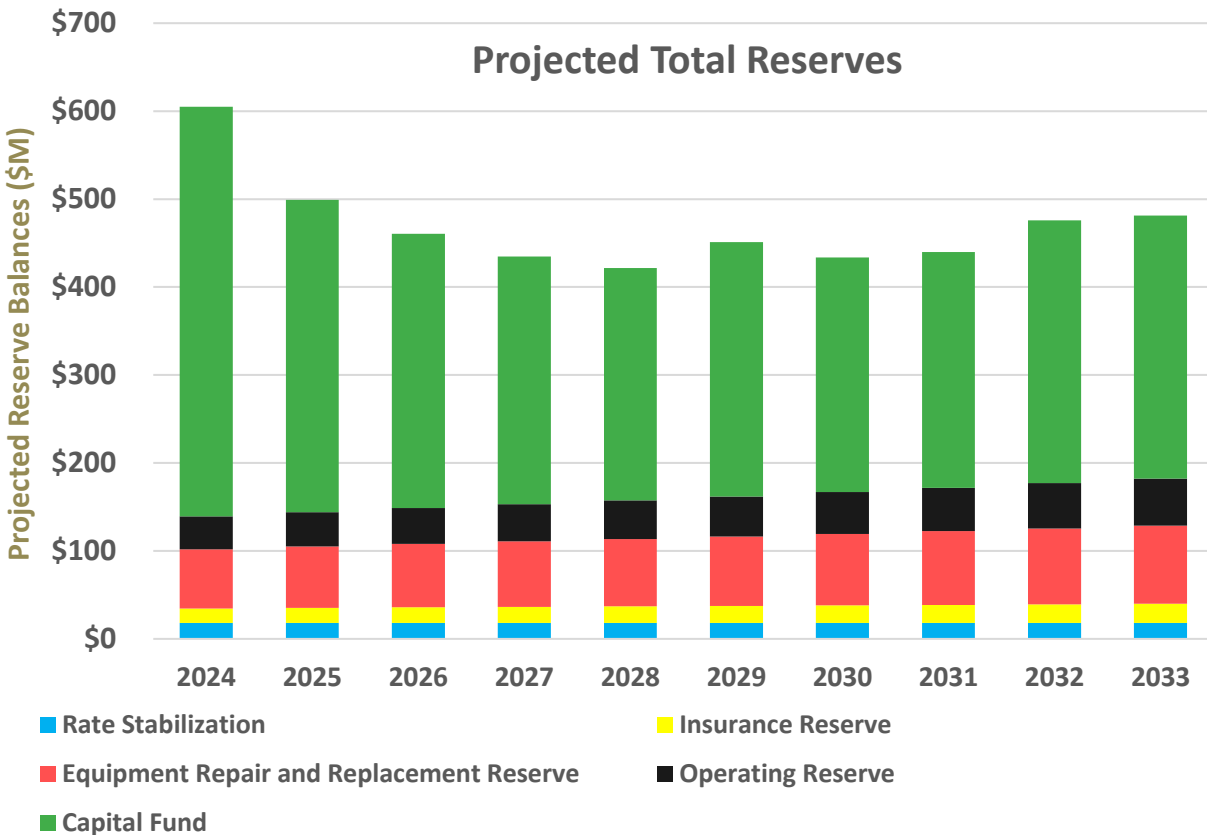
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- **Rate Stabilization Reserve**

The Rate Stabilization Reserve exists to mitigate large, one-time rate increases. Rate stabilization reserves can smooth out rate increases by supplementing the increase in expenses with transfers from the fund. The benchmark for the Rate Stabilization Reserve is up to 5.0% of the annual rate revenue. The balance was \$18.0 million in the rate stabilization reserve at the beginning of 2024. Currently, the financial plan assumes no further contributions through the end of the forecasted period with an estimated balance of \$18.0 million in 2033.

- **Capital/Bond Project Accounts**

The Sewer District’s Capital/Bond Account tracks funding sources and capital project costs identified in the CIP. For modeling purposes, proceeds from revenue bonds and other capital funding sources will be held temporarily in the Capital/Bond Account until the projects’ expenditures come due. With the increased focus on using cash to fund the capital program this plan projects a reduction in this account balance during the ten-year period. The estimated funds at the end of 2024 total approximately \$465.9 million and we project a balance of \$298.9 million by 2033.



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- Projected Reserve Balances**

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Operating Reserve	\$37,502,674	\$38,998,924	\$40,619,695	\$42,167,911	\$43,726,770	\$45,437,175	\$47,394,167	\$49,351,116	\$51,407,023	\$53,417,899
Capital Equipment and Infrastructure R&R Reserve	\$67,178,880	\$69,866,035	\$72,311,347	\$74,480,687	\$76,715,108	\$79,016,561	\$81,387,058	\$83,828,669	\$86,343,530	\$88,933,835
Capital Account	\$465,854,190	\$355,095,327	\$311,939,235	\$281,728,020	\$264,411,050	\$289,163,082	\$266,859,832	\$267,853,631	\$298,961,195	\$298,914,401
Insurance Reserve	\$16,544,182	\$17,205,949	\$17,808,157	\$18,342,402	\$18,892,674	\$19,459,454	\$20,043,238	\$20,644,535	\$21,263,871	\$21,901,787
Rate Stabilization Reserve	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000

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- **Ratio Analysis**

The Sewer District utilizes key financial ratios to assess the results of operations and to assess future year projections. A main goal of this analysis is to ensure that future financial performance will allow the Sewer District to maintain or improve upon the bond ratings assigned by various rating agencies. This will allow the Sewer District to minimize the cost of future borrowings for customers.

The ratios outlined below represent a sample of key ratios used by the Sewer District to assess financial performance. Many of these ratios are utilized by rating agencies to assess credit worthiness. Where applicable, the Sewer District has set target goals that represent management’s desired level of performance.

	Preliminary	Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating Margin %	68.2%	65.4%	64.7%	63.2%	61.8%	60.4%	58.8%	57.0%	54.9%	52.7%	50.5%
Percentage by which operating revenues exceed operating expenses; indicates financial margin, <i>Target >34%</i>											
Operating Ratio	31.8%	34.6%	35.3%	36.8%	38.2%	39.6%	41.2%	43.0%	45.1%	47.3%	49.5%
Operating expenses (less Depreciation) as a percentage of operating revenues; indicates the percentage of operating revenues used to cover operating expenses											
Total Debt to Net PPE	55.9%	51.0%	47.0%	42.3%	44.3%	41.9%	42.8%	40.6%	39.1%	37.2%	35.1%
Ratio of debt principle to net property, plant, and equipment <i>Target <60%</i>											
Long-Term Debt Principle per Customer	\$5,698	\$5,514	\$5,309	\$5,077	\$5,523	\$5,301	\$5,500	\$5,256	\$5,008	\$4,753	\$4,490
<i>Dollars of long-term debt principle per customer</i>											
Days of Operating Cash On Hand	1,581	1,168	1,035	941	880	906	835	813	845	822	707
Days of operating cash on hand is cash and cash equivalents divided by daily cash expenses <i>Target >400 Days</i>											
Senior Debt Service Coverage	7.28	7.06	6.43	5.26	4.99	4.81	4.65	4.24	3.94	3.61	3.23
Net operating income excluding depreciation over outstanding senior (revenue bond) debt service <i>Target >1.25</i>											
Total Debt Service Coverage	2.49	2.59	2.37	2.31	2.25	2.07	2.02	1.97	1.88	1.80	1.64
Net operating income excluding depreciation over outstanding total debt service <i>Target >1.0</i>											
Percent CIP Cash Funded	75.4%	91.6%	79.3%	54.8%	63.7%	62.4%	86.3%	90.2%	100.0%	100.0%	100.0%
Percentage of Capital Improvement Plan costs funded by revenues generated the same year <i>Target 25%</i>											

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

Summary of Sewer Revenue and Revenue Requirements (in thousands)

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>
Total Revenue	\$449,997	\$453,900	\$458,117	\$454,284	\$453,462	\$453,485	\$453,458	\$453,098	\$450,389	\$447,713
Revenue Requirements										
Salaries, Wages and Benefits	85,617	89,509	93,588	97,520	101,649	105,988	110,547	115,340	120,380	125,683
Utilities	15,124	15,462	15,795	16,134	16,481	16,836	17,198	17,569	17,948	18,335
Professional & Contractual Services	31,912	33,045	34,219	35,437	36,700	38,010	39,368	40,776	42,237	43,751
Other Operations & Maintenance	17,357	17,980	18,877	19,580	20,076	20,916	22,464	23,720	25,063	25,902
Total Operating Costs	150,011	155,996	162,479	168,672	174,907	181,749	189,577	197,404	205,628	213,672
Capital Costs										
Debt Service	107,928	115,979	124,166	123,103	123,109	130,866	130,121	128,934	129,236	129,414
Internally Generated Capital	139,284	257,812	178,246	161,014	140,635	83,417	122,681	88,936	44,026	60,854
Subtotal	247,212	373,792	302,412	284,116	263,744	214,283	252,802	217,870	173,263	190,267
Other (1)	34,317	35,871	36,382	31,707	32,128	32,701	33,383	36,830	40,391	43,821
Total Revenue Requirements	\$431,540	\$565,659	\$501,273	\$484,495	\$470,779	\$428,733	\$475,761	\$452,105	\$419,281	\$447,760
Net Annual Balance	\$18,457	(\$111,759)	(\$43,156)	(\$30,211)	(\$17,317)	\$24,752	(\$22,303)	\$994	\$31,108	(\$47)

(1) Includes transfers, annual change in fund balance.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

REGIONAL STORMWATER MANAGEMENT PROGRAM

The Sewer District’s founding Court Order required the Sewer District to “develop a detailed integrated capital improvement plan for regional management of wastewater collection and storm drainage to identify a capital improvement program for the solution of all intercommunity drainage problems (both storm and sanitary) in the Sewer District.” The Sewer District initially focused on the sanitary sewage portion of this mandate, investing over \$3 billion since its inception on sanitary sewage-related projects. To address the regional stormwater portion of this mandate, the Sewer District procured services in 2007 to assist with the development and implementation of a Regional Stormwater Management Program (the “Stormwater Program”). Tasks related to defining stormwater program roles and responsibilities, funding approaches, resource needs, legal issues, customer service requirements and data/billing issues were addressed, leading to the development of the Sewer District’s Stormwater Code of Regulations (Title V), which the Sewer District’s Board of Trustees approved in January 2010.

From 2010–2012, the Stormwater Program was in litigation in the Cuyahoga County Common Pleas Court over issues related to the Sewer District’s “authority” to implement the program as an Ohio Revised Code 6119 entity and issues related to the Sewer District’s stormwater fee. The Sewer District prevailed in the litigation and began the Stormwater Program in January 2013.

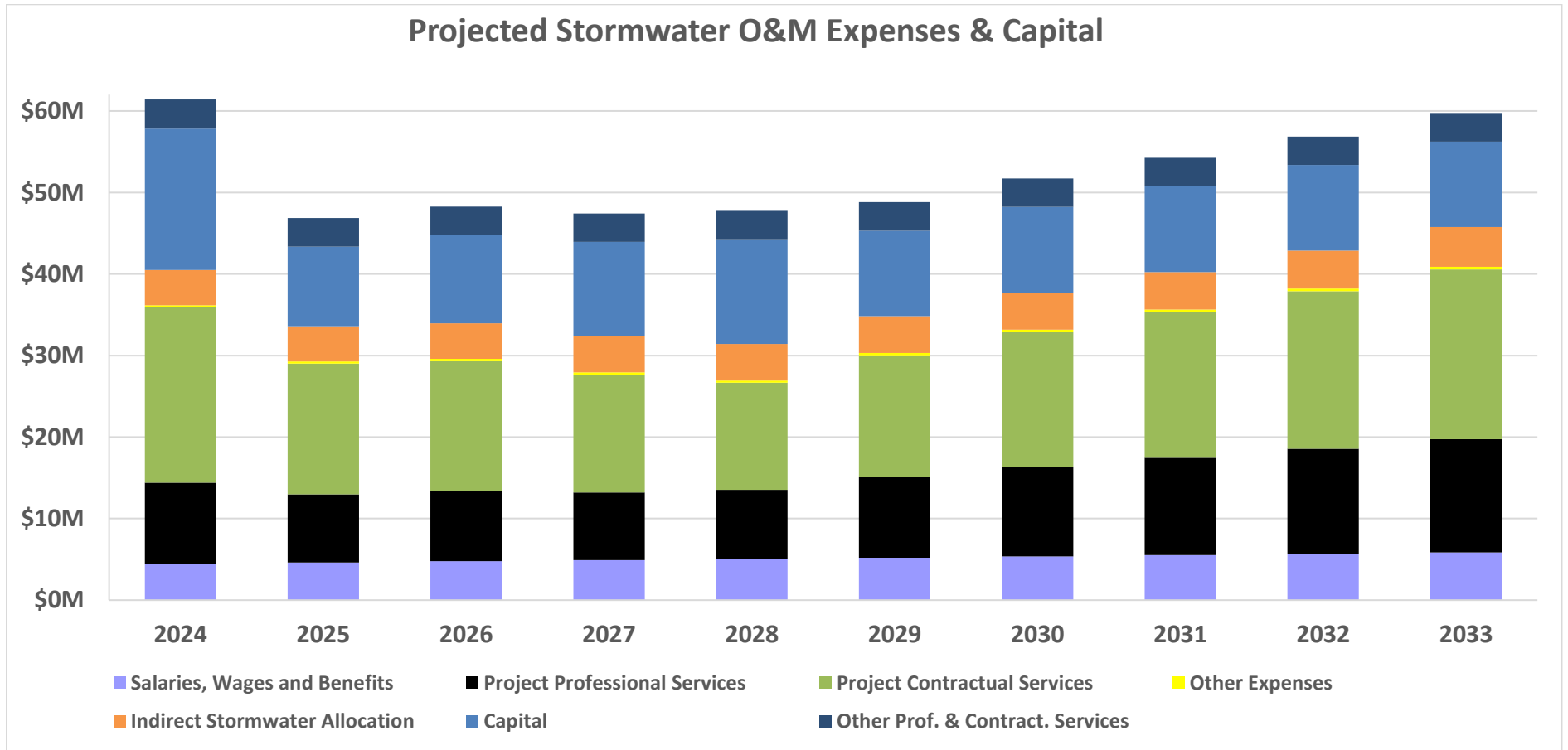
In July 2012, parties opposed to the Sewer District’s Regional Stormwater Management Program filed an appeal to the 8th Appellate Sewer District to seek a halt to the Regional Stormwater Management Program. On September 26, 2013, the Appellate Court halted the Sewer District’s Regional Stormwater Management Program by a 2 to 1 decision with a strong dissent. The Sewer District immediately suspended its program and placed all fees collected into an interest-bearing escrow account pending an appeal to the Supreme Court of Ohio. The Sewer District filed its notice of appeal in November 2013, and the Supreme Court accepted the case in February 2014. Oral arguments before the Supreme Court took place on September 9, 2014. In December 2015, the Ohio Supreme Court issued its final opinion that the Sewer District has the authority to implement the Regional Stormwater Management Program and collect the impervious surface fee. The Sewer District has restarted the Stormwater Program and resumed billing in July of 2016.

The Stormwater Program is designed to address long-standing regional stormwater water quality, flooding and erosion issues resulting from the incremental increases in stormwater runoff from hard surfaces that make their way into storm sewers and streams. The fees collected from the Stormwater Program will be used to fund construction projects to solve regional water quality, stream flooding and erosion problems, for operation and maintenance activities to minimize the potential for flooding and erosion and for master planning studies to outline a long-term construction and

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

maintenance program along regional streams. Twenty-five percent (25.0%) of cash collected from each municipality within the service area will be returned to the respective member community for funding of local stormwater management projects through the Community Cost Share program (CCS).



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

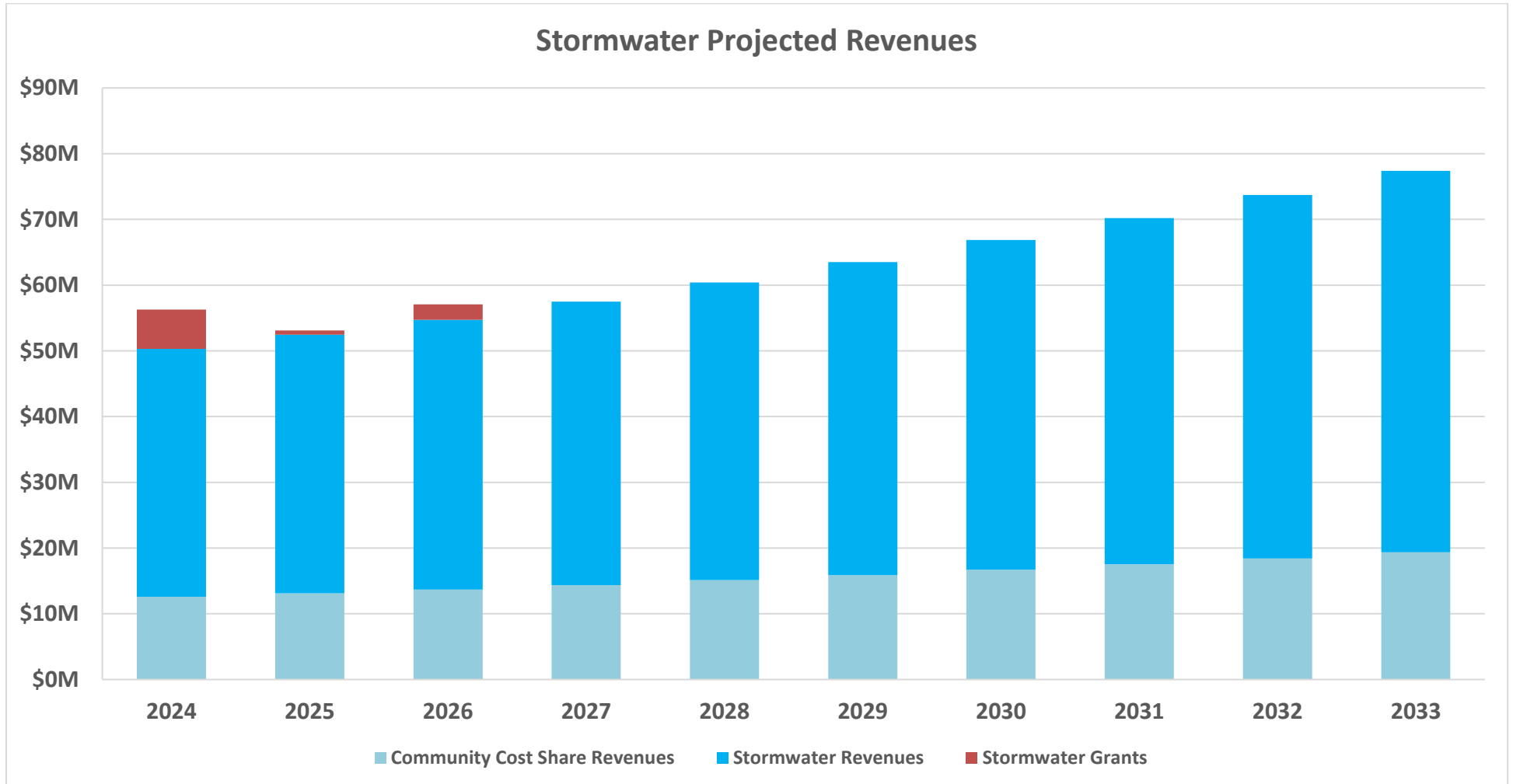
It is the Sewer District's practice to revise annually its financial plan for projecting a ten-year period. Stormwater rate recommendations are presented to the Sewer District's Board of Trustees in five-year increments. As such, the forecast of O&M costs considers projected operational needs for the periods 2024 through 2033. Sewer District staff has carefully reviewed operating costs and identified reasonable escalation factors that considered historical levels of inflation as measured by the consumer price index, potential risk associated with future inflation, and the length of the financial planning period. The length of the financial planning period is particularly important as consideration must be given for the potential inflationary pressures over the next ten years which, based on levels of liquidity in the economy, may present a significant risk.

PROJECTED STORMWATER REVENUES

The Sewer District's total stormwater fee revenue for 2024 is projected to be \$50.3 million. In addition, \$6.0 million in projected grant revenue in 2024 results in a total revenue projection of \$56.3 million. A \$7.0 million grant is from the U.S. EPA for the West Creek Stabilization in Brooklyn Heights Stormwater project with construction expected to last through mid-2026. As of 12/31/2023, the Sewer District received \$2.9 million from this grant. Similarly, a \$2 million project reimbursement agreement with Ohio Department of Transportation (ODOT) was entered into by the Sewer District for the West Creek Stabilization in Brooklyn Heights Stormwater Project. This grant will partially reimburse the construction phase of this project. In addition, in federal FY 2023, an estimated \$2.7 million in Congressionally Directed Spending (CDS) was appropriated to the Sewer District for the Smith Road Stormwater Project. All the aforementioned funding has been incorporated into this plan.

The revenue projection includes the Community Cost Share (CCS) Program, where the Sewer District will allocate twenty-five percent of the Stormwater cash collections to member communities. Member communities can apply for these funds from the Sewer District and use the monies for approved local stormwater-related projects including construction; operations and maintenance of their local stormwater systems; projects that assist communities with EPA requirements; equipment purchases; and projects necessary to mitigate separate sewer overflow problems. The Sewer District will project the annual collection rate at 96% for 2024-2033. The current Board approved rate increase of 4.2% annual began in 2022 through 2026 and a projected rate increase of 5.0% per the rate study for the period of 2027 to 2033.

Northeast Ohio Regional Sewer District 10 Year Long-Term Financial Plan 2024-2033



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

- **Stormwater Rate Structure**

Our customers’ stormwater bills will be based on an Equivalent Residential Unit (ERU) equal to 3,000 sq. ft. of impervious surface, such as roof and driveway. The approved rate for one ERU is \$5.84 per month in 2024. Residences are placed in one of three categories: Tier 1-(less than 2,000 square feet); Tier 2 (2,000 to 4,000 square feet); and Tier 3 (more than 4,000 square feet). According to the 2024 Stormwater Financial Plan, a Tier 1 house pays \$3.50 per month, a Tier 2 house pays \$5.84 per month, and a Tier 3 house pays \$10.49 per month. A typical non-residential property is billed based on the actual number of ERU of its impervious surface. Rates are approved from 2022-2026 with a 4.2% annual increase and currently we project 5.0% annual increases in rates starting in 2027 through the end of the planning period.

The Educational Economically Disadvantaged Stormwater Fee may be available to all public and private primary, elementary, and secondary schools, school districts, or school systems under the control of a common entity that are recognized in the State of Ohio and can demonstrate that at least twenty-five (25) percent of their current students are eligible to participate in the Free Lunch Program under the Richard B. Russell National School Lunch Act (42 U.S.C.§ 1751, et seq.).

Stormwater Rate Schedule	Approved			Projected						
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<u>Rates Per ERU</u>										
Residential Tier 1	\$3.50	\$3.65	\$3.80	\$3.99	\$4.19	\$4.40	\$4.62	\$4.85	\$5.09	\$5.35
Residential Tier 2	\$5.84	\$6.09	\$6.35	\$6.67	\$7.00	\$7.35	\$7.72	\$8.10	\$8.51	\$8.94
Residential Tier 3	\$10.49	\$10.93	\$11.39	\$11.96	\$12.56	\$13.19	\$13.84	\$14.54	\$15.26	\$16.03
Residential Homestead/Rate Reduction Program	\$2.34	\$2.44	\$2.54	\$2.67	\$2.80	\$2.94	\$3.09	\$3.24	\$3.40	\$3.57
Non-residential All	\$5.84	\$6.09	\$6.35	\$6.67	\$7.00	\$7.35	\$7.72	\$8.10	\$8.51	\$8.94
Educational Economically Disadvantaged	\$2.34	\$2.44	\$2.54	\$2.67	\$2.80	\$2.94	\$3.09	\$3.24	\$3.40	\$3.57

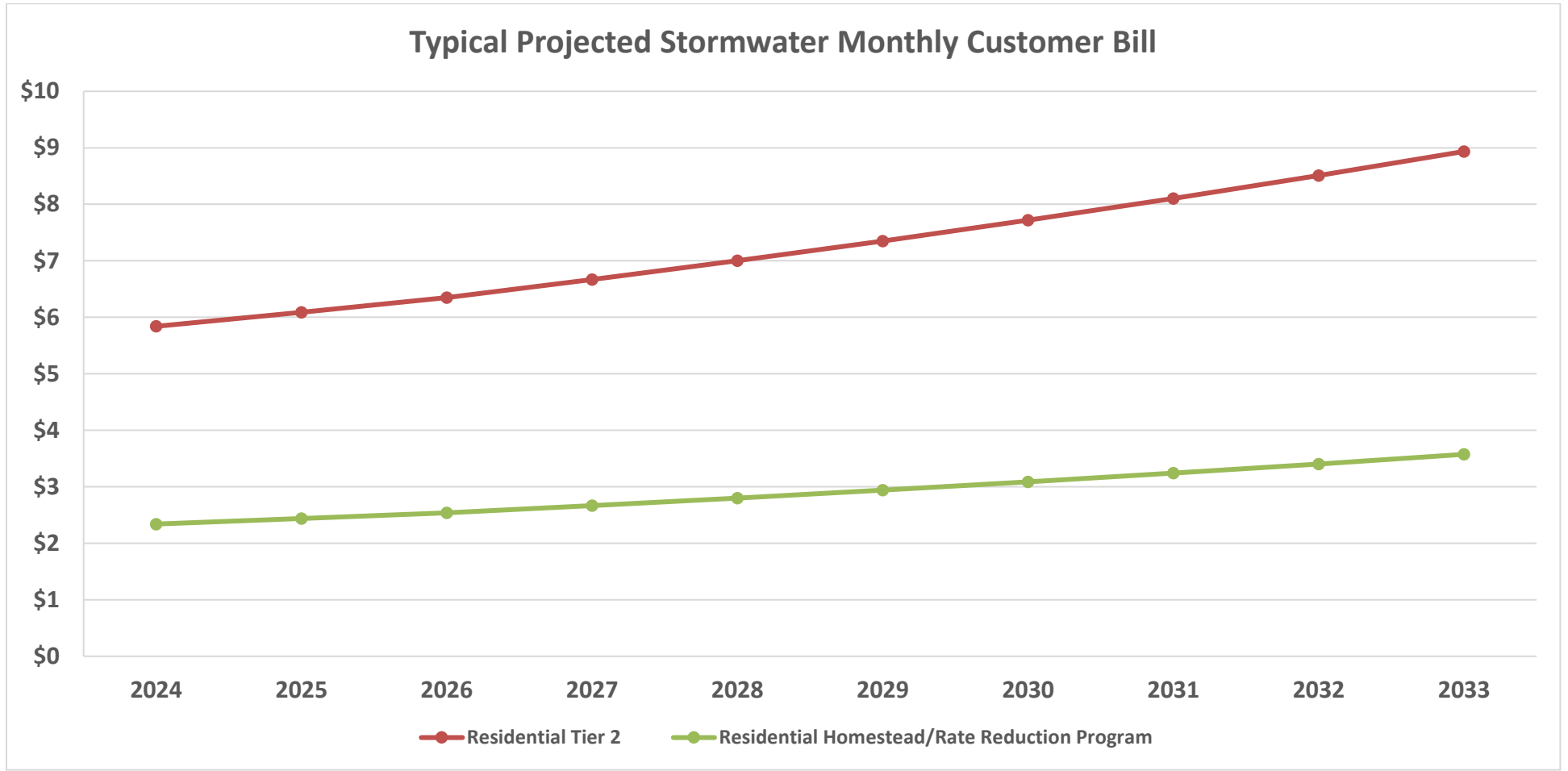
Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

- **Stormwater Rates and Customer Impact**

The impacts of the recommended increases over this period on a typical residential customer are shown below. Data shown reflects the projected bill for a Residential Tier 2 customer (1 ERU) in Sub District 1 and Sub District 2.

Northeast Ohio Regional Sewer District 10 Year Long-Term Financial Plan 2024-2033



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

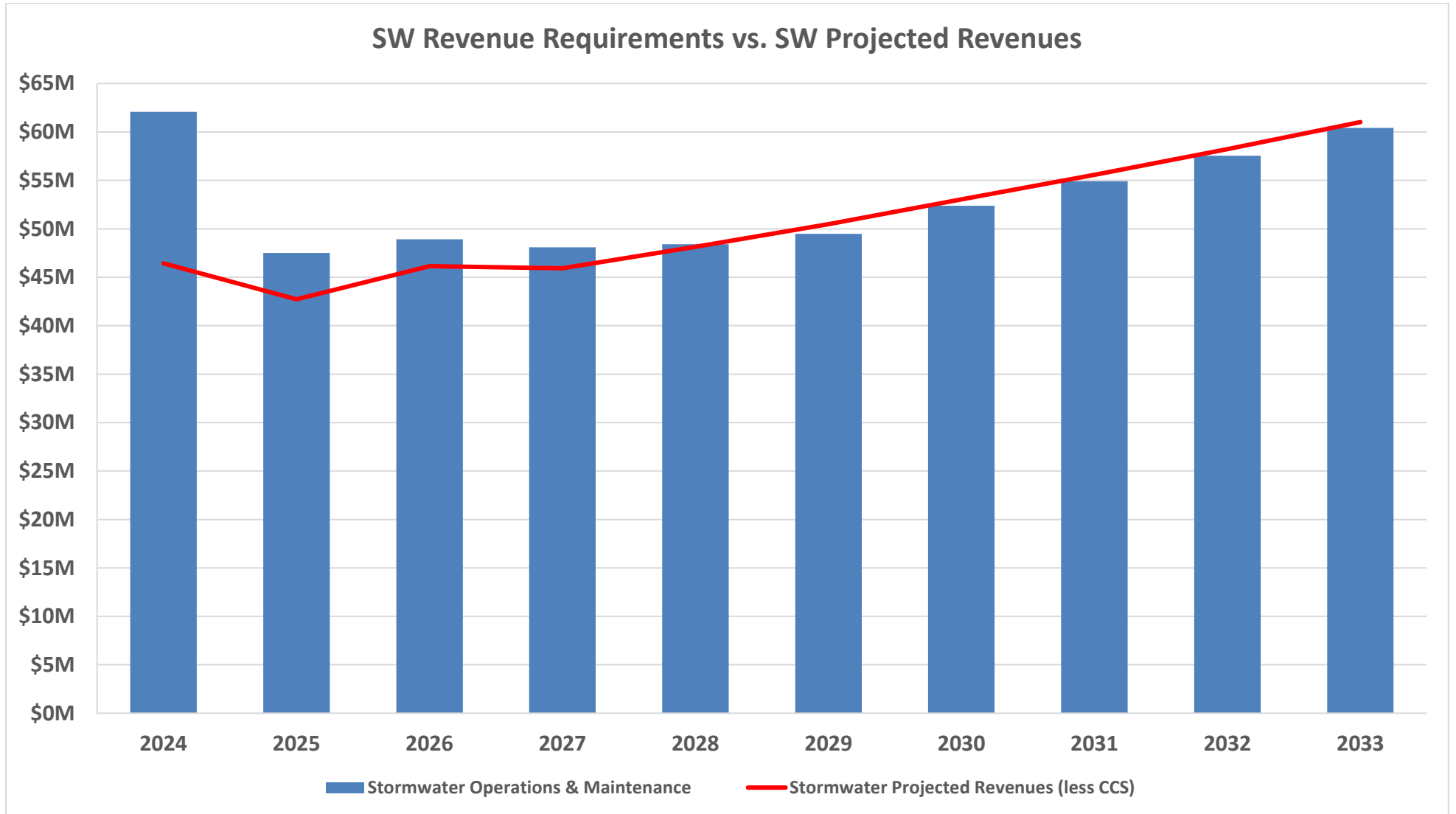
- **General Stormwater Operating Reserve**

The Stormwater Operating Reserve is a fund of unrestricted assets needed to accommodate the short-term cycles of revenues and expenses. Any surplus realized at the end of the fiscal year will be transferred to the Stormwater Operating Reserve. The minimum target for this fund is 90 days of the annual operating budget. For 2024, the Stormwater Operating Reserve is forecasted to have a balance equal to 90 days of the annual stormwater operating budget. The financial plan assumes transfers to this reserve at a level sufficient to maintain a balance above the minimum target over the forecasted ten-year period with an average projected balance of 90 days of annual operating budget and a balance of \$11.1 million by 2033.

- **Projected Reserve Balance**

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Stormwater Operating Reserve	\$9,942,471	\$8,191,199	\$8,270,944	\$7,858,698	\$7,610,084	\$8,450,136	\$9,166,390	\$9,783,882	\$10,427,648	\$11,097,728

Northeast Ohio Regional Sewer District 10 Year Long-Term Financial Plan 2024-2033



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

Summary of Stormwater Revenue and Revenue Requirements

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total Revenues (less CCS)	\$40,441	\$42,086	\$43,801	\$45,917	\$48,139	\$50,473	\$53,023	\$55,559	\$58,221	\$61,014
Grant Revenues	5,985	638	2,347	0	0	0	0	0	0	0
Total Revenues	46,426	42,724	46,148	45,917	48,139	50,473	53,023	55,559	58,221	61,014
Revenue Requirements										
Salaries, Wages and Benefits	4,431	4,608	4,769	4,912	5,060	5,211	5,368	5,529	5,695	5,865
Other Prof. & Contr. Services (Non-Project)	3,590	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Project Professional Services	9,988	8,360	8,620	8,300	8,480	9,920	11,000	11,920	12,880	13,880
Project Contractual Services	21,512	16,040	15,930	14,450	13,120	14,880	16,500	17,880	19,320	20,820
Other Allocations	639	642	645	649	652	655	658	662	665	668
Indirect Stormwater Allocation	4,300	4,343	4,386	4,430	4,475	4,519	4,565	4,610	4,656	4,865
Other Operations & Maintenance	249	257	265	273	281	289	298	307	316	326
Total Operating Costs	44,709	37,750	38,115	36,514	35,568	38,974	41,889	44,408	47,032	49,924
Capital Costs	17,357	9,759	10,800	11,567	12,843	10,500	10,500	10,500	10,500	10,500
Total Revenue Requirements	\$62,066	\$47,509	\$48,915	\$48,081	\$48,411	\$49,474	\$52,389	\$54,908	\$57,532	\$60,424
Net Annual Balance	(\$15,640)	(\$4,785)	(\$2,767)	(\$2,164)	(\$272)	\$999	\$634	\$651	\$689	\$590

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2024-2033

CONCLUSION AND SUMMARY

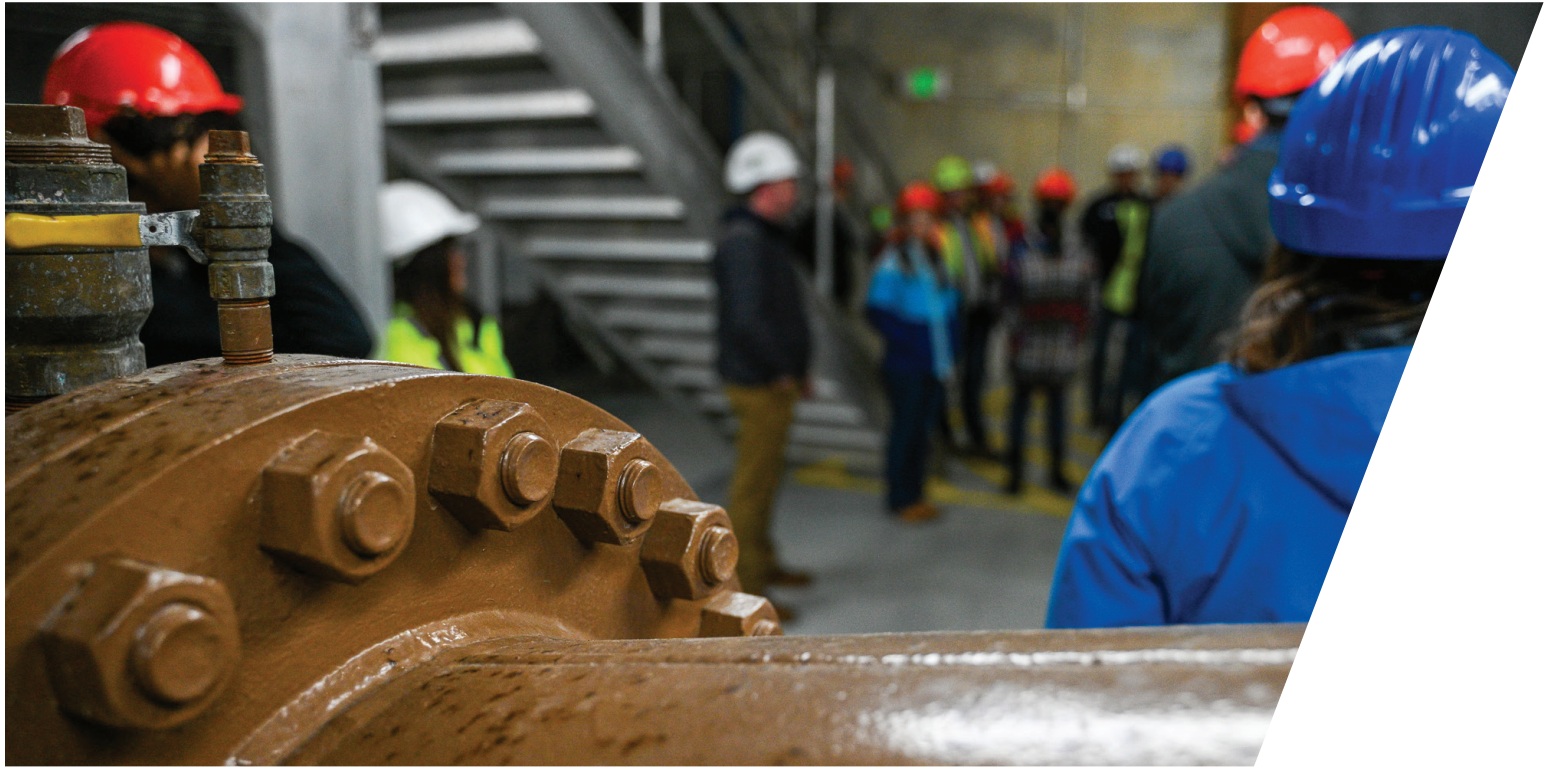
The Sewer District is faced with the challenge of being required to invest approximately \$1.9 billion in its wastewater system over the next ten years. This 10 Year Long-Term Financial Plan incorporates the Sewer District's costs, both capital and O&M, and its revenue sources, and presents a plan that should provide the revenue to cover the expenses and provide adequate reserves to address unforeseen circumstances as they arise, thereby placing the Sewer District on sound financial footing such that it can continue to provide high quality, reliable service to its customers.

The Financial Plan anticipates the cost of providing service will increase over time as a result of inflationary pressures: one driver behind the rates is the Sewer District's responsibility for Combined Sewer Overflows (CSO) within its service area under the Federal Clean Water Act and U.S. Environmental Protection Agency CSO Control Policy. The Sewer District is required to develop a Long-Term Control Plan to reduce or eliminate the number of overflows from its CSO outfalls. The estimated cost of the plan is approximately \$3 billion over 25 years. These costs are in addition to approximately \$825.6 million in non-CSO capital improvements over the ten-year planning period. To fund these mandated projects and sustain the existing system the Sewer District will need to spend \$1.4 billion in cash and borrow over \$450.9 million in loan debt financing in the next ten years. The Sewer District analyzes capital funding options to optimize the use of available cash reserves, low interest loan financing, and other debt management best practices to produce the lowest debt service possible and least impact on rates. Nevertheless, the significant increase in debt will require implementation of rate increases to support the debt service payments and the related debt service coverage requirements. To support these required improvements, this 10 Year Long-Term Financial Plan incorporates the Sewer District's Board approved 4.20% annual rate increases beginning in 2022 to 2026 then an average of 1.54% projected rate increases from 2027-2033.

The Sewer District's Stormwater Management Program is in its sixth full year of operation in 2024. Design and construction activities continue to ramp up on projects that will address known areas of concern related to water quality, erosion, flooding, and other related issues. In the coming years, the results of master planning will further define the region's stormwater needs. Currently, the Sewer District has Board approved 4.20% annual rate increases from 2022 through 2026. From 2027-2033, rates are projected to increase by 5.00% annually, with established rates supporting projected Operation and Maintenance expenses and capital needs of \$529.7 million.

This financial this plan will be evaluated on an annual basis in conjunction with the budget and may require changes.

RATES & REVENUE



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

The Sewer District is the largest wastewater treatment provider in the State of Ohio with a service area of approximately 363 square miles within and around the City of Cleveland. Specifically, the Sewer District serves 97% of the City of Cleveland and all or portions of 62 communities in Cuyahoga, Lorain, Lake, and Summit Counties. The Sewer District's service area contains a residential service population of approximately 957,046.

The Board of Trustees of the Northeast Ohio Regional Sewer District ("Sewer District") has exclusive authority and responsibility for establishing and maintaining the sewage service rates imposed for the services and facilities provided by the Sewer District. Rates established for sewage service are not presently subject to review or approval by any State of Ohio or Federal governmental or administrative agency.

The majority of the Sewer District's customers are billed monthly based on metered water consumption. The City of Cleveland's Division of Water serves as the billing and collection agent for those customers, except for those located in the cities of Berea and North Royalton which act as billing and collection agents for the Sewer District in their respective areas. All Sewer District customers' bills are based on metered water consumption and are charged a Fixed Cost Recovery Fee per month.

For 2024, customers who reside within the City of Cleveland, otherwise known as Sub District 1, and customers who reside outside the city limits, otherwise known as Sub District 2, are assessed a rate of \$120.45 per MCF of billed water consumption. All customers are charged a fixed cost recovery fee of \$10.95 per month. In addition, the following cost saving programs benefit eligible Sewer District customers: Homestead, Rate Reduction Program, and Crisis Assistance. The Homestead program offers low-income customers age 65+ or those who are totally disabled a 40% rate reduction. The Rate Reduction Program offers a rate reduction of 40% for customers whose income is at or below 200% of the poverty level. The Crisis Assistance program provides financial assistance to customers experiencing financial hardships.

The Sewer District continues its internal billing process with the Rural Lorain County Water Authority (RLCWA). The RLCWA internal billing process commenced late in 2012 and includes approximately 1,860 wastewater and 390 stormwater only customers. The Sewer District continues to internally bill approximately 71 large commercial customers, as well as approximately 51 well water customers for their usage of the system.

The balance of the Sewer District's customers are billed based on use of the system. Customers with greater than 50,000 cubic feet of annual water consumption may request that their billing for sewage service be based upon wastewater discharged into the sewer system. If their request is granted, one or more extra meters are installed and maintained at the customer's expense to determine the quantity of

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

water which enters the system. Currently, only about 198 customers are billed using this alternative method.

Since 1993, the Sewer District has offered a Summer Residential Sprinkling User Charge Program (the “SRSUC”) for owners occupied one, two, three and four family residences. Under the SRSUC, summer bills are based upon average winter water consumption, unless actual summer consumption is lower. The program is effective for consumption from May 1 through September 30. There is no fee to participate in the program. Many residential customers have qualified for the program. Our residential customers must request to be placed on the program.

Billing Process

The Sewer District’s largest billing agent is the Cleveland Division of Water, which bills individual customers monthly. The City’s meter reading department prepares an annual master schedule of meter reads per route. The master schedule comprises 12 monthly read cycles approximately every 30 days. Meter read information is downloaded into the billing application from which bills are produced. All charges are due within 23 days of the date bills are created. The other Sewer District billing agents follow a similar process.

Clear Reads is Cleveland Water Department’s (CWD) automated meter reading (AMR) technology in homes and businesses throughout the service area. AMR is the technology of remote collection of consumption and other data by the central office location for billing, troubleshooting, and further analysis. CWD continues to enhance their automation processes to better manage customers’ accounts and overall improved efficiency.

Collection of Delinquent Accounts

Under Cleveland’s collection process, once a customer’s account reaches a designated past due balance, a letter is mailed to the customer. The letter states that the account must be paid by a system designated date, or the customer will be subject to further collection efforts, including possible termination of water service. Customers that fail to enter a payment arrangement or pay the account in full are then issued a door hanger at their premises. On both the letter and door hanger, customers are informed that they have the right to contest their bills by appearing before a water review board. If the bill is not contested, or is contested and found to be proper, normal collection activity is pursued. If the account is still not paid or a payment arrangement is not arranged, water service is terminated. Service

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

can be restored by full payment. In some cases, an arrangement can be made to restore service with less than full payment.

Rate Setting Process

In 2021, the Sewer District along with the Stantec Consulting firm conducted a five-year rate study (2022-2026). The Sewer District utilizes a systematic approach for rate setting designed around a five-step process tailored specifically to its goals and objectives. The first step in the rate setting process is the identification of pricing objectives. The Sewer District's pricing objectives include revenue sufficiency, affordability to disadvantaged customers, rate stability and cost of service-based allocations.

The next step in the rate setting process is the identification of revenue requirements. Revenue requirements include all operations and maintenance, capital financing, debt service and reserve funding costs incurred by the Sewer District to operate the wastewater and stormwater utility. Once the revenue requirements have been identified, the next step is to allocate costs in a manner consistent with industry standards and practices, including the principles described in the Water Environment Federation's (WEF) Manual of Practice #27-Financing and Charges for Wastewater Systems.

Once pricing objectives are prioritized and after data related to cost and usage characteristics is reviewed, the Sewer District develops conceptual rate designs that address their pricing objectives.

The final step in the rate setting process is to compare the results of each alternative rate structure relative to the pricing objective identified in the first step. The resulting rates and customer impacts for each alternative are compared to each of the pricing objectives to determine the effectiveness of each rate structure. This step assists in identifying the rate structure that best addresses the pricing objectives and policies of the utility. Once the rates are established, they are presented to the Board of Trustees to evaluate and adopt a five-year rate schedule. The Rate schedule for 2022-2026 was adopted by the Board July 15, 2021.

2024 PROJECTED SEWER REVENUE

For 2024 the Sewer District's total operating revenue is projected to be \$424.8 million, of which 99.2% is composed of user fees. The other 0.8% is made up of other income and non-operating grant revenue. The City of Cleveland Division of Water bills for approximately 90.0% of the user fees while the suburbs of Berea, North Royalton and our customers billed directly by the Sewer District make up the other 10%. The revenue generated is based upon consumption, the number of customer accounts, and rate

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

increases in effect for 2024. The historical trend of the Sewer District's billed consumption continues to decrease annually at an overall average rate of 2.0%.

As part of the Sewer District's Rate Study, a demand analysis was performed to forecast the usage based on patterns of growth/decline. In this study, the Sewer District used recent trends in demands, population, change in households, employment projects, impact on conservations and price elasticity. The result of the analysis showed that demand forecasts indicate a continued decline in billable flows of about 2.0%.

The rate of decline in flows the Sewer District has experienced since 2008 is at a higher level than historical trends and will be above household decline of approximately 0.1% per year. The decline in households is consistent with the decline in customer accounts. Therefore, for budgetary purposes, the Sewer District estimated a 2% decrease in consumption for City of Cleveland in 2024 and a 2% decrease in consumption for the suburbs. In addition to the consumption, the Sewer District annually projected a 4.0% uncollectable rate using 2023 trend analysis and using the average of 4.2% rate increase.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

continued

The following charts and graphs illustrate the principal source of sewer service fee revenue, historical summaries, billed consumption, and other demographic information.

The Sewer District's Total Operating Revenue by Source indicates:

- 99.2 % of our 2024 Total Operating Revenue is composed of Sewer Service Fees.

The Sewer District's Historical Summary of Sewer Service Fee Revenue indicates:

- The Sewer District has increased wastewater rates by an average of 8.0% since 2011. However, due to the economy and reduction in demand, revenue has increased an average of 7.4% per year since 2011.

The Sewer District's Annual Metered Billing Quantities indicates:

- The Sewer District charges sewer service fees based upon water consumption.
- Varied fluctuations due to the economic downturn of the majority of the Sewer District's service area.

The Sewer District's Billed Consumption since 1993 indicates:

- The Sewer District has experienced an average decrease in consumption of about 2.0% since 1993.

The Sewer District's Average Monthly Residential Bill indicates:

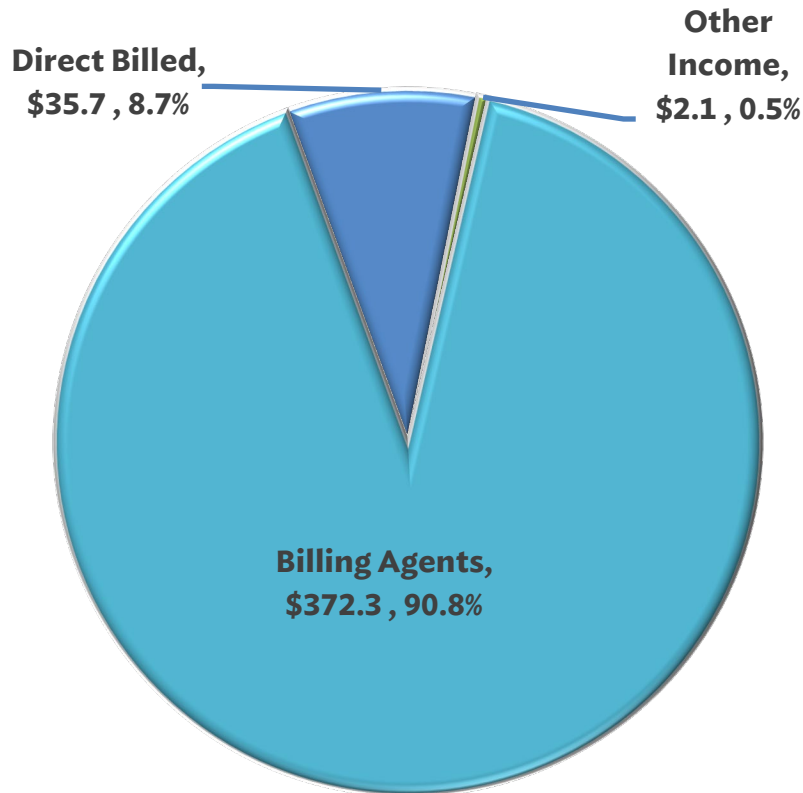
- An average monthly residential bill is 0.5 MCF.
- An average increase of 4.2% fee for Sub District 1 and Sub District 2 on 2024 monthly bills.

The Sewer District's Principal Employers in the Cuyahoga County area indicates:

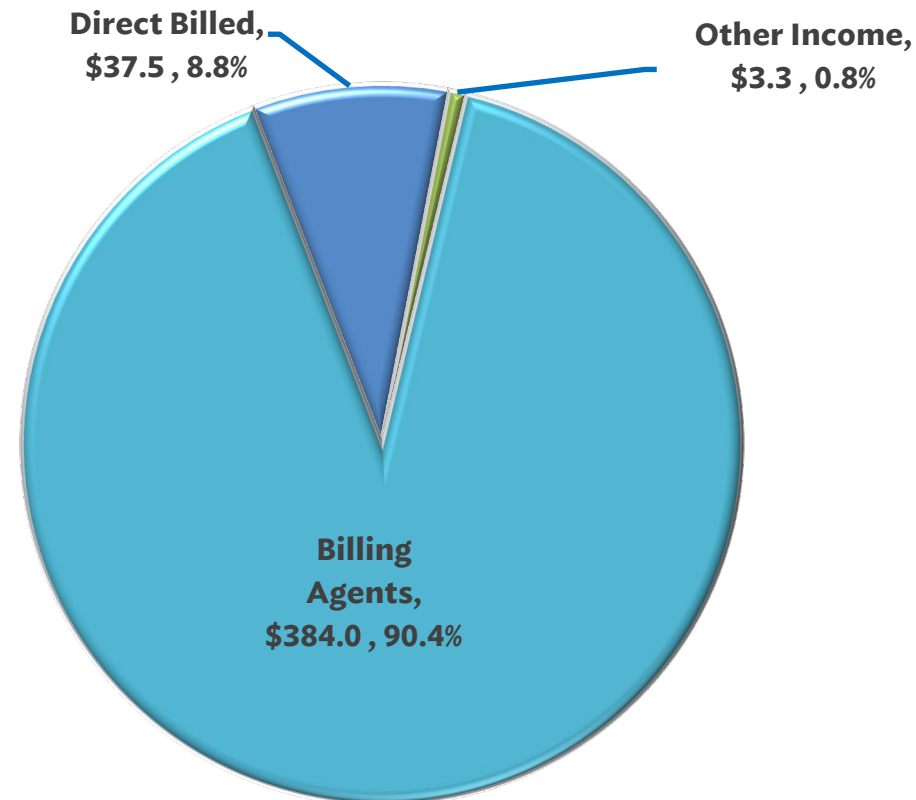
- An overall decrease of approximately 5.4% in the number of total Cuyahoga County employment over a 10-year comparison period from 665,815 in 2014 to 631,443 in 2023.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Sewer Service Operating Revenue by Source



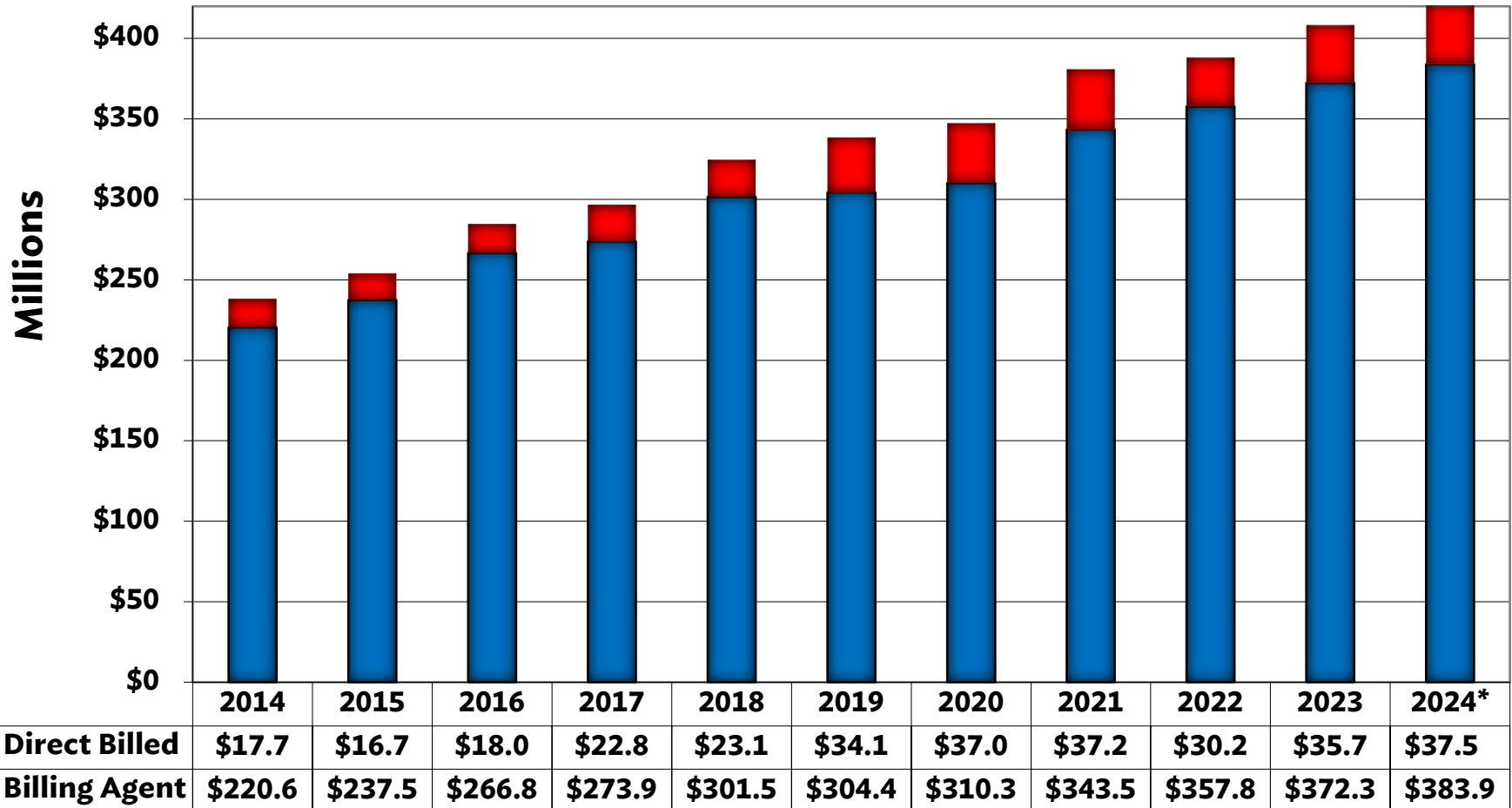
**2023 Sewer Revenue
Preliminary Actual
\$410.1 million**



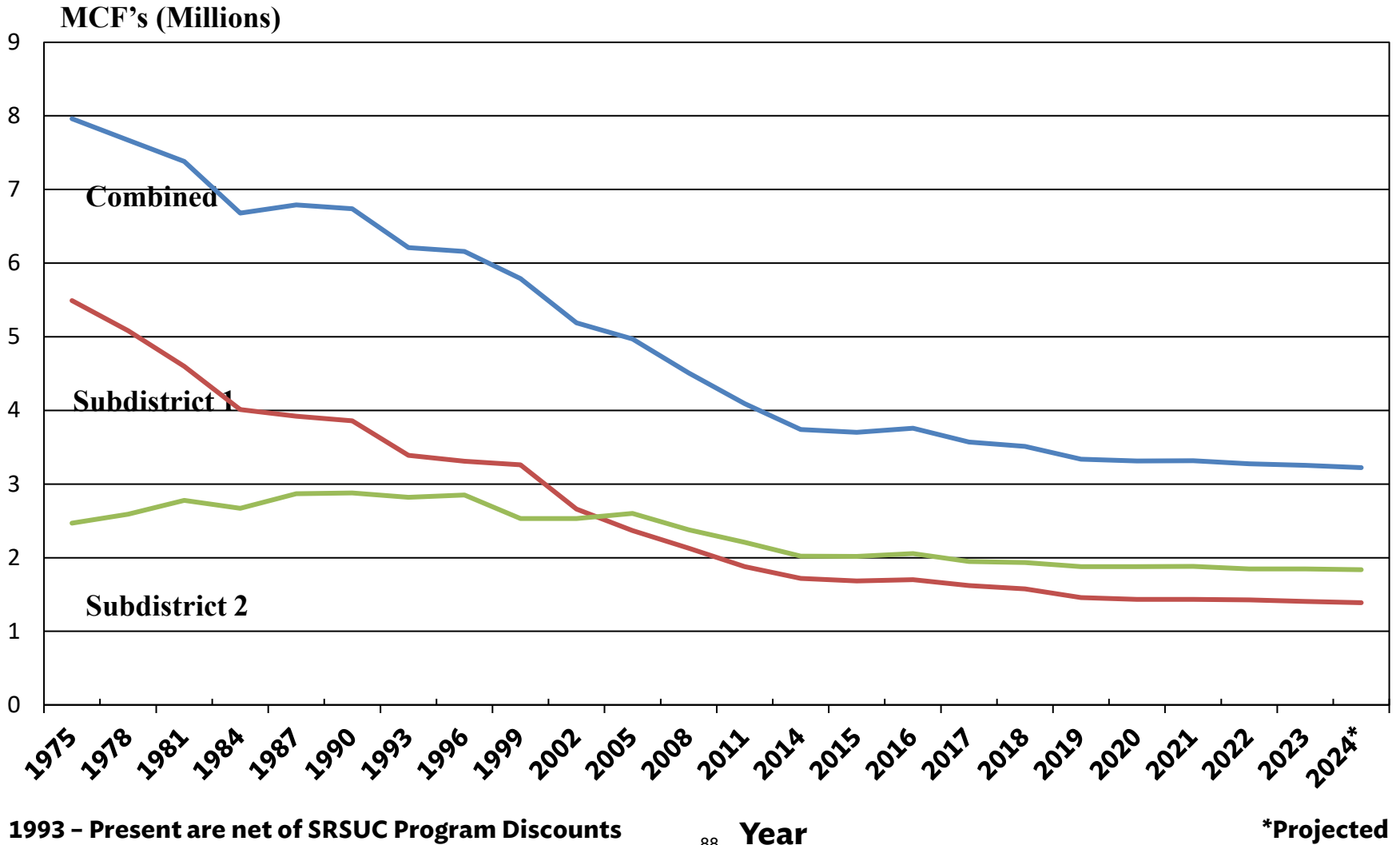
**2024 Sewer Revenue
Budget
\$424.8 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Historical Summary of Sewer Service Fee Revenue



NORTHEAST OHIO REGIONAL SEWER DISTRICT Billed Consumption

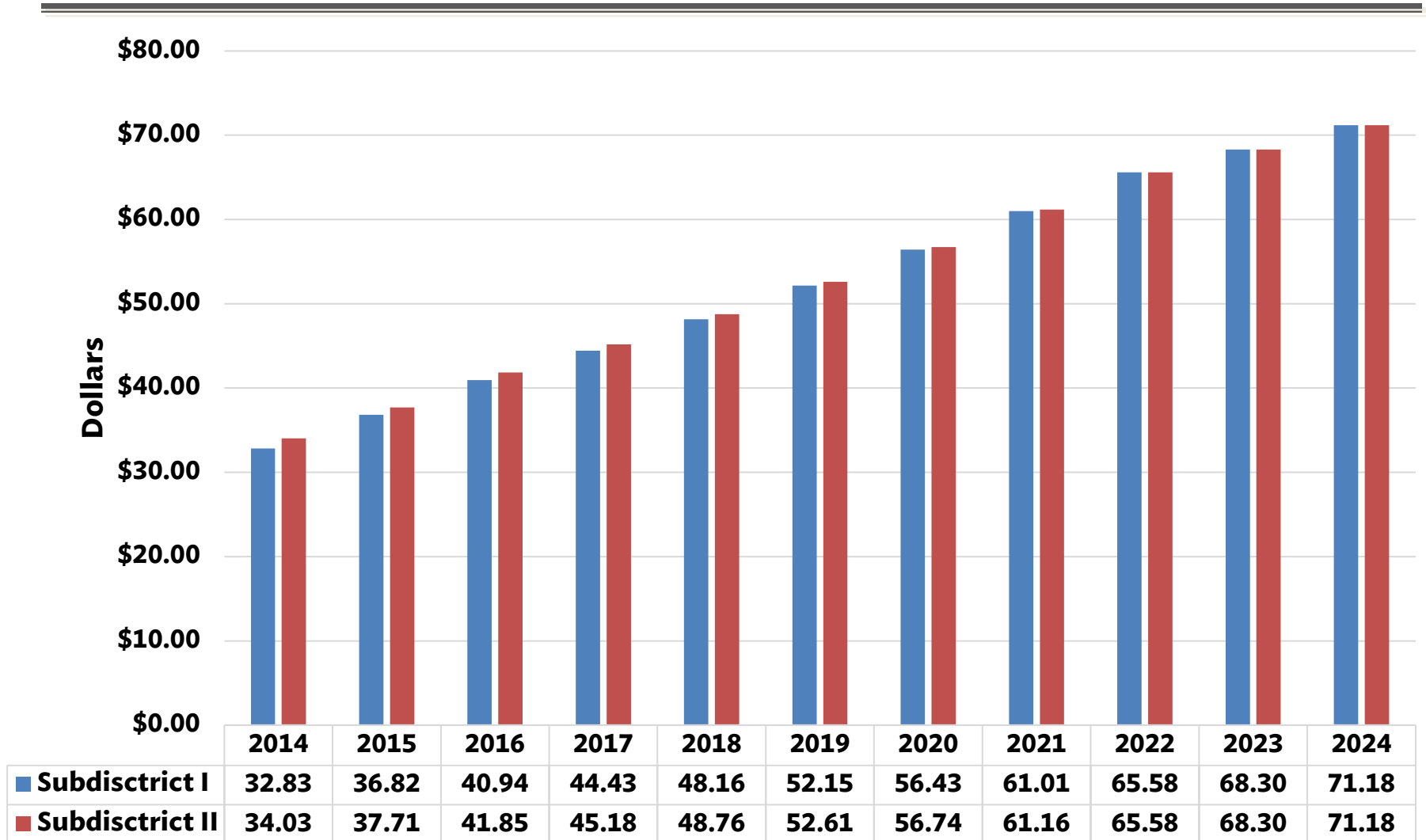


NORTHEAST OHIO REGIONAL SEWER DISTRICT
ANNUAL METERED BILLING QUANTITIES
2018-2024
(IN THOUSANDS OF CUBIC FEET)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Projected 2024</u>
<u>Subdistrict 1</u>							
City of Cleveland	1,531,107	1,499,699	1,387,748	1,379,569	1,366,259	1,340,815	1,325,298
Direct Billed	91,299	75,785	71,295	54,658	59,679	63,596	62,860
Total Subdistrict 1	<u>1,622,406</u>	<u>1,575,484</u>	<u>1,459,042</u>	<u>1,434,227</u>	<u>1,425,938</u>	<u>1,404,411</u>	<u>1,388,159</u>
<u>Subdistrict 2</u>							
City of Cleveland	1,711,845	1,684,339	1,641,212	1,645,807	1,612,738	1,604,539	1,594,969
Berea	55,896	55,677	56,900	54,720	52,832	52,496	52,182
North Royalton	11,814	11,340	11,931	11,541	11,010	11,066	11,000
Direct Billed	157,196	174,957	160,116	160,618	162,722	169,534	168,523
Subtotal Subdistrict 2	<u>1,936,751</u>	<u>1,926,313</u>	<u>1,870,160</u>	<u>1,872,686</u>	<u>1,839,301</u>	<u>1,837,634</u>	<u>1,826,674</u>
Master Meters	<u>9,822</u>	<u>9,240</u>	<u>9,420</u>	<u>8,804</u>	<u>9,412</u>	<u>10,427</u>	<u>9,520</u>
Total Subdistrict 2	<u>1,946,573</u>	<u>1,935,553</u>	<u>1,879,580</u>	<u>1,881,490</u>	<u>1,848,713</u>	<u>1,848,061</u>	<u>1,836,195</u>
Total Service Area	<u><u>3,568,979</u></u>	<u><u>3,511,037</u></u>	<u><u>3,338,622</u></u>	<u><u>3,315,716</u></u>	<u><u>3,274,651</u></u>	<u><u>3,252,473</u></u>	<u><u>3,224,353</u></u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Average Monthly Sewer Service Bill – Residential Customers 2014-2024 (0.500 MCF)



NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER RATES, BILLING AND COLLECTION PROCEDURES

2024 PROJECTED STORMWATER REVENUE

In 2015 the Ohio Supreme Court's favorable ruling on our Stormwater Management Program allowed the Sewer District to proceed with work that addresses large-scale, regional problems. Detailed planning for stormwater projects is ongoing. The Stormwater Program will address flooding, streambank erosion and water quality issues throughout much of Northeast Ohio. The Stormwater fee appears on our customer's monthly bill.

The Sewer District's stormwater service fee revenue for 2024 is projected to be \$50.3 million. In addition, \$6.0 million in projected grant revenue in 2024 results in a total revenue projection of \$56.3 million. The projection includes the Community Cost Share Program, where the Sewer District will allocate twenty-five percent of the Stormwater cash collections to member communities. Member communities can apply for these funds from the Sewer District and use the monies for approved local stormwater-related projects including construction; operations and maintenance of their local stormwater systems; projects that assist communities with EPA requirements; equipment purchases; and projects necessary to mitigate separate storm sewer overflow problems.

Our customers' stormwater bill will be based on an Equivalent Residential Unit (ERU) equal to 3,000 sq. ft. of impervious surface, such as roof and driveway. During 2021, a Stormwater Rate study was completed and resulted in a annual stormwater rate increase of 4.2% annual from 2022-2026. The 2024 approved rate for one ERU is \$5.84 per month. Residences are placed in one of three categories: Tier 1 (less than 2,000 square feet); Tier 2 (2,000 to 4,000 square feet); and Tier 3 (more than 4,000 square feet). According to the 2022-2026 Stormwater Financial Plan, in 2024, a Tier 1 house pays \$3.50 per month, a Tier 2 house pays \$5.84 per month, and a Tier 3 house pays \$10.49 per month. In 2024, residential customers that qualify for the Sewer District's Homestead or Rate Reduction Program are charged a reduced monthly Stormwater fee of \$2.34 per month regardless of tier. A typical non-residential property is billed based on the actual number of ERU of its impervious surface.

Customers can receive reductions in fees if they take measures to reduce the stormwater volume or minimize the pollutants flowing from their properties. These can include on-site practices that keep stormwater at its source, including: Rain Gardens- landscaped areas built in a depression that capture and filter stormwater runoff from a roof or other surface; On-Site Stormwater Storage-including rain barrels, cisterns, rain bladders, or other devices approved by the Sewer District; Vegetated Filter Strips-strips of dense turf, meadow grasses, trees, or other vegetation with a minimum slope that can treat the water quality of runoff from paved surfaces. Credit can also be obtained if an applicant removes and replaces 500 sq. ft. or more of paved surface with a vegetated surface.

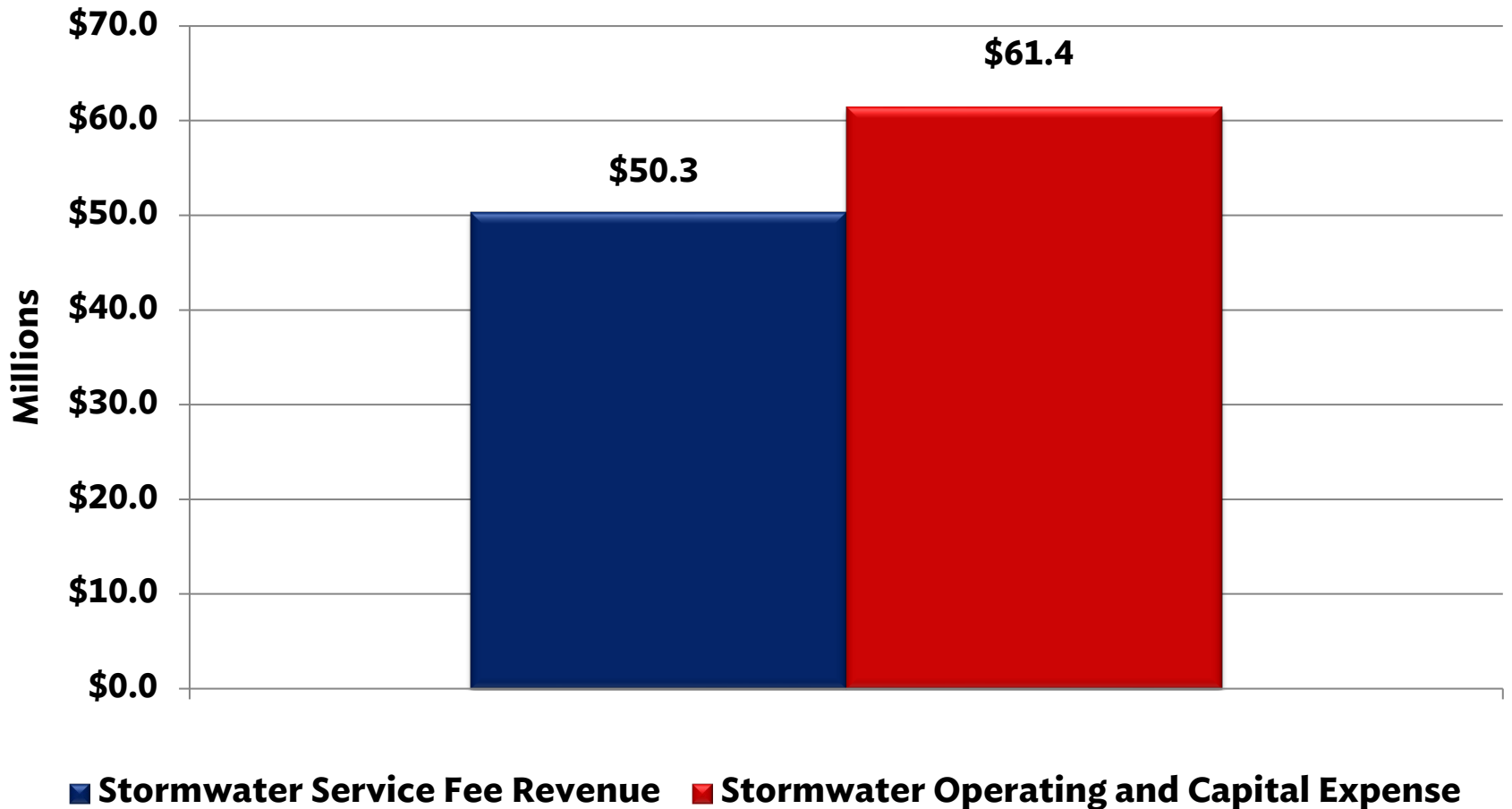
NORTHEAST OHIO REGIONAL SEWER DISTRICT
STORMWATER RATES, BILLING AND COLLECTION PROCEDURES

2024 PROJECTED STORMWATER REVENUE – continued

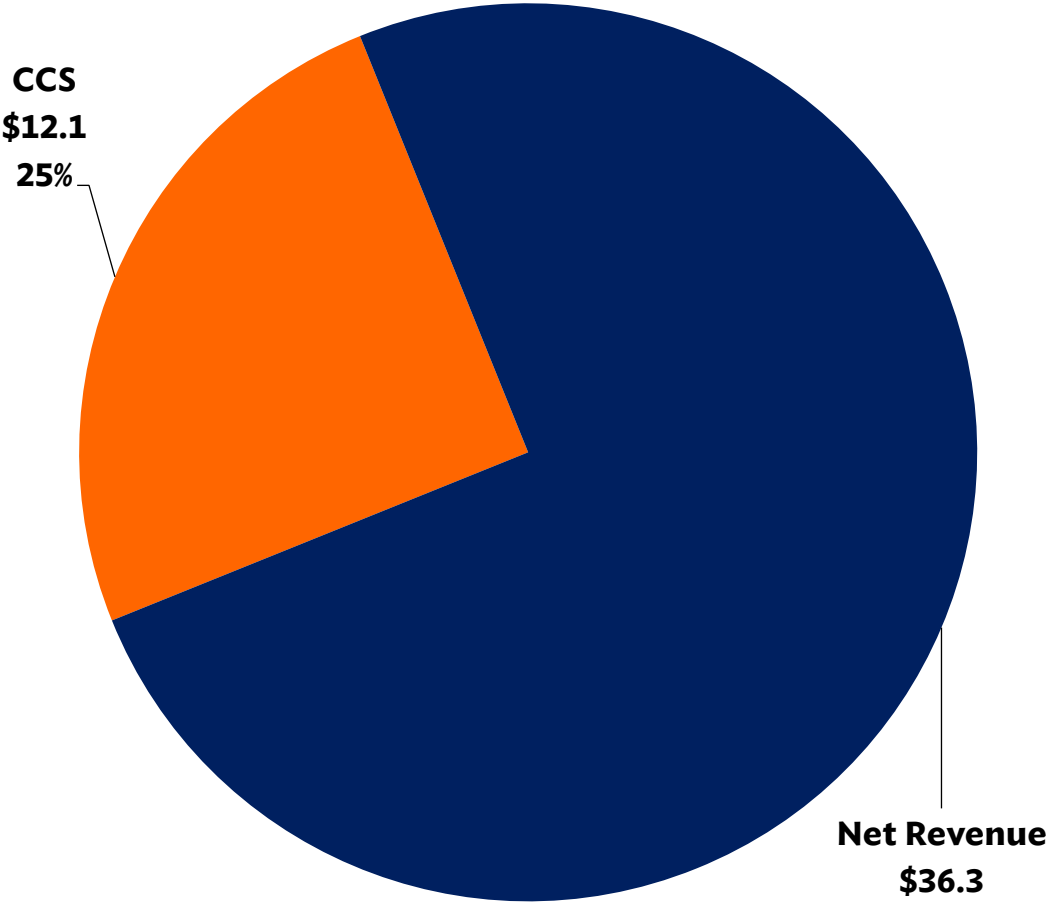
Also included in our Regional Stormwater Management Program is a Stormwater Education Credit available to area school districts and independent schools. The program is designed to promote the importance of healthy drainage systems. The provided curricula will adhere to Ohio State Standards and be available for grades 3, 5, 7, and 10. These programs will offer an in-depth understanding of the environmental sciences and how they affect regional waterways.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

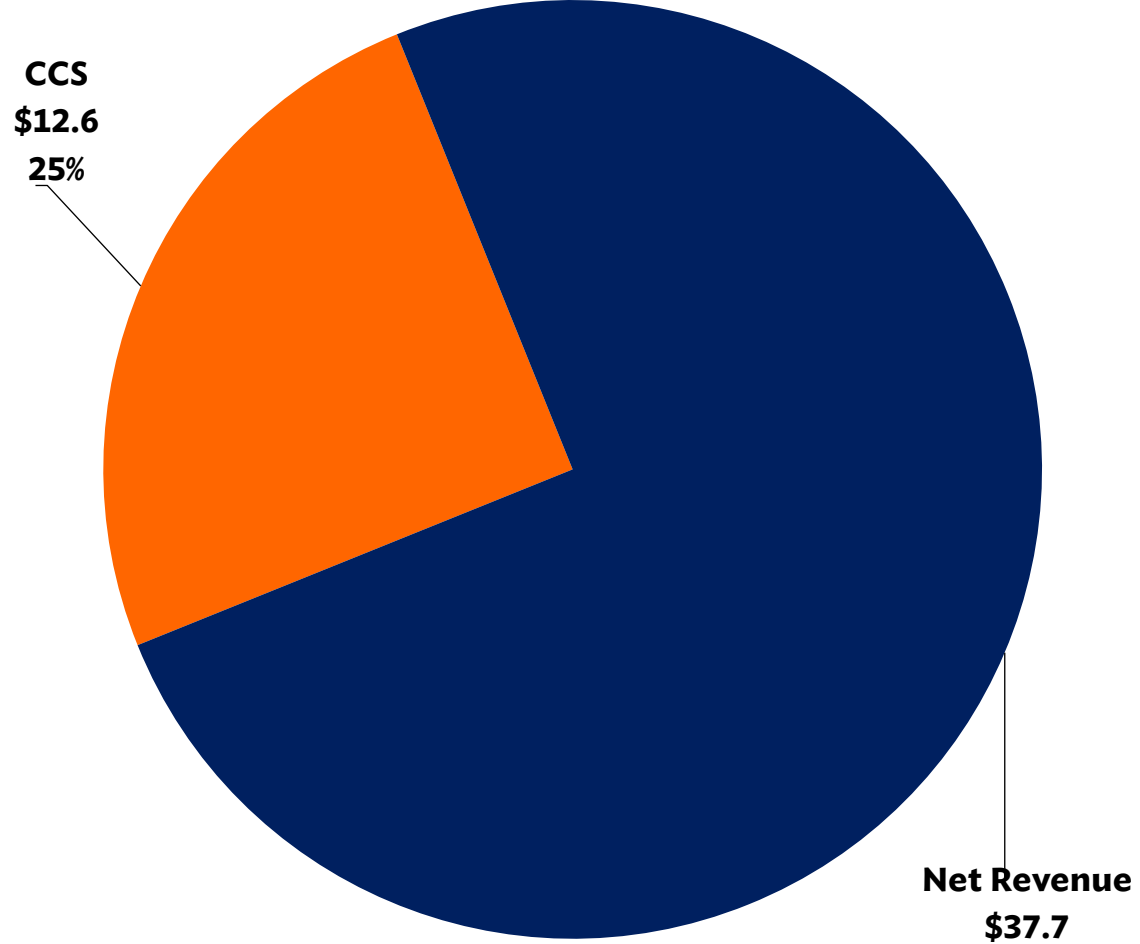
2024 Stormwater Budgeted Revenue & Expense



NORTHEAST OHIO REGIONAL SEWER DISTRICT Total Stormwater Operating Revenue by Source



**2023 Revenue - Unaudited Actual
\$48.4 Million**



**2024 Revenue - Budget
\$50.3 Million**

ACCOUNTING & BUDGET PROCESS



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET INTRODUCTION

Basis of Accounting

The Sewer District is an independent political subdivision of and organized under the laws of the State of Ohio, specifically Chapter 6119 of the Ohio Revised Code. The Sewer District applies the accounting principles of the Governmental Accounting Standards Board (GASB) which is the accepted standard-setting body for governmental accounting and financial reporting principles. The Sewer District also applies the Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. On September 30, 2009, the Sewer District adopted authoritative guidance issued by the FASB which established the FASB Accounting Standards Codifications (ASC) as the single source of authoritative accounting principles generally accepted in the United States of America. The Sewer District prepares its financial statements and budgets using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded on an accrual basis when the exchange takes place. Expenses are recognized at the time they are incurred. All transactions are accounted for and budgeted in a single proprietary Enterprise Fund. Enterprise Fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. The proprietary fund category is used for governmental entities with ongoing activities that operate like the private sector. Enterprise Funds are used for operations that provide a service to citizens, financed primarily by a user charge and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, and other purposes. The primary source of revenue for the Sewer District is user fees charged to residential, commercial, and industrial customers that send wastewater flow to the Sewer District's Wastewater Treatment Plants through its collection system.

Annual Budget Process

The Sewer District's annual budget is prepared using the concepts of a modified zero-based budgeting process. Although specific program targets are not set, each budget center must budget and justify every requested appropriation in each expense account. There are no encumbrances or carry-overs from the previous year's unspent funds. Most of the balance of revenues that exceeds the Sewer District's total expenses are transferred to the Capital Projects Account. These funds provide internally generated funds to be used for the Capital Improvement Program. Also, by transferring the balance of the revenues over the expenses to the Capital Projects Account, the Sewer District can limit the necessity to finance all Capital Projects and control its level of debt.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET INTRODUCTION - continued

Annual Budget Process-continued

The Sewer District's revenue budget is prepared on an accrual basis which means that budgeted revenue estimates reflect revenue from completed transactions, not cash collections. Estimates for services provided between the ends of various cycles and the end of the year are recorded as unbilled revenue. Operating expenses are budgeted to reflect when the Sewer District incurs a liability for the goods or services it procures and not when it pays the invoice. The annual Capital Improvement Plan budget outlines a five-year construction plan depicting estimated cost by project and associated equipment. The Sewer District does not budget for any increase in fair value of investments or gains and losses on equipment disposal. The Sewer District must adopt a budget that is within the parameters of the 2022-2026 adopted rate study and ensures compliance with the covenants under the Trust Agreement for the Wastewater Improvement Revenue Bonds Series 2010, 2014, 2016, 2017, 2019, 2020 and 2021. Particularly, the Debt Service Coverage covenant requires the Sewer District to charge rates and restrict operating expenses in such a way that Net Revenues Available for Debt Service shall be not less than the greater of 115% of Debt Service on all Bonds then Outstanding payable during the fiscal year or 100% of the sum of such Debt Service and all required deposits in the Debt Service Reserve Account and all amounts payable from the Subordinated Debt Service Account during the fiscal year. For the Sewer District to comply with this covenant the budget needs to exceed a Balanced Budget, a budget in which total revenues are equal to total expenditures, by a level that will generate Net Revenues that comply per the Wastewater Improvement Revenue Bonds Series 2010, 2014, 2016, 2017, 2019, 2020 and 2021 Trust Agreements.

Budgetary Control

General provisions regulating the Sewer District's budget and appropriation procedures are set forth in the Ohio Revised Code. The Chief Executive Officer is required to submit the Sewer District's operating and capital budgets to the Board of Trustees, and they are required to adopt such budgets by July 15 of the prior year. Until the final budgets are adopted, the Board of Trustees must approve all the amendments to the budget. The Sewer District's budget process has been modified for the 2020 budget. Budget reports will be compiled at the directors' level. Funds are allocated to the individual departments based upon the percentage allocation of the rate study to total Sewer District budget. Each department will be required to budget within their allocated amount. Staffing plans have been developed for all departments except for Operations, Engineering, and IT. The staffing plans are used during the budget process to justify any new positions requested. The preliminary requests are evaluated and revised as necessary by the Budget Committee, consisting of the Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, and Director of Human Resources. The revised version is then presented to the Finance Committee of the Board of Trustees for their review.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET INTRODUCTION - continued

Budgetary Control-continued

Any adjustments requested by the Finance Committee panel are then incorporated into the budgets and submitted to the Board for their adoption. The revised adopted budgets reflect the amendments made to the 2024 budgets presented to the Board on June 15, 2023. This process will be completed by March 31 of the current budget year.

Budget Transfers

Budget Transfers are generated quarterly by the budget center managers to eliminate any negative budget balance in any line-item account. A budget adjustment form is completed at the budget center level and sent to Finance for review and subsequent approval by the Chief Financial Officer. Any transfers involving Salary & Wages or Personnel Benefits accounts must also be approved by the Chief Executive Officer.

Any budget transfers that have been approved by the Chief Financial Officer and/or the Chief Executive Officer over \$100,000 are compiled and summarized by Finance. The budget transfers over \$100,000 are reported to the Board of Trustees Finance Committee for their review on an annual basis.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET PROCESS

The 2024 Operating Budget was prepared using the accrual basis of accounting. Budgeted revenues and expenses reflect transactions that will be recorded when an activity takes place. For example, revenues are not projected cash collections but projected net billings for 2024 plus the change in unbilled revenues between the beginning and end of 2024. Unbilled revenue is for estimated services provided to District customers but not yet billed because their billing cycles have not ended.

For expenses, the costs of services and non-inventoriable operating goods and supplies are recorded when performed or received. This may precede the date of invoicing by the vendor and will precede by weeks or months the actual cash payment. Inventoriable items are not charged to expense when received but recorded as an asset; the budget centers are charged for inventory items when they draw them from the storeroom. The single biggest dollar item in the budget is estimated depreciation expense. This is an allocation to expense over time of the cost of fixed assets on a basis that roughly approximates the rate of wear and tear. Depreciation is presented separately and not allocated to the budget centers.

I. Operating Budget Procedures

- A. Per the Ohio Revised Code (O.R.C.), the District adopts an operating budget by the fifteenth of July each year for the next fiscal year. The process begins in May of the year prior to the budget year. A compilation of a proposed budget is presented to the Board of Trustees for adoption in time to comply with the Ohio Revised Code. This budget is prepared by the Finance staff and is typically a product of applying reasonable percentage increases to the prior years revised adopted budget figures. This initial Adopted Budget is prepared specifically to meet the regulatory requirements of the O. R. C.
- B. The budget process continues, beginning in October of the current year with the development of the instruction package that is sent to all District Budget Center Heads. These instructions are prepared by members of the Finance Department and reviewed and approved by the Chief Financial Officer.
- C. Contents of the Instruction Package include:
 - 1. Table of Contents
 - 2. Budget year memo from the Chief Financial Officer
 - 3. Budget Preparation Instructions

 - 4. Timetable for important dates relating to deadlines for the steps in the budget process
 - 5. Summary of the Budget Request Data that is to be returned to the Finance Department
 - 6. Organizational Coding Structure-2023 Budget Centers

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET PROCESS

7. Chart and Definitions of 2023 Operating Expense Accounts
8. Chart and Definitions of 2023 Capital Accounts
9. 2023 Description of Services Provided Document
10. 2023 Budget Center Organizational Chart
11. PBCS – Manage Positions and Employees
12. Review Positions
13. Add New Positions and Vacancies
14. Push Data to Line Item
15. Manage Line Item Expenses
16. Plan Expenses
17. Review Expenses
18. Manage All Programs
19. Capital Budget Worksheet
20. Prior Years Adopted Description of Services Provided
21. Budget Performance Report with Y-T-D actuals and variances

D. Budget Center Head Responsibilities:

1. The Employee Budget Detail Report – Budget Center Heads will enter new positions and vacancies into PBCS to be reviewed by Finance. New positions and vacancies must comply with the proposed staffing plans to justify any new positions request.
2. The Estimate of Personnel Requirements – Add New Positions and Vacancies in PBCS depicts various personnel information relating to each budget center’s Table of Organization. The Budget Center Head is required to complete the New Position and Vacancy task on PBCS.
3. If a Budget Center Head has been approved for any new positions or increases in staffing based on their Staffing Plan for current positions within the budget year, he/she must submit a Proposed Increase in Personnel. Add New Positions and Vacancies is used to justify the new position(s) and identify a salary for the new position and the number of months the position is expected to be filled in the budget year. New Positions and New Vacancies will be reviewed and approved by Finance in PBCS.
4. All operating expenses will be compiled at the department level. Funds are allocated to the individual departments based upon a percentage allocation of previous budgets to the total District budget. Each department is required to budget within their allocated amount. These requests from a budget center must be documented in PBCS. The amount for each expense line item must be recorded in PBCS.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET PROCESS

5. Each budget center head must also complete a five-year Capital Budget Improvement plan in PBCS for expenditures that qualify as capital items per the “Fixed Asset Policy.” All requested capital expenditures are aggregated into the Capital Improvement Plan.

E. Preliminary Budget Request Package

The Budget Center Head must send a Preliminary Budget Request Package to the Budget Analyst by the due date indicated in the Timetable included in the budget instruction package. The contents of the Preliminary Budget Request Package are as follows:

1. Contents of the package include:
 - a. Description of Services Provided
 - b. Estimate of Personnel Requirements - PBCS
 - c. Proposed Increase in Personnel – PBCS
 - d. Expense Budget Detail Justification Report - PBCS
 - e. Expense Budget Detail Report Worksheet - PBCS
 - f. Five-year Capital Budget Worksheet - PBCS
2. Budget Center Heads will log into PBCS and enter each budget center’s total personnel request which will automatically generate a salary for each position. The Budget Analyst enters each budget center’s longevity pay, sick buy-out, and prior year’s total actual salary expense. The Budget Analyst also reviews the Proposed Increase in Personnel. Any necessary adjustments to the Expense Budget Detail Report Worksheet, Expense Budget Detail Justification Report or Capital Budget Worksheet are made by the Budget Analyst.
3. Distribution of the Preliminary Budget Request
 - a. The Preliminary Budget Request is compiled by the Finance Department. The booklets are specifically organized to categorize the areas of discussion.
 - b. The Budget Committee consists of the Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Chief Administrative officer, and Chief Legal Officer. The Preliminary Budget Requests are presented by Finance to the committee members.
4. Review of the Preliminary Budget Request
 - a. The budget committee reviews all budget centers request, and a meeting is

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET PROCESS

scheduled with each budget center heads during the month of January. The budget center head is required to discuss the budget request with the Budget Committee and the Budget Analyst on a line-item basis.

- b. Changes made during the Budget Committee Review of the Budget Request are recorded and used to prepare a Budget Committee Review version of the budget. All changes made during the Budget Committee Review will be incorporated in the revised budget by members of the Finance staff. A revised Budget Committee Review Budget Request document is compiled to create the second iteration of the annual budget – The Finance Committee Review Budget.

F. Finance Committee Review Budget Request

1. Contents of the Finance Committee Review Budget include:

a. Finance Committee Review Budget Summary Section

- 1) Budget Memo from the Chief Financial Officer to the Chief Executive Officer
- 2) Appropriation Resolution prepared by the Chief Financial Officer
- 3) Various schedules and reports as dictated by the Chief Financial Officer and prepared by the Finance staff
- 4) Cash Reserve Summary
- 5) Summary Budget for each Budget Center
- 6) Charts & Graphs of pertinent financial information

b. Finance Committee Review Detail Section

- 1) Wastewater Operating Expense and Revenue Report
- 2) Wastewater Director level operating performance report
- 3) Stormwater Operating Expense Revenue Report
- 4) Stormwater Director level operating performance report
- 5) District's Five-Year Capital Improvement Plan
- 6) Public Purpose Policy
- 7) 10 Year long Term Financial Plan Update
- 8) Budget Transfers

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET PROCESS

2. Distribution of the Finance Committee Review Budget
 - a. The Finance staff compiles the Finance Committee Review Budget Summary section and the Finance Committee Review Budget Detail section.
 - b. Finance Committee Review Budget files are distributed to the Board of Trustees, Senior Staff and Budget Center Heads. The Finance Committee Review Budget document will be the version of the budget that is reviewed by the Board of Trustees' Finance Committee.

3. Board Review of the Finance Committee Review Budget
 - a. The Finance Committee Review Budget is presented to the Board of Trustees' Finance Committee in a public meeting convened to hear the proposed budget. The Finance Committee includes three members of the Board of Trustees. The meeting is conducted in a public forum to allow for citizen input. A meeting agenda is prepared by the Chief Financial Officer and includes a presentation. The five-year capital plan as well as the operating expense budget is discussed during the finance committee review meeting.
 - b. Any changes made during the Finance Committee Review are recorded by the Budget Analyst.
 - c. After the Finance Committee Review, the Chief Financial Officer will ask the Board of Trustees for guidance on how to present the proposed budget to the full Board of Trustees for final approval. These procedures include the filing of a Board Resolution to adopt the Budget Request at a Board of Trustees meeting on or before March 31.

G. Adopted Budget

1. The budget is presented to the Board Members, usually on the second board meeting in March. The Board also receives the Finance Committee packet that includes:
 - a. All budget documents, charts and graphs, schedules and budget center reports that reflects all adopted budget data and prior year actual data.
 - b. Once the Board passes the resolution, The Finance staff prepares the Budget Book that incorporates the Adopted Budget Summary and Detail documents into one Adopted Budget Book.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 BUDGET PROCESS

2. Distribution of the Adopted Budget Book
 - a. The Finance staff will distribute the completed Adopted Budget books to Senior Staff and other staff as required.
 - b. The Budget Book is also submitted to the GFOA annually to apply for the Distinguished Budget Award.

- H. Budget Center Performance Reports
 1. The Budget Analyst will upload the adopted budget into the Electronic Financial System to allow for running monthly Operating Expense Budget Performance Reports by each budget center. The performance reports show the adopted budget for each account line item, any budget transfers, an adjusted budget, the actual expenditures charged to each line item in the current accounting period as well as a year-to-date amount, the budget remaining and percentage remaining for each line item.
 2. The Budget Center Heads use their performance reports to analyze the accounting transactions that have been posted to their budget center's accounts. They also use the information to lend support to future spending decisions, keeping in mind the constraints of the Adopted Budget.
 3. The Finance team starts in April, to do a monthly projection analysis for each budget center. This analysis focuses on the appropriated budget, the current monthly actuals and those data are used to forecast end of the year actuals. The forecasted numbers are compared against the budget to discover major variances. Major variances forecasted are presented to the budget center heads for further discussion and deliberation.
 4. In August, the Finance Team does a mid-year review with all budget center heads that is presented to the Budget Committee. This review focuses on projected end of the year actuals compared against the appropriated adopted budget. Major variances are discussed for further explanation and justification. This review also allows to discuss strategic operational plan with personnel, operational and capital needs.

TIMETABLE FOR 2024 BUDGET PREPARATION

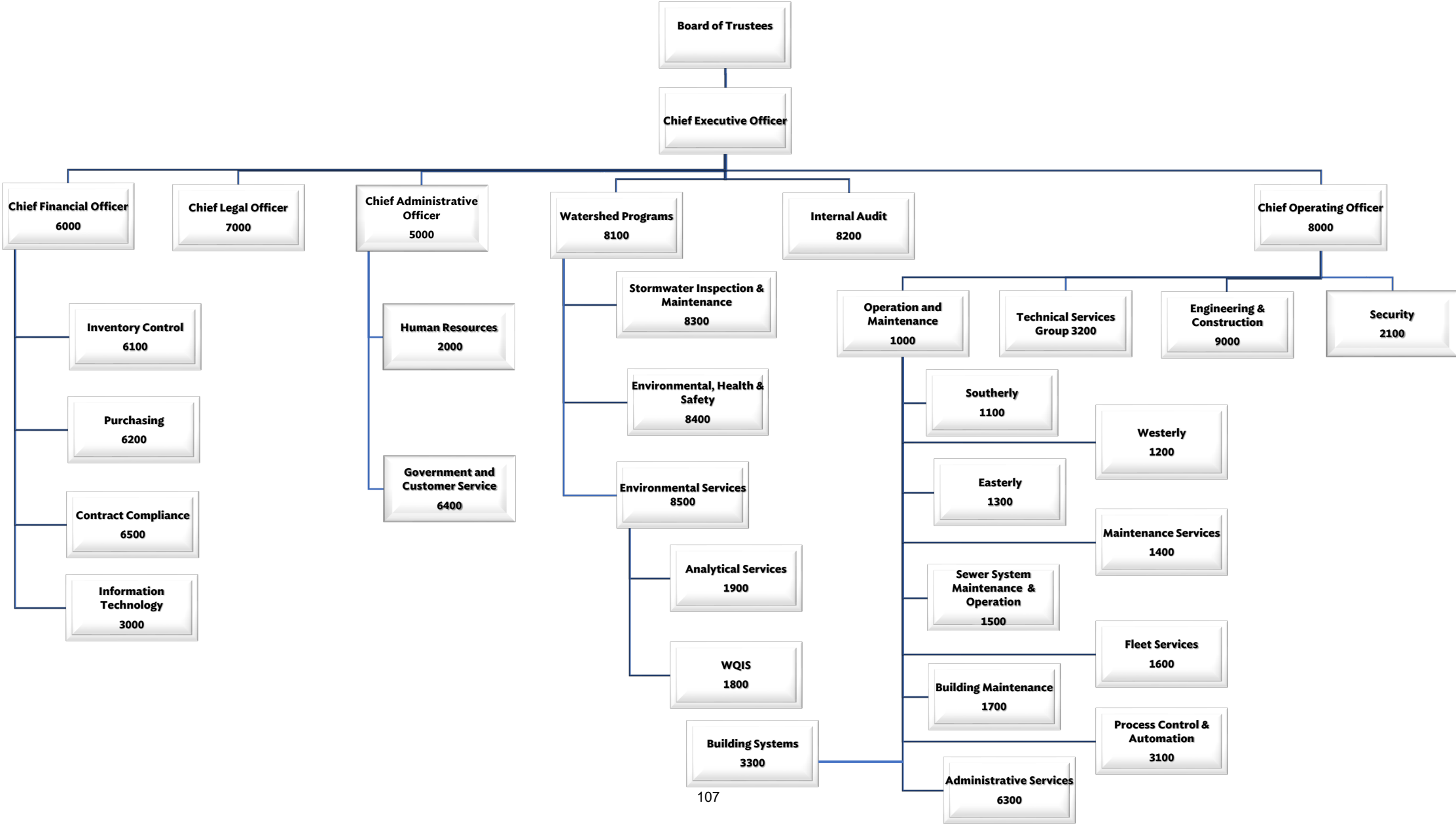
DATE	DAY	AGENDA
10/02/23	Monday	Chief Financial Officer - Budget Kick-off Memo.
10/25/23	Wednesday	Working 2024 Budget (PBCS) will be open to users
11/03/23	Friday	EMSC and GJM Administration Building budget centers' equipment repair and maintenance and meeting requests to Administrative Services.
11/03/23	Friday	2024 Anticipated Temporary Staffing requirements to Human Resources via email. These requests must be approved by the Director/Chief of the department <u>before</u> submitting them to Human Resources.
11/03/23	Friday	2024 District-wide Training Budget Form to Human Resources: via email. These requests must be approved by the Director/Chief of the department <u>before</u> submitting them to Human Resources.
11/03/23	Friday	Anticipated bid/proposal information that will be advertised or require legal notices to Purchasing.
12/15/23	Friday	Working 2024 Budget (PBCS) due to Finance including all Operating and Five-Year Capital Plan appropriation request. Access will be terminated to make any edits to your 2024 PBCS.
12/20/23	Wednesday	SST workshop on overall budget. Discussion of priorities, if needed.
01/02/24 – 01/19/24	Tuesday	Budget Centers' Budget Committee Review with Budget Center Heads.
01/26/24	Friday	Description of Services Provided to Finance.
03/12/24	Tuesday	Presentation of Finance Committee Review Budget.
03/21/24	Thursday	Anticipated Adoption of the Amended Budget by Board of Trustees

2024 ADOPTED BUDGET DATA



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT TABLE OF ORGANIZATION - DEPARTMENTAL VIEW



NORTHEAST OHIO REGIONAL SEWER DISTRICT
RESOLUTION NO. 82-24

AUTHORIZATION TO AMEND RESOLUTION NO. 169-23 TO APPROVE THE DISTRICT'S
OPERATING AND CAPITAL BUDGETS FOR THE FISCAL YEAR ENDING DECEMBER 31,
2024, AS PRESENTED

WHEREAS, the District is required by law to adopt operating and capital budgets for the succeeding fiscal year by July 15th of the prior year; and

WHEREAS, on June 15, 2023, the Board of Trustees adopted Resolution No. 169-23, which adopted the operating budget of the Northeast Ohio Regional Sewer District for fiscal year 2024; and

WHEREAS, the proposed amended budget for 2024 has been prepared on an accrual accounting basis and is attached hereto and made part thereof;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTHEAST OHIO REGIONAL SEWER DISTRICT:

Section 1. That this Board hereby amends Resolution No. 169-23 and adopts the Northeast Ohio Regional Sewer District amended operating and capital budget for fiscal year 2024 as attached hereto and made a part hereof.

Section 2. That this Board finds that in order to provide for current expenses and other expenditures of the District for the calendar year 2024, the following sums be, and they are hereby appropriated:

Sewer Direct Operating Accounts

Operating Expenses, Before Depreciation	\$ 160,810,698
Capitalized Labor & Fringe Benefits	(6,500,000)
Accrued Vacation	400,000
Indirect Cost Allocation to Stormwater	<u>(4,300,000)</u>
Total Net Operating Expenses	<u>\$ 150,410,698</u>

Sewer Capital Accounts

Major Capital Projects:	
Capital Projects Account	\$ 204,039,807
Capitalized Labor & Fringe Benefits	<u>6,500,000</u>
Total Capital	<u>\$ 210,539,807</u>

Sewer Non-Operating Accounts

Green Infrastructure Grants	\$ 2,580,000
Member Community Infrastructure Program	11,000,000
Non-Operating Grants	<u>1,670,000</u>
Total Non-Operating Accounts	<u>\$ 15,250,000</u>

Sewer Debt Service

Debt Service Payments	<u>\$ 107,928,095</u>
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Depreciation

Depreciation	<u>\$ 92,338,008</u>
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Stormwater Direct Operating and Capital Accounts

Operating Expenses	\$ 39,729,710
Indirect Cost Allocation to Stormwater	4,300,000
Accrued Vacation	30,000
Capital/Land Acquisition	<u>17,374,357</u>
Total	<u>\$ 61,434,067</u>

Section 3. That this Board declares that all formal actions of the Board concerning and relating to the adoption of this resolution and that all deliberations of the Board and any of its committees that resulted in said formal action were conducted in meetings open to the public and in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024 OPERATING BUDGET SUMMARY - SEWER DISTRICT

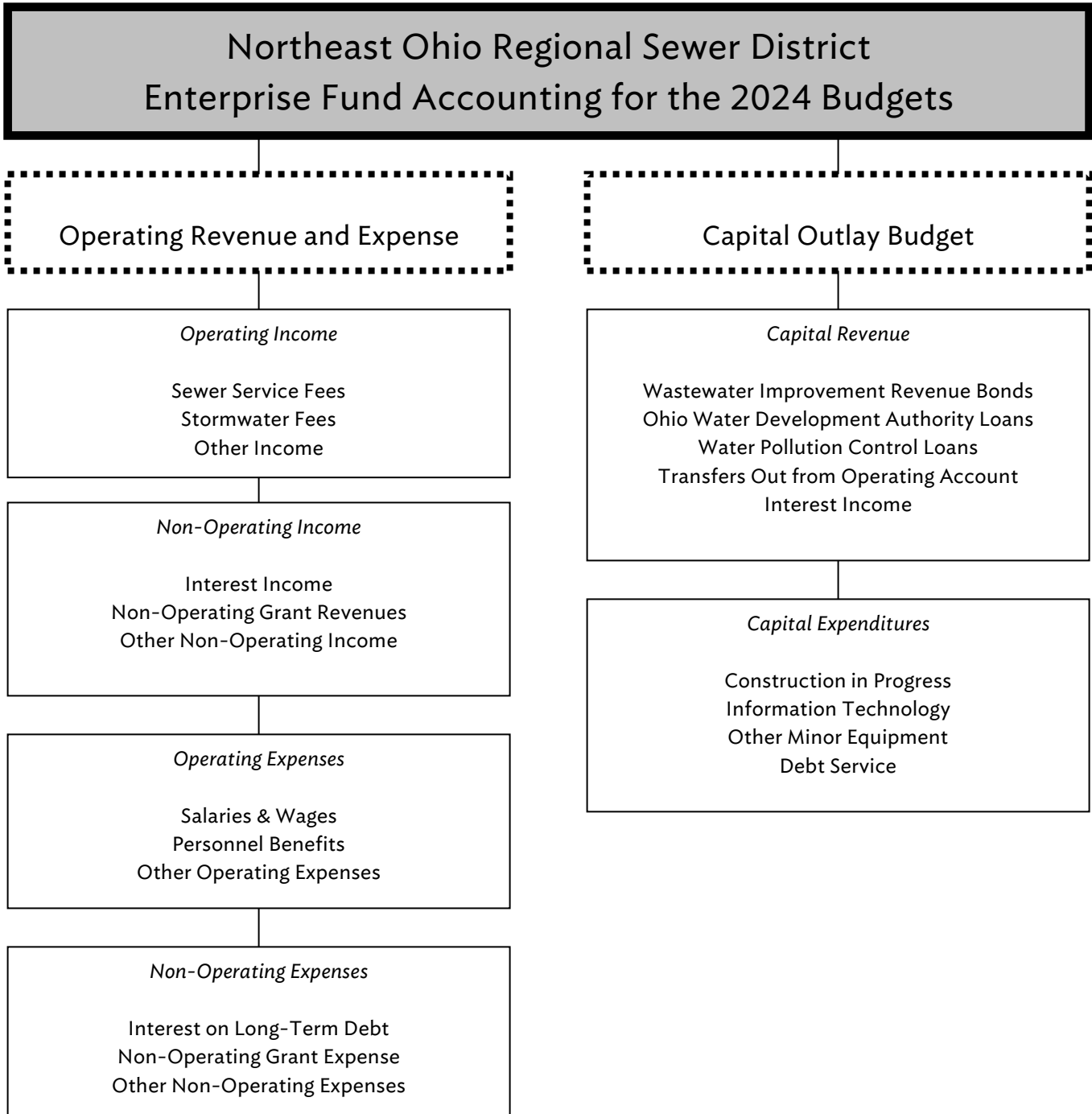
PRESENTED ON ACCURAL BASIS

	2022 AUDITED ACTUALS	2023 UNAUDITED ACTUALS	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET
OPERATING REVENUE: SEWER				
SEWER SERVICE FEES	\$ 387,963,793	\$ 407,998,463	\$ 405,435,725	\$ 421,475,906
OTHER INCOME	1,919,436	2,073,278	2,261,789	3,330,996
TOTAL OPERATING REVENUE	\$ 389,883,229	\$ 410,071,741	\$ 407,697,514	\$ 424,806,902
OPERATING REVENUE: STORMWATER				
STORMWATER SERVICE FEES	\$ 46,531,274	\$ 48,415,941	\$ 48,263,416	\$ 50,307,141
TOTAL SEWER DISTRICT OPERATING REVENUE	\$ 436,414,503	\$ 458,487,682	\$ 455,960,930	\$ 475,114,043
OPERATING EXPENSES: SEWER				
SALARIES & WAGES	\$ 54,289,131	\$ 58,488,877	\$ 61,463,400	\$ 66,317,218
PERSONNEL BENEFITS	20,045,676	20,630,954	24,363,754	24,789,154
UTILITIES	11,947,789	14,709,565	14,390,434	15,124,342
PROFESSIONAL SERVICES	4,481,324	5,277,938	8,023,324	8,103,188
CONTRATUAL SERVICES	18,584,422	20,086,362	22,865,347	23,808,838
OTHER EXPENSES	18,190,525	20,876,825	21,220,095	22,667,958
TOTAL OPERATING EXPENSES: SEWER	\$ 127,538,867	\$ 140,070,521	\$ 152,326,354	\$ 160,810,698
OPERATING EXPENSES: STORMWATER				
SALARIES & WAGES	\$ 3,319,843	\$ 3,618,778	\$ 3,795,606	\$ 3,797,173
PERSONNEL BENEFITS	519,072	562,896	593,721	593,263
PROFESSIONAL SERVICES	7,299,000	5,529,381	8,712,076	10,968,000
CONTRATUAL SERVICES	10,710,600	15,360,042	30,122,771	24,121,797
OTHER EXPENSES	144,040	138,702	236,135	249,477
TOTAL OPERATING EXPENSES: STORMWATER	\$ 21,992,555	\$ 25,209,799	\$ 43,460,309	\$ 39,729,710
TOTAL SEWER DISTRICT OPERATING EXPENSES	\$ 149,531,422	\$ 165,280,320	\$ 195,786,663	\$ 200,540,408
ADJUSTMENT TO OPERATING EXPENSES				
Services Charged to Capital Projects	\$ (5,688,429)	\$ (6,294,901)	\$ (6,530,157)	\$ (6,517,357)
Accrued Vacation Expenses	158,796	350,579	440,000	430,000
TOTAL NET OPERATING EXPENSES	\$ 144,001,789	\$ 159,335,998	\$ 189,696,506	\$ 194,453,051

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Fund Structure of 2024 Operating and Capital Budgets

The Financial Statements and Budgets of the Sewer District are prepared on a single proprietary-enterprise fund basis. The budgets are compiled using the accrual basis of accounting in accordance with accounting policies generally accepted in the United States of America, as prescribed by the GASB.



NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2024 ADOPTED SEWER SERVICE BUDGET SUMMARY				
PRESENTED ON AN ACCRUAL BASIS				
	2022 AUDITED ACTUAL	2023 ADOPTED BUDGET	2023 UNAUDITED ACTUAL	2024 PRELIMINARY BUDGET
OPERATING BUDGET				
OPERATING REVENUE:				
Sewer Service Fees	\$ 387,963,793	\$ 405,435,725	\$ 407,998,463	\$ 421,475,906
Other Income	1,919,436	2,261,789	2,073,278	3,330,996
Total Operating Revenue	\$ 389,883,229	\$ 407,697,514	\$ 410,071,741	\$ 424,806,902
Non Operating Revenue:				
Interest Income	\$ 330,030	\$ 2,956,080	\$ 1,002,639	\$ 5,410,996
Operating Grant Revenues (WRRSP Projects, etc..)	-	100,000	-	100,000
Total Non-Operating Revenue	330,030	3,056,080	1,002,639	5,510,996
Total Revenue	\$ 390,213,259	\$ 410,753,594	\$ 411,074,379	\$ 430,317,898
EXPENSES				
Operating Expenses				
Salaries & Wages	\$ 54,289,131	\$ 61,463,400	\$ 58,488,877	\$ 66,317,218
Personnel Benefits	20,045,676	24,363,754	20,630,954	24,789,154
Utilities	11,947,789	14,390,434	14,709,565	15,124,342
Professional Services	4,481,324	8,023,324	5,277,938	8,103,188
Contractual Services	18,584,422	22,865,347	20,086,362	23,808,838
Other Expenses	18,190,525	21,220,095	20,876,825	22,667,958
Total Operation & Maintenance Expenses	\$ 127,538,867	\$ 152,326,354	\$ 140,070,521	\$ 160,810,698
Adjustment to Operating Expenses				
Indirect Cost Allocation to Stormwater	\$ (4,275,752)	\$ (4,500,000)	\$ (4,259,987)	\$ (4,300,000)
Personnel Services charged to Capital Projects	(5,686,934)	(6,500,000)	(6,287,960)	(6,500,000)
Accrued Vacation Expense	148,384	400,000	329,811	400,000
Total Net Operating Expense (Before Depreciation)	\$ 117,724,565	\$ 141,726,354	\$ 129,852,385	\$ 150,410,698
Non Operating Expenses (Revenue)				
Green Infrastructure Grant	\$ 634,937	\$ 2,385,000	\$ 1,077,792	\$ 2,580,000
Member Community Infrastructure Program	6,978,698	7,500,000	4,770,989	11,000,000
Non-Operating Grant Expense (WRRSP Projects, etc..)	177,781	100,000	-	100,000
IJJA Projects (Cash In)	-	30,000	-	1,570,000
IJJA Projects (Cash Out)	-	(30,000)	-	(1,570,000)
Debt Service	120,126,121	115,170,889	112,941,661	107,928,095
Total Non-Operating Expense	\$ 127,917,537	\$ 125,155,889	\$ 118,790,442	\$ 121,608,095
Transfer to Other Funds				
Transfer to Rate Stabilization Account	\$ -	\$ -	\$ -	\$ -
Transfer to/from Equipment Repair & Replacement Reserve	-	-	-	-
Transfer to/from Insurance Reserve	(1,479,097)	(1,000,000)	(1,586,479)	(1,000,000)
Total Net Transfer	\$ (1,479,097)	\$ (1,000,000)	\$ (1,586,479)	\$ (1,000,000)
EXCESS REVENUES OVER EXPENSES	\$ 146,050,254	\$ 144,871,351	\$ 164,018,031	\$ 159,299,105
GRANT BUDGET				
Grant Revenue	\$ -	\$ -	\$ 3,765,097	\$ 1,234,903
Grant Expenses	-	-	(3,765,097)	(1,234,903)
Net Inflows	\$ -	\$ -	\$ -	\$ -
CAPITAL BUDGET				
Sources of Capital Funds	\$ 636,966,178	\$ 621,699,467	\$ 606,255,724	\$ 676,393,997
Uses of Capital Funds	186,219,511	208,150,217	158,858,656	210,539,807
BALANCE REMAINING	\$ 450,746,667	\$ 413,549,250	\$ 447,397,068	\$ 465,854,190
Debt Defeasance	85,738,470	-	-	-
Ending Balance	\$ 365,008,197	\$ 413,549,250	\$ 447,397,068	\$ 465,854,190

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2024 WASTEWATER CASH RESERVE SUMMARY				
PRESENTED ON CASH BASIS				
	2022	2023	2023	2024
	AUDITED	ADOPTED	UNAUDITED	PRELIMINARY
	ACTUAL	BUDGET	ACTUAL	BUDGET
Beginning O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 33,427,550	\$ 33,538,116	\$ 33,538,116	\$ 35,123,894
Operating Surplus	146,050,254	144,871,351	164,018,031	160,228,445
Transfers to/from Capital Account	(73,309,374)	(45,579,101)	(82,672,706)	15,292,126
Transfer to/from Insurance Reserve	1,479,097	1,000,000	1,586,479	1,000,000
Transfer to/from Equipment Replacement Reserve	-	-	-	-
Transfer to/from Rate Stabilization Account	-	-	-	-
Transfer from Debt Service Reserve	-	-	-	-
Pay-As-You-Go Capital Financing	(74,109,411)	(98,706,471)	(81,346,026)	(174,141,791)
Ending O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 33,538,116	\$ 35,123,895	\$ 35,123,894	\$ 37,502,674
RATE STABILIZATION ACCOUNT				
Beginning Balance - Rate Stabilization Account	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000
Transfer in/from Operating Account	-	-	-	-
RATE STABILIZATION BALANCE	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000
EQUIPMENT RESERVE				
Beginning Balance - Equipment Replacement Reserve	\$ 59,564,112	\$ 60,693,013	\$ 60,693,012	\$ 64,101,985
Interest Income	1,128,900	1,820,791	3,408,972	3,076,895
Transfers to/from Operating Account	-	-	-	-
EQUIPMENT RESERVE BALANCE	\$ 60,693,012	\$ 62,513,804	\$ 64,101,985	\$ 67,178,880
INSURANCE RESERVE				
Beginning Balance - Insurance Reserve	\$ 17,960,572	\$ 16,946,317	\$ 16,946,316	\$ 16,763,533
Claim Proceeds	-	-	-	-
Claim Disbursements	(1,479,097)	(1,000,000)	(1,586,479)	(1,000,000)
Interest Income	464,841	493,389	1,403,694	780,650
INSURANCE RESERVE BALANCE	\$ 16,946,316	\$ 16,439,706	\$ 16,763,533	\$ 16,544,182
TOTAL CASH RESERVES	\$ 129,177,444	\$ 132,077,405	\$ 133,989,412	\$ 139,225,736

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2024 ADOPTED STORMWATER SERVICE BUDGET SUMMARY				
PRESENTED ON ACCRUAL BASIS				
	2022 AUDITED ACTUALS	2023 ADOPTED BUDGET	2023 UNAUDITED ACTUALS	2024 PRELIMINARY BUDGET
STORMWATER OPERATING BUDGET				
OPERATING REVENUE:				
Billing Agents	\$ 45,641,387	\$ 47,298,148	\$ 47,614,983	\$ 49,300,998
Direct Bill	889,886	965,268	800,959	1,006,143
Total Operating Revenue	\$ 46,531,274	\$ 48,263,416	\$ 48,415,941	\$ 50,307,141
SW Revenue Allocation:				
Stormwater Operating Revenue	\$ 34,898,455	\$ 36,197,562	\$ 36,311,956	\$ 37,730,356
Non-Operating Revenue Interest Income	632,301	638,624	3,148,957	2,710,707
SW Net Revenue	\$ 35,530,757	\$ 36,836,186	\$ 39,460,913	\$ 40,441,063
Non- Operating Revenue				
Grant Revenue	\$ -	\$ 7,000,000	\$ 3,907,211	\$ 5,985,189
Total Non Operating Revenue	-	7,000,000	3,907,211	5,985,189
Total SW Revenue	\$ 35,530,757	\$ 43,836,186	\$ 43,368,124	\$ 46,426,252
OPERATING EXPENSES				
Salaries & Wages	\$ 3,319,843	\$ 3,795,606	\$ 3,618,778	\$ 3,797,173
Personnel Benefits	519,072	593,721	562,896	593,263
Reimbursable Expenses	27,038	56,335	44,825	73,727
Professional Services	7,299,000	8,712,076	5,529,381	10,968,000
Contractual Services	10,710,600	30,122,771	15,360,042	24,121,797
Material and Supplies	117,002	154,800	93,877	150,750
Judgements and Awards	-	25,000	-	25,000
Total Operation & Maintenance Expenses	\$ 21,992,555	\$ 43,460,309	\$ 25,209,799	\$ 39,729,710
Adjustment to Operating Expense				
Stormwater Indirect Cost Allocation	\$ 4,275,752	\$ 4,500,000	\$ 4,259,987	\$ 4,300,000
Accrued Vacation Expense	10,412	40,000	20,768	30,000
Capital Labor	(1,495)	(30,157)	(6,941)	(17,357)
Total SW Operating Expenses	\$ 26,277,224	\$ 47,970,152	\$ 29,483,613	\$ 44,042,353
EXCESS REVENUES OVER EXPENSES	\$ 9,253,532	\$ (4,133,966)	\$ 13,884,511	\$ 2,383,899
CAPITAL BUDGET				
Sources of Capital Funds	\$ 6,037,906	\$ 9,245,000	\$ 7,151,102	\$ 17,374,357
Uses of Capital Funds	(6,037,906)	(9,245,000)	(7,151,102)	(17,374,357)
BALANCE REMAINING	\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 STORMWATER CASH RESERVE SUMMARY

PRESENTED ON CASH BASIS

	2022 AUDITED ACTUALS	2023 ADOPTED BUDGET	2023 UNAUDITED ACTUALS	2024 ADOPTED BUDGET
Beginning Stormwater Operating Balance	\$ 22,537,237	\$ 27,073,716	\$ 28,399,906	\$ 33,480,408
Operating Surplus	9,253,532	(4,133,966)	13,884,511	2,383,899
Capital Expenditures	(6,037,906)	(9,245,000)	(7,151,102)	(17,374,357)
Accrual to Cash Adjustment	2,647,043	-	(1,652,907)	-
Ending Stormwater Operating Balance	\$ 28,399,906	\$ 13,694,750	\$ 33,480,408	\$ 18,489,950
Beginning Community Cost Share Account Balance	\$ 31,470,340	\$ 36,587,005	\$ 36,587,005	\$ 38,897,278
Current Year Allocations	11,632,818	12,065,854	12,103,985	12,576,785
Community Cost Share Disbursements	(5,296,322)	(8,000,000)	(9,793,712)	(9,000,000)
Accrual to Cash Adjustment	(1,219,831)	-	-	-
Ending Community Cost Share Account Balance	\$ 36,587,005	\$ 40,652,859	\$ 38,897,278	\$ 42,474,064
Total Stormwater Cash Position Before Grant	\$ 64,986,912	\$ 54,347,609	\$ 72,377,686	\$ 60,964,013

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 SEWER SERVICE FEE REVENUE SUMMARY

PRESENTED ON ACCRUAL BASIS

	2022		2023		2024	
	AUDITED		UNAUDITED		PRELIMINARY	
	Rate (1)	Revenue	Rate (1)	Revenue	Rate (2)	Revenue
<u>Sewer Service Fees - Cleveland</u>						
Subdistrict 1 - Regular	\$106.50	\$ 153,121,834	\$110.95	\$ 158,965,661	\$115.60	\$ 167,020,438
- Homestead	63.90	4,735,727	66.55	4,916,464	69.35	5,165,581
- Fixed Regular	9.70		10.10		10.50	
-Fixed Homestead	5.80		6.05		6.30	
Subdistrict 2 - Regular	106.80	190,264,000	110.95	197,627,454	\$115.60	207,641,220
- Homestead	64.10	5,884,454	66.55	6,112,189	69.35	6,421,893
- Fixed Regular	9.70		10.10		10.50	
-Fixed Homestead	5.80		6.05		6.30	
Gross Billings Cleveland		\$ 354,006,015		\$ 367,621,768		\$ 386,249,132
Bad Debt Expense		(3,719,737)		(3,719,737)		(11,233,306)
Change in Unbilled Sewer Revenue Fees		53,649		(123,050)		-
Net Revenue - Cleveland		\$ 350,339,927		\$ 363,778,981		\$ 375,015,826
<u>Sewer Service Fees - Other Billing Agents</u>						
Berea		\$ 5,990,286		\$ 6,211,265		\$ 6,969,583
Unbilled Revenue Berea		37,666		422,201		-
Total Berea, Billed & Unbilled		\$ 6,027,952		\$ 6,633,466		\$ 6,969,583
North Royalton		\$ 1,428,037		\$ 1,493,714		\$ 1,962,351
Unbilled Revenue N. Royalton		-		374,000		-
Total N. Royalton Billed & Unbilled		\$ 1,428,037		\$ 1,867,714		\$ 1,962,351
Gross Total Other Billing Agents		\$ 7,455,989		\$ 8,501,180		\$ 8,931,934
<u>Other Sewer Service Fees</u>						
Direct Billings		\$ 29,851,040		\$ 31,953,280		\$ 37,528,145
Unbilled Revenue Direct Billed		316,837		3,765,022		-
Gross Direct Billed Sewer Service Fees		\$ 30,167,877		\$ 35,718,302		\$ 37,528,145
Net Billed & Unbilled Sewer Service Fee		\$ 387,963,793		\$ 407,998,463		\$ 421,475,906

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
MAJOR COST RECAPITULATION - WASTEWATER
PRESENTED ON ACCRUAL BASIS**

	2023 ADOPTED BUDGET	2023 UNAUDITED ACTUAL	2023 ACTUAL OVER (UNDER) 2023 BUDGET	2024 PRELIMINARY BUDGET	2024 OVER (UNDER) 2023 ACTUAL
OPERATING EXPENSES:					
Salaries & Wages	\$ 61,463,400	\$ 58,488,877	\$ (2,974,523)	\$ 66,317,218	\$ 7,828,341
Benefits	24,363,754	20,630,956	(3,732,798)	24,789,353	4,158,397
Power	11,155,163	11,685,746	530,583	11,564,536	(121,210)
Gas	1,149,805	1,019,692	(130,113)	1,333,476	313,784
Water	969,902	1,050,185	80,283	1,072,326	22,141
Professional Services	8,023,324	5,277,938	(2,745,386)	8,103,188	2,825,250
Collection Fees	11,286,100	9,555,856	(1,730,244)	10,861,000	1,305,144
Insurance and Bonds	1,605,000	1,490,345	(114,655)	1,746,996	256,651
Solids Handling	2,462,931	2,795,262	332,331	3,179,308	384,046
Other Contractual Services	4,558,069	3,918,863	(639,206)	4,892,513	973,650
Chemicals	3,955,792	3,329,142	(626,650)	3,845,736	516,594
Other Materials & Supplies	12,741,278	12,985,656	244,378	13,995,233	1,009,577
Repairs & Maintenance	3,301,465	3,877,056	575,591	3,616,395	(260,661)
Judgments / Awards	200,000	106,500	(93,500)	200,000	93,500
All Other Expenses	5,090,372	3,858,448	(1,231,924)	5,293,619	1,435,171
TOTAL	\$ 152,326,354	\$ 140,070,521	\$ (12,255,833)	\$ 160,810,897	\$ 20,740,375

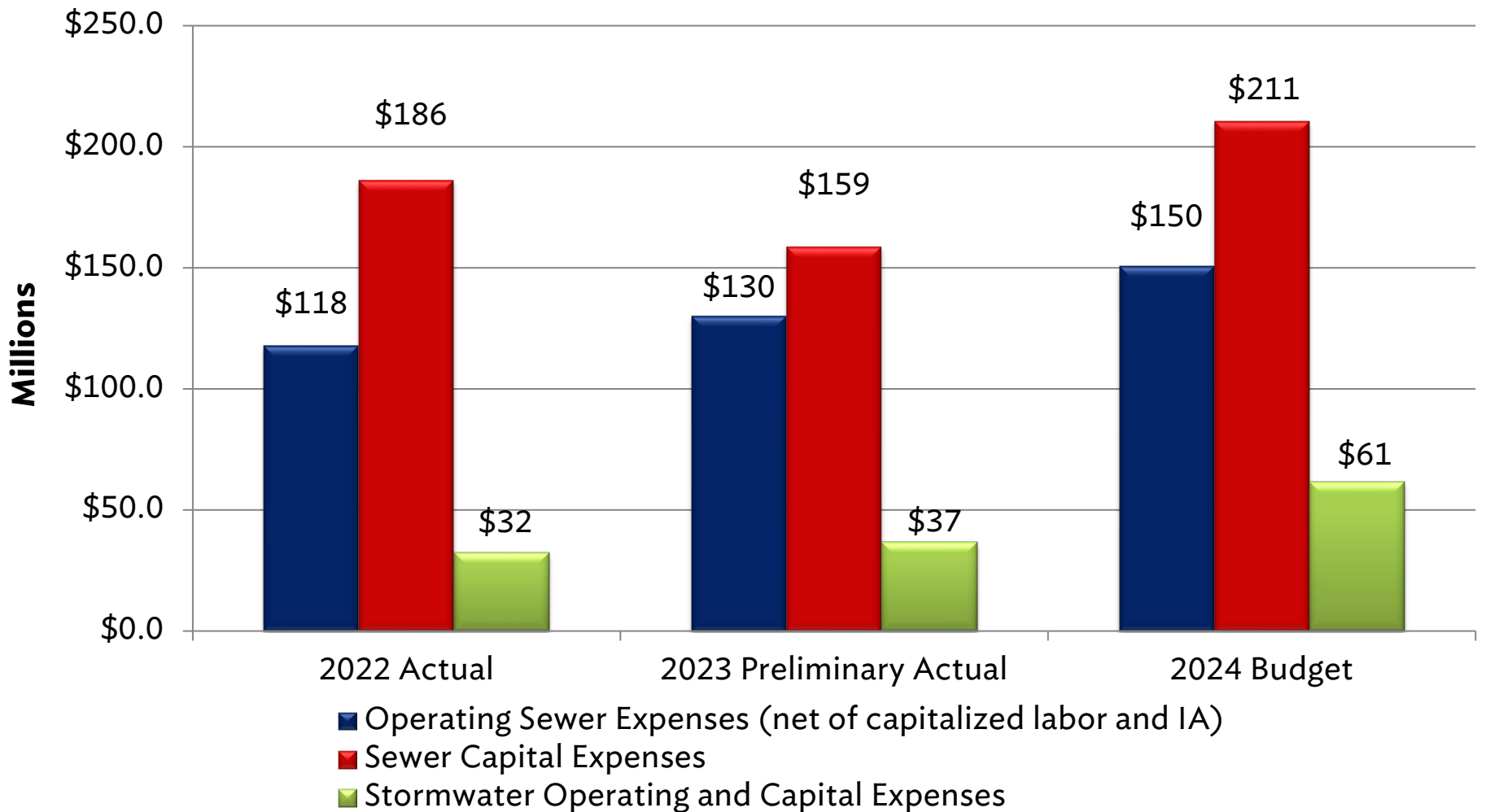
NORTHEAST OHIO REGIONAL SEWER DISTRICT
MAJOR COST RECAPITULATION - STORMWATER
PRESENTED ON ACCRUAL BASIS

	2023 ADOPTED BUDGET	2023 UNAUDITED ACTUAL	2023 ACTUAL OVER (UNDER) 2023 BUDGET	2024 ADOPTED BUDGET	2024 OVER (UNDER) 2023 ACTUALS
OPERATING EXPENSES:					
Salaries & Wages	\$ 3,319,843	\$ 3,795,606	\$ 3,618,778	\$ 3,797,173	\$ 1,567
Personnel Benefits	519,072	593,721	562,896	593,263	(458)
Reimbursable Expenses	27,038	56,335	44,825	73,727	17,392
Professional Services	7,299,000	8,712,076	5,529,381	10,968,000	2,255,924
Contractual Services	10,710,600	30,122,771	15,360,042	24,121,797	(6,000,974)
Material and Supplies	117,002	154,800	93,877	150,750	(4,050)
Judgements and Awards	-	25,000	-	25,000	-
TOTAL	\$ 21,992,555	\$ 43,460,309	\$ 25,209,799	\$ 39,729,710	\$ (3,730,599)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Operating and Capital Expense

2022 - 2023 Actual 2024 Budget



CAPITAL IMPROVEMENT PROGRAM



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM

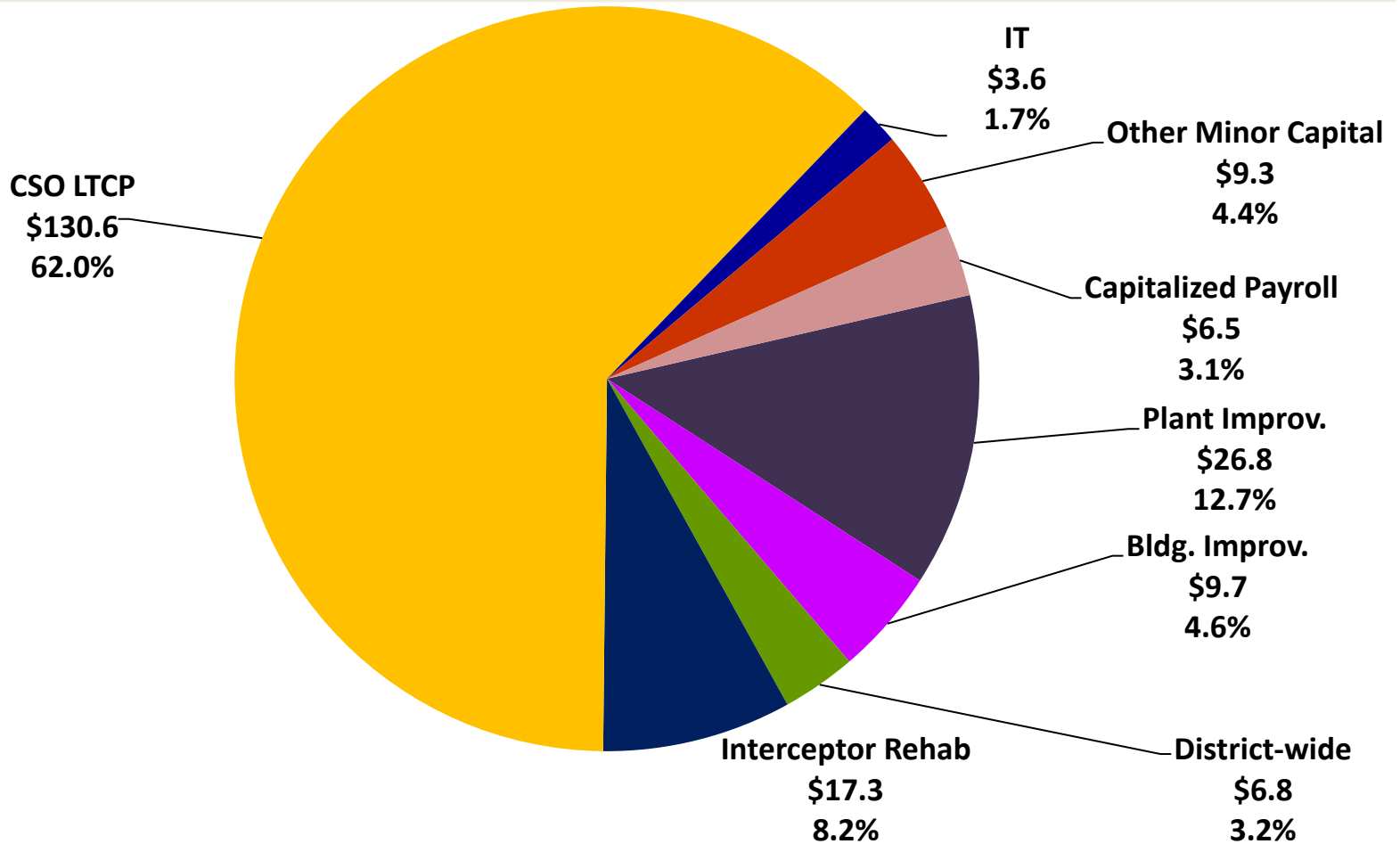
Annually the Sewer District staff prepares a five year Capital Improvement Program (“CIP”) which lists capital projects by major category and indicates the year in which each project is estimated to be under contract. In the 1970s and 1980s, the Sewer District was very successful in obtaining federal EPA grants and loans from the Ohio Water Development Authority to finance capital projects. After the discontinuance of the federal construction grants program in 1990, the Sewer District emphasized obtaining loans from the federally capitalized, state administered clean water State Revolving Fund (“SRF”) program known as the Water Pollution Control Loan Fund (“WPCLF”) program. WPCLF loans are issued at below-market rates and have been a cost-effective financing vehicle for the Sewer District. Internally generated funds and proceeds from the sale of Sewer District revenue bonds are the other major revenue sources used to finance capital projects.

The CIP for 2024-2028 lists expenditures totaling \$1,227,505,600 including \$12,000,000 of stormwater property acquisitions and \$50,387,355 of stormwater capital projects. Management of the Sewer District recognizes that more stringent standards, including the CSO long-term control plan, will be instituted in the near future and the current CIP anticipates those requirements. Portions of the Sewer District’s treatment plant facilities constructed in the 1970s and 1980s need to be upgraded consistent with anticipated regulatory changes. Furthermore, additional regulatory requirements are expected to be established for effluent, biosolids, and other residual products and the disposal thereof. The capital improvement plan includes green infrastructure and the ongoing rehabilitation and maintenance of existing facilities in order to meet current and future treatment requirements at the wastewater treatments plants and in the collection system.

The investment over the next five years is substantial and will require the work of many to achieve. In 2024, the Sewer District’s in-house Process Control group manages the aggressive CIP. The table on page 124 depicts the summary of the system capital improvements proposed by the Sewer District during fiscal years 2024 through 2028.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 Sewer Capital Project Disbursements

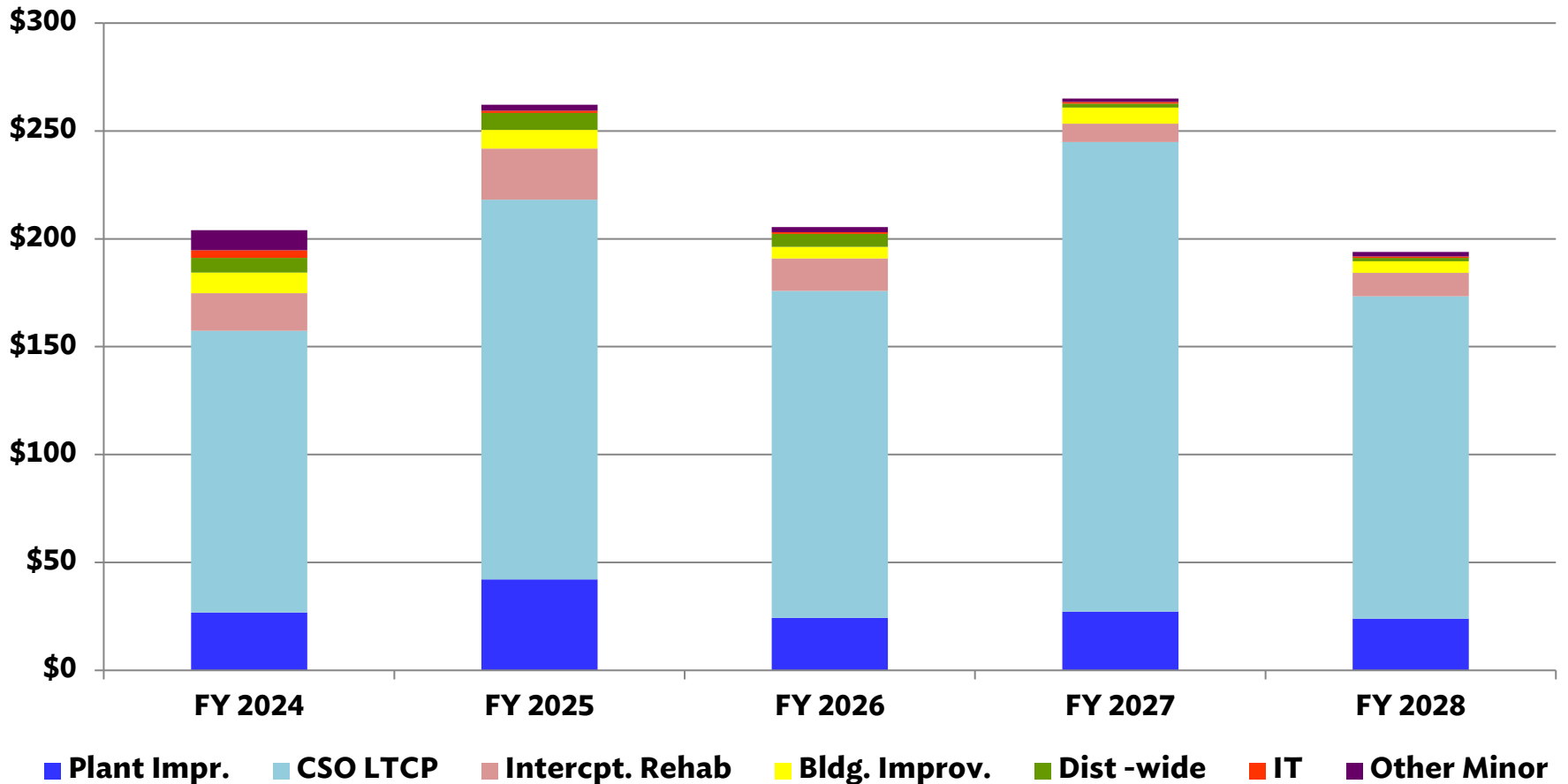


Cash Disbursement Summary
\$210.6 Million

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Capital Improvement Plan

2024 - 2028



NORTHEAST OHIO REGIONAL SEWER DISTRICT
FIVE YEAR CAPITAL IMPROVEMENT PLAN REPORT SUMMARY 2024-2028

DISTRICT-WIDE

WASTERWATER DESCRIPTION	2024	2025	2026	2027	2028	Total Cost
Major Capital:						
Plant Improvements	\$ 26,833,995	\$ 42,194,557	\$ 24,328,217	\$ 27,293,433	\$ 24,026,075	\$ 144,676,277
Interceptor Rehab	17,344,356	23,710,345	15,011,163	8,597,036	10,901,003	75,563,903
CSO LTCP	130,568,770	175,908,811	151,553,187	217,511,724	149,295,425	824,837,917
District-Wide Activities	6,771,570	7,856,236	6,023,324	1,835,639	1,492,448	23,979,217
Building Improvements	9,662,658	8,729,245	5,392,955	7,424,473	5,428,759	36,638,090
Total Major Capital	\$ 191,181,349	\$ 258,399,194	\$ 202,308,846	\$ 262,662,305	\$ 191,143,710	\$ 1,105,695,404
Minor Capital:						
Minor Building Improvements	1,751,000	721,000	355,000	50,000	-	2,877,000
Machinery & Equipment	4,363,620	1,175,000	1,037,000	1,243,000	1,341,000	9,159,620
Vehicles	2,712,078	625,000	990,000	230,000	750,000	5,307,078
Grounds	90,000	-	-	-	-	90,000
Computer Hardware	2,026,560	580,000	560,000	660,000	660,000	4,486,560
Computer Software	1,537,200	382,000	221,000	150,000	-	2,290,200
Furniture	378,000	325,000	-	-	-	703,000
Total Minor Capital	\$ 12,858,458	\$ 3,808,000	\$ 3,163,000	\$ 2,333,000	\$ 2,751,000	\$ 24,913,458
Total WW Major and Minor Capital	\$ 204,039,807	\$ 262,207,194	\$ 205,471,846	\$ 264,995,305	\$ 193,894,710	\$ 1,130,608,862
WW -Capitalized Labor	6,500,000	6,695,000	6,895,850	7,102,726	7,315,807	34,509,383
Total WW Capital	\$ 210,539,807	\$ 268,902,194	\$ 212,367,696	\$ 272,098,031	\$ 201,210,517	\$ 1,165,118,245
STORMWATER						
Capital Summary						
District-Wide Activities	\$ 12,857,000	\$ 8,258,730	\$ 8,800,300	\$ 9,566,500	\$ 10,842,500	\$ 50,325,030
Capital Land	4,500,000	1,500,000	2,000,000	2,000,000	2,000,000	12,000,000
Capital Labor	17,357	9,759	10,800	11,567	12,843	62,325
Total SW Capital	\$ 17,374,357	\$ 9,768,489	\$ 10,811,100	\$ 11,578,067	\$ 12,855,343	\$ 62,387,355
Total District Capital	\$ 227,914,164	\$ 278,670,683	\$ 223,178,796	\$ 283,676,098	\$ 214,065,860	\$ 1,227,505,600

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2024-2028**

WASTEWATER DISTRICT WIDE								
Project ID	Project Name	Project Major Program	2024	2025	2026	2027	2028	Period Total
CIP Total			\$ 191,181,349	\$ 258,399,194	\$ 202,308,847	\$ 262,662,305	\$ 191,143,710	\$ 1,105,695,406
Treatment Plants			\$ 26,833,995	\$ 42,194,557	\$ 24,328,217	\$ 27,293,433	\$ 24,026,075	\$ 144,676,278
Easterly WWTP			\$ 3,311,731	\$ 1,565,665	\$ 54,539	\$ 1,257,652	\$ 2,400,719	\$ 8,590,306
2018-244A	EWWTP R&R (2027-2033)	Treatment Plant				\$ 858,420	\$ 1,342,657	\$ 2,201,077
2018-244B	EWWTP R&R (2034-2044)	Treatment Plant						\$ -
2016-44	Easterly Southerly Sludge Pump System (2011-0017)	Treatment Plant				\$ 399,232	\$ 1,058,062	\$ 1,457,295
1579	Easterly PLC Replacement (APM 2)	Treatment Plant	\$ 3,311,731	\$ 600,204				\$ 3,911,935
2023-454	Easterly Actuator Upgrades	Treatment Plant		\$ 965,461	\$ 54,539			\$ 1,020,000
Southerly WWTC			\$ 22,972,043	\$ 30,354,053	\$ 12,869,227	\$ 13,756,759	\$ 9,427,488	\$ 89,379,571
1570	Southerly PLC Replacement (APM 2)	Treatment Plant	\$ 9,423,582	\$ 3,371,046	\$ 1,612,772	\$ 181,161		\$ 14,588,561
2018-242A	SWWTC R&R (2027-02033)	Treatment Plant				\$ 2,496,370	\$ 3,904,579	\$ 6,400,949
2018-242B	SWWTC R&R (2034-2044)	Treatment Plant						\$ -
9047-2018	Gravity Belt Thickening Decommissioning	Treatment Plant						\$ -
2017-77	Southerly Effluent Filtration and Disinfection Improvements	Treatment Plant				\$ 198,198	\$ 3,401,962	\$ 3,600,161
1637	Southerly 2nd Stage Aeration Improvements	Treatment Plant	\$ 8,253,106	\$ 15,512,940	\$ 6,512,943	\$ 310,887		\$ 30,589,877
1656	REF PLC Replacement (APM3)	Treatment Plant	\$ 3,031,338	\$ 3,370,755	\$ 1,855,078	\$ 10,510,905	\$ 2,120,947	\$ 20,889,023
1605	Southerly WWTC Tunnel Structural Repairs	Treatment Plant						\$ -
1638	Southerly Boiler Feedwater Pumps Replacement	Treatment Plant						\$ -
1653	Southerly Primary Heat Exchanger Replacement	Treatment Plant	\$ 1,614,982	\$ 3,868,862	\$ 1,355,632	\$ 11,524		\$ 6,851,000
1666	Southerly FST 7-11 Launder Support Concrete Repair	Treatment Plant						\$ -
1674	Southerly Solids Handling Improvements	Treatment Plant	\$ 649,035	\$ 3,748,087	\$ 1,165,165	\$ 47,713		\$ 5,610,000
2023-498	REF MEP Condition Assessment	Treatment Plant		\$ 482,363	\$ 367,637			\$ 850,000
Westerly WWTC			\$ 550,221	\$ 10,274,839	\$ 11,404,451	\$ 12,279,022	\$ 12,197,868	\$ 46,706,401
2018-243A	WWWTC R&R (2027-2033)	Treatment Plant				\$ 1,447,941	\$ 2,264,728	\$ 3,712,669
2018-243B	WWWTC R&R (2034-2044)	Treatment Plant						\$ -
1607	Westerly Sludge Handling Improvements	Treatment Plant	\$ 132,636	\$ 9,207,076	\$ 3,981,671	\$ 159,637		\$ 13,481,020
2020-307	Westerly Screen, Grit and Blower Improvements	Treatment Plant			\$ 234,467	\$ 1,142,869	\$ 5,210,193	\$ 6,587,529
2020-309	Primary Settling Replacement and Rehabilitation	Treatment Plant			\$ 187,574	\$ 914,295	\$ 4,168,155	\$ 5,270,023
2020-312	Westerly Disinfection Improvements	Treatment Plant						\$ -
2020-315	Final Settling Replacement and Rehabilitation	Treatment Plant						\$ -
1692	Westerly Trickling Filter and Solids Contact Tank Aeration Improvements	Treatment Plant	\$ 417,585	\$ 1,067,763	\$ 7,000,739	\$ 8,554,483	\$ 214,431	\$ 17,255,000
2020-320	PEPS Pump Capacity Improvements	Treatment Plant						\$ -
2020-326	Skimmings Concentration Rehabilitation	Treatment Plant				\$ 59,798	\$ 340,361	\$ 400,159
Districtwide			\$ 6,571,570	\$ 7,856,236	\$ 6,023,324	\$ 1,835,639	\$ 1,492,448	\$ 23,779,218
9140	Testing & Construction Inspection Services	District Wide						\$ -
1373_5	GES-5 MEP (Mechanical/Electrical/Plumbing)	District Wide						\$ -
1373_6	GES-6 Architectural / Civil / Structural	District Wide						\$ -
1374_G	CIP Environmental Contract	District Wide	\$ 551,036					\$ 551,036
1374_F	CIP Environmental Assessment Services F	District Wide						\$ -
1611	Project Lifecycle Management System	District Wide	\$ 70,033					\$ 70,033
1608	WAM Upgrade Project	District Wide						\$ -
1307-2019	GES Construction	District Wide		\$ 3,187,500				\$ 3,187,500
1373_7	GES-7 - Treatment & Collections	District Wide	\$ 91,463					\$ 91,463
1373_8	GES-8 - Mechanical / Electrical / Plumbing	District Wide	\$ 89,756					\$ 89,756
1373_9	GES-9 - Civil / Structural / Architectural	District Wide	\$ 11,816					\$ 11,816
1374_H	Environmental, Health, & Safety Consulting Services	District Wide	\$ 55,659					\$ 55,659
9142	Testing & Construction Inspection Services 2022-2026	District Wide	\$ 1,452,527	\$ 1,448,559	\$ 1,448,559	\$ 1,448,559	\$ 1,436,653	\$ 7,234,856
1373_10	GES-10	District Wide	\$ 881,869	\$ 286,630				\$ 1,168,500
1374_I	Environmental, Health, & Safety Consulting Services	District Wide	\$ 175,134	\$ 178,277	\$ 71,590			\$ 425,000
1374_G-1	CIP Environmental Contract	District Wide		\$ 126,569	\$ 259,479	\$ 207,711	\$ 43,741	\$ 637,500
2020-344	Districtwide Future Limit Feasibility Analysis	District Wide		\$ 956,401	\$ 913,748			\$ 1,870,149
2020-344A	Districtwide Future Limit Process Upgrades	District Wide						\$ -
	Districtwide Electrical Repair and Easterly Service Improvements	District Wide						\$ -
1393	Project	District Wide	\$ 558,249	\$ 117,427	\$ 6,154			\$ 681,830
1373_11	GES-11	District Wide	\$ 1,903,601	\$ 20,520				\$ 1,924,122
1373_12	GES 12 Architectural/Structural/Electrical	District Wide	\$ 407,959	\$ 535,142	\$ 330,992	\$ 907		\$ 1,275,000
1373_13	GES 13 (Mechanical/Electrical/Plumbing)	District Wide	\$ 322,469	\$ 551,493	\$ 375,933	\$ 25,105		\$ 1,275,000
2023-492	Entellisys Messenger Replacements	District Wide		\$ 447,718	\$ 2,616,869	\$ 153,358	\$ 12,055	\$ 3,230,000
2023-488	Generator System Assessment and Replacement	District Wide						\$ -
CSO LTCP			\$ 129,493,770	\$ 175,908,811	\$ 151,553,188	\$ 217,511,725	\$ 149,401,675	\$ 823,869,167
CSO Southerly WWTC			\$ 4,506,562	\$ 315,706	\$ -	\$ -	\$ -	\$ 4,822,267
1627	Southerly Chemically Enhanced High Rate Treatment Upgrades	Combined Sewer Overflow	\$ 3,501,881	\$ 315,706				\$ 3,817,587
1667	Southerly Secondary Effluent Capacity Improvements	Combined Sewer Overflow	\$ 1,004,681					\$ 1,004,681
CSO Districtwide			\$ 3,726,124	\$ 1,066,587	\$ 942,646	\$ 1,131,163	\$ 1,569,621	\$ 8,436,142
1347	Green Infrastructure Program Implementation Support	Combined Sewer Overflow	\$ 105,118					\$ 105,118
1324	Right of Way Services - 2	Combined Sewer Overflow						\$ -
1407	CSO CD and NPDES Performance Compliance	Combined Sewer Overflow						\$ -
1323_3	CIP Right of Way Services -3	Combined Sewer Overflow	\$ 209,424					\$ 209,424
1324_4	CIP Right of Way Services -4	Combined Sewer Overflow	\$ 377,217					\$ 377,217
9141	Testing & Construction Inspection Services -HR Gray Tunnel	Combined Sewer Overflow	\$ 1,741,339					\$ 1,741,339
	CSO Consent Decree and NPDES Performance Compliance Project	Combined Sewer Overflow						\$ -
1609	Phases 2	Combined Sewer Overflow	\$ 1,292,715	\$ 953,306				\$ 2,246,020
	CSO Consent Decree and NPDES Performance Compliance Project	Combined Sewer Overflow						\$ -
2019-284A	Phases 3	Combined Sewer Overflow			\$ 815,069	\$ 947,081	\$ 1,385,035	\$ 3,147,184
	CSO Consent Decree and NPDES Performance Compliance Project	Combined Sewer Overflow						\$ -
2019-284B	Phases 4	Combined Sewer Overflow						\$ -
1323_5	CIP ROW Services - 5	Combined Sewer Overflow	\$ 310	\$ 113,282	\$ 127,578	\$ 184,083	\$ 184,587	\$ 609,839
1323_6	CIP ROW Services - 6	Combined Sewer Overflow						\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2024-2028

WASTEWATER DISTRICT WIDE								
Project ID	Project Name	Project Major Program	2024	2025	2026	2027	2028	Period Total
CSO Collection Systems			\$ 121,261,084	\$ 174,526,518	\$ 150,610,541	\$ 216,380,561	\$ 147,832,053	\$ 810,610,758
1291	Nine Mile Creek Site Wetland Mitigation	Combined Sewer Overflow	\$ 25,172	\$ 19,408				\$ 44,580
1536	Shoreline Storage Tunnel	Combined Sewer Overflow	\$ 26,492,627	\$ 12,559,633	\$ 1,120,702	\$ 439,629		\$ 40,612,591
1574	Shoreline Consolidation Sewer	Combined Sewer Overflow	\$ 7,895,468	\$ 85,223				\$ 7,980,691
1703	Easterly Flood Control/Relief Sewer Project	Combined Sewer Overflow	\$ 49,789	\$ 821,000	\$ 503,929	\$ 6,689,003	\$ 6,891,267	\$ 14,954,988
1319	CEHRT-Preliminary Design Development	Combined Sewer Overflow	\$ 18,057					\$ 18,057
1399	Easterly Chemically Enhanced High Rate Treatment Facility	Combined Sewer Overflow	\$ 4,493,615	\$ 2,854,846	\$ 21,879,967	\$ 71,801,632	\$ 17,178,775	\$ 118,208,835
1548	Pearl & Jennings Road Storage Tanks & Pump Station Upgrades	Combined Sewer Overflow	\$ 3,994,036	\$ 101,413				\$ 4,095,448
1672	Southerly Tunnel Dewatering Pump Station	Combined Sewer Overflow	\$ 1,287,661	\$ 1,882,019	\$ 428,849	\$ 6,917,666	\$ 16,843,922	\$ 27,360,118
1648	Kingsbury Run Consolidation Sewer	Combined Sewer Overflow	\$ 3,563,603	\$ 11,645,232	\$ 38,310,343	\$ 30,611,165	\$ 2,422,330	\$ 86,552,673
1668	Southerly Regulators and Relief Sewers	Combined Sewer Overflow	\$ 1,178,751	\$ 999,907	\$ 7,457,539	\$ 1,078,607	\$ 65,807	\$ 10,780,610
1622	Southerly Tunnel and Consolidation	Combined Sewer Overflow	\$ 40,269,872	\$ 126,526,109	\$ 66,164,841	\$ 25,509,034	\$ 5,436,765	\$ 263,906,622
9097-2018	BCSO-1 Ridge Road Consolidation	Combined Sewer Overflow						\$ -
1680	Big Creek Tunnel (BCT)	Combined Sewer Overflow	\$ 2,548,697	\$ 4,900,386	\$ 11,800,417	\$ 70,107,753	\$ 69,347,793	\$ 158,705,047
9101-2018	BCSO-2 Bellaire Road/ Peelor Ave. Consolidation Sewer	Combined Sewer Overflow		\$ 384,386	\$ 1,350,766	\$ 1,104,341	\$ 15,195,988	\$ 18,035,481
9098-2018	Big Creek CSO-059 Storage Tank	Combined Sewer Overflow		\$ 123,592	\$ 1,017,140	\$ 600,873	\$ 12,647,855	\$ 14,389,460
9102-2018	BCSO-3 W143th St. Consolidation Sewer	Combined Sewer Overflow				\$ 1,447,632	\$ 1,801,549	\$ 3,249,181
1679	Southerly Tunnel Dewatering Pump Station Electrical Service	Combined Sewer Overflow	\$ 1,827,227					\$ 1,827,227
1390	Westerly Storage Tunnel	Combined Sewer Overflow	\$ 158,052					\$ 158,052
1598	Westerly Tunnel Dewatering Pump Station (C)	Combined Sewer Overflow	\$ 1,321,527	\$ 222,206				\$ 1,543,733
1486	Westerly Chemically Enhanced High Rate Treatment Facility	Combined Sewer Overflow	\$ 26,136,930	\$ 11,401,158	\$ 576,049	\$ 73,225		\$ 38,187,362
CIP Interceptors/Collection System			\$ 18,619,356	\$ 23,710,345	\$ 15,011,163	\$ 8,597,036	\$ 10,794,753	\$ 76,732,653
2018-186	Odor Control Facility Upgrades	Collection Systems		\$ 230,928	\$ 2,102,674	\$ 409,715	\$ 13,136	\$ 2,756,452
2018-245A	SSMO R&R (2026-2033)	Collection Systems			\$ 384,087	\$ 599,109	\$ 600,751	\$ 1,583,947
2018-245B	SSMO R&R (2034-2043)	Collection Systems						\$ -
1664	Kingsbury Asset Renewal	Collection Systems	\$ 1,330,308	\$ 563,638	\$ 8,697,709	\$ 1,813,901	\$ 81,887	\$ 12,487,443
1580	Collections PLC Replacement	Collection Systems	\$ 3,667,117	\$ 5,874,203	\$ 1,411,841	\$ 599,248		\$ 11,552,409
1532	Dille Avenue/Barberton Creek Pump Stations Upgrades	Collection Systems						\$ -
2018-194	CSO Culvert/Outfall Inspection and Repair 2	Collection Systems	\$ 382,124	\$ 1,030,761	\$ 1,295,681	\$ 7,804,482		\$ 10,513,047
2018-196	CSO Culvert/Outfall Inspection and Repair 4	Collection Systems						\$ -
2018-195	CSO Culvert/Outfall Inspection and Repair 3	Collection Systems					\$ 1,034,596	\$ 1,034,596
2018-199	CSO Culvert/Outfall Inspection and Repair 7	Collection Systems						\$ -
2018-198	CSO Culvert/Outfall Inspection and Repair 6	Collection Systems						\$ -
2018-197	CSO Culvert/Outfall Inspection and Repair 5	Collection Systems						\$ -
2018-252	Collection System Asset Renewal-3	Collection Systems			\$ 183,338	\$ 518,327	\$ 1,149,695	\$ 1,851,360
2018-254	Collection System Asset Renewal-4	Collection Systems						\$ -
2018-253	Collection System Asset Renewal-5	Collection Systems						\$ -
2018-255	Collection System Asset Renewal-6	Collection Systems						\$ -
1642	CSO Culvert/Outfall Inspection and Repair 1	Collection Systems	\$ 1,254,851	\$ 8,282,894	\$ 450,570	\$ 52,519		\$ 10,040,835
1664A	Kingsbury Branch A Repair	Collection Systems	\$ 4,091,461	\$ 158,539				\$ 4,250,000
2023-487	Flow Divider Evaluations - Parma Heights, Gates Mills	Collection Systems						\$ -
2022-420	Easterly Tunnel Dewatering PS Improvements	Collection Systems		\$ 1,206,827	\$ 68,173			\$ 1,275,000
1592	Brookside Culvert Repair	Collection Systems	\$ 171,198					\$ 171,198
1669	CSO-249 Elimination	Collection Systems		\$ 4,219,643	\$ 30,357			\$ 4,250,000
1675	Mill Creek Tunnel and Interceptor Capacity Optimization Study	Collection Systems	\$ 1,195,579	\$ 504,421				\$ 1,700,000
1671	Broadway Pump Station Elimination	Collection Systems		\$ 115,302	\$ 331,008	\$ 1,667,399	\$ 62,291	\$ 2,176,000
2023-484	CVI Garfield Heights Interceptor	Collection Systems						\$ -
2023-481	CVI Sagamore Hills Branch	Collection Systems						\$ -
2022-439	Mill Creek Improvements Phase 1	Collection Systems		\$ 115,302	\$ 320,646	\$ 1,641,136	\$ 47,916	\$ 2,125,000
2023-485	SWI Parma Park I Pearl Rd. Connector	Collection Systems						\$ -
2023-480	CVI Walton Hills Branch	Collection Systems						\$ -
1686	ECLD BCH CNNCTR TRL CSO206/207	Collection Systems	\$ 1,275,000					\$ 1,275,000
1587	Irishstown Bend Stabilization and Rehabilitation	Collection Systems	\$ 3,994,221	\$ 1,898,892				\$ 5,893,113
1644	West Park CSO Improvements	Collection Systems	\$ 1,639,620	\$ 157,633				\$ 1,797,254
2022-419	Division Ave. Pump Station Pump Replacement	Collection Systems						\$ -
CIP Building Improvements			\$ 9,662,658	\$ 8,729,245	\$ 5,392,955	\$ 7,424,473	\$ 5,428,759	\$ 36,638,091
2017-94	Southerly and Westerly Roof Safety	CIP Building Improvements		\$ 63,407	\$ 143,855	\$ 1,063,753	\$ 341,465	\$ 1,612,480
2018-248A	Building Maintenance Repair and Renewal (2027-2033)	CIP Building Improvements				\$ 2,338,187	\$ 3,657,164	\$ 5,995,351
2018-248B	Building Maintenance Repair and Renewal (2034-2044)	CIP Building Improvements						\$ -
1572	District-Wide Roof Improvements	CIP Building Improvements						\$ -
2018-234D	Districtwide HVAC Upgrade Phase 4	CIP Building Improvements				\$ 1,176,891	\$ 877,294	\$ 2,054,185
1589	Districtwide HVAC Building Automation Systems Upgrades	CIP Building Improvements						\$ -
1620	District Wide HVAC Equipment and Systems Upgrades Phase 2	CIP Building Improvements	\$ 49,578					\$ 49,578
1626	GJM 2nd Floor Remodel - HR Area	CIP Building Improvements						\$ -
1636	District-Wide Roof Improvements Phase 2	CIP Building Improvements						\$ -
1652	Easterly TDPS Groundwater Drainage Cleaning and Repairs	CIP Building Improvements	\$ 31,190					\$ 31,190
2017-159C	Districtwide Roof Improvements Phase 3	CIP Building Improvements			\$ 421,932	\$ 2,667,888	\$ 312,753	\$ 3,402,572
1687	District Wide Elevator Modernization	CIP Building Improvements		\$ 996,710	\$ 703,290			\$ 1,700,000
1696	Districtwide HVAC Upgrade Phase 3	CIP Building Improvements	\$ 397,126	\$ 3,873,045	\$ 2,926,981	\$ 27,848		\$ 7,225,000
1694	District Wide Fire Alarm and Security Upgrades	CIP Building Improvements	\$ 680,000					\$ 680,000
2023-453	EMSC AHU-7	CIP Building Improvements		\$ 804,551	\$ 45,449			\$ 850,000
2023-442	District-Wide Space Improvements	CIP Building Improvements	\$ 532,630	\$ 584,392	\$ 1,117,242	\$ 60,736		\$ 2,295,000
2018-228	Easterly Resident Engineer Building and Detritus Equipment Removal	CIP Building Improvements				\$ 89,169	\$ 240,084	\$ 329,253
1632	Easterly Stockroom Relocation	CIP Building Improvements	\$ 7,119,080	\$ 1,137,261	\$ 29,654			\$ 8,285,994
1582	Southerly Building Demolition	CIP Building Improvements	\$ 99,295					\$ 99,295
1623	Southerly Fire Alarm and Fire Protection Upgrades	CIP Building Improvements						\$ -
1655	Southerly Training Center Renovation	CIP Building Improvements	\$ 285,692					\$ 285,692
1685	Southerly Skimmings Decant and Storage Facility AHU Replacement	CIP Building Improvements	\$ 463,839	\$ 3,661				\$ 467,500
1702	Westerly Admin Roof and Window Improvements	CIP Building Improvements	\$ 4,228	\$ 1,266,218	\$ 4,554			\$ 1,275,000

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024-2028 MINOR CAPITAL IMPROVEMENT PLAN**

ALL BUDGET CENTERS

BUDGET CENTER	DESCRIPTION	PROJECT DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
Other Minor Capital Outlay:								
BC_00000_1100	Minor Building Improvements	Paint Tunnels	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
BC_00000_1100	Minor Building Improvements	Replacement Of Doors to Special Lite Fiberglass	56,000	56,000	30,000	-	-	142,000
BC_00000_1100	Minor Building Improvements	Painting Storage Buildings #2 and #3 and Bldg #20 (C-Gallery)	60,000	-	-	-	-	60,000
BC_00000_1100	Minor Building Improvements	Repair Concrete South of the Screen Bldg	35,000	-	-	-	-	35,000
BC_00000_1100	Minor Building Improvements	Plant Roads Resurfacing 81,945 SF of Paving Work	190,000	190,000	190,000	-	-	570,000
BC_00000_1100	Minor Building Improvements	Repair Two Yard Hydrants for FST #7 at First Stage	50,000	-	-	-	-	50,000
BC_00000_1100	Minor Building Improvements	Replace Roof on Bldg #58 (CVI)	120,000	-	-	-	-	120,000
BC_00000_1100	Minor Building Improvements	Security Building Repairs	75,000	-	-	-	-	75,000
BC_00000_1200	Minor Building Improvements	Replacement Of Doors To Special Lite Fiberglass	40,000	40,000	-	-	-	80,000
BC_00000_1200	Minor Building Improvements	Asphalt Repair/ Crack Sealing	-	-	30,000	-	-	30,000
BC_00000_1200	Minor Building Improvements	Overhead Door Maintenance	75,000	-	-	-	-	75,000
BC_00000_1200	Minor Building Improvements	Operations Control Room Renovation	-	50,000	-	-	-	50,000
BC_00000_1200	Minor Building Improvements	Operations Lunch Room Renovation	-	-	-	50,000	-	50,000
BC_00000_1300	Minor Building Improvements	Effluent Building Elevator Repairs	40,000	-	-	-	-	40,000
BC_00000_1300	Minor Building Improvements	Paint And Label All Plant Potable/Non-Potable Water Lines	-	50,000	-	-	-	50,000
BC_00000_1600	Minor Building Improvements	Drive Thru Touchless Car Wash	-	130,000	-	-	-	130,000
BC_00000_1600	Minor Building Improvements	Camera System Upgrades To Cover Interior Of Building And Ex	-	50,000	-	-	-	50,000
BC_00000_1600	Minor Building Improvements	Shop Air Compressor Rotary Screw	50,000	-	-	-	-	50,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- HR CONFERENCE ROOM UPG	30,000	-	-	-	-	30,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement Second Fl	70,000	-	-	-	-	70,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement First Floor	80,000	-	-	-	-	80,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement Third Floo	-	80,000	-	-	-	80,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement Fourth Flo	-	-	80,000	-	-	80,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- Rain Garden- Pavers- Replac	55,000	-	-	-	-	55,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building - Repair Entrance Wing Walls Or	170,000	-	-	-	-	170,000
BC_00000_6300	Minor Building Improvements	Environmental Maintenance & Service Center - Remodel Facil	25,000	-	-	-	-	25,000
BC_00000_6300	Minor Building Improvements	Environmental Maintenance & Service Center- Emergency Ligh	25,000	-	-	-	-	25,000
BC_00000_6300	Minor Building Improvements	Environmental Maintenance & Service Center - Parking Lot Str	-	25,000	-	-	-	25,000
BC_00000_6300	Minor Building Improvements	Environmental Maintenance & Service Center- Chiller - Replac	100,000	-	-	-	-	100,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- Repair Rain Garden Electrical a	25,000	-	-	-	-	25,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- Repair Entrance Steps to GJM (120,000	-	-	-	-	120,000
BC_00000_6300	Minor Building Improvements	George J. McMonagle Building- GJM Fire Alarm System Upgrad	85,000	-	-	-	-	85,000
BC_00000_8400	Minor Building Improvements	District-wide Fire and Life Safety System Repairs	100,000	50,000	25,000	-	-	175,000
Total Minor Building Improvements Outlay			\$ 1,751,000	\$ 721,000	\$ 355,000	\$ 50,000	\$ -	\$ 2,877,000
BC_00000_1100	Machinery & Equipment	CVI Lift Station (Bldg. #58)-Rebuild One (1) Pump	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
BC_00000_1100	Machinery & Equipment	CVI Lift Station (Bldg. #58)-Rehabilitate One (1) 800 HP Moto	-	30,000	30,000	30,000	30,000	120,000
BC_00000_1100	Machinery & Equipment	CVI Lift Station (Bldg. #58)- 18000 HR PAC PM Bldg. #15 Two P	57,300	-	30,000	30,000	30,000	147,300
BC_00000_1100	Machinery & Equipment	Lift Station-Rebuild One (1) Pump- SLS	-	30,000	30,000	30,000	30,000	120,000
BC_00000_1100	Machinery & Equipment	Headworks- Replace Chain on Bar Screen	45,000	46,000	47,000	48,000	49,000	235,000
BC_00000_1100	Machinery & Equipment	REF-SPC Mercury Media 2 Layers (18 Modules)	208,800	-	-	-	-	208,800
BC_00000_1100	Machinery & Equipment	REF-Install Ceramic Insulators and Extension Tubes to PHX	55,000	-	-	-	-	55,000
BC_00000_1100	Machinery & Equipment	REF-Centrifuge Rebuild Contract-Biosolids	180,000	180,000	180,000	180,000	180,000	900,000
BC_00000_1100	Machinery & Equipment	REF-Replace Auger Tube Bins - Schwing	250,000	125,000	-	-	-	375,000
BC_00000_1100	Machinery & Equipment	REF-Replace Mist Eliminator Pads	30,000	-	-	25,000	25,000	80,000
BC_00000_1100	Machinery & Equipment	REF-Bin Coating	70,000	-	-	-	-	70,000
BC_00000_1100	Machinery & Equipment	REF- Steam Panel Replacement (2023 Carryover, amt. increase	700,000	-	-	-	-	700,000
BC_00000_1100	Machinery & Equipment	REF-Install Platform to Reach Top Access on Mercury SPC Vess	281,250	-	-	-	-	281,250
BC_00000_1100	Machinery & Equipment	Secondary Treatment-Rebuild One (1) SSRS Screw Pump Gear	-	-	-	-	35,000	35,000
BC_00000_1100	Machinery & Equipment	Main Generators- Regulator and Diode Replacement	33,000	-	-	-	-	33,000
BC_00000_1100	Machinery & Equipment	Purchase Two (2) Stanley Hydraulic Pumps	-	25,000	-	-	-	25,000
BC_00000_1200	Machinery & Equipment	Spyder Crane Trailer - Air-Tow Drop Deck Flatbed (T12-10)	25,000	-	-	-	-	25,000
BC_00000_1200	Machinery & Equipment	BEAMAX Calibration Equipment And Care Plan (2023 Carryove	45,000	-	-	-	-	45,000

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024-2028 MINOR CAPITAL IMPROVEMENT PLAN**

ALL BUDGET CENTERS

BUDGET CENTER	DESCRIPTION	PROJECT DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
BC_00000_1200	Machinery & Equipment	Vertical RSS Pump Rebuilds (2 and 2)	40,000	40,000	-	-	-	80,000
BC_00000_1200	Machinery & Equipment	Centrifuge Rebuild (2) Units	-	-	50,000	-	-	50,000
BC_00000_1200	Machinery & Equipment	Grit Washer 3 Replacement - CIP Nomination #2023-450	188,280	-	-	-	-	188,280
BC_00000_1200	Machinery & Equipment	Centrate Pump Purchase 2024, Rebuilds in 2026	80,000	-	70,000	-	-	150,000
BC_00000_1200	Machinery & Equipment	Headworks Spare Bar Rake Drive Assembly	-	50,000	-	-	-	50,000
BC_00000_1200	Machinery & Equipment	Westerly Grit Pump Replacemet Kits - CIP Nomination # 2023-	67,500	-	-	-	-	67,500
BC_00000_1200	Machinery & Equipment	Grit Washer Augers	-	30,000	-	-	-	30,000
BC_00000_1200	Machinery & Equipment	Headworks Grit Diverter - CIP Nomination # 2023-461	250,000	-	-	-	-	250,000
BC_00000_1200	Machinery & Equipment	Centrifuge Repairs (2023 Carryover)	25,000	25,000	-	-	-	50,000
BC_00000_1200	Machinery & Equipment	Generator Control Monitoring Upgrade - CIP Nomination # 202	106,250	-	-	-	-	106,250
BC_00000_1200	Machinery & Equipment	Plant Wide Gate and Valve Condition Assessment	-	50,000	-	-	-	50,000
BC_00000_1200	Machinery & Equipment	Plant Wide Gate and Valve Upgrades	-	-	-	100,000	200,000	300,000
BC_00000_1200	Machinery & Equipment	Hypo Tank Assessment / Replacement	-	-	150,000	-	-	150,000
BC_00000_1200	Machinery & Equipment	Grease Storage Process Equipment Overhaul	-	-	-	50,000	75,000	125,000
BC_00000_1200	Machinery & Equipment	Bar Screen Replacement / Overhaul	-	-	-	400,000	400,000	800,000
BC_00000_1200	Machinery & Equipment	Dynablend Booster Pump	-	-	-	-	25,000	25,000
BC_00000_1200	Machinery & Equipment	CTT Effluent Gate Replacement	-	-	-	40,000	-	40,000
BC_00000_1200	Machinery & Equipment	Sludge Trailers (2 @ \$85k) upgrading or replacing	170,000	-	-	-	-	170,000
BC_00000_1200	Machinery & Equipment	Bar Rake Replacement	50,000	-	-	-	-	50,000
BC_00000_1300	Machinery & Equipment	REPLACE 2 VFDs FOR SOUTHERLY PUMPS	150,000	-	-	-	-	150,000
BC_00000_1300	Machinery & Equipment	REPLACEMENT SCISSORS LIFT	25,000	-	-	-	-	25,000
BC_00000_1300	Machinery & Equipment	REPLACEMENT NPW PUMP	27,000	-	-	-	-	27,000
BC_00000_1300	Machinery & Equipment	REPLACEMENT EFFLUENT PHOSPHORUS ANALYZER	30,000	-	-	-	-	30,000
BC_00000_1300	Machinery & Equipment	REPLACEMENT EFFLUENT SCREW PUMP MOTOR	42,500	-	-	-	-	42,500
BC_00000_1300	Machinery & Equipment	Headworks Building Deaerator Tank w/install	265,000	-	-	-	-	265,000
BC_00000_1500	Machinery & Equipment	WESTERLY & EAST 55TH STREET CSO FLOATABLES	225,000	-	-	-	-	225,000
BC_00000_1500	Machinery & Equipment	GES & SAFETY PROJECTS ECT, ETDPS, FLATS EAST BANK.	200,000	-	-	-	-	200,000
BC_00000_1500	Machinery & Equipment	MARY STREE PUMP 4 REBUILD	74,740	-	-	-	-	74,740
BC_00000_1600	Machinery & Equipment	Portable Rechargeable Lift	-	54,000	-	-	-	54,000
BC_00000_1800	Machinery & Equipment		20,000	20,000	20,000	-	-	60,000
BC_00000_1900	Machinery & Equipment	Replacement Ion Chromatograph for Anions, DBP, and add AO	85,000	-	-	-	-	85,000
BC_00000_1900	Machinery & Equipment	New Discrete Analyzer (NPDES) - Phosphorus & Ammonia (ref	50,000	-	-	-	50,000	100,000
BC_00000_1900	Machinery & Equipment	Replacement Autotitrator for Bulk Chemicals	-	-	-	-	32,000	32,000
BC_00000_1900	Machinery & Equipment	Replacement BOD Analyzer	-	-	-	-	45,000	45,000
BC_00000_1900	Machinery & Equipment	Replacement ICP-MS (Metals NPDES permits)	-	-	-	180,000	-	180,000
BC_00000_1900	Machinery & Equipment	Replacement ICP (Metals NPDES permits)	-	-	85,000	-	-	85,000
BC_00000_1900	Machinery & Equipment	Replacement Mercury Analyzer Low-Level	43,000	-	-	-	-	43,000
BC_00000_1900	Machinery & Equipment	Replacement Autoclave	-	-	-	-	60,000	60,000
BC_00000_1900	Machinery & Equipment	Replacement GC/MS/MS	-	-	130,000	-	-	130,000
BC_00000_1900	Machinery & Equipment	Replacement GC/MS	-	-	100,000	-	-	100,000
BC_00000_1900	Machinery & Equipment	Replacement LC/MS/MS (HABs, MST, PFAS)	-	400,000	-	-	-	400,000
BC_00000_1900	Machinery & Equipment	Replacement TOC/TN Analyzer	-	-	85,000	-	-	85,000
BC_00000_1900	Machinery & Equipment	Replacement Microwave Digestion System (for metals & organ	45,000	-	-	-	-	45,000
BC_00000_1900	Machinery & Equipment	New Dry Vap Solvent Recovery System	45,000	-	-	-	-	45,000
BC_00000_1900	Machinery & Equipment	Replacement qPCR System	-	-	-	-	45,000	45,000
BC_00000_1900	Machinery & Equipment	Replacement Mercury Analyzer High-Level	-	40,000	-	-	-	40,000
BC_00000_1900	Machinery & Equipment	Replacement GC-ECD	-	-	-	100,000	-	100,000
BC_00000_8400	Machinery & Equipment	Pump Station AEDs	50,000	-	-	-	-	50,000
BC_00000_8400	Machinery & Equipment	Respirator Fit Testing Equipment (Portacount) Replacement	29,000	-	-	-	-	29,000
Total Machinery & Equipment outlay			\$ 4,363,620	\$ 1,175,000	\$ 1,037,000	\$ 1,243,000	\$ 1,341,000	\$ 9,159,620
BC_00000_1100	Vehicles	Replace- Southerly Backhoe	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
BC_00000_1100	Vehicles	Replace- Toyota Towmotor	35,000	-	-	-	-	35,000
BC_00000_1100	Vehicles	2023 Carryover- Replace 2004 Stake Truck (V12-69544)	107,000	-	-	-	-	107,000

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024-2028 MINOR CAPITAL IMPROVEMENT PLAN**

ALL BUDGET CENTERS

BUDGET CENTER	DESCRIPTION	PROJECT DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
BC_00000_1100	Vehicles	Replace- Clark Towmotor	-	60,000	-	-	-	60,000
BC_00000_1100	Vehicles	Replace- Four (4) Utility Carts	100,000	105,000	105,000	50,000	50,000	410,000
BC_00000_1100	Vehicles	Replace- One (1) 1 and 1/2 Ton Truck (V12-07254)	72,000	-	-	-	-	72,000
BC_00000_1200	Vehicles	Replacement of 2005 Pickup w/Plow (V13-07266)	92,000	-	-	-	-	92,000
BC_00000_1200	Vehicles	Replacement of 2012 Utility Cart (V82-30065)	25,000	-	-	-	-	25,000
BC_00000_1200	Vehicles	Replacement- Dump Truck/Plow to 1/2 Ton/Plow (2023 Carryover)	87,756	-	-	-	-	87,756
BC_00000_1300	Vehicles	REPLACEMENT - PLANT UTILITY VEHICLES (2 PER YEAR @ \$25,000)	50,000	50,000	50,000	50,000	50,000	250,000
BC_00000_1300	Vehicles	REPLACEMENT BACK HOE/LOADER	125,000	-	-	-	-	125,000
BC_00000_1300	Vehicles	Carryover - Dump Truck	87,556	-	-	-	-	87,556
BC_00000_1500	Vehicles	REPLACEMENT - SMALL CRANE TRUCK	130,000	-	-	-	-	130,000
BC_00000_1500	Vehicles	REPLACEMENT - ONE (1) UTILITY TRUCK	90,000	-	-	-	-	90,000
BC_00000_1500	Vehicles	NEW - TWO (2) ENCLOSED UTILITY TRUCK	210,000	-	-	-	-	210,000
BC_00000_1500	Vehicles	CARRYOVER - REPLACEMENT JET/VAC - 80 GPM	535,000	-	-	-	-	535,000
BC_00000_1500	Vehicles	REPLACEMENT - SPORT UTILITY VEHICLE	47,000	-	-	-	-	47,000
BC_00000_1500	Vehicles	REPLACEMENT - ONE TON UTILITY OPEN BODY TRUCK	90,000	-	-	-	-	90,000
BC_00000_1500	Vehicles	REPLACEMENT - WATER TRUCK (STRAIGHT JET)	-	-	-	-	250,000	250,000
BC_00000_1500	Vehicles	REPLACEMENT - BOOM TRUCK/CRANE TRUCK	-	350,000	-	-	-	350,000
BC_00000_1500	Vehicles	REPLACEMENT - VIDEO TRUCK	-	-	-	-	400,000	400,000
BC_00000_1500	Vehicles	CARRYOVER - REPLACEMENT - THREE (3) CUTAWAY UTILITY TRUCK	192,746	-	-	-	-	192,746
BC_00000_1500	Vehicles	CARRYOVER - REPLACEMENT - ONE (1) UTILITY TRUCK	91,020	-	-	-	-	91,020
BC_00000_1500	Vehicles	REPLACEMENT - JET/VAC	-	-	600,000	-	-	600,000
BC_00000_1500	Vehicles	REPLACEMENT - SMALL CRANE TRUCK	-	-	-	130,000	-	130,000
BC_00000_1500	Vehicles	REPLACEMENT - ONE (1) UTILITY TRUCK	-	-	85,000	-	-	85,000
BC_00000_1600	Vehicles	Replacement- One (1) 2 1/2 Ton Service Body Truck (2019) (Carryover)	-	-	150,000	-	-	150,000
BC_00000_1600	Vehicles	Refurbish Roll Back	40,000	-	-	-	-	40,000
BC_00000_1600	Vehicles	Replace SUV	47,000	-	-	-	-	47,000
BC_00000_1700	Vehicles	New- Two (2) Enclosed Utility Trucks (\$90k each) (Carryover)	180,000	-	-	-	-	180,000
BC_00000_6300	Vehicles	Replacement- Loaner Vehicle for GJM (7595)	-	30,000	-	-	-	30,000
BC_00000_6300	Vehicles	Replacement- Loaner Vehicle for GJM (7596)	-	30,000	-	-	-	30,000
BC_00000_6300	Vehicles	Replacement- Forklift for GJM (V33-10488)	41,000	-	-	-	-	41,000
BC_00000_2100	Vehicles	Replacing SUV V10-26005 and V10-20006; 2 vehicles in 2024;	112,000	-	-	-	-	112,000
Total Vehicles Outlay			\$ 2,712,078	\$ 625,000	\$ 990,000	\$ 230,000	\$ 750,000	\$ 5,307,078
BC_00000_1300	Grounds	EASTERLY ASPHALT ROAD REPLACEMENT	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Total Grounds Outlay			\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
BC_00000_3200	Computer Hardware	Hardware for IAS Replacement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BC_00000_3000	Computer Hardware	Physical Server Replacements (IT 4@\$30K) (OT 4@\$30K)	240,000	40,000	50,000	50,000	150,000	530,000
BC_00000_3000	Computer Hardware	Annual Refresh - Desktops/Laptops	360,000	360,000	360,000	360,000	360,000	1,800,000
BC_00000_3000	Computer Hardware	General Computer Hardware (includes wireless requests, IDF c	75,000	50,000	50,000	50,000	50,000	275,000
BC_00000_3000	Computer Hardware	Southerly Screen & Grit Explosion Proof Cameras (6@\$20K)	120,000	-	-	-	-	120,000
BC_00000_3000	Computer Hardware	GJM and EMSC Cameras (12@\$2K)	24,000	-	-	-	-	24,000
BC_00000_3000	Computer Hardware	ETDPS NVR Replacement	20,000	-	-	-	-	20,000
BC_00000_3000	Computer Hardware	i3 Quantum Tape Drive for OT	35,000	-	-	-	-	35,000
BC_00000_3000	Computer Hardware	Project: Westerly Wireless Tunnel Project Phase 1 & 2 (2023 ca	120,000	-	-	-	-	120,000
BC_00000_3000	Computer Hardware	Project: Network Infrastructure Edge Upgrade (2023 carry-ove	245,000	10,000	-	-	-	255,000
BC_00000_3000	Computer Hardware	Project: SIP Implementation Project - Avaya Upgrade (2023 ca	115,000	20,000	-	-	-	135,000
BC_00000_3000	Computer Hardware	Project: Major AV Systems Upgrade Project (2023 carry-over p	82,000	50,000	50,000	50,000	50,000	282,000
BC_00000_3000	Computer Hardware	Project: POTS Line Migration Project (2023-carry-over project)	40,560	-	-	-	-	40,560
BC_00000_3000	Computer Hardware	Project: Southerly Training Center AV Upgrades (2023 carry-ov	-	-	-	-	-	-
BC_00000_3000	Computer Hardware	Project: Paging Systems Assessment and Upgrades Project	450,000	50,000	50,000	150,000	50,000	750,000
BC_00000_3000	Computer Hardware	Project: Wireless Controller Replacement Project (EMSC / GJM	40,000	-	-	-	-	40,000
BC_00000_3000	Computer Hardware	Project: Server Rack Protection Project (EMSC / GJM / REF)	60,000	-	-	-	-	60,000
Total Computer Hardware Outlay			\$ 2,026,560	\$ 580,000	\$ 560,000	\$ 660,000	\$ 660,000	\$ 4,486,560

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
2024-2028 MINOR CAPITAL IMPROVEMENT PLAN**

ALL BUDGET CENTERS

BUDGET CENTER	DESCRIPTION	PROJECT DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
BC_00000_3000	Computer Software	Project: LIMS Implementation	\$ 5,200	\$ 10,000	\$ -	\$ -	\$ -	\$ 15,200
BC_00000_3000	Computer Software	Innovyze InfoWorks ICM Single User License for Stormwater	45,000	-	-	-	-	45,000
BC_00000_3000	Computer Software	Project: Enterprise Content Management Implementation (Leg	125,000	150,000	150,000	150,000	-	575,000
BC_00000_3000	Computer Software	Project: Plant Wireless Temperature Monitoring	12,000	2,000	1,000	-	-	15,000
BC_00000_3000	Computer Software	Project: Media Monitoring SaaS Implementation (AEA)	25,000	-	-	-	-	25,000
BC_00000_3000	Computer Software	Project: Oracle EBS AD and Single sign-on Implementation-Sof	300,000	150,000	50,000	-	-	500,000
BC_00000_3000	Computer Software	Project: Electronic Bidding solution	100,000	50,000	-	-	-	150,000
BC_00000_3000	Computer Software	Project: OneLogin Phase 2 (2022 Carry Over)	15,000	20,000	20,000	-	-	55,000
BC_00000_3000	Computer Software	Project: Privileged Access Management Implementation	60,000	-	-	-	-	60,000
BC_00000_3000	Computer Software	Project: Zenworks Replacement Project	450,000	-	-	-	-	450,000
BC_00000_3000	Computer Software	Microsoft Licensing: Windows DataCenter, SQLServer, Other li	100,000	-	-	-	-	100,000
BC_00000_3000	Computer Software	Project: Online bill pay and presentment implementation-Fina	300,000	-	-	-	-	300,000
Total Computer Software Outlay			\$ 1,537,200	\$ 382,000	\$ 221,000	\$ 150,000	\$ -	\$ 2,290,200
BC_00000_6300	Furniture	Office Furniture for Southerly Training Center Remodel (Carry	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
BC_00000_6300	Furniture	Office Furniture for Easterly Stockroom Relocation (Carryover)	-	325,000	-	-	-	325,000
BC_00000_6300	Furniture	Office Furniture for SUMP Office (Carryover)	40,000	-	-	-	-	40,000
BC_00000_6300	Furniture	Office Furniture for Building Maintenance	25,000	-	-	-	-	25,000
BC_00000_6300	Furniture	Office Furniture for AEA Renovation	50,000	-	-	-	-	50,000
BC_00000_1800	Furniture	Large Investigator Office Furniture Remodel/Expansion	63,000	-	-	-	-	63,000
Total Furniture Outlay			\$ 378,000	\$ 325,000	\$ -	\$ -	\$ -	\$ 703,000
Total Minor Capital Outlay			\$ 12,858,458	\$ 3,808,000	\$ 3,163,000	\$ 2,333,000	\$ 2,751,000	\$ 24,913,458

NORTHEAST OHIO REGIONAL SEWER DISTRICT
Impact of Capital Investments on Operating Budget
2024-2028

Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX (or estimate)	Yearly Inflation Increase %	2024	2025	2026	2027	2028
1540	Easterly Aeration Tank Rehabilitation Improvements	\$ 13,013,632.63	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.400%	2.0%	\$ 54,158	\$ 55,241	\$ 56,345	\$ 57,472	\$ 58,622
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1579	Easterly PLC Replacement (APM 2) .25% hard savings + 1 Instr Tech year 6 of APM	\$ 15,552,201.00	2025	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	-0.25%	2.0%	\$ -	\$ (38,881)	\$ (39,658)	\$ (40,451)	\$ (41,260)
				Labor	Estimate	2.0%	\$ -	\$ (100,000)	\$ (100,000)	\$ (102,000)	\$ (104,040)
1607	Westerly Sludge Pump Station and Force Main (includes shutdown of MHI's & transfer to Southerly net cost savings) -2 C2s Year 1, -1 year 3, -1 year 5; -1 PUMP year 3, -1 year 5	\$ 27,472,951.00	2024	Power	Estimate	2.0%	\$ (329,000)	\$ (335,580)	\$ (342,292)	\$ (349,137)	\$ (356,120)
				Consumables & Hauling	Estimate	2.0%	\$ (325,978)	\$ (332,498)	\$ (339,148)	\$ (345,930)	\$ (352,849)
				Maintenance	-0.67%	2.0%	\$ (184,069)	\$ (187,750)	\$ (191,505)	\$ (195,335)	\$ (199,242)
				Labor	Estimate	2.0%	\$ (200,000)	\$ (204,000)	\$ (208,000)	\$ (212,000)	\$ (216,000)
1570	Southerly PLC Replacement (APM 2) .25% hard savings	\$ 31,829,775.00	2025	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	-0.25%	2.0%	\$ -	\$ (79,574)	\$ (81,166)	\$ (82,789)	\$ (84,445)
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
9047-2018	Gravity Belt Thickening Improvements (Shutdown Assumed Eliminate project) Add in CIP for Demo -1 WPO in years 2,3,4&5; -2 PUMPS & -1 Maint Worker in 2021	\$ 10,053,836.38	2032	Power	Estimate	2.0%	\$ (42,448)	\$ (43,297)	\$ (44,163)	\$ (45,046)	\$ (45,947)
				Chemicals	Estimate	2.0%	\$ (53,060)	\$ (54,122)	\$ (55,204)	\$ (56,308)	\$ (57,434)
		\$ 3,000,000.00		Maintenance	-2.0%	2.0%	\$ (213,384)	\$ (217,652)	\$ (222,005)	\$ (226,445)	\$ (230,974)
				Labor	Estimate	2.0%	\$ (636,725)	\$ (757,703)	\$ (772,857)	\$ (788,314)	\$ (804,080)
2018-261	REF Automation Replacement (APM3) .25% hard savings, 1 Instr Tech year 9 of APM	\$ 17,870,312.88	2027	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	-0.25%	2.0%	\$ -	\$ -	\$ -	\$ (44,676)	\$ (45,569)
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1613	Southerly WWTC PSTs 1-10 Flush Valves Improvements	\$ 1,100,000.00	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	2.5%	2.0%	\$ 28,611	\$ 29,183	\$ 29,767	\$ 30,362	\$ 30,969
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1399	Easterly Chemically Enhanced High Rate Treatment Facility Negotiating with USEPA to Modify Project Add 2 WPOs 2027	\$ 142,400,000.00	2027	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ 100,000	\$ 102,000
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ 160,000	\$ 163,200
				Maintenance	0.3%	2.0%	\$ -	\$ -	\$ -	\$ 427,200	\$ 435,744
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ 200,000	\$ 204,000
1486	Westerly Chemically Enhanced High Rate Treatment Facility	\$ 78,961,173.00	2024	Power	Estimate	2.0%	\$ 75,000	\$ 76,500	\$ 78,030	\$ 79,591	\$ 81,182
				Chemicals	Estimate	2.0%	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243
				Maintenance	0.3%	2.0%	\$ 236,884	\$ 241,621	\$ 246,454	\$ 251,383	\$ 256,410
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1401B	Enhance Series Upgrade - SOPT Alternative CIP Costs likely HIGH; Small incremental O&M 480 MGD peak SSAS cap. & minor add'l CEHRT	\$ 12,500,000.00	2025	Power	Estimate	2.0%	\$ -	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836
				Chemicals	Estimate	2.0%	\$ -	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836
				Maintenance	0.5%	2.0%	\$ -	\$ 62,500	\$ 63,750	\$ 65,000	\$ 66,250
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Plants							\$ (1,490,012)	\$ (1,624,011)	\$ (1,964,571)	\$ (1,163,863)	\$ (1,403,627)
1580	Collections PLC Replacement .25% hard savings	\$ 26,487,860.00	2025	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	-0.25%	2.0%	\$ -	\$ (66,220)	\$ (67,544)	\$ (68,895)	\$ (70,273)
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Collection Systems							\$ -	\$ (66,220)	\$ (67,544)	\$ (68,895)	\$ (70,273)
1294	Dugway Storage Tunnel Add 2CS FTE 2021 (for cumulative projects on line 2021)	\$ 164,001,229.37	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	0.075%	2.0%	\$ 130,530	\$ 133,140	\$ 135,803	\$ 138,519	\$ 141,289
				Labor	Estimate	2.0%	\$ 130,530	\$ 133,140	\$ 135,803	\$ 138,519	\$ 141,289
1293	Doan Valley Storage Tunnel Add 1CS FTE 2023	\$ 157,938,375.48	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 120,823	\$ 123,239	\$ 125,704	\$ 128,218	\$ 130,783
				Labor	Estimate	2.0%	\$ 120,823	\$ 123,239	\$ 125,704	\$ 128,218	\$ 130,783
1283	East 140th Consolidation and Relief Sewer	\$ 82,852,365.10	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 65,943	\$ 67,262	\$ 68,607	\$ 69,979	\$ 71,378
				Labor	Estimate	2.0%	\$ 65,943	\$ 67,262	\$ 68,607	\$ 69,979	\$ 71,378
1422	London Road Relief Sewer	\$ 46,843,513.81	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 37,283	\$ 38,029	\$ 38,789	\$ 39,565	\$ 40,356
				Labor	Estimate	2.0%	\$ 37,283	\$ 38,029	\$ 38,789	\$ 39,565	\$ 40,356
1421	Dugway Regulators and Relief Sewers	\$ 6,023,015.71	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 4,794	\$ 4,890	\$ 4,987	\$ 5,087	\$ 5,189
				Labor	Estimate	2.0%	\$ 4,794	\$ 4,890	\$ 4,987	\$ 5,087	\$ 5,189
1489	Doan Valley Miscellaneous Regulators / Relief	\$ 5,218,632.99	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 4,154	\$ 4,237	\$ 4,321	\$ 4,408	\$ 4,496
				Labor	Estimate	2.0%	\$ 4,154	\$ 4,237	\$ 4,321	\$ 4,408	\$ 4,496

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
Impact of Capital Investments on Operating Budget
2024-2028**

Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX (or estimate)	Yearly Inflation Increase %	2024	2025	2026	2027	2028
1408	Doan Valley Relief and Consolidation Sewer	\$ 17,590,665.95	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 14,001	\$ 14,281	\$ 14,566	\$ 14,857	\$ 15,155
				Labor	Estimate	2.0%	\$ 14,001	\$ 14,281	\$ 14,566	\$ 14,857	\$ 15,155
1536	Shoreline Storage Tunnel Adds pump 45 MGD to 9 Mile Pumping = 2800 Hp (add 40% to current power costs)	\$ 222,421,315.58	2026	Power	Estimate	2.0%			\$ 70,000	\$ 71,400	\$ 72,828
				Chemicals	Estimate	2.0%					
				Maintenance	0.075%	2.0%			\$ 166,816	\$ 170,152	\$ 173,555
				Labor	Estimate	2.0%			\$ 166,816	\$ 170,152	\$ 173,555
1574	Shoreline Consolidation Sewer Complete but not active until Shoreline Tunnel completed	\$ 39,833,925.00	2024	Power	Estimate	2.0%					
				Chemicals	Estimate	2.0%					
				Materials	0.075%	2.0%			\$ 29,875	\$ 30,473	\$ 31,082
				Labor	Estimate	2.0%			\$ 29,875	\$ 30,473	\$ 31,082
1390	Westerly Storage Tunnel Add 1CS FTE 2023	\$ 147,059,213.55	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 112,500	\$ 114,750	\$ 117,045	\$ 119,386	\$ 121,774
				Labor	Estimate	2.0%	\$ 112,500	\$ 114,750	\$ 117,045	\$ 119,386	\$ 121,774
1598	Westerly Tunnel Dewatering Pump Station (C) Hp = 2100 firm pumping + 200 Misc = 2300 tot Add 2 CS FTE 2024	\$ 35,877,375.85	2024	Power	Estimate	2.0%	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	0.5%	2.0%	\$ 179,387	\$ 182,975	\$ 186,634	\$ 190,367	\$ 194,174
				Labor	Estimate	2.0%	\$ 179,387	\$ 182,975	\$ 186,634	\$ 190,367	\$ 194,174
1510	West 3rd Quigley / Westerly Miscellaneous CSO Control	\$ 12,077,713.00	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 9,424	\$ 9,613	\$ 9,805	\$ 10,001	\$ 10,201
				Labor	Estimate	2.0%	\$ 9,424	\$ 9,613	\$ 9,805	\$ 10,001	\$ 10,201
1398B	Morgana & Burke System Improvements (MBSI)	\$ 15,905,000.00	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 12,167	\$ 12,411	\$ 12,659	\$ 12,912	\$ 13,170
				Labor	Estimate	2.0%	\$ 12,167	\$ 12,411	\$ 12,659	\$ 12,912	\$ 13,170
1398C	Burke Brook Open Channel Improvements (BOCI)	\$ 5,900,000.00	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 4,604	\$ 4,696	\$ 4,790	\$ 4,886	\$ 4,983
				Labor	Estimate	2.0%	\$ 4,604	\$ 4,696	\$ 4,790	\$ 4,886	\$ 4,983
1548	Pearl & Jennings Road Storage Tanks & Pump Station Upgrades Expanded Capacity 4 MGD to 11.5 MGD. 8.5 @100 ft + 3 @35 ft Pumps = 180 Hp	\$ 17,617,527.00	2024	Power	Estimate	2.0%	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	0.58%	2.0%	\$ 101,301	\$ 103,327	\$ 105,393	\$ 107,501	\$ 109,651
				Labor	Estimate	2.0%	\$ 101,301	\$ 103,327	\$ 105,393	\$ 107,501	\$ 109,651
1622	Southerly Tunnel and Consolidation Add 2 CS FTE 2028	\$ 348,644,752.46	2028	Power	Estimate	2.0%					
				Chemicals	Estimate	2.0%					
				Materials	0.075%	2.0%					\$ 261,484
				Labor	Estimate	2.0%					\$ 261,484
9098-2018	Big Creek CSO-059 Storage Tank 8 MGD @ 25 ft pump out = 50 Hp pumping shaft Add 1 CS FTE 2028	\$ 17,232,920.07	2028	Power	Estimate	2.0%					\$ 30,000
				Chemicals	Estimate	2.0%					\$ -
				Maintenance	0.5%	2.0%					\$ 86,165
				Labor	Estimate	2.0%					\$ 86,165
	Supplemental Environmental: Cuyahoga water to canal 50 hHp pump runs continuously "spring to fall"	\$ -	2021	Power	Estimate	2.0%	\$ 27,235	\$ 27,780	\$ 28,335	\$ 28,902	\$ 29,480
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.0%	2.0%	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947
				Labor	Estimate	2.0%	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947
Combined Sewer Overflow							\$ 1,937,974	\$ 1,976,694	\$ 2,479,571	\$ 2,529,123	\$ 3,304,962
1381	Automation Program Management Phase-1 .25% hard savings, 1 Inst tech year 3 of APM	\$ 19,900,000.00	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	-0.25%	2.0%	\$ (52,795)	\$ (53,851)	\$ (54,928)	\$ (56,027)	\$ (57,147)
				Labor	Estimate	2.0%	\$ (102,000)	\$ (104,040)	\$ (106,121)	\$ (108,243)	\$ (110,408)
1531	District-Wide Energy Conservation and Management Project	\$ 3,439,625.20	2021	Power	Estimate	2.0%	\$ (212,242)	\$ (216,486)	\$ (220,816)	\$ (225,232)	\$ (229,737)
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.0%	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1582	Southerly Building Demolition Savings include utility estimates	\$ 20,162,219.00	2023	Power	Estimate	2.0%	\$ (193,800)	\$ (197,676)	\$ (201,630)	\$ (205,662)	\$ (209,775)
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.0%	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
District Wide							\$ (560,837)	\$ (572,053)	\$ (583,495)	\$ (595,164)	\$ (607,068)
1357	Woodland Central Green Infrastructure Project	\$12,682,546.28	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	0.55%	2.0%	\$ 72,572	\$ 74,024	\$ 75,504	\$ 77,014	\$ 78,554
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Green Infrastructure							\$ 72,572	\$ 74,024	\$ 75,504	\$ 77,014	\$ 78,554
Grand Total							\$ (40,303)	\$ (211,566)	\$ (60,534)	\$ 778,215	\$ 1,302,549

Project Summaries

The following project summaries are presented to describe the major projects that will begin design or construction in the 2024 Capital Budget. For additional Capital Improvements Projects, please refer to the 10 Year Long-Term Financial Plan section.

Project:	Easterly Chemically Enhanced High Rate Treatment Facility		
Design Start:	3rd Quarter 2015		
Construction Start:	2nd Quarter 2026	Construction Est. (\$M):	\$126.0
Project Description:			
The Easterly Chemically Enhanced High Rate Treatment (CEHRT) Facility is Consent Decree Control Measure 2. The Easterly CEHRT project includes preliminary design and then design of the new high rate treatment facility to treat CSO-001 based upon the findings documented in the Pilot Testing Report.			

Project:	Southerly Tunnel and Consolidation		
Design Start:	2nd Quarter 2021		
Construction Start:	1st Quarter 2023	Construction Est. (\$M):	\$326.0
Project Description:			
The Southerly Tunnel (SOT) project includes the construction of a 23-foot diameter storage tunnel extending approximately 18,000 feet in length. The SOT will be controlled by the Southerly Tunnel Dewatering Pump Station (STDPS) to send wet weather flows to the Southerly Wastewater Treatment Plant (SWWTP).			

Project:	Kingsbury Run Consolidation Sewer		
Design Start:	2nd Quarter 2022		
Construction Start:	4th Quarter 2024	Construction Est. (\$M):	\$95.6
Project Description:			
The Kingsbury Run Consolidation Sewer (KRCS) project is part of Control Measure #21 of the District's Consent Decree and will intercept and control wet weather flows from eight CSO regulators tributary to CSO 040 that currently overflow to the Kingsbury Run Culvert, and divert, convey and discharge to the Southerly Storage Tunnel (SOT) at the SOT shaft just west of Garden Valley Avenue, East of E. 65th Street. The Kingsbury Run Consolidation Sewer system consists of numerous underground connection, diversion and gate structures, two branches of 90-inch to 120-inch diameter consolidation sewers and associated smaller sewer connections.			

Project:	CSO Culvert/Outfall Inspection and Repair 1		
Design Start:	2nd Quarter 2022		
Construction Start:	3rd Quarter 2024	Construction Est. (\$M):	\$11.0
Project Description:			
<p>The CSO/Culvert-Outfall Inspection and Repair-1 (COIR-1) project is a comprehensive condition assessment and rehabilitation project across the District's service area. The project encompasses Combined Sewer Overflow (CSO) culverts and pipes downstream of District CSO regulator structures. The purpose of this project is to assess the condition of existing pipes and identify cost-effective renewal options. Design and construction for renewal will be performed for sewers that have structural defects. Approximately 20,000 linear feet of combined sewer pipes will be inspected to verify condition, and then full design and construction of pipe rehabilitation and/or replacement will be performed. Approximately 34,000 linear feet of Member Community Stormwater Outlet pipes (SWOs) downstream of NEORSD CSO regulators will be inspected to gather and assess their condition for future potential rehabilitation needs. The District will integrate the inspection findings into our overall asset management planning to inform future prioritization and renewal efforts.</p>			

Project:	Kingsbury Asset Renewal		
Design Start:	2nd Quarter 2023		
Construction Start:	3rd Quarter 2025	Construction Est. (\$M):	\$12.0
Project Description:			
<p>The Kingsbury Asset Renewal (KAR) projects will include inspection, condition assessment and structural repair/renewal of sewer assets in the Kingsbury Run sewershed. The KAR designers will perform condition assessment using NASSCO certified coding system and provide rehabilitation recommendations and planning level costs for up to 60,000-LF of sewers and provide full design of structural rehabilitation and repairs for approximately 14,000-LF of those sewers. The KAR designers will also prioritize and make recommendations for the most needed repairs as well as the right project construction bid packaging for the KAR contracts.</p>			

Project:	Southerly Regulators and Relief Sewers		
Design Start:	3rd Quarter 2023		
Construction Start:	3rd Quarter 2025	Construction Est. (\$M):	\$10.5
Project Description:			
<p>The Southerly Regulators and Relief Sewers (SRRS) project includes regulator modifications or replacements, relief sewers, and replacement sewers, to meet specific CSO control requirements of the District's Consent Decree (Control Measure #21).</p>			

Project:	Southerly Tunnel Dewatering Pump Station		
Design Start:	4th Quarter 2023		
Construction Start:	2nd Quarter 2026	Construction Est. (\$M):	\$34.1
Project Description:			
<p>The Southerly Tunnel Dewatering Pump Station (STDPS) project is a key element of Control Measure #21 of the District's Consent Decree and includes the construction of a roughly 175 feet deep tunnel pump station that will dewater the Southerly Tunnel system. The 54 MGD pump station is planned to be installed inside of the 65-ft diameter mining shaft at the southern end of the Southerly Tunnel and will lift flows from the tunnel to then be conveyed by gravity to the SWWTP via the southwest interceptor (SWI).</p>			

Project:	Big Creek Tunnel (BCT)		
Design Start:	1st Quarter 2024		
Construction Start:	3rd Quarter 2026	Construction Est. (\$M):	\$260.0
Project Description:			
<p>The Big Creek Tunnel is the primary part of Control Measure #22 of the District's Consent Decree and includes the construction of 22,400 lf of 20-foot diameter storage tunnel that will provide CSO control to 11 CSOs in a tributary area of 4,700 acres.</p>			

Project:	BCSO-2 Bellaire Road/ Peelor Ave. Consolidation Sewer		
Design Start:	3rd Quarter 2025		
Construction Start:	2nd Quarter 2027	Construction Est. (\$M):	\$21.3
Project Description:			
<p>The Bellaire Road Consolidation Sewer System will intercept wet weather overflow from an existing regulator near the intersection of Kensington Avenue and Bellaire Road. The Peelor Avenue Consolidation Sewer System will collect wet weather flow from existing regulators, along Peelor and Shamrock Avenues. These consolidation sewers will deliver wet weather flows to the Big Creek Tunnel.</p>			

CAPITAL FINANCING



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE

Typically, each year NEORSD prepares a five-year Capital Improvement Plan (CIP), which lists anticipated capital projects by category and the years in which the project will be constructed. Historically, NEORSD had been successful in obtaining federal construction grants to fund these projects. As grant funds decreased, NEORSD obtained funding for most projects through the State-administered Clean Water State Revolving Fund Program known as the Water Pollution Control Loan Fund (WPCLF) in Ohio. This program provides below market interest rate loans secured by user fees paid by customers. In addition to grant funds and low interest loan funds, NEORSD has also accessed the Ohio Water Development Authority (OWDA) market rate loan program. These loans are also secured by user fees. Other sources of funding for capital projects include internally generated funds and proceeds from NEORSD's own revenue bond financing. As NEORSD reviews its CIP, priority of funding will generally be:

- a) Grant funds
- b) Internally generated funds
- c) Low interest loan funds from WPCLF
- d) Revenue Bonds and Notes
- e) Market-rate loans from OWDA
- f) Other loan funds as available, such as Public Works Commission funds
- g) Lease financing

Consistently with the foregoing priorities, the Sewer District may from time to time establish interim financing mechanisms for its CIP, and it will generally seek to secure obligations that it issues or incurs for interim financing purposes on a subordinated basis relative to its Revenue Bonds.

WPCLF (SRF) Title VI of the Clean Water Act, as amended, authorizes the Administrator of the U.S. Environmental Protection Agency to make Federal capitalization grants to states for deposit in state water pollution control revolving funds (SRFs). From these funds, states can provide loans and other types of financial assistance, but not grants, to government entities for the construction of publicly owned wastewater treatment facilities. In Ohio, this SRF program is known as the Water Pollution Control Loan Fund and is jointly administered by the Ohio EPA and the OWDA. Principal balances on loans increase as project costs are incurred and subsequently reimbursed.

Interest accrues on principal amounts outstanding during the construction period and is combined with the principal balance upon completion of the project. The repayment period for each loan commences no later than the first January or July following the expected completion date of the project to which it relates, utilizing an estimate of total eligible project costs as the preliminary loan amount.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE - continued

The Sewer District is required to submit final eligible project costs within one year of the project completion date at which time the final loan amount is determined and semi-annual payment amounts are adjusted to reflect such costs. Loans are to be repaid in semi-annual payments of principal and interest determined by each loan's amortization schedule. The loan amount outstanding as of December 31, 2023 was \$994,522,888. The Sewer District's obligation to make payments on its Water Pollution Control Loans is subordinate to its obligation to pay Debt Service on the Series 2010, 2014, 2016, 2017, 2019, 2020 and 2021 Bonds. The Sewer District will continue to maximize the use of OWDA and WPCLF loans to the extent of their availability.

Wastewater Improvement Revenue Bonds, Series 2010 "Build America Bonds"

On November 17, 2010, the Sewer District issued \$336,930,000 of Wastewater Improvement Revenue Bonds, Series 2010 (the "Series 2010 Bonds") as Federally Taxable - "Build America Bonds" for purposes consistent with the American Recovery and Reinvestment Act of 2009 (the "Recovery Act") and to receive a cash subsidy from the United States Treasury in connection therewith (the "Direct Payment"). Pursuant to the Recovery Act, the Sewer District is entitled to receive Direct Payments rebating a portion of the interest on the Build America Bonds from the United States Treasury equal to 35.0% of the interest payable on the Series 2010 Bonds.

The Series 2010 Bonds were issued for the purpose of (i) providing funds for the acquisition, construction and improvement of wastewater facilities or water management facilities, constituting Water Resource Projects, including without limitation, the financing of 24 months of capitalized interest and (ii) paying the costs of issuance of the Series 2010 Bonds. These bonds are payable from the revenues of the Sewer District, after the payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on the monies and investments in the Revenue Bond Debt Service Deposit.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE – continued

Wastewater Improvement Revenue (2014A) and Refunding (2014B) Bonds, Series 2014

On December 18, 2014, the Sewer District issued \$419,030,000 of Wastewater Improvement Revenue and Refunding Bonds, Series 2014. The Wastewater Improvement Revenue and Refunding Bonds, Series 2014 Bonds (the “Series 2014 Bonds”) were comprised of \$350,570,000 (2014A) for new bonds and \$68,460,000 (2014B) to refund a portion of the 2007 Wastewater Improvement Revenue Bonds previously issued on May 22, 2007. The Wastewater Improvement Revenue and Refunding Bonds, Series 2014 Bonds were issued for the purpose of (i) providing funds for the acquisition, construction and improvement of Water Resource Projects, (ii) paying certain costs of issuance of the Series 2014 Bonds and (iii) to refund a portion of 2007 Bonds. These bonds are payable from the revenues of the Sewer District, after the payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities.

Wastewater Improvement Revenue Refunding Bonds, Series 2016

The Sewer District issued \$25,015,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2016 (the “2016 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2007 (the “2007 Series Bonds”). The 2016 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

Wastewater Improvement Revenue Refunding Bonds, Series 2017

On September 20, 2017, the Sewer District issued \$241,595,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2017 (the “2017 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2013 (the “2013 Series Bonds”). The 2017 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE – continued

Wastewater Improvement Revenue Refunding Bonds, Series 2019

On September 10, 2019, the Sewer District issued \$245,005,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2019 (the “2019 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2010 (the “2010 Series Bonds”). The 2019 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

Wastewater Improvement Revenue Refunding Bonds, Series 2020

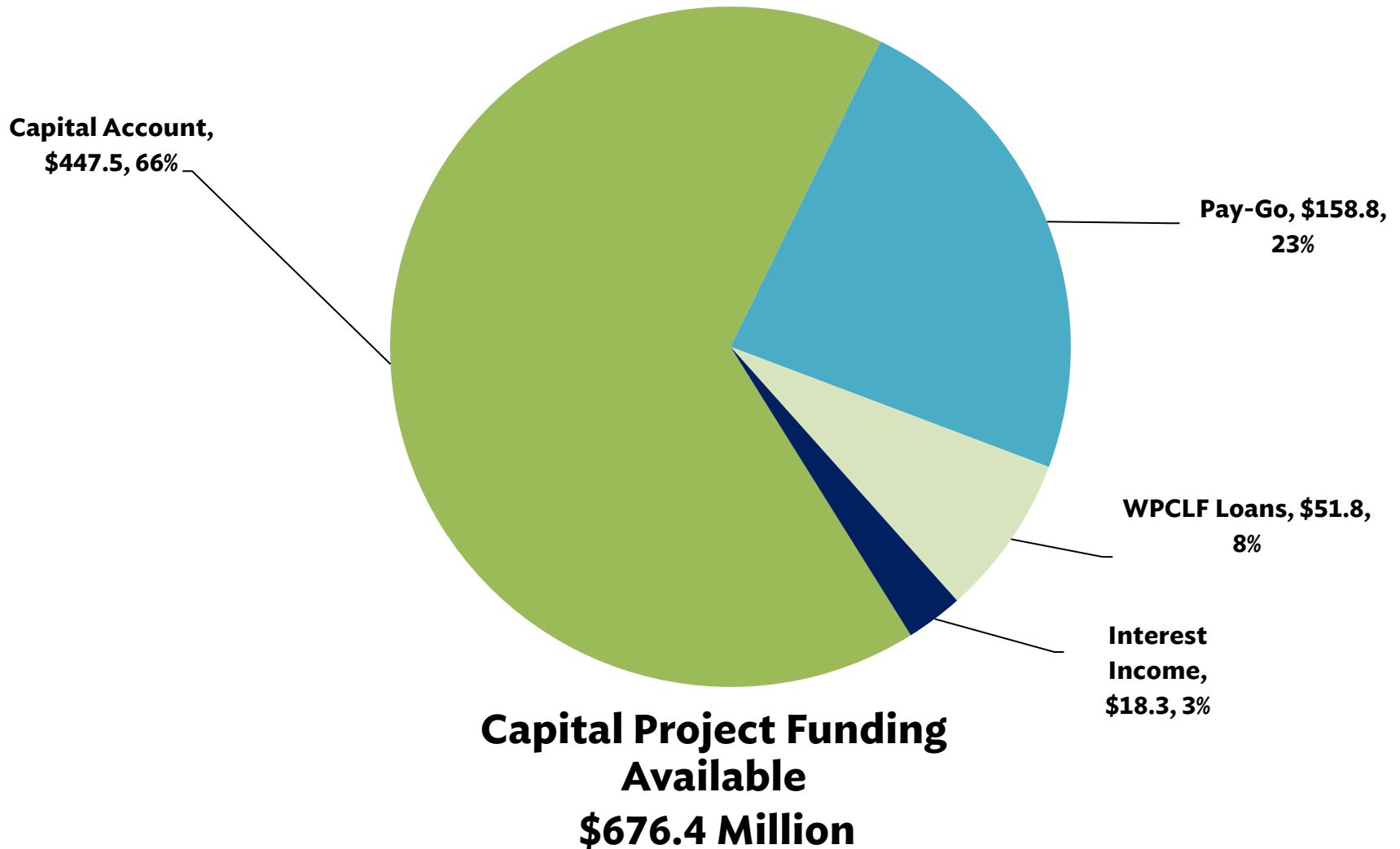
On February 5, 2020, the Sewer District issued \$244,895,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2020 (the “2020 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2014 (the “2014 Series Bonds”). The 2020 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

Wastewater Improvement Revenue Refunding Bonds, Series 2021

On July 29, 2021, the Sewer District issued \$114,295,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2021 (the “2021 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2013 (the “2013 Series Bonds”) and Series 2014 (the “2014 Series Bonds”). The 2021 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

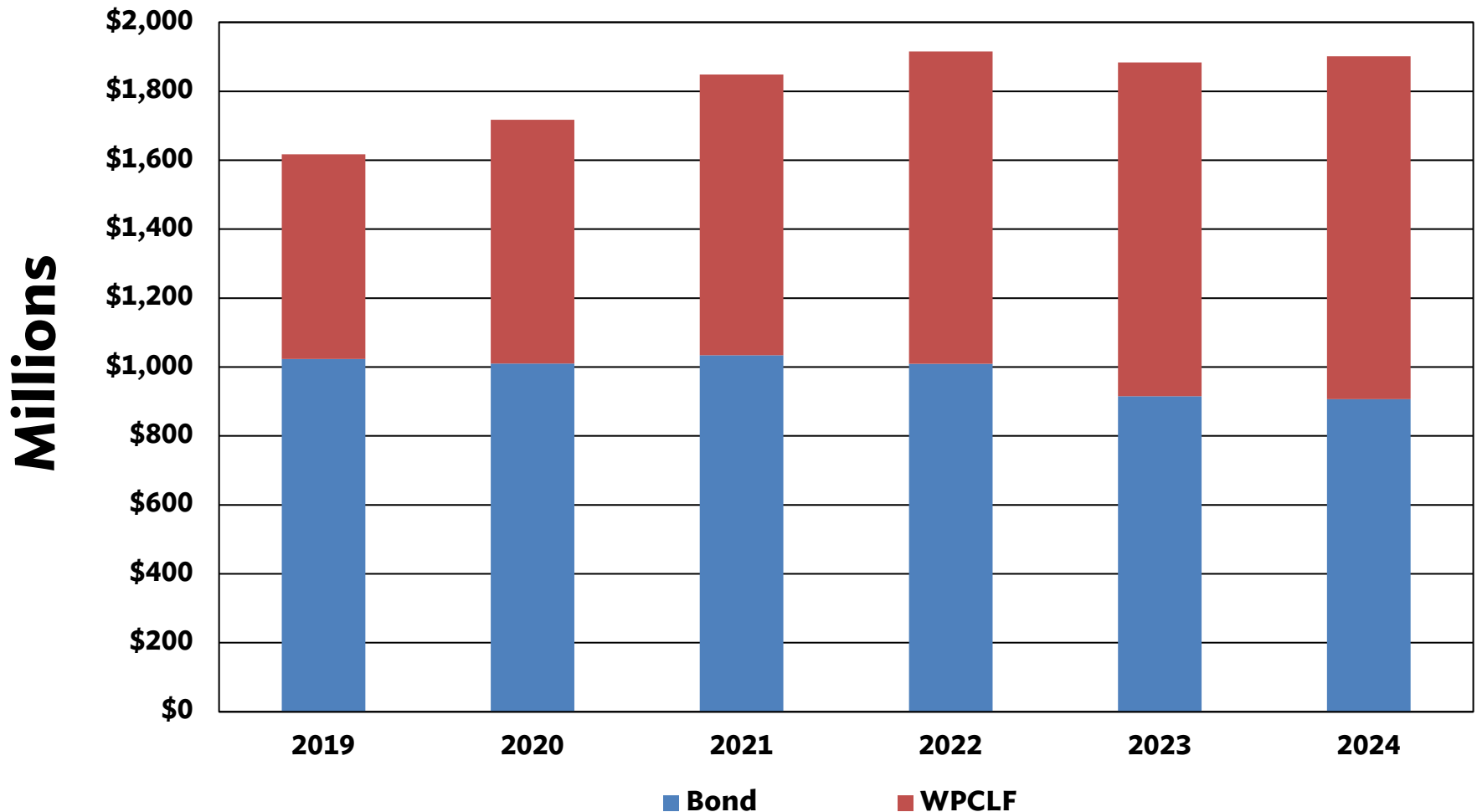
NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 Capital Project Funding Available



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Debt Outstanding as of January 1, Five Most Recent Fiscal Years and Current Year



NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER CAPITAL BOND PROJECTS ACCOUNT

2024 SUMMARY OF CASH ACTIVITY

	Capital Project Account	Bond Project Account	Total Capital & Bond Project Accounts
CAPITAL AND BOND PROJECT ACCOUNTS			
Beginning Balance:	\$ 447,397,068	\$ -	\$ 447,397,068
Funding Sources:			
Pay As You Go Capital Financing	\$ 174,141,791	\$ -	\$ 174,141,791
Transfer In from O&M	(15,292,126)	-	(15,292,126)
Interest Income	18,250,072	-	18,250,072
WPCLF Loans	51,897,192	-	51,897,192
Total Funding Sources	\$ 228,996,929	\$ -	\$ 228,996,929
Total Sources of Capital funds	\$ 676,393,997	\$ -	\$ 676,393,997
Uses:			
Capitalized Labor & Fringe Benefits	\$ 6,500,000	\$ -	\$ 6,500,000
Capital Outlays	191,181,349	-	191,181,349
Minor Capital	12,858,458	-	12,858,458
Anticipated Capital Payments	\$ 210,539,807	\$ -	\$ 210,539,807
Ending Balance	\$ 465,854,190	\$ -	\$ 465,854,190

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

A summary of long-term debt outstanding at December 31, 2023 follows:

	<u>Interest Rate</u>	<u>2023</u>	<u>2022</u>
Wastewater Improvement Revenue			
Bonds, Series 2010:			
Serial Bonds Maturing 2026 through 2040	5.44%-6.04%	\$ 85,210,000	\$ 85,210,000
Wastewater Improvement Revenue			
Bonds, Series 2014:			
Serial Bonds Maturing 2017 through 2024	1.75%-5.00%	3,885,000	7,590,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2016:			
Serial Bonds Maturing 2017 through 2036	3.00%	21,075,000	21,265,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2017:			
Serial Bonds Maturing 2019 through 2043	3.00%-5.00%	238,010,000	239,195,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2019:			
Serial Bonds Maturing 2033 through 2040	3.00%-4.00%	245,005,000	245,005,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2020:			
Serial Bonds Maturing 2020 through 2047	1.66%-3.30%	204,225,000	205,920,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2021:			
Serial Bonds Maturing 2021 through 2046	0.21%-2.77%	109,520,000	111,300,000
Water Pollution Control Loans Payable			
Through 2062	0.00%-5.20%	994,522,888	968,851,558
Total Debt		1,901,452,888	1,884,336,558
Less Current Maturities		(61,197,214)	(62,120,575)
Bond Premium, Net		23,816,033	26,497,707
Total Long-Term Debt		\$ 1,864,071,707	\$ 1,848,713,690

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Bonds Series 2010		Wastewater Improvement Revenue Bonds Series 2014	
	Principal	Interest	Principal	Interest
	2024	\$ -	\$ 3,107,604	\$ 3,885,000
2025	-	3,107,604	-	-
2026	1,540,000	3,107,604	-	-
2027	9,820,000	3,051,440	-	-
2028	11,790,000	2,693,305	-	-
2029-2033	62,060,000	6,056,567	-	-
2034-2038	-	-	-	-
2039-2043	-	-	-	-
2044-2048	-	-	-	-
2049-2053	-	-	-	-
2054-2057	-	-	-	-
Total	\$ 85,210,000	\$ 21,124,124	\$ 3,885,000	\$ 155,400

	Wastewater Improvement Revenue Refunding Bonds Series 2016		Wastewater Improvement Revenue Refunding Bonds Series 2017	
	Principal	Interest	Principal	Interest
	2024	\$ 195,000	\$ 632,250	\$ 2,280,000
2025	200,000	626,400	3,830,000	9,352,963
2026	205,000	620,400	5,520,000	9,161,463
2027	210,000	614,250	5,795,000	8,885,463
2028	215,000	607,950	6,085,000	8,595,712
2029-2033	1,190,000	2,938,050	26,920,000	38,713,562
2034-2038	18,860,000	1,142,850	63,175,000	31,256,612
2039-2043	-	-	124,405,000	15,114,050
2044-2048	-	-	-	-
2049-2053	-	-	-	-
2054-2057	-	-	-	-
Total	\$ 21,075,000	\$ 7,182,150	\$ 238,010,000	\$ 130,546,788

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Refunding Bonds Series 2019		Wastewater Improvement Revenue Refunding Bonds Series 2020	
	Principal	Interest	Principal	Interest
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ -	\$ 7,958,700	\$ 1,725,000	\$ 6,188,161
2025	-	7,958,700	1,760,000	6,155,852
2026	-	7,958,700	1,795,000	6,120,247
2027	-	7,958,700	1,835,000	6,081,870
2028	-	7,958,700	1,875,000	6,040,252
2029-2033	22,505,000	39,793,500	37,890,000	28,344,002
2034-2038	146,890,000	27,723,950	27,140,000	23,882,615
2039-2043	75,610,000	3,418,650	52,820,000	18,350,210
2044-2048	-	-	77,385,000	5,514,620
2049-2053	-	-	-	-
2054-2057	-	-	-	-
Total	\$ 245,005,000	\$ 110,729,600	\$ 204,225,000	\$ 106,677,829

	Wastewater Improvement Revenue Refunding Bonds Series 2021		Water Pollution Control Loans	
	Principal	Interest	Principal	Interest
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,785,000	\$ 2,259,703	\$ 51,327,215	16,382,773
2025	5,840,000	2,248,619	55,582,315	18,314,420
2026	7,605,000	2,200,380	56,570,012	17,473,127
2027	7,675,000	2,124,634	48,380,601	16,382,011
2028	7,765,000	2,031,537	44,503,451	15,452,641
2029-2033	23,880,000	8,829,294	212,115,445	63,719,242
2034-2038	4,965,000	7,103,707	168,490,130	44,087,488
2039-2043	1,485,000	6,842,877	128,608,438	31,185,603
2044-2048	48,520,000	3,354,644	106,191,736	21,028,478
2049-2053	-	-	90,758,882	11,356,742
2054-2057	-	-	31,994,663	4,341,949
Total	\$ 109,520,000	\$ 36,995,394	\$ 994,522,888	\$ 259,724,474

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Future Debt	
	Service Requirements	
	Total	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 61,197,215	\$ 46,151,554
2025	67,212,315	47,764,557
2026	73,235,012	46,641,921
2027	73,715,601	45,098,368
2028	72,233,451	43,380,097
2029-2033	386,560,445	188,394,218
2034-2038	429,520,130	135,197,221
2039-2043	382,928,438	74,911,390
2044-2048	232,096,736	29,897,742
2049-2053	90,758,882	11,356,742
2054-2057	31,994,663	4,341,949
Total	<u>\$ 1,901,452,888</u>	<u>\$ 673,135,759</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Debt Service Coverage Test

(in thousands)

	2023 Unaudited Actual	2024 Adopted Budget
Sewer Service Revenues	\$ 407,998	\$ 421,476
Miscellaneous Revenues	2,073	3,331
Interest Revenues	1,003	5,411
Total Revenues	<u>\$ 411,074</u>	<u>\$ 430,218</u>
Operating Expenses (less: Capitalized Payroll)	\$ 133,776	\$ 154,293
Transferred to Rate Stabilization Account	-	-
	<u>\$ 133,776</u>	<u>\$ 154,293</u>
Net Revenues Available	<u>\$ 277,299</u>	<u>\$ 275,925</u>
Debt Service		
Sr. Lien Revenue Bonds	38,615	39,644
WPCLF Loans	74,326	68,284
Total Debt Service	<u>\$ 112,942</u>	<u>\$ 107,928</u>
Debt Service Coverage		
Sr. Lien Coverage	1.25	1.25
Target Sr. Lien Debt Coverage	7.28	6.96
All Debt Coverage	1.05	1.05
Target All Debt Coverage	2.49	2.56

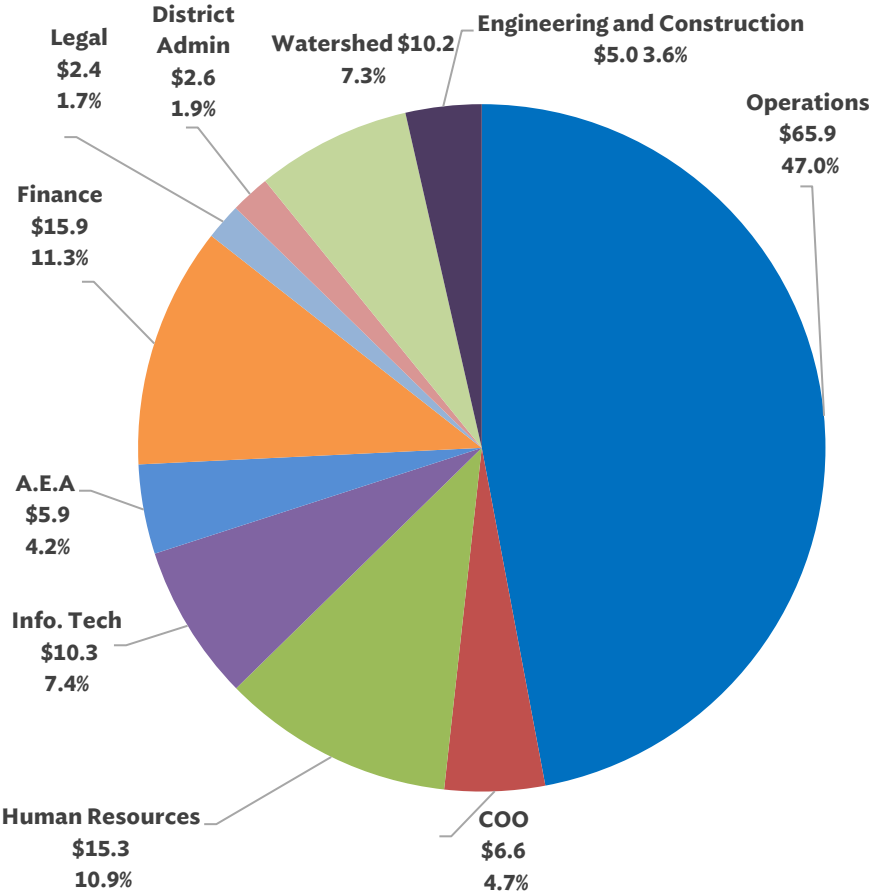
DEPARTMENT SUMMARIES



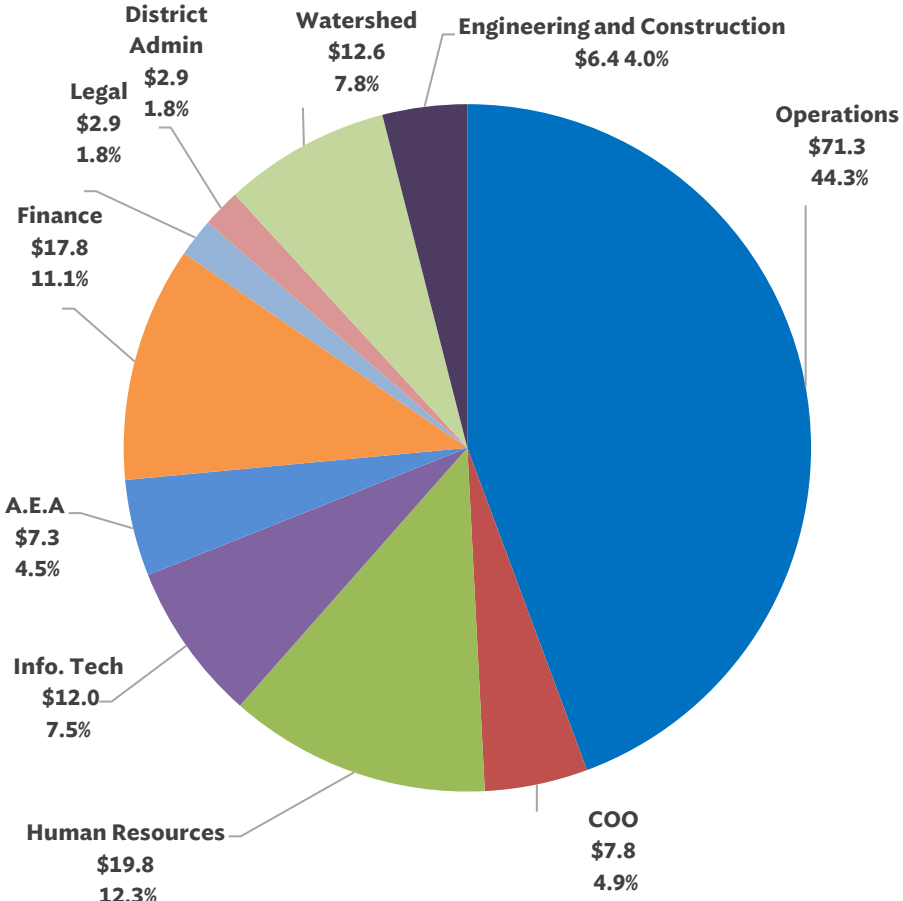
NORTHEAST OHIO REGIONAL SEWER DISTRICT						
SEWER SERVICE OPERATING EXPENSE COMPARISON BY BUDGET CENTER						
2024 ADOPTED BUDGET VS. 2023 ACTUALS						
		2023	2023	2024	2024	%
BUDGET CENTER		ADOPTED	UNAUDITED	PRELIMINARY	BUDGET 2023 OVER	INCREASE
		BUDGET	ACTUALS	BUDGET	(UNDER)	(DECREASE)
OPERATIONS:						
1100	SOUTHERLY WASTEWATER TREATMENT PLANT	\$ 29,952,963	\$ 31,847,501	\$ 32,617,653	\$ 770,152	2.42%
1200	WESTERLY WASTEWATER TREATMENT PLANT	9,101,973	8,029,812	9,496,749	1,466,937	18.27%
1300	EASTERLY WASTEWATER TREATMENT PLANT	8,870,010	8,775,804	9,623,007	847,203	9.65%
	TOTAL PLANTS	\$ 47,924,946	\$ 48,653,117	\$ 51,737,409	\$ 3,084,292	6.34%
1000	OPERATION AND MAINTENANCE	\$ 957,869	\$ 913,816	\$ 956,707	\$ 42,891	4.69%
1400	MAINTENANCE SERVICES	665,248	644,634	707,194	62,560	9.70%
1500	SEWER SYSTEM MAINTENANCE AND OPERATION	6,630,030	6,036,062	7,252,615	1,216,553	20.15%
1600	FLEET SERVICES	1,725,391	1,835,879	2,091,184	255,305	13.91%
3100	PROCESS CONTROL AND AUTOMATION	3,208,954	2,960,941	3,258,187	297,246	10.04%
	TOTAL O&M	\$ 13,187,492	\$ 12,391,332	\$ 14,265,887	\$ 1,874,555	15.13%
1700	BUILDING MAINTENANCE	\$ 2,913,746	\$ 3,199,076	\$ 1,325,262	\$ (1,873,814)	-58.57%
3300	BUILDING SYSTEMS	-	7,888	1,793,875	\$ 1,793,875	22641.82%
6300	ADMINISTRATIVE SERVICES	2,078,802	1,704,165	2,127,665	423,500	24.85%
	TOTAL CENTRAL SERVICES	\$ 4,992,548	\$ 4,911,129	\$ 5,246,802	\$ 343,561	6.83%
	TOTAL OPERATIONS	\$ 66,104,987	\$ 65,955,578	\$ 71,250,099	\$ 5,302,408	8.03%
CHIEF OPERATION OFFICER:						
2100	SECURITY	\$ 3,290,230	\$ 3,214,057	\$ 3,939,274	\$ 725,217	22.56%
3200	TECHNICAL SERVICE GROUP	3,633,337	3,395,645	3,874,026	478,381	14.09%
9000	ENGINEERING AND CONSTRUCTION	5,130,202	4,923,023	6,428,568	1,505,545	30.58%
	TOTAL COO	\$ 12,053,769	\$ 11,532,725	\$ 14,241,868	\$ 2,709,143	23.49%
INFORMATION TECHNOLOGY						
3000	INFORMATION TECHNOLOGY	\$ 11,813,085	\$ 10,338,151	\$ 11,982,607	\$ 1,644,456	15.91%
FINANCE:						
6000	FINANCE	\$ 15,778,834	\$ 13,719,644	\$ 15,457,791	\$ 1,738,147	12.67%
6100	INVENTORY CONTROL	626,482	652,871	647,421	(5,450)	-0.83%
6200	PURCHASING	1,131,211	999,886	1,151,476	151,590	15.16%
6500	CONTRACT COMPLIANCE	551,710	487,088	571,911	84,823	17.41%
	TOTAL FINANCE	\$ 18,088,237	\$ 15,859,489	\$ 17,828,600	\$ 1,969,110	12.42%
ADMINISTRATION AND EXTERNAL AFFAIRS:						
5000	ADMINISTRATION AND EXTERNAL AFFAIRS	\$ 4,661,460	\$ 3,930,896	\$ 4,212,663	\$ 281,767	7.17%
6400	GOVERNMENT AND CUSTOMER RELATIONS	2,330,197	1,939,526	3,068,548	1,129,022	58.21%
2000	HUMAN RESOURCES	19,866,295	15,298,955	19,807,229	4,508,274	29.47%
	TOTAL ADMIN AND EXTERNAL AFFAIRS	\$ 26,857,952	\$ 21,169,377	\$ 27,088,440	\$ 5,919,063	27.96%
LEGAL:						
7000	LEGAL	\$ 2,915,916	\$ 2,370,579	\$ 2,916,153	\$ 545,574	23.01%
DISTRICT ADMINISTRATION:						
8000	DISTRICT ADMINISTRATION	\$ 1,920,027	\$ 1,806,699	\$ 2,091,399	\$ 284,700	15.76%
8200	INTERNAL AUDIT	892,512	811,218	796,238	(14,980)	-1.85%
	TOTAL DISTRICT ADMINISTRATION	\$ 2,812,539	\$ 2,617,917	\$ 2,887,637	\$ 269,720	10.30%
WATERSHED PROGRAMS:						
1800	WATER QUALITY AND INDUSTRIAL SURVEILLANCE	\$ 2,688,085	\$ 2,482,975	\$ 2,964,450	\$ 481,475	19.39%
1900	ANALYTICAL SERVICES	3,640,851	3,427,330	3,989,812	562,482	16.41%
8100	WATERSHED PROGRAMS	2,629,930	2,013,787	1,059,094	(954,693)	-47.41%
8300	STORMWATER INSPECTION AND MAINTENANCE	1,160,722	823,139	996,934	173,795	21.11%
8400	ENVIRONMENTAL, HEALTH AND SAFETY	1,022,245	960,038	2,961,784	2,001,746	208.51%
8500	ENVIRONMENTAL SERVICES	538,037	519,435	643,221	123,786	23.83%
	TOTAL WATERSHED PROGRAMS	\$ 11,679,870	\$ 10,226,704	\$ 12,615,296	\$ 2,388,591	23.36%
	TOTAL WASTEWATER OPERATING EXPENSES	\$ 152,326,354	\$ 140,070,521	\$ 160,810,698	\$ 20,748,065	14.81%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by District Function



2023 Preliminary Actual
\$140.1 Million

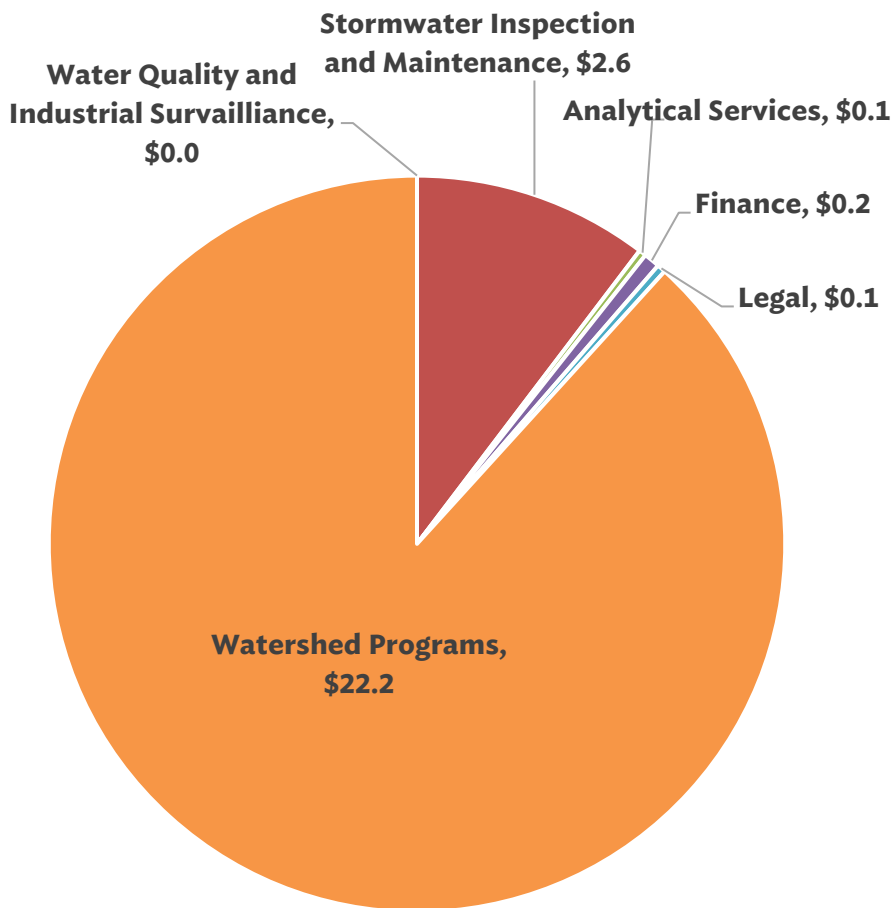


2024 Adopted Budget
\$160.8 Million

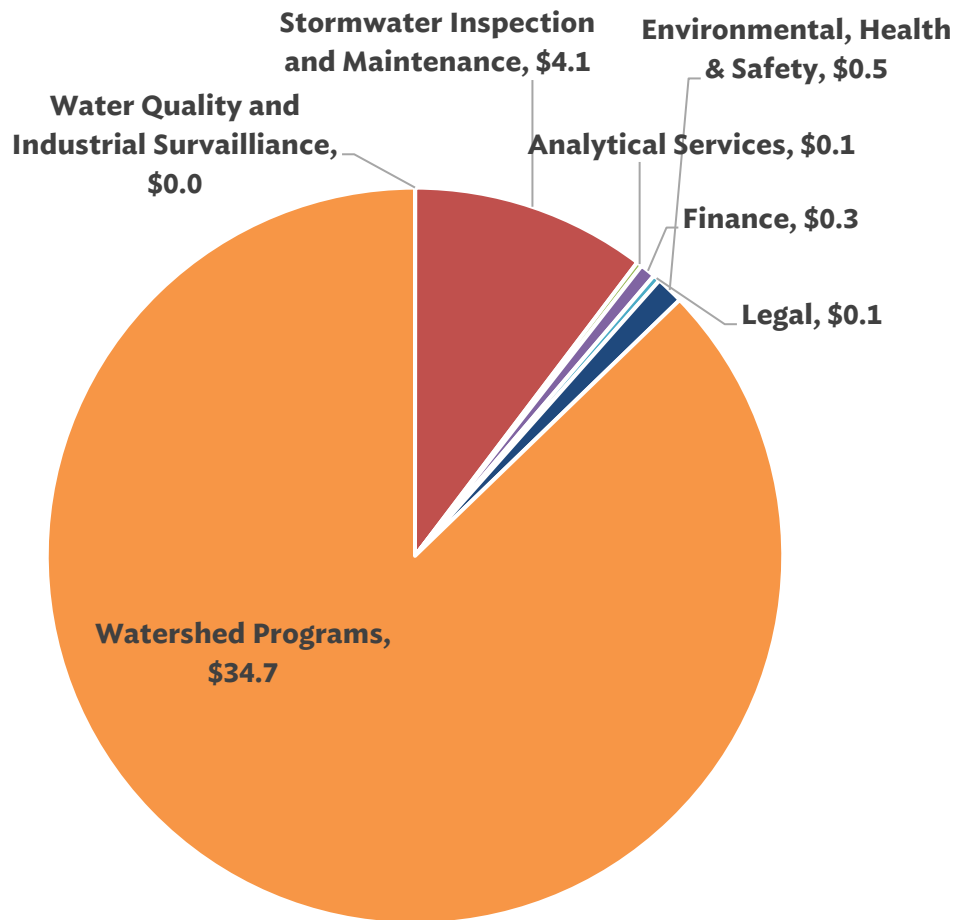
NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER OPERATING EXPENSE COMPARISON BY BUDGET CENTER						
2024 ADOPTED BUDGET VS. 2023 ACTUALS						
		2023	2023	2024	2024 BUDGET	%
		ADJUSTED	UNAUDITED	PRELIMINARY	OVER (UNDER)	INCREASE
		BUDGET	ACTUALS	BUDGET	2023 BUDGET	(DECREASE)
BUDGET CENTER:						
1800	WATER QUALITY AND INDUSTRIAL SURVAILLIANCE	\$ 3,150	\$ 42	\$ 4,250	\$ 1,100	34.92%
1900	ANALYTICAL SERVICES	95,000	79,774	95,000	-	0.00%
6000	FINANCE	283,100	178,367	271,000	(12,100)	-4.27%
7000	LEGAL	75,000	94,617	125,000	50,000	66.67%
8100	WATERSHED PROGRAMS	39,269,498	22,213,239	34,686,920	(4,582,578)	-11.67%
8300	STORMWATER INSPECTION AND MAINTENANCE	3,734,561	2,642,112	4,064,190	329,629	8.83%
8400	ENVIRONMENTAL, HEALTH & SAFETY	-	1,649	483,350	483,350	0.00%
	TOTAL STORMWATER OPERATING EXPENSES	\$ 43,460,309	\$ 25,209,799	\$ 39,729,710	\$ (3,730,599)	-8.58%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by District Function



**2023 Preliminary Actual
\$25.2 Million**

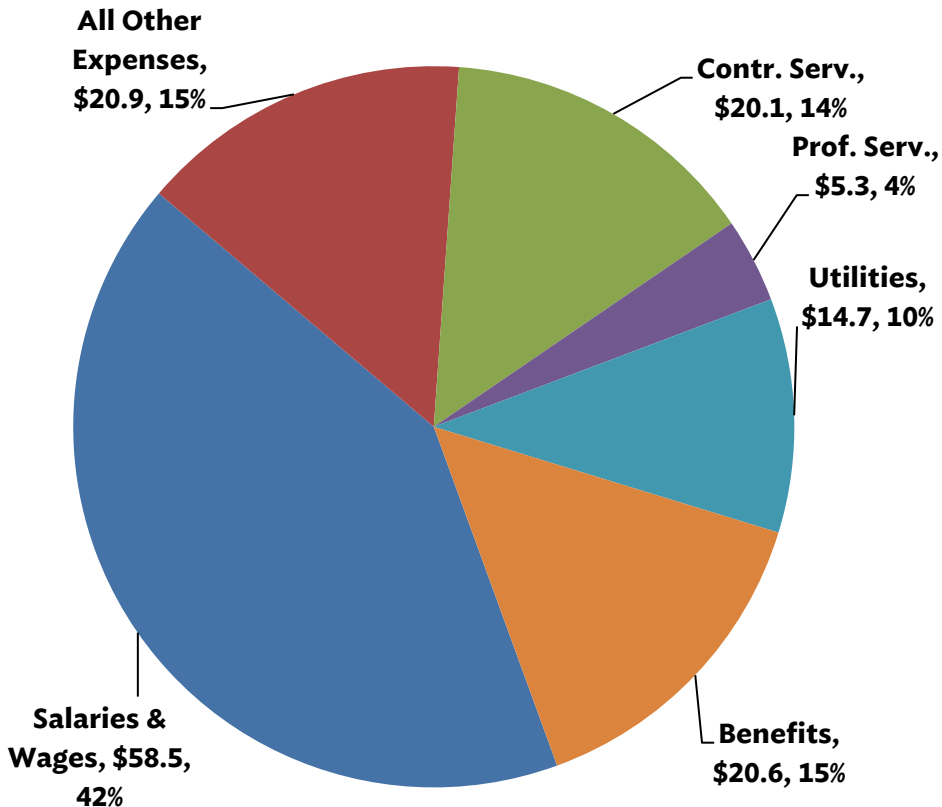


**2024 Adopted Budget
\$39.7 Million**

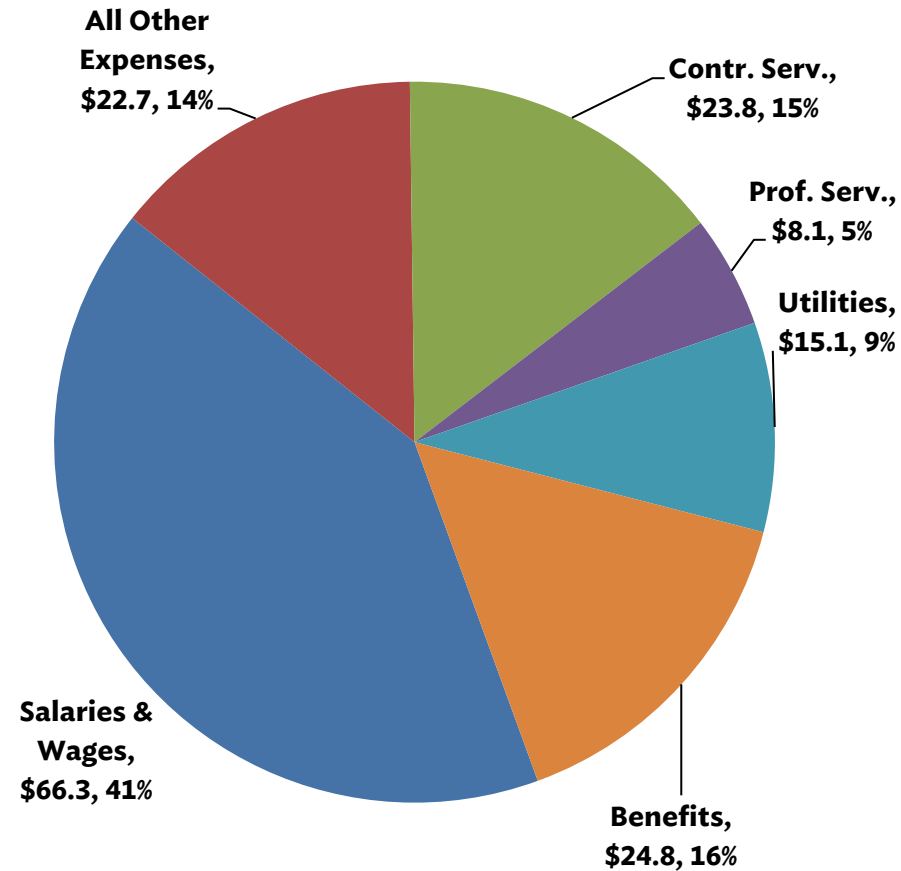
NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SEWER SERVICE OPERATING EXPENSE COMPARISON BY CATEGORY				
2024 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS				
<u>EXPENSE CATEGORY</u>	2022 AUDITED ACTUAL	2023 UNAUDITED ACTUAL	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET
Salaries	\$ 54,289,131	\$ 58,488,877	\$ 61,463,400	\$ 66,317,218
Benefits	20,045,676	20,630,954	24,363,754	24,789,154
Reimbursable Expenses	499,458	578,473	1,021,561	1,010,594
Utilities	11,947,789	14,709,565	14,390,434	15,124,342
Professional Services	4,481,324	5,277,938	8,023,324	8,103,188
Contractual Services	18,584,422	20,086,362	22,865,347	23,808,838
Material & Supplies	14,347,508	16,314,798	16,697,070	17,840,969
Equipment Repair & Maintenance	2,026,855	2,412,713	2,015,465	2,551,895
Building & Road Repair & Maintenance	1,304,634	1,464,344	1,286,000	1,064,500
Judgements & Awards	12,070	106,500	200,000	200,000
TOTAL OPERATING EXPENSES	\$ 127,538,867	\$ 140,070,524	\$ 152,326,355	\$ 160,810,698

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by Cost Category



**2023 Preliminary
Actual
\$140.1 Million**



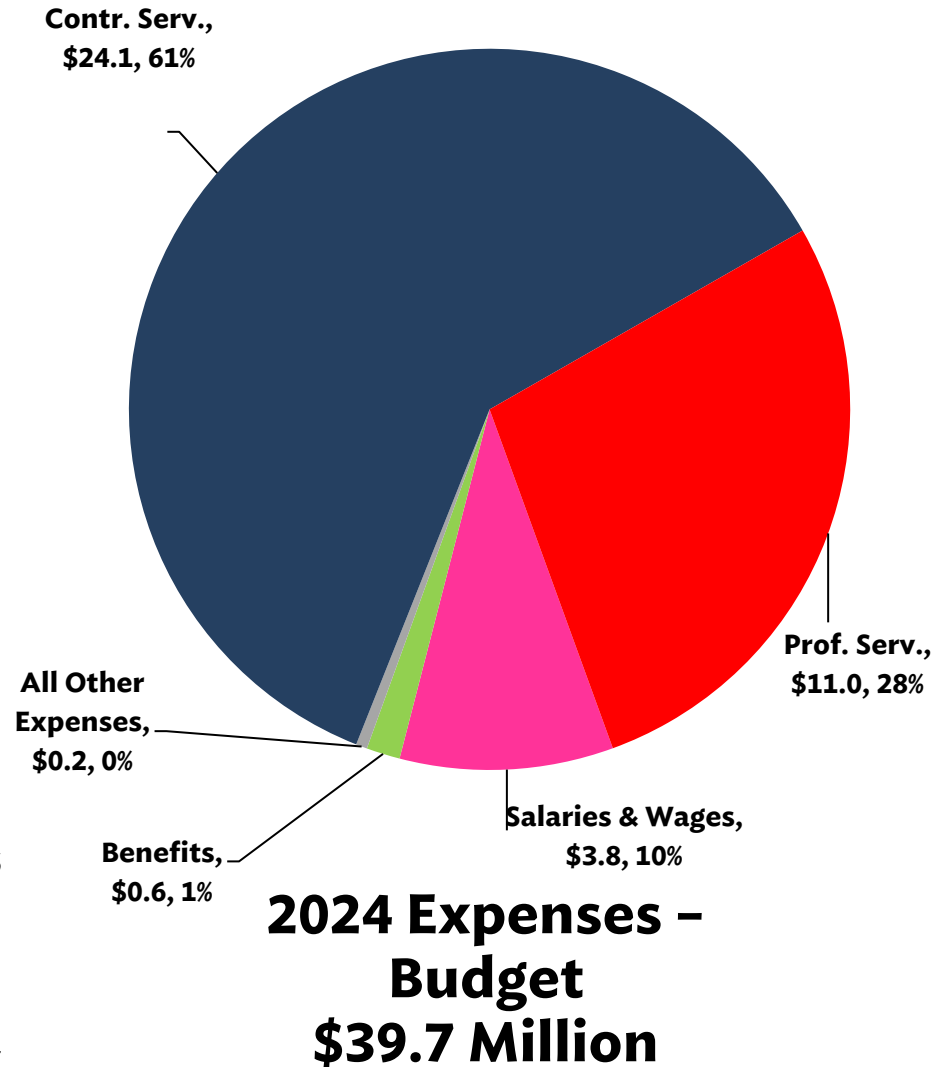
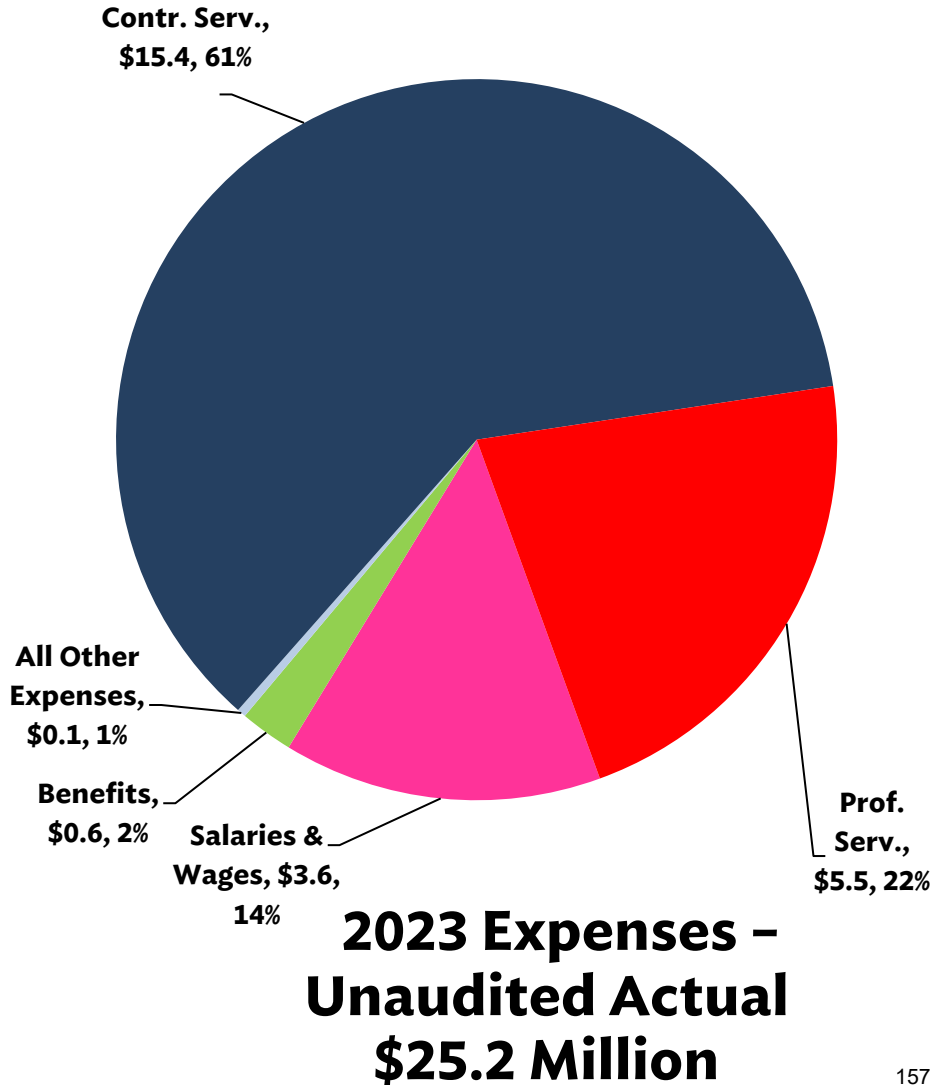
**2024 Adopted
Budget
\$160.8 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT
STORMWATER OPERATING EXPENSE COMPARISON BY CATEGORY
2024 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS

<u>EXPENSE CATEGORY</u>	2022 AUDITED ACTUAL	2023 UNAUDITED ACTUAL	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET
Salaries	\$ 3,319,843	\$ 3,618,778	\$ 3,795,606	\$ 3,797,173
Benefits	519,072	562,896	593,721	593,263
Reimbursable Expenses	27,038	44,825	56,335	73,727
Professional Services	7,299,000	5,529,381	8,712,076	10,968,000
Contractual Services	10,710,600	15,360,042	30,122,771	24,121,797
Material & Supplies	117,002	93,877	154,800	150,750
Judgements & Awards	-	-	25,000	25,000
TOTAL OPERATING EXPENSES	\$ 21,992,555	\$ 25,209,799	\$ 43,460,309	\$ 39,729,710

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by Cost Category

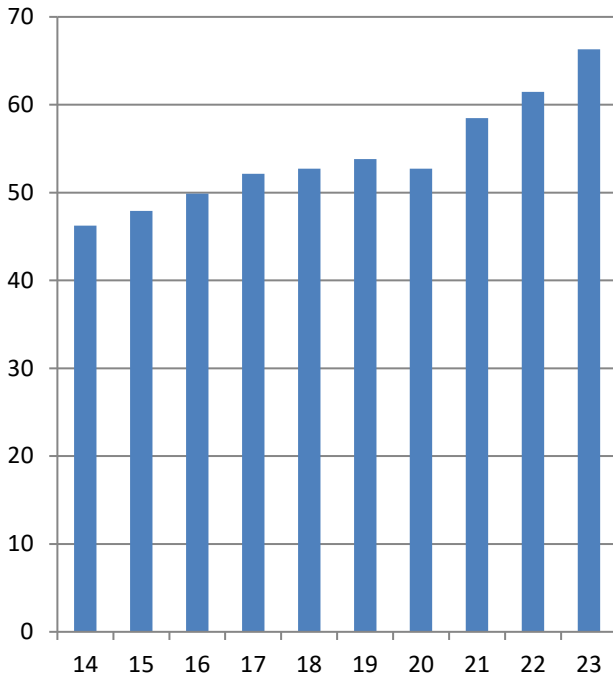


NORTHEAST OHIO REGIONAL SEWER DISTRICT

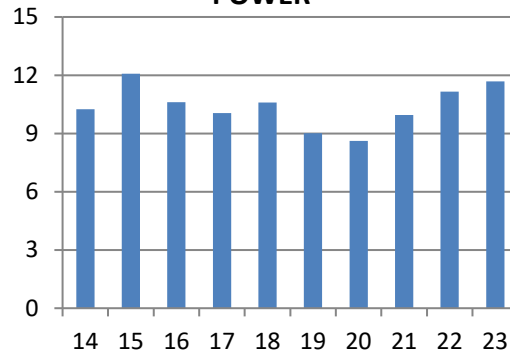
10 Year Comparison of Major Sewer Expenditures

\$Millions

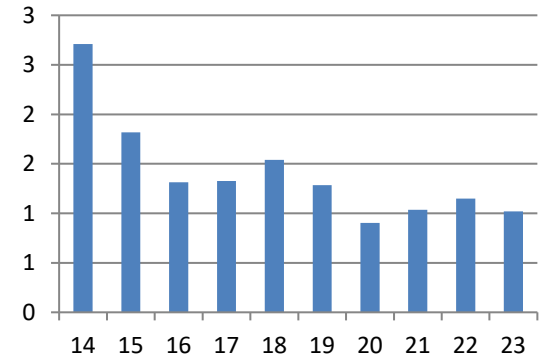
SALARIES & WAGES



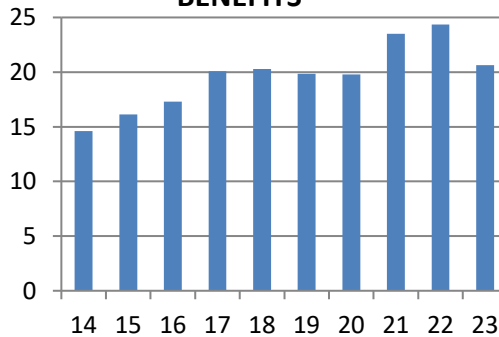
POWER



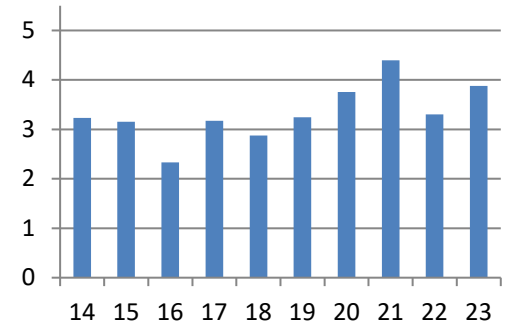
GAS



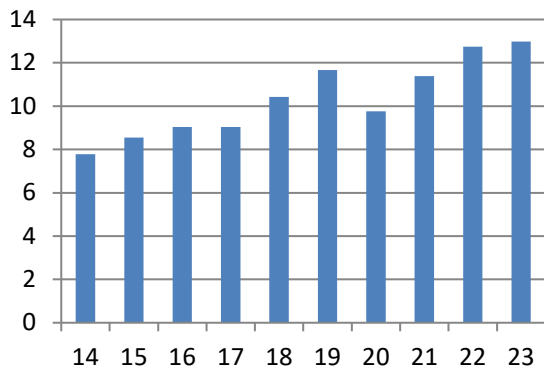
BENEFITS



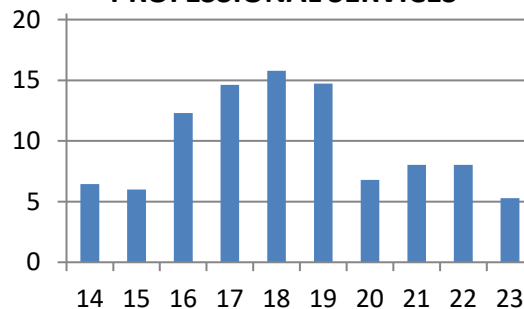
REPAIRS & MAINTENANCE



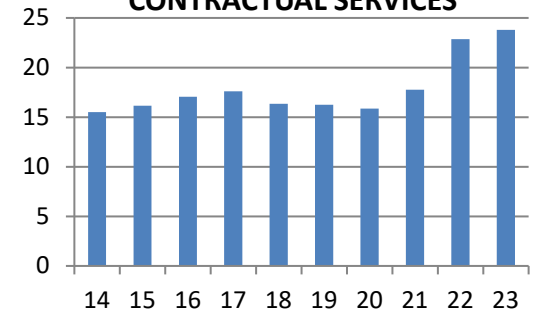
MATERIALS & SUPPLIES



PROFESSIONAL SERVICES



CONTRACTUAL SERVICES

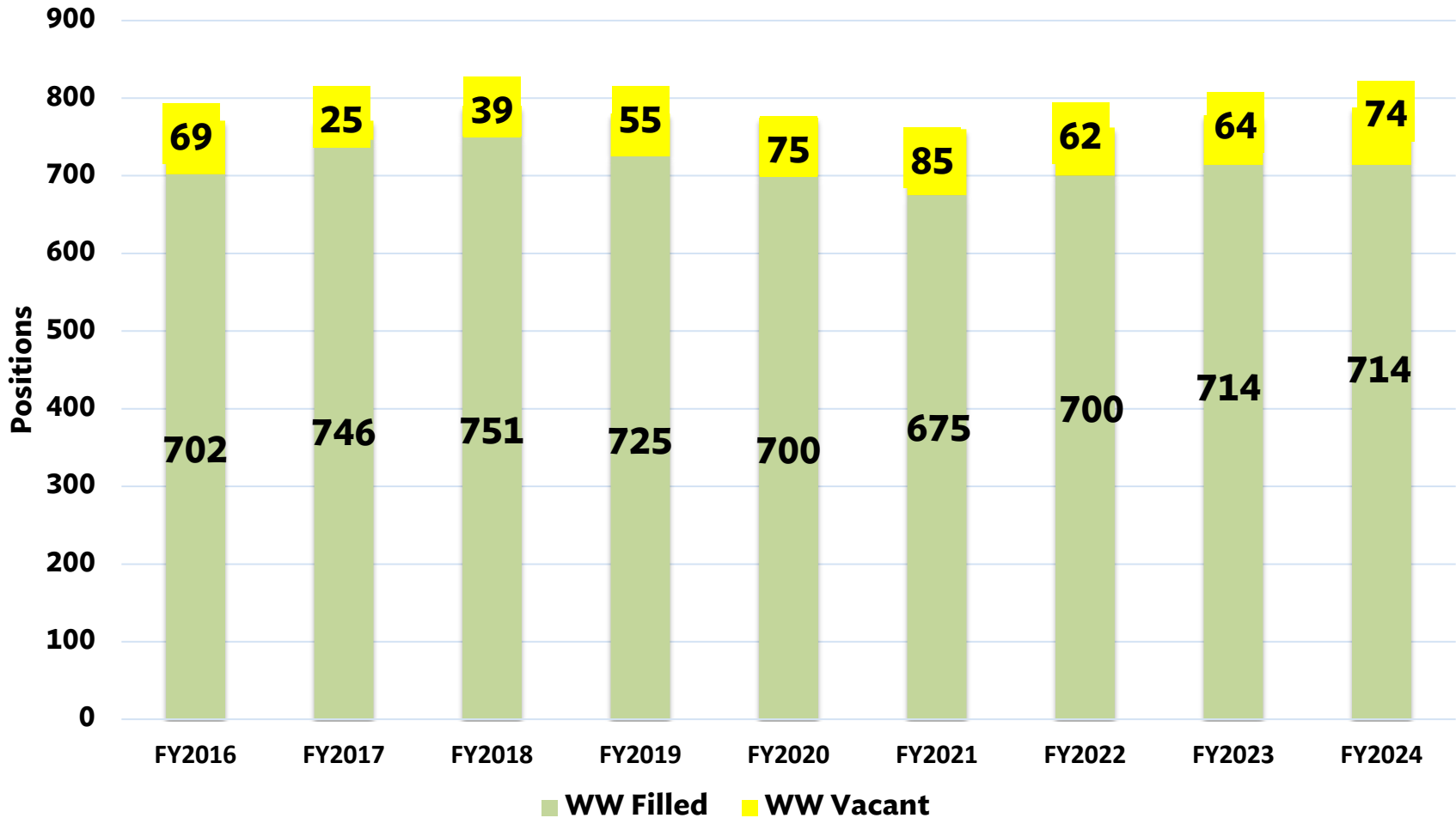


NORTHEAST OHIO REGIONAL SEWER DISTRICT									
STAFFING SUMMARY BY BUDGET CENTER									
NON-STUDENT FULL-TIME/PART-TIME EMPLOYEES									
BUDGET CENTER				Budgeted					
	2021	2022	2023	2023	Deleted	Added	Transfer	2024	Change
WASTEWATER									
OPERATIONS AND MAINTENANCE									
<u>Plant Operations</u>									
1100 - Southerly WWTP	145	146	153	170	0	0	0	170	0
1200 - Westerly WWTP	40	46	46	51	0	0	-1	50	-1
1300 - Easterly WWTP	51	52	48	52	0	1	1	54	2
Total Plant Operations	236	244	247	273	0	1	0	274	1
<u>Other Operations</u>									
1000 - Operation and Maintenance	6	7	6	6	0	0	0	6	0
Total Other Operations	6	7	6	6	0	0	0	6	0
<u>EMSC</u>									
1400 - Maintenance Services	7	5	5	6	0	0	0	6	0
1500 - Sewer System Maintenance And Operation	47	51	52	55	0	2	0	57	2
1600 - Fleet Services	9	7	8	10	0	0	0	10	0
1700 - Building Maintenance	13	15	19	19	0	0	-10	9	-10
3100 - Process Control And Automation	16	15	15	16	0	1	0	17	1
6300 - Administrative Services	5	7	5	7	0	0	0	7	0
2100 - Security	29	35	33	35	0	0	0	35	0
3300 - Building Systems	0	0	0	0	0	0	10	10	10
3200 - Technical Services Group	31	31	38	39	0	0	0	39	0
Total EMSC	157	166	175	187	0	3	0	190	3
Total Operations	399	417	428	466	0	4	0	470	4
INFORMATION TECHNOLOGY									
3000 - Information Technology	32	33	34	38	0	0	0	38	0
ADMINISTRATION & EXTERNAL AFFAIRS									
2000 - Human Resources	23	25	26	28	0	2	-1	29	1
5000 - Administration And External Affairs	18	22	25	33	0	1	-15	19	-14
6400 - Governmental and Customer Relations	11	12	10	13	0	0	16	29	16
Total Administration & External Affairs	52	59	61	74	0	3	0	77	3
FINANCE									
6000 - Finance	19	20	20	21	0	0	0	21	0
6100 - Inventory Control	9	8	9	9	0	0	0	9	0
6200 - Purchasing	10	10	10	10	0	0	0	10	0
6500 - Contract Compliance	4	6	4	6	0	0	0	6	0
Total Finance	42	44	43	46	0	0	0	46	0
LEGAL									
7000 - Legal	11	10	10	11	0	0	0	11	0
DISTRICT ADMINISTRATION									
8000 - District Administration	13	13	15	15	0	1	0	16	1
8200 - Internal Audit	5	5	5	5	0	0	0	5	0
Total District Administration	18	18	20	20	0	1	0	21	1
WATERSHED PROGRAMS									
1800 - Water Quality & Industrial Surveillance	26	27	27	27	0	0	0	27	0
1900 - Analytical Services	28	28	29	30	0	0	0	30	0
8100 - Watershed Programs	11	10	10	10	0	0	-4	6	-4
8300 - Stormwater Inspection & Maintenance	3	2	2	4	0	0	0	4	0
8400 - Health And Safety	6	6	8	8	0	0	4	12	4
8500 - Environmental, Health and Safety	5	5	5	5	0	0	0	5	0
Total Watershed Programs	79	78	81	84	0	0	0	84	0
ENGINEERING									
9000 - Engineering And Construction	42	41	37	39	0	2	0	41	2
WASTEWATER TOTAL	675	700	714	778	0	10	0	788	10
STORMWATER MANAGEMENT									
WATERSHED PROGRAMS									
8300 - Stormwater Inspection & Maintenance	11	9	9	10	-1	0	0	9	-1
8100 - Watershed Programs	28	28	30	30	0	0	0	30	0
Total Watershed Programs	39	37	39	40	-1	0	0	39	-1
STORMWATER TOTAL	39	37	39	40	-1	0	0	39	-1
DISTRICT TOTAL	714	737	753	818	-1	10	0	827	9

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Wastewater Filled vs. Vacant Positions

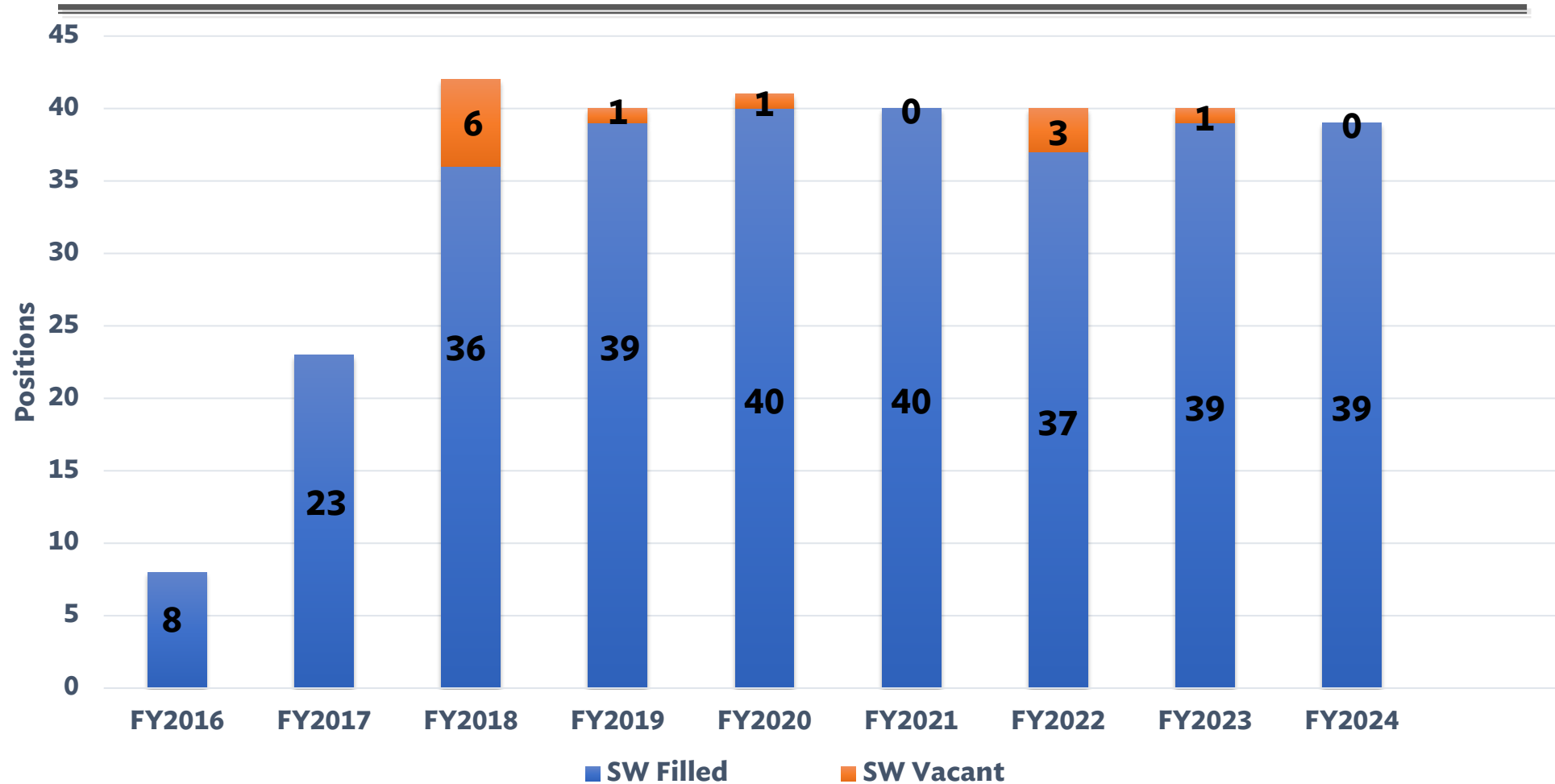
As of Year End 2016-2024



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Filled vs. Vacant Positions

As of Year End 2016-2024



BUDGET CENTER: Operation and Maintenance - 1000

MANAGED BY: Francis G. Foley
Director of Operation and Maintenance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Operation and Maintenance Administration has the overall responsibility for leading planning, directing, organizing, and coordinating the operation and maintenance of the three Wastewater Treatment Plants (Southerly, Easterly, and Westerly), Maintenance Services (Sewer System Maintenance and Operation, Fleet Services, Building Maintenance and Administrative Services), Process Control & Automation and Emergency Management. This includes supervision of approximately 390 full-time employees.

In 2023, the District's treatment plants received and processed an average of approximately 238.13 million gallons of wastewater per day for a total of approximately 86.9 billion gallons treated during the year.

2023 Accomplishments		2024 Goals	
*	Maintained a safe work environment for employees and visitors.	*	Maintain a safe work environment for employees and visitors.
*	Met NPDES permits and other regulatory requirements.	*	Meet NPDES permits and other regulatory requirements.
*	Executed 2023 Operational Readiness Implementation (ORI) tasks.	*	Execute 2024 Operational Readiness Implementation (ORI) tasks.
*	Completed condition assessments for critical equipment at each plant and for the collection systems.	*	Continue to develop and implement a culture of continuous improvement throughout the O&M department.
*	Conducted regularly Emergency Response drills at all facilities.	*	Ensure that O&M and the District are prepared to respond to emergencies.
*	Continued to meet permit requirements while coordinating with E&C on construction of the Westerly CHERT project.	*	Continue to improve operations and maintenance through the use of technology.
*	Continued succession planning for positions throughout the O&M department.	*	Continue succession planning for positions throughout the O&M department.
*	Executed O&M 2023 DEI goals.	*	Continue to strengthen DEI to increase understanding and ensure continued commitment across the O&M organization.
*	Participated in the negotiation of new CBAS for Locals 2798 and 18S.	*	Maintain positive employee and labor relations.

NORTHEAST REGIONAL OHIO REGIONAL SEWER DISTRICT

KEY PERFORMANCE INDICATORS

DEPARTMENT OF OPERATION AND MAINTENANCE

OPERATION & MAINTENANCE	BUDGET CENTER - 1000 - OPERATION AND MAINTENANCE			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	DART Rate	less than 2	0
	2	Budget Performance	95-100%	95%
	3	Conduct 3 Emergency Response Drills for Each Facility	85%	100%
	4	Holding Executive Labor Management Meetings with Union	equal to or greater than 6	8
	5			
	6			

OPERATION & MAINTENANCE	BUDGET CENTER - 1100 - SOUTHERLY WWTP			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	Permit Compliance	100%	100%
	2	DART Rate	less than 2	1.08
	3	Budget Performance	95-100%	107%
	4	REF Turbine Uptime	90%	29.15%
	5	Incinerator Downtime for Planned Outages	8 weeks	20 Weeks
	6	Power Curtailment Program Participation Rate	95%	50%

OPERATION & MAINTENANCE	BUDGET CENTER - 1200 - WESTERLY WWTP			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	Permit Compliance	100%	100%
	2	DART Rate	less than 2	0
	3	Budget Performance	95-100%	90%
	4	Power Curtailment Program Participation Rate	95%	100%
	5			
	6			

OPERATION & MAINTENANCE	BUDGET CENTER - 1300 - EASTERLY WWTP			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	Permit Compliance	100%	100%
	2	DART Rate	less than 2	1.69
	3	Budget Performance	95-100%	101%
	4	Power Curtailment Program Participation Rate	95%	100%
	5			

OPERATION & MAINTENANCE	BUDGET CENTER - 1400 - MAINTENANCE SERVICES			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	DART Rate	less than 2	0
	2	Budget Performance	95-100%	97%
	3	Power Curtailment Program Participation Rate	95%	100%
	4			
	5			

OPERATION & MAINTENANCE	BUDGET CENTER - 1500 - SSMO			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	Permit Compliance	100%	100%
	2	DART Rate	less than 2	0
	3	Budget Performance	95-100%	92%
	4	Dry Weather Overflow Minimization	less than 5	3
	5	Collection System Response Time	2 hrs. during	100%

OPERATION & MAINTENANCE	BUDGET CENTER - 1600 - FLEET SERVICES			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	DART Rate	less than 2	0
	2	Budget Performance	95-100%	106%
	3	Power Curtailment Program Participation Rate	95%	100%
	4	Vehicle Preventative Maintenance Turnaround	Not developed	Not developed
	5			

OPERATION & MAINTENANCE	BUDGET CENTER - 1700 - BUILDING MAINTENANCE			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	DART Rate	less than 2	0
	2	Budget Performance	95-100%	110%
	3	Power Curtailment Program Participation Rate	100%	100%
	4			
	5			

OPERATION & MAINTENANCE	BUDGET CENTER - 3100 - PC&A			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	DART Rate	less than 2	0
	2	Budget Performance	95-100%	92%
	3	Staffing Fulfillment	100%	100%
	4			
	5			

OPERATION & MAINTENANCE	BUDGET CENTER - 6300 - ADMINISTRATIVE SERVICES			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	DART Rate	less than 2	0
	2	Budget Performance	95-100%	83%
	3	Power Curtailment Program Participation Rate	95%	100%
	4			
	5			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

OPERATIONS AND MAINTENANCE -- 1000

STAFFING

One Year History and Budget Comparison

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Supt Plants	1	0	1	1
Business Manager	0	1	0	(1)
Director Of Oper & Maint	1	1	1	0
Deputy Director of O&M	1	1	1	0
Assistant Superintendent	0	1	0	(1)
O&M Budget Analyst I	1	1	1	0
Emgy Mgmt & Bus Cont Pm	1	1	1	0
Executive Assistant	1	0	1	1
TOTAL FULL TIME	6	6	6	0
Para Intern Emerg Mgmt	0	0	2	2
B STEM Intern O&M	0	2	0	(2)
TOTAL INTERNS/STUDENTS	0	2	2	0
TOTAL POSITIONS	6	8	8	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1000: OPERATION & MAINTENANCE					
	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 443,152	\$ 477,795	\$ 526,142	\$ 471,621	\$ (54,521)
52030 - Professionals Salaries	189,802	175,616	178,506	181,897	3,391
52031 - Administrative Support Salaries	18,257	62,721	-	72,450	72,450
52036 - Para-Professional Salaries	14,779	15,266	-	55,155	55,155
52060 - Student Salaries	2,462	8,351	49,321	-	(49,321)
52071 - Longevity	1,850	1,450	2,400	2,346	(54)
52081 - Sick Buy Out	12,790	9,553	11,100	13,046	1,946
52231 - Administrative Support Overtime	80	587	-	-	-
52236 - Para-Professional Overtime	-	47	400	400	-
52260 - Student Overtime	-	86	-	-	-
Salaries and Wages	\$ 683,172	\$ 751,473	\$ 767,869	\$ 796,915	\$ 29,046
Benefits:					
52320 - Opers	\$ 88,222	\$ 105,171	\$ 107,502	\$ 111,567	\$ 4,066
52360 - Medicare	9,879	10,743	11,134	11,555	421
52313 - Wellness Credit	5	3	-	-	-
52370 - Uniform Allowance	1,420	1,140	1,440	1,440	-
52380 - Awards and Recognition	1,277	14,069	24,000	-	(24,000)
Benefits	\$ 100,803	\$ 131,126	\$ 144,076	\$ 124,562	\$ (19,514)
Total Salaries and Benefits	\$ 783,975	\$ 882,598	\$ 911,944	\$ 921,477	\$ 9,533
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 2,683	\$ 4,844	\$ 5,400	\$ 8,400	\$ 3,000
52430 - Employee Education	1,899	1,710	5,900	4,100	(1,800)
Reimbursable Expenses	\$ 4,582	\$ 6,554	\$ 11,300	\$ 12,500	\$ 1,200
Professional Services:					
52610 - General Professional Services	\$ 10,737	\$ 10,092	\$ 15,000	\$ 15,000	\$ -
52615 - General Professional Services- Training	11,429	-	-	-	-
Professional Services	\$ 22,166	\$ 10,092	\$ 15,000	\$ 15,000	\$ -
Contractual Services:					
52715 - Printing	\$ 60	\$ -	\$ 100	\$ 100	\$ -
52730 - Dues and Subscriptions	637	373	2,025	1,630	(395)
52735 - Equipment Rental	-	(220)	-	-	-
52775 - Licenses,Fees, And Permits	44	-	-	-	-
Contractual Services	\$ 740	\$ 153	\$ 2,125	\$ 1,730	\$ (395)
Materials and Supplies:					
52805 - Office Supplies	\$ 443	\$ 48	\$ 1,000	\$ 1,000	\$ -
52845 - General Hardware Supplies	-	2,683	-	-	-
52846 - Equipment And Instrumentation Parts	-	8,172	-	-	-
52865 - Other Supplies	1,911	3,265	16,500	5,000	(11,500)
52870 - Freight	81	251	-	-	-
Materials And Supplies	\$ 2,435	\$ 14,419	\$ 17,500	\$ 6,000	\$ (11,500)
Total Other Operating Expenses	\$ 29,924	\$ 31,217	\$ 45,925	\$ 35,230	\$ (10,695)
Total Operating Expenses	\$ 813,899	\$ 913,816	\$ 957,869	\$ 956,707	\$ (1,162)

BUDGET CENTER: Southerly WWTP - 1100

MANAGED BY: Tracey Phelps
Deputy Director of Operation and
Maintenance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Southerly Wastewater Treatment Center (WWTC) presently provides service to the southern portion of the city of Cleveland, as well as all or part of 45 suburban communities. The plant services approximately 590,000 people with a collection area encompassing approximately 168,000 acres.

Southerly WWTC is an advanced biological treatment plant capable of treating up to 735 million gallons per day (MGD) prior to discharging into the Cuyahoga River. The plant is designed to provide two-stage activated sludge treatment for flows up to 175 MGD. Flows greater than 175 MGD, up to 400 MGD, receive single stage activated sludge treatment. Flows greater than 400 MGD, up to 735 MGD, receive preliminary and primary treatment. All biosolids accumulated at the facility are processed at the plant, with incineration being the primary means of disposal. During 2023, the plant treated 43.79 billion gallons of wastewater at an average daily flow of 119.97 MGD. Southerly incinerated 40,459 dry tons of biosolids and generated 2.98 million kwh of electricity. The total tons of biosolids processed at Southerly include the additional biosolids from the Easterly WWTP and the three City of Cleveland Water Treatment Plants (Baldwin, Nottingham, and Garrett Morgan).

2023 Accomplishments		2024 Goals	
*	Completed condition assessments for critical equipment.	*	Review and evaluate assessments for critical equipment. Create asset plan for critical equipment.
*	Developed and delivered training for the safe operation of the REF incinerators to the Southerly staff.	*	Develop Solids inventory tracking tool.
*	Developed and implemented a REF emergency response plan.	*	Reduce timeframe for planned extended maintenance on each FBI to 2 months.
*	Worked with external organizations and developed a pipeline for employment opportunities for skilled trade positions.	*	Participate with HR in outreach events for educational and recruitment initiatives.
*	Cross-trained maintenance staff on other equipment areas within the plant.	*	Continuing succession planning and the development for Assistant Superintendents and Superintendents.
*	Integrated Diversity, Equity, and Inclusion best practices into the culture of Southerly.	*	Continue to strengthen DEI to increase understanding and ensure continued commitments.
*	Supported new ORI leadership and initiatives.	*	Continue to work with the ORI group to develop and implement a culture of continuous improvement.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SOUTHERLY WASTEWATER TREATMENT PLANT -- 1100				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Process Specialist I	0	0	1	1
Asst Supt Plants	2	2	2	0
Deputy Director of O&M	1	1	1	0
Plt Admin Mgr	1	1	1	0
Unit Process Manager	4	4	4	0
Plant Mtce Mgr I E & I	3	3	3	0
Plant Mtce Mgr II	2	2	2	0
Plant Mtce Mgr I Mech	6	6	6	0
Shift Mgr South	5	5	5	0
Supt Plants	1	1	1	0
Supt Plant Maintenance	1	1	1	0
Maint Supvr	1	1	1	0
Shift Supvr	5	5	5	0
Ent Biosolid & Resid Supt	1	1	1	0
Stationary Engineer Process Manager	0	1	1	0
Asset Rel Mgr	4	4	4	0
Process Specialist 1	0	1	0	-1
Administrative Assistant	2	2	2	0
Plant Clerk	1	1	1	0
WWP Operator IT	8	4	10	6
WWP Operator C1	11	12	12	0
WWP OperatorWWP Operator	16	22	16	-6
Plt Maint ElectricianPlt Maint Electrician	6	7	6	-1
Plt Maint MachinistPlt Maint Machinist	1	1	1	0
UMT - Equip OperatorUMT - Equip Operator	2	2	2	0
PUMPPUMP	26	30	27	-3
Elec Inst TechnicianElec Inst Technician	1	1	1	0
Instrument TechInstrument Tech	7	12	9	-3
Util Maint TechUtil Maint Tech	1	1	1	0
UMP Instrument TechUMP Instrument Tech	4	3	6	3
UMP Plt Maint ElecUMP Plt Maint Elec	4	4	5	1
UMP Plt Util Maint PersonUMP Plt Util Maint Person	7	7	9	2
PUMP WelderPUMP Welder	1	1	2	1
Custodial WorkerCustodial Worker	2	5	5	0
Maint WorkerMaint Worker	16	16	16	0
TOTAL	153	170	170	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT

	2022 Audited Actuals		2023 Unaudited Actuals		2023 Adopted Budget		2024 Adopted Budget		Budget Variance
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 3,182,547	\$	3,356,784	\$	3,355,531	\$	3,405,268	\$	49,738
52030 - Professionals Salaries	392,246		422,590		421,471		500,360		78,889
52031 - Administrative Support Salaries	126,109		147,333		151,297		154,929		3,632
52034 - Technicians Salaries	46,884		6,047		-		-		-
52040 - Operations Hourly	2,653,694		2,175,048		2,167,545		2,434,311		266,765
52050 - Maintenance Hourly	3,302,484		4,441,454		4,982,328		5,649,968		667,640
52071 - Longevity	38,950		36,200		36,000		39,729		3,729
52081 - Sick Buy Out	66,887		76,094		70,100		68,224		(1,876)
52231 - Administrative Support Overtime	424		407		2,000		1,000		(1,000)
52240 - Operations Hourly Overtime	1,103,409		1,068,245		1,208,369		1,119,551		(88,818)
52250 - Maintenance Hourly Overtime	350,108		430,056		420,000		650,000		230,000
Salaries and Wages	\$ 11,263,741	\$	\$ 12,160,258	\$	\$ 12,814,641	\$	\$ 14,023,340	\$	\$ 1,208,698
Benefits:									
52310 - Health Care	\$ -	\$	44	\$	-	\$	-	\$	-
52320 - Opers	1,678,990		1,742,026		1,712,334		1,878,008		165,673
52360 - Medicare	160,582		172,998		177,349		194,508		17,159
52313 - Wellness Credit	53		20		-		-		-
52370 - Uniform Allowance	4,472		11,749		20,000		29,700		9,700
Benefits	\$ 1,844,096	\$	\$ 1,926,837	\$	\$ 1,909,683	\$	\$ 2,102,216	\$	\$ 192,532
Total Salaries and Benefits	\$ 13,107,837	\$	\$ 14,087,096	\$	\$ 14,724,325	\$	\$ 16,125,555	\$	\$ 1,401,231
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 10,152	\$	10,120	\$	19,900	\$	19,684	\$	(216)
52430 - Employee Education	7,878		6,942		8,075		6,350		(1,725)
Reimbursable Expenses	\$ 18,030	\$	\$ 17,062	\$	\$ 27,975	\$	\$ 26,034	\$	\$ (1,941)
Utilities Expenses:									
52510 - Electricity	\$ 4,501,324	\$	7,290,513	\$	6,408,253	\$	6,547,865	\$	139,612
52520 - Natural Gas	621,084		577,784		650,960		775,870		124,910
52530 - Water and Other Utilities	514,028		655,850		531,080		600,480		69,400
Utilities Expenses	\$ 5,636,436	\$	\$ 8,524,147	\$	\$ 7,590,293	\$	\$ 7,924,215	\$	\$ 333,922
Professional Services:									
52610 - General Professional Services	\$ 15,483	\$	344,755	\$	-	\$	220,000	\$	220,000
Professional Services	\$ 15,483	\$	\$ 344,755	\$	\$ -	\$	\$ 220,000	\$	\$ 220,000
Contractual Services:									
52715 - Printing	\$ 78	\$	60	\$	300	\$	100	\$	(200)
52730 - Dues and Subscriptions	894		3,222		3,219		3,119		(100)
52735 - Equipment Rental	3,671		10,097		5,000		10,000		5,000
52770 - Uniforms	57,984		58,030		70,000		70,000		-
52775 - Licenses, Fees, And Permits	2,908		2,333		4,875		4,875		-
52780 - Other Contractual Services	694,670		837,299		688,206		627,498		(60,708)
52745 - Grease Removal	-		10,455		4,200		5,562		1,362
52755 - Grit and Screening Disposal	298,273		246,418		285,838		395,040		109,202
52760 - Sludge Hauling Disposal	232,281		475,955		34,252		415,670		381,418
52765 - Ash Hauling Disposal	763,591		934,919		804,300		835,489		31,189
Contractual Services	\$ 2,054,349	\$	\$ 2,578,787	\$	\$ 1,900,190	\$	\$ 2,367,353	\$	\$ 467,163

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Materials and Supplies:									
52805 - Office Supplies	\$ 4,779	\$	3,104	\$	5,100	\$	5,100	\$	-
52810 - Fuel and Oil	134,348		81,840		155,000		90,000		(65,000)
52811 - Vehicle Maintenance Parts	4,101		488		-		-		-
52825 - Chemicals	2,361,864		2,328,424		2,720,220		2,548,024		(172,196)
52840 - Laboratory Supplies	5,976		3,421		3,780		4,347		567
52845 - General Hardware Supplies	356,548		348,775		370,000		335,763		(34,237)
52846 - Equipment And Instrumentation Parts	1,332,459		2,281,621		1,527,000		1,673,012		146,012
52851 - Other Minor Equipment	130,785		151,504		168,150		153,500		(14,650)
52860 - Postage, Ups	-		-		250		-		(250)
52865 - Other Supplies	411,338		390,490		394,680		455,750		61,070
52870 - Freight	47,715		43,844		50,000		55,000		5,000
52880 - Invoice Price Variance	(947)		(5,169)		-		-		-
52890 - Inventory Adjustment-Book To Physical	(6,450)		(85,914)		-		-		-
Materials And Supplies	\$ 4,782,516	\$	5,542,430	\$	5,394,180	\$	5,320,496	\$	(73,684)
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$ 71	\$	-	\$	-	\$	-	\$	-
52920 - Equipment Repair and Maintenance	311,154		738,792		300,000		600,000		300,000
Equipment Repair And Maintenance	\$ 311,224	\$	738,792	\$	300,000	\$	600,000	\$	300,000
Building and Road Repair:									
53020 - Road Repair and Maintenance	\$ 8,000	\$	8,000	\$	8,000	\$	10,000	\$	2,000
53040 - Miscellaneous Repair and Maintenance	7,792		6,424		8,000		24,000		16,000
53050 - Building Maintenance Supplies	5,686		490		-		-		-
53051 - Building Maintenance Services	20,577		(482)		-		-		-
53052 - Building Maintenance Miscellaneous	12,400		-		-		-		-
Building and Road Repair	\$ 54,455	\$	14,432	\$	16,000	\$	34,000	\$	18,000
Judgements and Awards:									
Total Other Operating Expenses	12,872,492		17,760,405		15,228,638		16,492,098		1,263,460
Total Operating Expenses	25,980,330		31,847,501		29,952,963		32,617,653		2,664,691

BUDGET CENTER: Westerly WWTC – 1200

MANAGED BY: Travis Pitts
Superintendent

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Westerly Wastewater Treatment Center, is located on a 14-acre site adjacent to Edgewater Park, provides service to approximately 101,530 people located in the northwestern portion of the City of Cleveland. The collection area encompasses approximately nine thousand four hundred (9,400) acres. The raw influent wastewater is a combination of sanitary sewage, storm water and industrial wastewater. The plant is designed to provide biological treatment to 35 million gallons per day (MGD) and a peak wet weather capacity of 100 MGD that may include primary effluent discharge of up to 30 MGD into Lake Erie. Wastewater flows exceeding the plant capacity are diverted to the Combined Sewer Overflow Treatment Facility (CSOTF). CSOTF flows are screened of debris and receive primary treatment. As of December 31st, 2023, the Westerly plant treated 9.6 billion gallons of wastewater at an average daily flow rate of 26.2 MGD. Biosolids removed at the Westerly plant are dewatered, followed by hauling off-site to an approved permitted facility or approved landfill. As of December 31st,2023, Westerly has removed 4,368.66 dry tons of biosolids.

2023 Accomplishments		2024 Goals	
*	Operated and maintained the plant to achieve regulatory compliance. Attained the NACWA Gold Peak Performance Award.	*	Operate and maintain the plant to achieve regulatory compliance. Attain the NACWA Gold Peak Performance Award again.
*	Prepared for operating new assets by developing operational and maintenance readiness plans for new assets that are currently under construction.	*	Prepare for operating new assets by developing operational and maintenance readiness plans for new assets that are currently under construction.
*	Maintained high asset availability through enhanced maintenance practices to ensure permit compliance.	*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance.
*	Supported CEHRT project.	*	Continue to support the following projects at Westerly: construction of CEHRT, SRT/TF rehab design, and the solids handling rehab/design.

BUDGET CENTER: Westerly WWTC – 1200

MANAGED BY: Travis Pitts
Superintendent

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*	Prepared and managed a budget that supported the District’s projected revenue, while exploring ways to reduce utility costs.	*	Prepare and manage a budget that supports the District’s projected revenue, while exploring ways to reduce costs.
*	Provided resources and project management services for outreach activities and the DE&I strategic plan.	*	Provide resources and project management services for outreach activities and the DE&I strategic plan.
*	Continued to develop and implement standard operating and maintenance procedures for the entire plant.	*	Continue to develop and implement standard operating and maintenance procedures for the entire plant.
*	Actively participated in the creation of a strategy to develop and realign O&M staff to ensure O&M’s ability to maintain permit compliance in the future.	*	Actively participate in the creation of a strategy to develop and realign O&M staff to ensure O&M’s ability to maintain permit compliance in the future.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WESTERLY WASTEWATER TREATMENT PLANT -- 1200				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2023	2023	2024	BUDGET
	ACTUALS	BUDGET	BUDGET	VARIANCE
O&M Construction Coord	1	0	1	1
Util Maint Tech	1	0	1	1
Asst Supt Plants	1	2	1	(1)
Unit Process Manager	2	2	2	0
Plant Mtce Mgr I E & I	1	1	1	0
Plant Mtce Mgr I Mech	2	2	2	0
Shift Mgr East/West	5	5	5	0
Supt Plants	1	1	1	0
Process Specialist I	0	1	0	(1)
Process Specialist I	0	1	1	0
Administrative Assistant	1	1	1	0
WWP Operator IT	4	6	3	(3)
WWP Operator	8	7	10	3
Plt Maint Electrician	2	2	2	0
UMT - Equip Operator	1	1	1	0
PUMP	5	7	7	0
Elec Inst Technician	1	1	1	0
Instrument Tech	1	1	1	0
UMP Instrument Tech	1	1	1	0
UMP Plt Maint Elec	2	1	1	0
UMP Plt Util Maint Person	1	1	1	0
Custodial Worker	1	1	1	0
Maint Worker	4	5	5	0
Utility Maintenance Technician	0	1	0	(1)
TOTAL FULL TIME EMPLOYEES	46	51	50	(1)
B STEM Intern	0	1	0	(1)
TOTAL PART-TIME EMPLOYEES	0	1	0	(1)
TOTAL POSITIONS	46	52	50	(2)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1200: WESTERLY WASTEWATER TREATMENT PLANT

	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 1,182,876	\$ 1,278,772	\$ 1,289,672	\$ 1,232,228	\$ (57,444)
52030 - Professionals Salaries	21,254	91,476	137,048	108,675	(28,373)
52031 - Administrative Support Salaries	68,206	50,339	50,165	51,926	1,761
52040 - Operations Hourly	816,529	714,876	791,906	776,670	(15,237)
52050 - Maintenance Hourly	805,716	1,120,290	1,220,664	1,403,854	183,190
52060 - Student Salaries	-	-	18,474	-	(18,474)
52071 - Longevity	13,600	12,900	13,600	13,872	272
52081 - Sick Buy Out	18,957	22,446	19,800	19,336	(464)
52231 - Administrative Support Overtime	-	-	1,000	500	(500)
52240 - Operations Hourly Overtime	396,879	367,448	410,000	400,000	(10,000)
52250 - Maintenance Hourly Overtime	66,887	35,602	25,000	53,641	28,641
Salaries and Wages	\$ 3,390,903	\$ 3,694,150	\$ 3,977,329	\$ 4,060,702	\$ 83,373
Benefits:					
52320 - Opers	\$ 486,300	\$ 525,256	\$ 556,826	\$ 568,498	\$ 11,672
52360 - Medicare	47,999	52,147	57,671	58,880	1,209
52313 - Wellness Credit	35	-	-	-	-
52370 - Uniform Allowance	5,427	1,924	5,000	8,000	3,000
Benefits	\$ 539,761	\$ 579,327	\$ 619,497	\$ 635,378	\$ 15,881
Total Salaries and Benefits	\$ 3,930,665	\$ 4,273,477	\$ 4,596,826	\$ 4,696,080	\$ 99,254
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 1,118	\$ 965	\$ 2,000	\$ 4,320	\$ 2,320
52430 - Employee Education	195	2,575	8,230	9,150	920
52440 - Tuition Reimbursement	-	2,378	-	-	-
Reimbursable Expenses	\$ 1,313	\$ 5,917	\$ 10,230	\$ 13,470	\$ 3,240
Utilities Expenses:					
52510 - Electricity	\$ 1,141,903	\$ 1,133,666	\$ 1,175,000	\$ 1,306,800	\$ 131,800
52520 - Natural Gas	167,564	191,984	190,000	207,060	17,060
52530 - Water and Other Utilities	98,269	99,765	101,440	126,440	25,000
Utilities Expenses	\$ 1,407,735	\$ 1,425,414	\$ 1,466,440	\$ 1,640,300	\$ 173,860
Professional Services:					
52610 - General Professional Services	\$ 3,815	\$ 38,502	\$ -	\$ 25,000	\$ 25,000
52615 - General Professional Services-Training	-	-	-	1,000	1,000
Professional Services	\$ 3,815	\$ 38,502	\$ -	\$ 26,000	\$ 26,000
Contractual Services:					
52715 - Printing	\$ 120	\$ -	\$ 360	\$ 150	\$ (210)
52730 - Dues and Subscriptions	266	295	680	680	-
52735 - Equipment Rental	3,974	3,000	15,000	5,000	(10,000)
52770 - Uniforms	17,697	17,334	25,750	25,750	-
52775 - Licenses, Fees, And Permits	7,184	387	1,260	1,663	403
52780 - Other Contractual Services	74,122	103,689	181,850	170,821	(11,029)
52745 - Grease Removal	4,453	5,928	18,100	13,361	(4,739)
52755 - Grit and Screening Disposal	57,681	59,714	70,000	100,735	30,735
52760 - Sludge Hauling Disposal	925,400	919,058	1,109,400	1,247,310	137,910
Contractual Services	\$ 1,090,898	\$ 1,109,404	\$ 1,422,400	\$ 1,565,470	\$ 143,070
Materials and Supplies:					
52805 - Office Supplies	\$ 2,913	\$ 3,084	\$ 4,000	\$ 4,000	\$ -
52810 - Fuel and Oil	12,021	9,200	15,000	10,000	(5,000)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1200: WESTERLY WASTEWATER TREATMENT PLANT

	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
52811 - Vehicle Maintenance Parts	60	103	9,600	-	(9,600)
52825 - Chemicals	343,544	398,397	522,357	533,549	11,192
52840 - Laboratory Supplies	4,813	7,551	38,500	2,500	(36,000)
52845 - General Hardware Supplies	70,397	86,677	79,000	89,500	10,500
52846 - Equipment And Instrumentation Parts	435,824	403,569	438,075	438,000	(75)
52851 - Other Minor Equipment	25,956	72,486	73,500	81,100	7,600
52861 - Training Supplies	-	500	1,000	1,000	-
52865 - Other Supplies	84,749	86,898	130,745	120,780	(9,965)
52870 - Freight	15,072	8,558	16,000	13,000	(3,000)
52880 - Invoice Price Variance	(531)	(1,256)	-	-	-
52890 - Inventory Adjustment-Book To Physical	1,994	(1,652)	-	-	-
Materials And Supplies	\$ 996,812	\$ 1,074,116	\$ 1,327,777	\$ 1,293,429	\$ (34,348)
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	\$ 226	\$ 276	\$ 1,000	\$ 1,000	\$ -
52920 - Equipment Repair and Maintenance	151,247	95,766	277,300	255,000	(22,300)
Equipment Repair And Maintenance	\$ 151,473	\$ 96,042	\$ 278,300	\$ 256,000	\$ (22,300)
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ -	\$ 1,250	\$ -	\$ 1,000	\$ 1,000
53020 - Road Repair and Maintenance	26,682	17,287	-	5,000	5,000
53030 - Sewer Repair and Maintenance	-	(11,728)	-	-	-
53050 - Building Maintenance Supplies	5,267	132	-	-	-
53051 - Building Maintenance Services	1,203	-	-	-	-
Building and Road Repair	\$ 33,152	\$ 6,940	\$ -	\$ 6,000	\$ 6,000
Total Other Operating Expenses	\$ 3,685,199	\$ 3,756,335	\$ 4,505,147	\$ 4,800,669	\$ 295,522
Total Operating Expenses	\$ 7,615,864	\$ 8,029,812	\$ 9,101,973	\$ 9,496,749	\$ 394,776

BUDGET CENTER: Easterly WWTP – 1300

MANAGED BY: Robert M. Bonnett
Superintendent

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Easterly Wastewater Treatment Plant is located in the City of Cleveland on a 105-acre site along the southern shore of Lake Erie. The collection system receives flow from 17 municipalities (approximately 333,0000 residents). Several combined sewers in the collection system collect and convey sanitary, industrial wastewater and storm water runoff to the plant. During wet weather events, flow rates up to 1,200 million gallons per day of combined wastewater can be conveyed to the plant headworks from three large interceptor sewers. In 2023, the Easterly plant provided complete treatment to 33.56 billion gallons of combined wastewater for an average daily flow rate of 91.83 MGD. A total of 2.21 billion gallons of wastewater overflowed into Lake Erie after complete treatment capacity was maximized.

2023 Accomplishments		2024 Goals	
*	Met all NPDES permit requirements.	*	Meet all NPDES permit requirements.
*	Participated in strategies for operational readiness implementation to improve process efficiencies.	*	Participate in strategies for operational readiness implementation to improve process efficiencies.
*	Continued to manage the plant budget to align with the District’s revenue.	*	Continue to manage the plant budget to align with the District’s revenue.
*	Continued to implement asset management principles to improve maintenance repair efficiency and equipment reliability.	*	Continue to implement asset management principles to improve maintenance repair efficiency and equipment reliability.
*	Actively encouraged and improved safe work practices to maintain an accident-free workplace.	*	Actively encourage and improve safe work practices to maintain an accident-free workplace.
*	Continued to provide support and resources for E&C projects including Automation Program Management.	*	Continue to provide support and resources for E&C projects including Automation Program Management.
*	Continued to provide resources and support for outreach activities and diversity, equity, and inclusion objectives within the strategic plan.	*	Continue to provide resources and support for outreach activities and diversity, equity, and inclusion objectives within the strategic plan.

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
EASTERLY WASTEWATER TREATMENT PLANT -- 1300**

STAFFING

One Year History and Budget Comparison

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
UMP Instrument Tech	1	0	1	1
Plt. Maint. Electrician	0	0	2	2
Instrument Tech	0	0	1	1
Asst Supt Plants	1	1	2	1
Unit Process Manager	1	1	1	0
Plant Mtce Mgr I E & I	1	1	1	0
Plant Mtce Mgr I Mech	2	3	2	-1
Shift Mgr East/West	5	5	5	0
Supt Plants	1	1	1	0
Process Specialist 1	0	1	1	0
Administrative Assistant	1	1	1	0
Plant Clerk	1	1	1	0
WWP Operator IT	4	4	4	0
WWP Operator	10	10	10	0
UMT - Equip Operator	1	1	1	0
PUMP	5	5	6	1
Instrument Tech	2	2	2	0
Util Maint Tech	1	1	1	0
UMP Plt Maint Elec	2	1	1	0
UMP Plt Util Maint Person	2	4	3	-1
Custodial Worker	1	1	1	0
Maint Worker	6	6	6	0
Plt Maint Electrician	0	2	0	-2
TOTAL POSITIONS	48	52	54	2

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 1,155,988	\$	1,215,610	\$	1,127,811	\$	1,246,016	\$	118,205
52030 - Professionals Salaries	-		-		-		29,494		29,494
52031 - Administrative Support Salaries	93,152		96,801		99,402		103,369		3,967
52040 - Operations Hourly	977,767		854,454		864,734		896,610		31,876
52050 - Maintenance Hourly	989,413		1,227,688		1,374,904		1,486,684		111,780
52071 - Longevity	12,800		11,400		14,700		13,056		(1,644)
52081 - Sick Buy Out	33,700		33,020		30,800		34,374		3,574
52231 - Administrative Support Overtime	26		123		500		500		-
52240 - Operations Hourly Overtime	327,584		289,442		304,000		317,680		13,680
52250 - Maintenance Hourly Overtime	56,400		43,031		65,000		67,925		2,925
Salaries and Wages	\$ 3,646,830	\$	3,771,570	\$	3,881,851	\$	4,195,708	\$	313,857
Benefits:									
52320 - Opers	\$ 526,614	\$	536,324	\$	543,459	\$	587,399	\$	43,940
52360 - Medicare	49,582		51,141		56,287		60,838		4,551
52313 - Wellness Credit	19		(2)		-		-		-
52370 - Uniform Allowance	1,900		2,180		5,300		7,950		2,650
52380 - Awards and Recognition	(25)		-		-		-		-
Benefits	\$ 578,090	\$	589,643	\$	605,046	\$	656,187	\$	51,141
Total Salaries and Benefits	\$ 4,224,920	\$	4,361,213	\$	4,486,897	\$	4,851,895	\$	364,998
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 127	\$	237	\$	950	\$	770	\$	(180)
52430 - Employee Education	470		430		1,840		1,300		(540)
Reimbursable Expenses	\$ 597	\$	667	\$	2,790	\$	2,070	\$	(720)
Utilities Expens:									
52510 - Electricity	\$ 2,186,719	\$	1,961,451	\$	2,281,500	\$	2,277,000	\$	(4,500)
52520 - Natural Gas	155,353		133,653		200,000		225,300		25,300
52530 - Water and Other Utilities	293,324		264,110		298,977		302,147		3,170
Utilities Expenses	\$ 2,635,396	\$	2,359,215	\$	2,780,477	\$	2,804,447	\$	23,970
Professional Services:									
52610 - General Professional Services	\$ 3,815	\$	-	\$	-	\$	-	\$	-
52615 - General Professional Services-Training	30,521		-		-		-		-
Professional Services	\$ 34,336	\$	-	\$	-	\$	-	\$	-
Contractual Services:									
52715 - Printing	\$ -	\$	-	\$	200	\$	200	\$	-
52730 - Dues and Subscriptions	620		134		700		985		285
52735 - Equipment Rental	-		4,446		1,200		1,200		-
52770 - Uniforms	18,514		18,504		25,000		25,000		-
52775 - Licenses,Fees, And Permits	1,151		569		1,846		1,846		-
52780 - Other Contractual Services	137,368		166,711		98,829		136,660		37,831
52745 - Grease Removal	7,346		(5,077)		10,736		11,828		1,092
52755 - Grit and Screening Disposal	(33,334)		147,893		126,105		154,313		28,208
Contractual Services	\$ 131,666	\$	333,178	\$	264,616	\$	332,032	\$	67,416
Materials and Supplies:									
52805 - Office Supplies	\$ 2,201	\$	2,459	\$	2,500	\$	2,500	\$	-
52810 - Fuel and Oil	21,272		18,905		20,000		25,000		5,000
52811 - Vehicle Maintenance Parts	280		594		1,000		1,000		-
52825 - Chemicals	381,426		331,146		416,615		507,563		90,948
52840 - Laboratory Supplies	1,555		992		1,500		1,500		-
52845 - General Hardware Supplies	61,651		102,542		50,000		50,000		-
52846 - Equipment And Instrumentation Parts	484,236		868,727		540,000		665,000		125,000
52851 - Other Minor Equipment	73,354		70,249		35,000		85,000		50,000
52865 - Other Supplies	125,781		131,084		120,000		130,000		10,000
52870 - Freight	12,912		13,561		10,000		15,000		5,000
52880 - Invoice Price Variance	(15)		76		-		-		-

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT

	2022 Audited Actuals	2023 Unaudited Actuals	2023 Adopted Budget	2024 Adopted Budget	Budget Variance
52890 - Inventory Adjustment-Book To Physical	8,763	(1,481)	-	-	-
Materials And Supplies	\$ 1,173,416	\$ 1,538,855	\$ 1,196,615	\$ 1,482,563	\$ 285,948
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 87,240	\$ 158,585	\$ 125,615	\$ 150,000	\$ 24,385
Equipment Repair And Maintenance	\$ 87,240	\$ 158,585	\$ 125,615	\$ 150,000	\$ 24,385
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ 12,300	\$ 20,172	\$ 13,000	\$ -	\$ (13,000)
53050 - Building Maintenance Supplies	1,722	2,159	-	-	-
53051 - Building Maintenance Services	770	1,761	-	-	-
Building and Road Repair	\$ 14,792	\$ 24,092	\$ 13,000	\$ -	\$ (13,000)
Total Other Operating Expenses	\$ 4,077,442	\$ 4,414,592	\$ 4,383,113	\$ 4,771,112	\$ 387,999
Total Operating Expenses	\$ 8,302,362	\$ 8,775,804	\$ 8,870,010	\$ 9,623,007	\$ 752,997

BUDGET CENTER: Maintenance Services - 1400

MANAGED BY: Matt Gaugler
Superintendent of Maintenance Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Maintenance Services provides management, planning, and coordinating of the operation and maintenance of wastewater assets within the District's service area. The following areas are supported within Maintenance Services:

Maintenance Services Administration: Overall responsibility for the administration, planning, setting department direction and coordinating the operation and maintenance functions for the areas within the department. Plans and coordinates capital improvement projects activities between Maintenance Services and Engineering and Construction.

Sewer System Maintenance and Operation (SSMO): Operates and maintains the District's collection system infrastructure. SSMO adheres to the Environmental Protection Agency's (EPA) Nine Minimum Controls to reduce Combined Sewer Overflows (CSO's) and their effects on the receiving water. The District's collection system infrastructure includes pump stations, generators, interceptors, trunk sewers, combined sewer regulators, tunnel control structures, diversion structures, manholes, drop shafts, bar racks, floatable control facilities, odor control facilities, monitoring systems. Manages the Ohio Utility Protection Service (OUPS) program.

Facilities and Administrative Support: Responsible for facilities management for the George J. McMonagle (GJM) Building and the Environmental and Maintenance Services Center (EMSC); including physical condition, maintenance, and employee amenities. Provides and manages both internal and external services to meet the District's office support needs which includes providing administrative support to all departments for overflow work, special projects, and team support. Coordinates meeting and training activities for the District and procures catering services.

Fleet Services: Acquires and maintains District fleet vehicles, sewer cleaning equipment, lawn maintenance equipment, portable power units, and pumps. Furthermore, the department manages the District's fuel systems through maintenance, record keeping, and compliance including portable and fixed emergency standby generators.

Building Maintenance: Oversees the maintenance of District buildings and grounds including heating and ventilation equipment, fences, parking lots, plumbing equipment, electrical equipment, roofing, masonry, and flooring. Building Maintenance additionally manages equipment replacement and renovation projects.

BUDGET CENTER:	Maintenance Services - 1400
MANAGED BY:	Matt Gaugler Superintendent of Maintenance Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*	Operated and maintained the wastewater collection system to achieve regulatory compliance through operational excellence.	*	Operate and maintain the wastewater collection system to achieve regulatory compliance through operational excellence.
*	Implemented the Operational Readiness strategy to develop and realign department staff to ensure O&M's ability to maintain permit compliance through workforce planning and investment.	*	Implement Operational Readiness strategies to develop and realign department staff to ensure O&M's ability to maintain permit compliance through workforce planning and investment.
*	Provided resources and technical support to the Automation Program Management (APM) project team through participation in meetings, design workshops, documentation reviews, and implementation shutdowns as the project transitioned into the construction phase.	*	Provide resources and technical support to the Automation Program Management (APM) project team through participation in meetings, workshops, documentation reviews, and implementation of shutdowns as the project transitions into the construction phase.
*	Provided resources for the Communications & Community Relations (CCR) department outreach activities, annual Open House, and customer inquiries.	*	Provide resources for the Communications & Community Relations (CCR) department outreach activities, annual Open House, and customer inquiries.
*	Allocated resources, increased communication for activities, and supported Diversity, Equity & Inclusion programs. Supported opportunities for all employees through participation in Employee Resource Groups and or events.	*	Allocate resources, increase communication for activities, and support Diversity, Equity & Inclusion programs. Support opportunities for all employees through participation in Employee Resource Groups and or events.

BUDGET CENTER:	Maintenance Services - 1400
MANAGED BY:	Matt Gaugler Superintendent of Maintenance Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*	Provided resources and support to the Engineering & Construction Department Capital Improvement Program (CIP) projects through participation in meetings, workshops, documentation reviews, and coordination of construction.	*	Provide resources and support to the Engineering & Construction Department Capital Improvement Program (CIP) projects through participation in meetings, workshops, documentation reviews, and coordination of construction.
*	Maintained high asset availability through enhanced maintenance practices to ensure permit compliance, environmental protection, and sustainability.	*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance, environmental protection, and sustainability.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**MAINTENANCE SERVICES -- 1400****STAFFING****One Year History and Budget Comparison**

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Asst Supt Maint Services	1	1	1	0
Supt Maintenance Services	1	1	1	0
Asset Rel Mgr	2	2	2	0
O&M Construction Coord	1	1	1	0
Administrative Assistant	0	1	1	0
TOTAL POSITIONS	5	6	6	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1400: MAINTENANCE SERVICES					
	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 251,413	\$ 274,305	\$ 251,437	\$ 251,666	\$ 229
52030 - Professionals Salaries	264,416	269,600	255,570	292,683	37,114
52031 - Administrative Support Salaries	68,817	16,045	52,652	53,906	1,254
52071 - Longevity	1,200	1,200	1,700	1,224	(476)
52081 - Sick Buy Out	3,884	1,992	3,800	3,962	162
52231 - Administrative Support Overtime	245	49	250	1,000	750
Salaries and Wages	\$ 589,975	\$ 563,193	\$ 565,409	\$ 604,441	\$ 39,032
Benefits:					
52320 - Opers	\$ 82,555	\$ 69,290	\$ 79,157	\$ 84,622	\$ 5,465
52360 - Medicare	8,333	8,078	8,198	8,764	566
52313 - Wellness Credit	1	(5)	-	-	-
52370 - Uniform Allowance	2,200	360	-	750	750
Benefits	\$ 93,089	\$ 77,723	\$ 87,356	\$ 94,136	\$ 6,780
Total Salaries and Benefits	\$ 683,064	\$ 640,916	\$ 652,764	\$ 698,577	\$ 45,813
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 727	\$ -	\$ 3,100	\$ 600	\$ (2,500)
52430 - Employee Education	1,375	-	3,800	1,800	(2,000)
Reimbursable Expenses	\$ 2,102	\$ -	\$ 6,900	\$ 2,400	\$ (4,500)
Contractual Services:					
52715 - Printing	\$ -	\$ -	\$ 50	\$ 50	\$ -
52730 - Dues and Subscriptions	228	46	184	67	(117)
52770 - Uniforms	1,311	1,444	1,350	1,350	-
Contractual Services	\$ 1,539	\$ 1,490	\$ 1,584	\$ 1,467	\$ (117)
Materials and Supplies:					
52805 - Office Supplies	\$ 145	\$ 6	\$ -	\$ 250	\$ 250
52845 - General Hardware Supplies	758	217	-	-	-
52846 - Equipment And Instrumentation Parts	424	483	-	-	-
52851 - Other Minor Equipment	41,837	(1)	-	-	-
52865 - Other Supplies	2,144	1,324	4,000	2,000	(2,000)
52870 - Freight	10,088	117	-	2,500	2,500
52880 - Invoice Price Variance	(717)	1,208	-	-	-
52890 - Inventory Adjustment-Book To Physical	585	(1,127)	-	-	-
Materials And Supplies	\$ 55,263	\$ 2,228	\$ 4,000	\$ 4,750	\$ 750
Total Other Operating Expenses	\$ 58,904	\$ 3,718	\$ 12,484	\$ 8,617	\$ (3,867)
Total Operating Expenses	\$ 741,967	\$ 644,634	\$ 665,248	\$ 707,194	\$ 41,946

BUDGET CENTER:	Sewer System Maintenance & Operation – 1500
MANAGED BY:	Jarrold Lewis Manager – Sewer System Maintenance & Operation

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Sewer System Maintenance and Operation Department (SSMO) operates and maintains the District’s collection system infrastructure. The infrastructure includes pumping stations, interceptors, trunk sewers, combined sewer regulators, diversion structures, manholes, drop shafts, bar racks, floatable control facilities, odor control facilities, storage tunnels, tunnel control structures and monitoring systems. SSMO also oversees the flow monitoring program, utilities response markings, and inspection of new connections. The department maintains three hundred forty-two (342) miles of sewer pipe, approximately seven hundred fifteen (715) fixed-weir regulators, forty-three (43) automated structures, thirty (30) precipitation gauges, approximately one hundred (100) level and flow monitoring sites, ten (10) floatable control facilities, eight (8) odor control facilities, and eleven (11) pump stations.

2023 Accomplishments		2024 Goals	
*	Effectively managed SSMO budget and plan for future budget needs.	*	Effectively manage SSMO budget and plan for future budget needs.
*	Continued to implement the Operational Readiness Initiatives (ORI) to support evolving operations and maintenance standardization. Utilize RCFA analysis as needed.	*	Continue to implement the Operational Readiness Initiatives (ORI) to support evolving operations and maintenance standardization. Utilize RCFA analysis as needed.
*	Refined asset management within the Computerized Maintenance Management System (CMMS) to promote proficiency throughout the department.	*	Refine asset management within the Computerized Maintenance Management System (CMMS) to promote proficiency throughout the department.
*	Provided excellent customer service and resources for outreach events. Ensured performance metrics were met including wet weather performance and dry weather overflow avoidance. Developed flow monitoring plan to support internal and external stakeholders. Supported monitoring and data requests for internal and external stakeholders. Continued to perform utility markings and service connection inspections.	*	Provide excellent customer service and resources for outreach events. Ensure performance metrics are met including wet weather performance and dry weather overflow avoidance. Develop flow monitoring plan to support internal and external stakeholder. Support monitoring and data requests for internal and external stakeholders. Continue to perform utility markings and service connection inspections.

BUDGET CENTER: Sewer System Maintenance & Operation – 1500

MANAGED BY: Jarrod Lewis
 Manager – Sewer System Maintenance & Operation

**DESCRIPTION OF SERVICES PROVIDED
 AND
 ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*	Effectively prepared for and responded to emergencies. Ensured compliance with all safety programs and communicate updates to staff.	*	Effectively prepare for and respond to emergencies. Ensure compliance with all safety programs and communicate updates to staff.
*	Provided educational opportunities to staff by continuing to create and update technical support training courses. Continued to support the development of Collection System contact hours and tours.	*	Provide educational opportunities to staff by continuing to create and update technical support training courses. Continue to support the development of Collection System contact hours and tours.
*	Expanded workforce planning strategies to meet current and future business needs. Ensured the O&M staff is adequately trained to perform their jobs. Continued implementing union cross-training initiative.	*	Expand workforce planning strategies to meet current and future business needs. Ensure the O&M staff is adequately trained to perform their jobs. Continue implementing union cross-training initiative.
*	Provided resources to support diversity, equity, and inclusion practices and encourage participation through Employee Resource Group events.	*	Provide resources to support diversity, equity, and inclusion practices and encourage participation through Employee Resource Group events.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SEWER SYSTEM MAINTENANCE AND OPERATION -- 1500				
STAFFING				
One Year History and Budget Comparison				
JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Flow Monitoring Tech	3	0	3	3
Asst Mgr of SSMO	1	1	1	0
Mgr of SSMO	1	1	1	0
Supervisor of SSMO - EMI	2	2	2	0
Supervisor of SSMO - MIR	3	3	3	0
Administrative Assistant	1	1	1	0
Tech Support Aide	1	1	1	0
Flow Monitoring Spec	1	1	1	0
UMP SUMPFlow Monitoring Technician	0	3	1	(2)
Field Tech Operator	8	8	8	0
Field Tech Oper Heavy Equ	3	3	3	0
Operator/Tech	10	9	10	1
Sys Util Maint Person	8	9	8	(1)
Field Tech	7	10	9	(1)
UMP Sys Util Maint Person	3	3	5	2
TOTAL POSITIONS	52	55	57	2

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 556,775	\$	622,552	\$	628,040	\$	646,973	\$	18,933
52030 - Professionals Salaries	18,606		-		-		-		-
52031 - Administrative Support Salaries	27,060		48,641		50,965		50,720		(245)
52034 - Technicians Salaries	147,468		326,442		269,022		329,503		60,480
52040 - Operations Hourly	288,670		-		-		-		-
52050 - Maintenance Hourly	1,996,329		2,371,844		2,538,097		2,692,145		154,048
52071 - Longevity	14,450		14,250		12,600		14,739		2,139
52081 - Sick Buy Out	10,290		18,596		19,200		10,496		(8,704)
52231 - Administrative Support Overtime	336		336		350		1,000		650
52234 - Technician Overtime	10		265		-		3,000		3,000
52240 - Operations Hourly Overtime	22,999		-		-		-		-
52250 - Maintenance Hourly Overtime	197,141		279,279		214,000		275,000		61,000
Salaries and Wages	\$ 3,280,135	\$	3,682,204	\$	3,732,275	\$	4,023,575	\$	291,301
Benefits:									
52310 - Health Care	\$ -	\$	44	\$	-	\$	-	\$	-
52320 - Opers	464,746		518,740		522,518		563,301		40,782
52360 - Medicare	46,823		52,224		54,118		58,342		4,224
52313 - Wellness Credit	1		13		-		-		-
52370 - Uniform Allowance	1,153		2,597		6,360		9,510		3,150
Benefits	\$ 512,723	\$	573,618	\$	582,996	\$	631,152	\$	48,156
Total Salaries and Benefits	\$ 3,792,859	\$	4,255,822	\$	4,315,271	\$	4,654,728	\$	339,457
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ (17)	\$	2,487	\$	50	\$	3,800	\$	3,750
52430 - Employee Education	690		95		22,150		4,330		(17,820)
52440 - Tuition Reimbursement	-		279		-		-		-
Reimbursable Expenses	\$ 673	\$	2,861	\$	22,200	\$	8,130	\$	(14,070)
Utilities Expenses:									
52510 - Electricity	\$ 812,595	\$	766,499	\$	854,000	\$	954,000	\$	100,000
52520 - Natural Gas	40,290		25,448		41,000		41,000		-
52530 - Water and Other Utilities	12,860		9,068		11,800		11,800		-
Utilities Expenses	\$ 865,745	\$	801,015	\$	906,800	\$	1,006,800	\$	100,000
Contractual Services:									
52715 - Printing	\$ -	\$	-	\$	50	\$	50	\$	-
52730 - Dues and Subscriptions	415		1,079		1,166		747		(419)
52735 - Equipment Rental	8,469		7,386		15,000		15,000		-
52770 - Uniforms	23,203		27,294		26,500		26,500		-
52775 - Licenses, Fees, And Permits	5,867		6,548		10,810		15,810		5,000
52780 - Other Contractual Services	949,862		377,263		767,988		823,455		55,467
Contractual Services	\$ 987,817	\$	419,570	\$	821,514	\$	881,562	\$	60,048
Materials and Supplies:									
52805 - Office Supplies	\$ 1,193	\$	3,214	\$	1,200	\$	3,000	\$	1,800
52810 - Fuel and Oil	13,031		10,691		16,000		10,000		(6,000)
52811 - Vehicle Maintenance Parts	1,881		976		1,320		1,320		-
52825 - Chemicals	236		135		-		-		-
52840 - Laboratory Supplies	186		132		450		450		-
52845 - General Hardware Supplies	43,189		119,093		66,500		72,500		6,000
52846 - Equipment And Instrumentation Parts	142,983		180,862		196,500		275,000		78,500
52851 - Other Minor Equipment	28,532		9,251		37,800		43,500		5,700
52865 - Other Supplies	44,411		57,322		58,500		58,500		-
52870 - Freight	276		(473)		1,475		1,475		-
Materials And Supplies	\$ 275,917	\$	381,202	\$	379,745	\$	465,745	\$	86,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 114,454	\$	144,514	\$	109,500	\$	160,650	\$	51,150
52930 - Vehicle Repairs	-		(39)		-		-		-
Equipment Repair And Maintenance	\$ 114,454	\$	144,475	\$	109,500	\$	160,650	\$	51,150
Building and Road Repair:									
53030 - Sewer Repair and Maintenance	\$ 189,981	\$	31,117	\$	75,000	\$	75,000	\$	-
53050 - Building Maintenance Supplies	12,123		-		-		-		-
Building and Road Repair	\$ 202,104	\$	31,117	\$	75,000	\$	75,000	\$	-
Judgements and Awards:									
Total Other Operating Expenses	\$ 2,446,710	\$	1,780,240	\$	2,314,759	\$	2,597,887	\$	283,128
Total Operating Expenses	\$ 6,239,569	\$	6,036,062	\$	6,630,030	\$	7,252,615	\$	622,585

BUDGET CENTER:	Fleet Services - 1600
MANAGED BY:	Richard Conley Manager of Fleet Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Fleet Services Department maintains District fleet assets including automobiles, sport utility vehicles, trucks, sewer cleaning equipment, lawn maintenance equipment, portable power units and pumps, and emergency standby generators and systems. Fleet Services maintenance of assets ensures safe and efficient operation, minimizes downtime, increases user satisfaction, maximizes asset life, and controls costs.

2023 Accomplishments		2024 Goals	
*	Operated and maintained the wastewater emergency standby generators to achieve regulatory compliance through operational excellence. Continued to work with stakeholders in successful execution of demand response initiatives.	*	Operate and maintain the wastewater emergency standby generators to achieve regulatory compliance through operational excellence. Continue to work with stakeholders in successful execution of demand response initiatives
*	Improved readiness of vehicles and equipment for all stakeholders and executed minor capital procurement process for vehicle replacements.	*	Improve readiness of vehicles and equipment for all stakeholders and execute minor capital procurement process for vehicle replacements.
*	Managed the Fleet Services' budget within a 5% deviation of actuals and budget. Provided technical support to departmental heads for budgetary purposes specific to Fleet assets.	*	Manage the Fleet Services' budget within a 5% deviation of actuals and budget. Provide technical support to departmental heads for budgetary purposes specific to Fleet assets.
*	Provided resources to support diversity and inclusion efforts and outreach activities.	*	Provide resources to support diversity and inclusion efforts and outreach activities.
*	Implemented efficient fuel management practices across District facilities.	*	Implement efficient fuel management practices across District facilities.
*	Evaluated facility requirements for mobilization of utility cart alternatives to implement in capital plan with a replacement schedule.	*	Evaluate facility requirements for mobilization of utility cart alternatives to implement in capital plan with a replacement schedule.
*	Maintained GPS integration into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.	*	Install new GPS software and integrate into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.
*	Maintained GPS integration into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.	*	Create GPS reporting to identify exceptions to the vehicle usage policy.
*	Created documentation on a Fleet strategy to manage vehicle rotation, replacement considerations, and disposal of asset alternatives.	*	Create documentation on a Fleet strategy to manage vehicle rotation, replacement considerations, and disposal of asset alternatives.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**FLEET SERVICES -- 1600****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Fleet Services	1	1	1	0
Project Coord (O&M)	1	1	1	0
Administrative Assistant	0	1	1	1
Fleet Services Mechanic	5	6	6	1
Fleet Svcs Worker	1	1	1	0
TOTAL POSITIONS	8	10	10	2

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1600: FLEET SERVICES						
	2022	2023	2023	2024		
	Audited	Unaudited	Adopted	Adopted		Budget
	Actuals	Actuals	Budget	Budget		Variance
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 81,289	\$ 98,237	\$ 97,000	\$ 100,395	\$	3,395
52030 - Professionals Salaries	66,081	67,436	67,059	69,406		2,347
52031 - Administrative Support Salaries	48,392	51,775	50,056	53,906		3,850
52040 - Operations Hourly	77,719	-	-	-		-
52050 - Maintenance Hourly	232,021	341,916	396,208	445,503		49,294
52071 - Longevity	2,900	1,800	3,400	2,958		(442)
52081 - Sick Buy Out	2,102	1,001	3,100	2,144		(956)
52231 - Administrative Support Overtime	87	27	-	1,000		1,000
52240 - Operations Hourly Overtime	17,451	-	42,000	65,000		23,000
52250 - Maintenance Hourly Overtime	58,456	102,534	-	-		-
Salaries and Wages	\$ 586,498	\$ 664,725	\$ 658,824	\$ 740,312	\$	81,488
Benefits:						
52320 - Opers	\$ 78,879	\$ 89,908	\$ 92,235	\$ 103,644	\$	11,408
52360 - Medicare	8,223	9,319	9,553	10,735		1,182
52313 - Wellness Credit	5	(2)	-	-		-
52370 - Uniform Allowance	-	254	900	1,350		450
Benefits	\$ 87,106	\$ 99,480	\$ 102,688	\$ 115,728	\$	13,040
Total Salaries and Benefits	\$ 673,605	\$ 764,205	\$ 761,512	\$ 856,041	\$	94,528
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ -	\$ 642	\$ 50	\$ 1,500	\$	1,450
52430 - Employee Education	-	-	30,000	-		(30,000)
Reimbursable Expenses	\$ -	\$ 642	\$ 30,050	\$ 1,500	\$	(28,550)
Contractual Services:						
52715 - Printing	\$ 60	\$ 78	\$ -	\$ 500	\$	500
52725 - Insurance And Bonds	-	5,000	-	25,000		25,000
52730 - Dues and Subscriptions	1,733	1,500	1,708	4,300		2,592
52735 - Equipment Rental	-	-	1,080	-		(1,080)
52770 - Uniforms	3,787	2,747	4,500	4,500		-
52780 - Other Contractual Services	46,732	93,594	51,596	75,580		23,984
Contractual Services	\$ 52,311	\$ 102,919	\$ 58,884	\$ 109,880	\$	50,996
Materials and Supplies:						
52805 - Office Supplies	\$ 633	\$ 1,035	\$ 500	\$ 1,000	\$	500
52810 - Fuel and Oil	541,439	523,370	567,695	569,163		1,468
52811 - Vehicle Maintenance Parts	243,614	224,542	230,000	294,000		64,000
52825 - Chemicals	55	-	-	-		-
52840 - Laboratory Supplies	8	63	50	100		50
52845 - General Hardware Supplies	1,622	5,120	2,500	5,000		2,500
52846 - Equipment And Instrumentation Parts	2,356	17,597	1,750	20,000		18,250
52851 - Other Minor Equipment	284	9,847	2,700	2,000		(700)
52865 - Other Supplies	4,541	6,493	9,500	9,500		-
52870 - Freight	18	59	500	500		-
Materials And Supplies	\$ 794,571	\$ 788,127	\$ 815,195	\$ 901,263	\$	86,068
Equipment Repair and Maintenance:						
52920 - Equipment Repair and Maintenance	\$ 68,957	\$ 69,974	\$ 32,750	\$ 87,500	\$	54,750
52930 - Vehicle Repairs	32,051	110,011	27,000	135,000		108,000
Equipment Repair And Maintenance	\$ 101,008	\$ 179,986	\$ 59,750	\$ 222,500	\$	162,750
Total Other Operating Expenses	\$ 947,891	\$ 1,071,674	\$ 963,879	\$ 1,235,143	\$	271,264
Total Operating Expenses	\$ 1,621,495	\$ 1,835,879	\$ 1,725,391	\$ 2,091,184	\$	365,792

BUDGET CENTER:	Building Maintenance – 1700
MANAGED BY:	Jim Knill Manager of Building Maintenance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Building Maintenance Department oversees the maintenance of District buildings and grounds. Building and grounds assets include fences, parking lots, plumbing equipment, electrical equipment, roofing, masonry, and flooring. The department participates in the capital planning process for new building assets and is responsible for developing operational and maintenance readiness plans for new building assets.

2023 Accomplishments		2024 Goals	
*	Prepared and managed budgets that support the District’s projected revenue. Continued to provide technical support to departmental heads for budgetary purposes specific to accounts impacted by Building Maintenance repairs and improvements.	*	Prepare and manage the department budget that will support the District’s projected revenue. Continue to provide technical support to department heads for budgetary purposes relative to their accounts that are impacted by Building Maintenance repairs and improvements.
*	Provided resources to support diversity, equity, and inclusion practices and encouraged participation through Employee Resource Group events.	*	Provide resources to support diversity, equity and inclusion practices and encourage staff participation through attendance at Employee Resource Group (ERG) events.
*	Prepared for operating new assets by developing operational and maintenance readiness plans for new assets that are under construction.	*	Prepare for the operation of new District assets and systems through development of operational and maintenance readiness plans. Continue to support the operation of existing assets through an understanding of preventive maintenance needs and development of critical spare parts inventories.
*	Continued to develop preventative maintenance benchmarks for facility assets that are maintained by Building Maintenance.	*	Continue to identify, review, and develop preventive maintenance benchmarks and equipment information for facility assets that are maintained through registration in the District CMMS system
*	Continued to build and develop relationships with facility stakeholders to improve customer service to achieve District initiatives.	*	Continue to build relationships with all facility stakeholders to improve customer service and satisfaction thereby achieving the District initiatives.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**BUILDING MAINTENANCE -- 1700****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Assistant	1	0	1	1
Administrative Assistant	0	1	0	(1)
Bldg Maint Person	6	6	6	0
Building Systems Supvr	1	1	0	(1)
HVAC R Tech	8	8	0	(8)
Mgr of Building Maint	1	1	1	0
Project Coord (O&M)	1	2	1	(1)
Supervisor of SSMO - EMI	1	0	0	0
TOTAL FULL TIME	19	19	9	(10)
Para Professional Intern	0	1	0	(1)
TOTAL INTERNS/STUDENTS	0	1	0	(1)
TOTAL POSITIONS	19	20	9	-11

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1700: BUILDING MAINTENANCE

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 179,046	\$	244,394	\$	183,872	\$	105,229	\$	(78,643)
52030 - Professionals Salaries	78,616		82,060		133,368		83,658		(49,710)
52031 - Administrative Support Salaries	-		36,407		52,000		51,753		(247)
52036 - Para-Professional Salaries	-		-		18,699		-		(18,699)
52050 - Maintenance Hourly	604,268		881,649		905,887		415,114		(490,773)
52071 - Longevity	2,600		2,600		3,000		2,652		(348)
52081 - Sick Buy Out	1,782		509		2,400		1,818		(582)
52231 - Administrative Support Overtime	-		307		-		2,500		2,500
52250 - Maintenance Hourly Overtime	144,411		185,690		170,000		135,000		(35,000)
Salaries and Wages	\$ 1,010,722	\$	1,433,616	\$	1,469,226	\$	797,724	\$	(671,502)
Benefits:									
52320 - Opers	\$ 155,469	\$	205,236	\$	193,792	\$	111,681	\$	(82,110)
52360 - Medicare	14,282		20,404		20,071		11,567		(8,504)
52313 - Wellness Credit	4		3		-		-		-
52370 - Uniform Allowance	-		1,790		1,900		1,050		(850)
Benefits	\$ 169,755	\$	227,433	\$	215,763	\$	124,298	\$	(91,464)
Total Salaries and Benefits	\$ 1,180,477	\$	1,661,049	\$	1,684,989	\$	922,023	\$	(762,966)
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 282	\$	1,804	\$	2,044	\$	2,044	\$	-
52430 - Employee Education	665		-		12,630		-		(12,630)
Reimbursable Expenses	\$ 947	\$	1,804	\$	14,674	\$	2,044	\$	(12,630)
Professional Services:									
52610 - General Professional Services	\$ -	\$	25,866	\$	-	\$	-	\$	-
Professional Services	\$ -	\$	25,866	\$	-	\$	-	\$	-
Contractual Services:									
52715 - Printing	\$ -	\$	-	\$	50	\$	150	\$	100
52730 - Dues and Subscriptions	415		489		456		295		(161)
52735 - Equipment Rental	1,833		2,086		-		-		-
52770 - Uniforms	6,049		6,079		6,472		2,750		(3,722)
52775 - Licenses,Fees, And Permits	478		273		-		-		-
52780 - Other Contractual Services	2,680		9,101		-		10,000		10,000
Contractual Services	\$ 11,454	\$	18,028	\$	6,978	\$	13,195	\$	6,217
Materials and Supplies:									
52805 - Office Supplies	\$ 140	\$	210	\$	25	\$	500	\$	475
52810 - Fuel and Oil	271		308		-		-		-
52811 - Vehicle Maintenance Parts	21		19		-		-		-
52840 - Laboratory Supplies	-		4,933		30		1,000		970
52845 - General Hardware Supplies	26,719		44,784		15,000		24,000		9,000
52846 - Equipment And Instrumentation Parts	27,169		53,538		20,000		25,000		5,000
52851 - Other Minor Equipment	437		13,589		11,000		20,000		9,000
52865 - Other Supplies	9,794		10,396		3,750		4,750		1,000
52870 - Freight	428		913		-		750		750
Materials And Supplies	\$ 64,978	\$	128,691	\$	49,805	\$	76,000	\$	26,195
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 216	\$	1,494	\$	300	\$	2,000	\$	1,700
Equipment Repair And Maintenance	\$ 216	\$	1,494	\$	300	\$	2,000	\$	1,700
Building and Road Repair:									
53030 - Sewer Repair and Maintenance	\$ -	\$	3,538	\$	-	\$	-	\$	-

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1700: BUILDING MAINTENANCE

	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
53040 - Miscellaneous Repair and Maintenance	-	4,871	-	-	-
53050 - Building Maintenance Supplies	409,138	599,263	450,000	100,000	(350,000)
53051 - Building Maintenance Services	568,214	752,686	707,000	210,000	(497,000)
53052 - Building Maintenance Miscellaneous	-	1,786	-	-	-
Building and Road Repair	\$ 977,352	\$ 1,362,144	\$ 1,157,000	\$ 310,000	\$ (847,000)
Total Other Operating Expenses	\$ 1,054,946	\$ 1,538,026	\$ 1,228,757	\$ 403,239	\$ (825,518)
Total Operating Expenses	\$ 2,235,424	\$ 3,199,076	\$ 2,913,746	\$ 1,325,262	\$ (1,588,484)

BUDGET CENTER: Security - 2100

MANAGED BY: Shawn Hageman
Chief of Security

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Security Department provides a safe and secure work environment. The Security Department enables the District employees to perform their duties safely while supporting the District’s goal of meeting all NPDES permit limits.

2023 Accomplishments		2024 Goals	
*	Coordinate an update of the Security SOP’S and include a means to make information more easily searchable. Coordinate development of a version control mechanism for Security policies and procedures. * Continuous updates as we enter into a new Union contract 2024	*	1. Contract negotiations- to reach a fair agreement with the OPBA union to strengthen our training, workforce, and compensation. * Reached tentative agreement on May 8, 2024, Pending Board approval.
*	Negotiate a long- term relationship with Cuyahoga height PD for maintenance of police commission and terminate pursuit of legislation for House Bill Police commission due to transitioning away from CCSO. * Establish new partnership with Cuyahoga PD	*	2. Southerly security trailer- to requisite a new Construction trailer to provide a safe work environment for employees and contractors, while producing access cards for various contractors. * (ongoing)
*	Provide input and security support throughout the WCEHRT project. Provide security consultation on various construction projects. * Attended all meeting for WCEHRT, and provided pertinent information when security has a role with any projects to ensure policies and procedures are enforced.	*	3. Security vehicle replacement- to requisite and replace two vehicles to provided safety and security for transport, drug collections and security patrols. * (ongoing)

NORTHEAST OHIO REGIONAL SEWER DISTRICT**SAFETY AND SECURITY --2100****STAFFING****One Year History and Budget Comparison**

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Chief of Security	1	1	1	0
Lieutenant	1	1	1	0
Security Officer	28	30	30	(1)
Sergeant	3	3	3	0
TOTAL POSITIONS	33	35	35	(1)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 2100: SECURITY

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 101,989	\$	120,961	\$	273,654	\$	106,918	\$	(166,736)
52030 - Professionals Salaries	90,669		79,774		91,824		95,038		3,214
52031 - Administrative Support Salaries	20,772		-		-		-		-
52041 - Protective Service Salaries	1,549,363		1,825,848		1,779,607		2,359,661		580,054
52071 - Longevity	7,850		6,950		7,300		8,007		707
52081 - Sick Buy Out	2,547		1,776		67,800		2,598		(65,202)
52241 - Protective Service Overtime	542,152		626,202		461,400		642,000		180,600
Salaries and Wages	\$ 2,315,342	\$	2,661,512	\$	2,681,585	\$	3,214,222	\$	532,637
Benefits:									
52320 - Opers	\$ 342,290	\$	379,006	\$	371,250	\$	444,111	\$	72,861
52360 - Medicare	33,271		38,057		38,451		45,997		7,546
52313 - Wellness Credit	8		11		-		-		-
52370 - Uniform Allowance	9,127		21,689		38,794		51,494		12,700
Benefits	\$ 384,696	\$	438,763	\$	448,495	\$	541,602	\$	93,107
Total Salaries and Benefits	\$ 2,700,038	\$	3,100,275	\$	3,130,080	\$	3,755,824	\$	625,744
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 1,775	\$	1,335	\$	3,000	\$	5,000	\$	2,000
52430 - Employee Education	5,345		2,960		10,000		10,000		-
Reimbursable Expenses	\$ 7,120	\$	4,295	\$	13,000	\$	15,000	\$	2,000
Contractual Services:									
52715 - Printing	\$ 239	\$	-	\$	-	\$	-	\$	-
52730 - Dues and Subscriptions	220		720		250		350		100
52770 - Uniforms	57,029		47,500		50,000		75,000		25,000
52775 - Licenses, Fees, And Permits	765		(270)		1,500		1,000		(500)
52780 - Other Contractual Services	4,850		4,050		19,000		16,500		(2,500)
Contractual Services	\$ 63,103	\$	52,000	\$	70,750	\$	92,850	\$	22,100
Materials and Supplies:									
52805 - Office Supplies	\$ 2,179	\$	(6,437)	\$	2,000	\$	2,000	\$	-
52810 - Fuel and Oil	105		469		-		-		-
52811 - Vehicle Maintenance Parts	142		32		-		-		-
52845 - General Hardware Supplies	436		1,917		500		2,500		2,000
52846 - Equipment And Instrumentation Parts	921		1,017		-		-		-
52851 - Other Minor Equipment	33,572		41,766		63,100		60,300		(2,800)
52865 - Other Supplies	9,729		18,144		10,000		10,000		-
52870 - Freight	653		580		800		800		-
Materials And Supplies	\$ 47,736	\$	57,487	\$	76,400	\$	75,600	\$	(800)
Total Other Operating Expenses	\$ 117,959	\$	113,782	\$	160,150	\$	183,450	\$	23,300
Total Operating Expenses	\$ 2,817,997	\$	3,214,057	\$	3,290,230	\$	3,939,274	\$	649,044

BUDGET CENTER: Process Control and Automation - 3100

MANAGED BY: Robert Meholif
Manager of Process Control & Automation

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Process Control & Automation (PC&A) has the overall responsibility for managing and maintaining the operational technology for all District facilities. PC&A staff supports day to day operations, capital improvements, and plant projects around the clock. Their work enables the collection system and treatment plants to consistently meet permit requirements.

2023 Accomplishments		2024 Goals	
*	Supported the Automation Program Management (APM) projects.	*	Support the Automation Program Management (APM) projects.
*	Took ownership of new assets that are currently under construction or being replaced due to obsolescence.	*	Take ownership of new assets that are currently under construction or being replaced due to obsolescence.
*	Maintained high asset availability through enhanced maintenance practices to ensure permit compliance.	*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance.
*	Provided rapid response to plant and collection system urgent/emergency work.	*	Provide rapid response to plant and collection system urgent/emergency work.
*	Prepared and managed budgets that support the District's projected revenue.	*	Prepare and manage budgets that support the District's projected revenue.
*	Mitigated operational cybersecurity risks	*	Mitigate operational cybersecurity risks

NORTHEAST OHIO REGIONAL SEWER DISTRICT**PROCESS CONTROL AND AUTOMATION -- 3100****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Automation Engineer I	1	0	1	1
Mgr of Automation Cntrls	1	1	1	0
Mgr of Proc Cntrl & Auto	1	1	1	0
Mgr of SCADA Network	1	1	1	0
Automation Engineer	1	1	1	0
Automation Engineer II	4	4	4	0
Automation Engineer III	2	2	2	0
Network Engineer I	1	1	2	1
Network Engineer II	1	2	1	(1)
Network Engineer III	1	1	1	0
PC&A Commissioning Mgr	1	1	1	0
Automation Engineer III	0	1	1	0
TOTAL FULLTIME	15	16	17	1
B STEM Intern PC&A	0	2	0	(2)
Para Intern PCA	0	0	1	1
TOTAL INTERNS	0	2	1	(1)
TOTAL POSITIONS	15	18	18	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 3100: PROCESS CONTROL & AUTOMATION

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 377,161	\$	358,213	\$	350,654	\$	362,927	\$	12,273
52030 - Professionals Salaries	961,217		1,035,021		1,103,430		1,100,238		(3,192)
52034 - Technicians Salaries	33,184		-		-		-		-
52036 - Para-Professional Salaries	-		7,917		-		-		-
52050 - Maintenance Hourly	7,583		-		-		-		-
52060 - Student Salaries	7,041		8,349		58,353		61,283		2,930
52071 - Longevity	2,150		2,150		2,500		2,193		(307)
52081 - Sick Buy Out	13,956		13,309		11,100		14,236		3,136
52236 - Para-Professional Overtime	-		20		-		-		-
52250 - Maintenance Hourly Overtime	119		-		-		-		-
52260 - Student Overtime	-		11		1,000		1,000		-
Salaries and Wages	\$ 1,402,411	\$	1,424,989	\$	1,527,037	\$	1,541,877	\$	14,841
Benefits:									
52320 - Opers	\$ 190,063	\$	200,357	\$	213,785	\$	215,863	\$	2,078
52360 - Medicare	20,328		20,617		22,142		22,357		215
52313 - Wellness Credit	2		6		-		-		-
52370 - Uniform Allowance	3,380		3,756		5,160		6,210		1,050
Benefits	\$ 213,773	\$	224,735	\$	241,087	\$	244,430	\$	3,343
Total Salaries and Benefits	\$ 1,616,183	\$	1,649,725	\$	1,768,124	\$	1,786,307	\$	18,184
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 4,009	\$	3,301	\$	16,300	\$	15,800	\$	(500)
52430 - Employee Education	5,102		6,045		8,000		8,000		-
52440 - Tuition Reimbursement	-		1,984		-		-		-
Reimbursable Expenses	\$ 9,111	\$	11,330	\$	24,300	\$	23,800	\$	(500)
Utilities Expens:									
Professional Services:									
52610 - General Professional Services	\$ 422,633	\$	374,124	\$	475,000	\$	400,000	\$	(75,000)
Professional Services	\$ 422,633	\$	374,124	\$	475,000	\$	400,000	\$	(75,000)
Contractual Services:									
52715 - Printing	\$ 60	\$	78	\$	300	\$	300	\$	-
52730 - Dues and Subscriptions	2,399		27		2,400		2,400		-
52770 - Uniforms	354		112		3,880		3,980		100
52775 - Licenses,Fees, And Permits	-		55		-		-		-
Contractual Services	\$ 2,812	\$	273	\$	6,580	\$	6,680	\$	100
Materials and Supplies:									
52805 - Office Supplies	\$ 1,940	\$	1,565	\$	3,000	\$	3,000	\$	-
52806 - Software	23,872		177,394		74,550		152,050		77,500
52810 - Fuel and Oil	87		-		-		-		-
52840 - Laboratory Supplies	-		-		100		50		(50)
52845 - General Hardware Supplies	10,543		13,318		50,000		50,000		-
52846 - Equipment And Instrumentation Parts	253,223		271,765		225,000		300,000		75,000
52851 - Other Minor Equipment	13,403		6,521		15,000		15,000		-
52865 - Other Supplies	457		246		2,000		1,000		(1,000)
52870 - Freight	338		302		300		300		-
Materials And Supplies	\$ 303,864	\$	471,111	\$	369,950	\$	521,400	\$	151,450
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 671,902	\$	454,378	\$	565,000	\$	520,000	\$	(45,000)
Equipment Repair And Maintenance	\$ 671,902	\$	454,378	\$	565,000	\$	520,000	\$	(45,000)
Total Other Operating Expenses	\$ 1,410,322	\$	1,311,216	\$	1,440,830	\$	1,471,880	\$	31,050
Total Operating Expenses	\$ 3,026,505	\$	2,960,941	\$	3,208,954	\$	3,258,187	\$	49,234

BUDGET CENTER: Technical Services Group -- 3200

MANAGED BY: Melissa Keen
Program Manager of Technical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Technical Services Group was established to ensure consistent business processes, procedures, and high level of customer service are provided to the primary departments that it supports. This group

- Supports Engineering & Construction and Watershed Programs with the management and implementation of ongoing CIP and Stormwater program projects
- Supports O&M with management and implementation of contracts for services and supplies
- Maintains applications that support data collection for daily operation & maintenance of the Sewer District's facilities
- Provides enhanced knowledge sharing of best practices across the organization
- Develops and executes efficient business practices using updated technology

Establishes or improves access to trustworthy data and information

2023 Accomplishments		2024 Goals	
*	Led the effort for utilization of the Contractor Portal and Asset Life Cycle Assessment for the CMMS (Nexgen)	*	Continue to collect asset related data to enhance the use of Asset Life Cycle reporting features in Nexgen
*	Continued to provide administration and end user support for the PDMS system ensuring data collection and reporting are meeting Sewer District needs	*	Evaluate reporting capabilities for PDMS and determine if new platform should be implemented in 2025
*	Fully migrated the SharePoint 2010 environment project management system and processes to Kahua Project Management and SharePoint Online	*	Continue to improve the Kahua business processes/apps to meet project management needs. Continue to work with end users to expand the use of the SharePoint Online Hub site. Assist CCR with the Intranet revamp project.
*	Continued to provide support to O&M in the control of standard operating procedures by implementing annual review cycles and change management controls and migrating the process to SharePoint Online. Established the Asset Records Controls Team to develop standards for all asset related support documentation.	*	Rollout app to facilitate the change management process for asset related documentation (PLCs, Drawings, SOPs, etc)

BUDGET CENTER: Technical Services Group -- 3200

MANAGED BY: Melissa Keen
Program Manager of Technical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*	Continued to provide and enhance CIP, project management, document control, technical, and administrative support to E&C, Watersheds and O&M	*	Collaborate with E&C to review and update Design and Construction SOPs. Establish a team to enhance the communication and training of technology for District staff.
*	Continued to provide support and application development to E&C, O&M, Security, Watersheds, and Human Resources. Provided support and application development using the Microsoft Power Platform to all departments.	*	Rollout the Watersheds Grant Program tracking suite of apps. Rollout the District's Grant Management application.
*	Continued to support O&M with eLogger modifications, Operator iPad rollout, and LOTO application development	*	Support O&M with eLogger enhancements, Operator iPad rollout/training, and change management application
*	Continued to ensure O&M and Watershed support contracts were established on time and spending within contract limits	*	Ensure O&M, Watersheds, and Minor Capital support contracts are awarded on time and spending is within contract limits
*	Provided assistance with DEI initiatives to better track ERG sign-ups and meeting attendance. Developed a tool for end of year report generation.	*	Collaborate with DEI management team to develop a new SharePoint Online site for organization of information, goals, and events.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
TECHNICAL SERVICES GROUP -- 3200				
STAFFING				
One Year History and Budget Comparison				
POSITION	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asset Mgt Sys	1	0	1	1
Document Cntrl Assoc II	1	0	1	1
Asset Records Cntrls Lead	1	0	1	1
Asset Records Tech II	2	0	2	2
Business Process Spec I	1	0	1	1
Business Process Spec II	1	0	1	1
Proj Cntrls Cost Anlst II	1	0	1	1
Program Mgr (TSG)	1	0	1	1
Project Cntrls Analyst II	1	0	1	1
Sr Mgr Sys Dev & Ops	1	0	1	1
Project Coordinator II	0	0	1	1
Contract Admin Lead	3	2	3	1
Mgr Business Proc & Cntrl	1	1	1	0
Mgr of Contract Admin	1	1	1	0
Mgr of Project Controls	1	1	1	0
Plt Contract Mgr	0	0	0	0
Mgr of Systms Integration	1	1	1	0
Tech Sol Funct Lead	2	1	2	1
Mgr of Technical Services	0	1	0	-1
Systems Support Spec	0	1	0	-1
Analyst I Asset Mgmt Sys	3	2	3	1
Analyst II Asset Mgmt Sys	2	2	2	0
Contract Administrator I	3	3	3	0
Contract Administrator II	1	2	1	-1
CMMS Program Lead	1	1	1	0
Process and Controls Lead	1	1	1	0
Systems Engineer I TSG	3	2	3	1
Document Cntrl Specialist	0	1	0	-1
Infrastructure Spprt Spec	0	1	0	-1
Project Cntrls Spec I	1	1	1	0
Project Cntrls Spec II	1	1	1	0
Data Analyst	0	1	0	-1
Cost Engineer II	0	1	0	-1
Apps and Systems Lead	0	1	0	-1
Mgr of Syst Dev & Ops	0	1	0	-1
P/Q A Analyst II	0	1	0	-1
Business Process Spec	0	2	0	-2
Sys Integration Spec	0	1	0	-1
Systems Engineer I	0	1	0	-1
Document Cntrl Assoc I	1	1	1	0
Eng Tech II	1	3	1	-2
TOTAL FULL TIME EMPLOYEES	38	39	39	0
Para Intern TSG	3	4	4	0
TOTAL INTERN EMPLOYEES	3	4	4	0
TOTAL POSITIONS	41	43	43	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 3200: TECHNICAL GROUP SERVICES

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 779,691	\$	1,217,886	\$	829,890	\$	1,372,732	\$	542,842
52030 - Professionals Salaries	1,379,660		1,365,540		1,760,501		1,491,387		(269,114)
52031 - Administrative Support Salaries	51,592		81,228		53,215		111,063		57,848
52034 - Technicians Salaries	63,115		65,647		185,413		67,380		(118,033)
52036 - Para-Professional Salaries	38,757		101,907		106,429		149,419		42,990
52060 - Student Salaries	1,395		-		-		-		-
52071 - Longevity	5,650		6,050		-		-		-
52081 - Sick Buy Out	12,315		16,723		-		-		-
52231 - Administrative Support Overtime	18		9		250		500		250
52236 - Para-Professional Overtime	34		128		1,000		500		(500)
Salaries and Wages	\$ 2,332,226	\$	2,855,118	\$	2,936,697	\$	3,192,980	\$	256,283
Benefits:									
52320 - Opers	\$ 323,920	\$	399,372	\$	411,138	\$	447,017	\$	35,880
52360 - Medicare	33,016		40,802		42,582		46,298		3,716
52313 - Wellness Credit	13		6		-		-		-
52314 - Dental and Vision Premiums	-		1		-		-		-
52370 - Uniform Allowance	1,974		1,654		3,920		4,880		960
Benefits	\$ 358,923	\$	441,835	\$	457,640	\$	498,195	\$	40,556
Total Salaries and Benefits	\$ 2,691,149	\$	3,296,954	\$	3,394,337	\$	3,691,176	\$	296,839
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 9,362	\$	13,823	\$	24,000	\$	22,100	\$	(1,900)
52430 - Employee Education	5,636		14,609		23,000		17,500		(5,500)
52440 - Tuition Reimbursement	6,259		1,500		-		-		-
Reimbursable Expenses	\$ 21,257	\$	29,933	\$	47,000	\$	39,600	\$	(7,400)
Professional Services:									
52610 - General Professional Services	\$ -	\$	43,600	\$	150,000	\$	100,000	\$	(50,000)
Professional Services	\$ -	\$	43,600	\$	150,000	\$	100,000	\$	(50,000)
Contractual Services:									
52730 - Dues and Subscriptions	\$ 225	\$	288	\$	1,500	\$	1,500	\$	-
52770 - Uniforms	(25)		(132)		-		750		750
52775 - Licenses,Fees, And Permits	285		-		-		-		-
52780 - Other Contractual Services	-		310		-		-		-
Contractual Services	\$ 485	\$	465	\$	1,500	\$	2,250	\$	750
Materials and Supplies:									
52805 - Office Supplies	\$ 1,065	\$	724	\$	5,000	\$	5,000	\$	-
52806 - Software	17,398		23,617		27,000		32,500		5,500
52840 - Laboratory Supplies	-		9		-		-		-
52845 - General Hardware Supplies	-		136		-		-		-
52846 - Equipment And Instrumentation Parts	75		44		500		-		(500)
52851 - Other Minor Equipment	-		-		7,500		3,000		(4,500)
52865 - Other Supplies	195		163		500		500		-
Materials And Supplies	\$ 18,733	\$	24,693	\$	40,500	\$	41,000	\$	500
Total Other Operating Expenses	\$ 40,475	\$	98,692	\$	239,000	\$	182,850	\$	(56,150)
Total Operating Expenses	\$ 2,731,624	\$	3,395,645	\$	3,633,337	\$	3,874,026	\$	240,689

BUDGET CENTER: Building Systems – 3300

MANAGED BY: Brian Stapleton
Manager of Building Systems

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Building Systems Department oversees the maintenance of District building systems assets, which include heating and ventilation equipment, hydronic and steam boilers, air handlers chillers, controllers and other climate control related equipment. The department participates in the capital planning process for new building system assets and is responsible for developing operational and maintenance readiness plans for new building assets.

2023 Accomplishments		2024 Goals	
*	Enhanced the service and maintenance of Districtwide HVAC assets by transitioning workload from contract to District staff.	*	Continue to enhance the service and maintenance of Districtwide HVAC assets by transitioning workload from contract to District staff.
*	Provided support to refine HVAC asset identification and incorporated bill of materials in the Computerized Maintenance Management System.	*	Provide technical support for plants for operation and maintenance of Boilers and related equipment.
*	Provided support for increasing the application and functionality of the Building Automation System for HVAC.	*	Provided training for Building Automation System to improve speed and quality of the application and functionality of the Building Automation System for HVAC.
*	Prepared and managed budgets that support the District’s projected revenue. Continued to provide technical support to departmental heads for budgetary purposes specific to accounts impacted by Building Maintenance repairs and improvements.	*	Prepare and manage budgets that support the District’s projected revenue. Continued to provide technical support to departmental heads for budgetary purposes specific to accounts impacted by Building Maintenance repairs and improvements.
*	Provided resources to support diversity, equity, and inclusion practices and encouraged participation through Employee Resource Group events.	*	Provide resources to support diversity, equity, and inclusion practices and encouraged participation through Employee Resource Group events.

BUDGET CENTER: Building Systems – 3300

MANAGED BY: Brian Stapleton
Manager of Building Systems

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*	Prepared for operating new assets by developing operational and maintenance readiness plans for new assets that are under construction.	*	Prepare for operating new assets by developing operational and maintenance readiness plans for new assets that are under construction.
*	Continued to develop preventative maintenance benchmarks for facility assets that are maintained by Building Maintenance.	*	Continue to develop preventative maintenance benchmarks for facility assets that are maintained by Building Maintenance.
*	Continued to build and develop relationships with facility stakeholders to improve customer service to achieve District initiatives.	*	Continue to build and develop relationships with facility stakeholders to improve customer service to achieve District initiatives.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**2024 BUDGET HEADCOUNT SUMMARY****BUDGET CENTER 3300 - BUILDING SYSTEMS**

POSITION	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Manager of Building Systems	0	0	1	1
Building Systems Supervisor	0	0	1	1
HVAC-R Technician	0	0	8	1
TOTAL POSITIONS	0	0	10	3

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WASTEWATER				
BUDGET CENTER 3300: BUILDING SYSTEMS				
		2023	2024	Budget
		Unaudited	Adopted	Variance
		Actuals	Budget	
Operating Expenses:				
52020 - Officials and Managers Salaries	\$	4,060	\$ 190,405	\$ 190,405
52030 - Professionals Salaries		814	-	-
52050 - Maintenance Hourly		-	548,189	548,189
52081 - Sick Buy Out		1,958	-	-
52250 - Maintenance Hourly Overtime		-	40,000	40,000
Salaries and Wages	\$	6,833	\$ 778,594	\$ 778,594
Benefits:				
52320 - Opers	\$	957	\$ 103,403	\$ 103,403
52360 - Medicare		99	10,710	10,710
52370 - Uniform Allowance		-	1,500	1,500
Benefits	\$	1,056	\$ 115,613	\$ 115,613
Total Salaries and Benefits	\$	7,888	\$ 894,207	\$ 894,207
Other Operating Expenses:				
Reimbursable Expens:				
52410 - Travel	\$	-	\$ 150	\$ 150
52430 - Employee Education		-	500	500
Reimbursable Expenses	\$	-	\$ 650	\$ 650
Contractual Services:				
52715 - Printing	\$	-	\$ 50	\$ 50
52730 - Dues and Subscriptions		-	271	271
52770 - Uniforms		-	3,747	3,747
52780 - Other Contractual Services		-	1,500	1,500
Contractual Services	\$	-	\$ 5,568	\$ 5,568
Materials and Supplies:				
52805 - Office Supplies	\$	-	\$ 25	\$ 25
52810 - Fuel and Oil		-	500	500
52840 - Laboratory Supplies		-	500	500
52845 - General Hardware Supplies		-	205,150	205,150
52846 - Equipment And Instrumentation Parts		-	30,000	30,000
52851 - Other Minor Equipment		-	57,120	57,120
52865 - Other Supplies		-	4,655	4,655
52870 - Freight		-	1,000	1,000
Materials And Supplies	\$	-	\$ 298,950	\$ 298,950
Building and Road Repair:				
53050 - Building Maintenance Supplies	\$	-	\$ 100,000	\$ 100,000
53051 - Building Maintenance Services		-	494,500	494,500
Building and Road Repair	\$	-	\$ 594,500	\$ 594,500
Total Other Operating Expenses	\$	-	\$ 899,668	\$ 899,668
Total Operating Expenses	\$	7,888	\$ 1,793,875	\$ 1,793,875

BUDGET CENTER: Administrative Services - 6300

MANAGED BY: Tabitha Perry
 Manager of Facilities & Admin Support

**DESCRIPTION OF SERVICES PROVIDED
 AND
 ACCOMPLISHMENTS & GOALS**

Administrative Services is responsible for facilities management of the George J. McMonagle (GJM) Administrative Building and the Environmental & Maintenance Services Center (EMSC). Responsibilities include providing basic amenities: snow removal, landscaping, and a safe and clean work environment. Administrative Services provides and manages both internal and external services to meet the District's office support needs. Services include mail delivery; meeting services for external and internal groups; office technology (networked copiers, facsimile and other equipment); office supplies; furniture; printing and other services. Administrative Services also provides administrative support to all departments for overflow work, special projects, and team support.

2023 Accomplishments		2024 Goals	
*	Continued to support outreach activities sponsored by the District.	*	Support District outreach activities, ERGs and DE&I initiatives.
*	Created janitorial contract and copier contracts with the assistance of TSG.	*	Monitor the rollout of the new janitorial contract to ensure adequate service and condition of the GJM and EMSC facilities.
*	Provided a safe workplace for those at GJM and EMSC through contracted and in house services.	*	Continue to provide a safe workplace for those at GJM and EMSC through contracted and in house services.
*	Monitored budgets monthly to ensure sound financial stewardship.	*	Continue to monitor budget monthly to ensure sound financial stewardship.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**ADMINISTRATIVE SERVICES -- 6300****STAFFING****One Year History and Budget Comparison**

JOB	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Asst Mgr Fac & Admin Sppt	0	1	1	0
Mgr of Facility & Admin	1	1	1	0
Administrative Assistant	0	1	0	-1
Facilities Technician	4	4	5	1
TOTAL FULL TIME	5	7	7	0
B STEM Intern Admin Srvcs	0	1	0	-1
Seasonal Wrkr GL & Main	0	1	0	-1
TOTAL INTERNS/STUDENTS	0	2	0	0
TOTAL POSITIONS	5	9	7	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6300: ADMINISTRATIVE SERVICES

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 145,714	\$	131,553	\$	163,266	\$	161,194	\$	(2,072)
52030 - Professionals Salaries	5,000		-		-		-		-
52031 - Administrative Support Salaries	53,654		(542)		51,376		-		(51,376)
52034 - Technicians Salaries	133,911		161,456		192,849		248,282		55,433
52050 - Maintenance Hourly	22,555		-		-		-		-
52060 - Student Salaries	19,046		16,025		40,084		-		(40,084)
52071 - Longevity	2,000		1,350		2,000		2,040		40
52081 - Sick Buy Out	5,312		1,616		3,800		5,418		1,618
52231 - Administrative Support Overtime	1,544		-		1,500		-		(1,500)
52234 - Technician Overtime	12,196		13,352		-		12,000		12,000
52250 - Maintenance Hourly Overtime	2,668		-		9,000		-		(9,000)
52260 - Student Overtime	166		43		500		-		(500)
Salaries and Wages	\$ 403,765	\$	324,853	\$	464,376	\$	428,935	\$	(35,441)
Benefits:									
52320 - Opers	\$ 56,438	\$	41,114	\$	65,013	\$	60,051	\$	(4,962)
52360 - Medicare	5,630		4,631		6,733		6,220		(514)
52313 - Wellness Credit	7		(3)		-		-		-
52370 - Uniform Allowance	-		665		400		750		350
Benefits	\$ 62,075	\$	46,407	\$	72,146	\$	67,020	\$	(5,126)
Total Salaries and Benefits	\$ 465,840	\$	371,260	\$	536,522	\$	495,955	\$	(40,567)
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ -	\$	-	\$	300	\$	300	\$	-
Reimbursable Expenses	\$ -	\$	-	\$	300	\$	300	\$	-
Utilities Expenses:									
52510 - Electricity	\$ 387,729	\$	533,619	\$	436,050	\$	478,511	\$	42,461
52520 - Natural Gas	80,964		90,624		67,845		84,246		16,401
52530 - Water and Other Utilities	24,675		21,393		26,485		31,339		4,854
Utilities Expenses	\$ 493,367	\$	645,635	\$	530,380	\$	594,096	\$	63,716
Professional Services:									
Contractual Services:									
52715 - Printing	10,061		2,187		11,000		12,500		1,500
52730 - Dues and Subscriptions	-		175		-		-		-
52735 - Equipment Rental	12,526		33,851		158,500		97,500		(61,000)
52740 - Real Property Rental	2,360		(3,150)		37,800		37,800		-
52770 - Uniforms	2,838		548		2,000		2,500		500
52775 - Licenses,Fees, And Permits	1,170		820		2,000		2,000		-
52780 - Other Contractual Services	393,212		370,836		454,750		463,115		8,365
52790 - Community Outreach And Education	\$ -	\$	(5)	\$	-	\$	-	\$	-
Contractual Services	\$ 422,167	\$	405,261	\$	666,050	\$	615,415	\$	(50,635)
Materials and Supplies:									
52805 - Office Supplies	29,007		28,722		25,750		26,750		1,000
52810 - Fuel and Oil	226		(6,370)		-		-		-
52840 - Laboratory Supplies	-		7		50		50		-
52845 - General Hardware Supplies	11,549		13,641		12,000		20,000		8,000
52846 - Equipment And Instrumentation Parts	1,567		13,568		3,000		15,000		12,000
52851 - Other Minor Equipment	33,357		32,941		128,000		117,000		(11,000)
52860 - Postage,Ups	38,358		27,166		41,000		31,000		(10,000)
52861 - Training Supplies	45,802		60,543		55,750		73,849		18,099

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6300: ADMINISTRATIVE SERVICES					
	2022	2023	2023	2024	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
52865 - Other Supplies	40,499	50,141	40,000	60,000	20,000
52870 - Freight	85	237	1,000	750	(250)
52890 - Inventory Adjustment-Book To Physical	-	(2,185)	-	-	-
Materials And Supplies	\$ 200,449	\$ 218,413	\$ 306,550	\$ 344,399	\$ 37,849
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	38	947	2,000	2,500	500
52920 - Equipment Repair and Maintenance	20,798	42,327	32,000	50,000	18,000
Equipment Repair And Maintenance	\$ 20,836	\$ 43,273	\$ 34,000	\$ 52,500	\$ 18,500
Building and Road Repair:					
53010 - Building Repair and Maintenance	-	-	-	20,000	20,000
53020 - Road Repair and Maintenance	-	-	5,000	5,000	-
53050 - Building Maintenance Supplies	7,619	-	-	-	-
53051 - Building Maintenance Services	13,992	7,335	-	-	-
53052 - Building Maintenance Miscellaneous	523	12,988	-	-	-
Building and Road Repair	\$ 22,134	\$ 20,323	\$ 5,000	\$ 25,000	\$ 20,000
Total Other Operating Expenses	\$ 1,158,954	\$ 1,332,905	\$ 1,542,280	\$ 1,631,710	\$ 89,430
Total Operating Expenses	\$ 1,624,794	\$ 1,704,165	\$ 2,078,802	\$ 2,127,665	\$ 48,863

BUDGET CENTER Engineering and Construction -- 9000

MANAGED BY Devona A. Marshall
Director of Engineering & Construction

**DESCRIPTION OF SERVICES PROVIDED AND
ACCOMPLISHMENTS & GOALS**

Responsible for the planning, design construction management and project control of all program areas of the Sewer District's Capital Improvement Program (CIP), including the CSO, Wastewater Treatment Plants, and Collection System. Administer all aspects of the engineering and construction contracts within these areas including procurement, cost negotiations, contractual changes, invoice review and approval and deliverance/acceptance of final project. Responsible to interface with member communities in coordination of community capital improvement programs with the Sewer District's own capital improvement program. Provide monthly CIP status reports to the Board that outline performance against established Key Performance Indicators.

The main objectives of the Engineering Department in this regard for 2024 are:

- Manage the planning, design, bid, construction, and closeout of all plant CSO, collection system project and meet or exceed all E&C KPIs
- Lead the administration of the CSO LTCP Consent Decree projects, including staffing the planning, design, and construction including but not limited to re-design of Easterly CEHRT and construction commencement of Southerly Storage Tunnel
- Support O&M and ORI: Continue advancing PLC replacement projects, conduct operational reviews during design, provide support during startup activities, and implement improvements to "small project" support and delivery
- Support Local project planning/investment: Assist member communities in obtaining and delivering on Infrastructure Investment and Jobs Act (IIJA) funding for local sewer infrastructure projects that advance public health, environmental justice, and economic opportunity
- Support Sewer District's sustainability efforts and continuous improvement in the design and construction of capital improvement projects through implementation of the sustainability design checklist
- Strengthen diversity and inclusion to increase understanding and confirm continued commitment by meeting E&C's 2024 DE&I Goals including but not limited to performing an accessibility audit of GJM, EMSC, and other District facilities as appropriate

BUDGET CENTER Engineering and Construction -- 9000

MANAGED BY Devona A. Marshall
Director of Engineering & Construction

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- KPI PR1: Deliver 85% of planned 2023 CIP Cashflow. **(89%)**
- KPI PR2: Meet Sewer District’s Business Opportunity Program goals (15.87%). **(23.79%)**
- KPI P1: Complete CIP validation process by October 2023 and prioritization by November 2023 to support 2024 budget process. **(2 of 2)**
- KPI P2: Met all of 5 required 2023 Consent Decree Compliance reporting and Performance Milestones. **(4 of 5)**
- KPI D1: Complete designs within 60 days of planned. **(+16 Day)**
- KPI D2: Identify \$10M VE saving of the planned 2022 CIP cashflow. **(\$25.3 M)**
- KPI D3: Of the average lowest 3 bids received, EOPCC within 10%. **(+3.57%)**
- KPI D4: Award construction contracts within 60 days of planned. **(+37 Days)**
- KPI D5: Complete progressive design build Guaranteed Maximum Price (GMP) within 45 days average of planned. **(N/A)**
- KPI C1: Obtain construction substantial completion within 90 days of original contract substantial completion date. **(+66 Days)**
- KPI C2: On average, close construction contracts within 95% of original contract amount. **(93.37%)**
- KPI C3: Report out work orders by change categories as a percent of construction. **(3.75%)**

2024 Goals

- KPI PR1: Deliver 85% of planned 2024 CIP Cashflow.
- KPI PR2: Meet Sewer District’s BOP goals.
- KPI P1: Complete CIP validation process by October 2024 and prioritization by November 2024 to support 2025 budget process.
- KPI P2: Meet all required 2024 Consent Decree Compliance reporting and Performance Milestones.
- KPI D1: Complete designs within 60 days of planned.
- KPI D2: Identify value engineering savings during Planning, Design and Construction Phase totaling \$10 M of the planned 2024 Capital Improvement Program Cashflow
- KPI D3: Of the average of lowest 3 bids received, Engineer estimates within ± 10%.
- KPI D4: Award construction contracts within 60 days of planned.
- KPI D5: Complete progressive design build Guaranteed Maximum Price (GMP) within 45 days average of planned
- KPI C1: Obtain construction substantial completion within 90 days of original contract substantial completion date.
- KPI C2: On average, close construction contracts within 95% of original contract amount.
- KPI C3: Report out work orders by change categories as a percent of construction.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
KEY PERFORMANCE INDICATORS				
DEPARTMENT OF ENGINEERING AND CONSTRUCTION				
BUDGET CENTER - 9000				
ENGINEERING & CONSTRUCTION	No.	Output Metric Description	FY - 2023 Target	FY - 2023 Actuals
	1	Deliver at least 85% of planned Capital Improvement Program Cashflow	≥85%	89%
	2	On average, complete designs within 60 days average of planned	≤60 days	16 days
	3	Of the average of lowest 3 bids received, Engineer estimates within ± 10%	±10%	3.57%
	4	Award construction contracts within 60 days average of planned	60 days	37 days
	5	Obtain construction substantial completion within 90 days of original contract substantial completion date	90 days	66 days
	6	On average, close construction contracts within 95% of original contract amount	95%	93.37%
	7	Identify value engineering savings during Planning, Design and Construction Phase of the planned annual Capital Improvement Program Cashflow	≥\$10M	\$25.3M

NORTHEAST OHIO REGIONAL SEWER DISTRICT**ENGINEERING AND CONSTRUCTION -- 9000****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Commissioning Manager	1	0	1	1
Commissioning Technical	0	0	1	1
Const Supvr I	5	8	5	(3)
Const Supvr II	5	4	6	2
Const Supvr III	5	5	5	0
Construction Cost Eng I	1	0	1	1
Construction Cost Eng II	1	0	1	1
Deputy Director of E&C	1	1	0	(1)
Director Of Engr & Const	1	1	1	0
Executive Assistant	1	1	1	0
Mgr of Construction	3	3	3	0
Mgr of Design	2	2	2	0
Mgr of Planning	1	1	1	0
P/Q A Analyst I	0	2	0	(2)
Program Manager	1	1	0	(1)
Program Mgr Construction & Commissioning	0	0	1	1
Program Mgr Planning & Design	0	0	1	1
Project Engineer 1	0	0	1	1
Project Engr I	0	1	0	(1)
Project Mgr I (E&C)	2	2	2	0
Project Mgr II (E&C)	3	2	4	2
Project Mgr III (E&C)	4	5	4	(1)
TOTAL FULL TIME	37	39	41	2
Para Intern Maint Svcs	0	2	1	-1
TOTAL INTERN	0	2	1	-1
TOTAL POSITIONS	37	41	42	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 9000: ENGINEERING & CONSTRUCTION					
	2022	2023	2023	2024	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 3,131,176	\$ 3,260,489	\$ 3,003,510	\$ 3,642,639	\$ 639,129
52030 - Professionals Salaries	814,937	578,344	831,168	541,245	(289,923)
52031 - Administrative Support Salaries	58,760	66,867	59,575	68,828	9,253
52034 - Technicians Salaries	81,660	5,804	-	-	-
52036 - Para-Professional Salaries	15,915	-	75,739	36,770	(38,969)
52071 - Longevity	11,350	10,550	10,500	11,577	1,077
52081 - Sick Buy Out	40,312	50,007	47,900	41,119	(6,781)
Salaries and Wages	\$ 4,154,110	\$ 3,972,060	\$ 4,028,392	\$ 4,342,178	\$ 313,786
Benefits:					
52320 - Opers	\$ 576,747	\$ 555,242	\$ 563,975	\$ 607,905	\$ 43,930
52360 - Medicare	59,036	56,345	58,412	62,962	4,550
52313 - Wellness Credit	23	10	8,424	8,424	-
52370 - Uniform Allowance	6,480	6,219	7,500	7,500	-
Benefits	\$ 642,286	\$ 617,815	\$ 638,311	\$ 686,790	\$ 48,480
Total Salaries and Benefits	\$ 4,796,396	\$ 4,589,875	\$ 4,666,702	\$ 5,028,968	\$ 362,266
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 18,587	\$ 24,806	\$ 53,000	\$ 53,000	\$ -
52430 - Employee Education	17,174	9,768	32,000	32,000	-
52440 - Tuition Reimbursement	2,590	3,395	-	-	-
Reimbursable Expenses	\$ 38,350	\$ 37,969	\$ 85,000	\$ 85,000	\$ -
Professional Services:					
52610 - General Professional Services	\$ 418,720	\$ 233,734	\$ 275,000	\$ 1,251,100	\$ 976,100
Professional Services	\$ 418,720	\$ 233,734	\$ 275,000	\$ 1,251,100	\$ 976,100
Contractual Services:					
52715 - Printing	\$ 1,683	\$ 2,761	\$ 8,000	\$ 8,000	\$ -
52730 - Dues and Subscriptions	49,768	49,523	55,000	15,000	(40,000)
52770 - Uniforms	-	232	15,000	15,000	-
Contractual Services	\$ 51,451	\$ 52,515	\$ 78,000	\$ 38,000	\$ (40,000)
Materials and Supplies:					
52805 - Office Supplies	\$ 936	\$ 826	\$ 15,000	\$ 15,000	\$ -
52810 - Fuel and Oil	377	2,593	-	-	-
52840 - Laboratory Supplies	-	15	-	-	-
52845 - General Hardware Supplies	163	3,301	2,500	2,500	-
52846 - Equipment And Instrumentation Parts	20	368	1,000	1,000	-
52851 - Other Minor Equipment	42	20	5,000	5,000	-
52865 - Other Supplies	1,686	1,795	2,000	2,000	-
52870 - Freight	6	13	-	-	-
Materials And Supplies	\$ 3,231	\$ 8,929	\$ 25,500	\$ 25,500	\$ -
Total Other Operating Expenses	\$ 511,752	\$ 333,148	\$ 463,500	\$ 1,399,600	\$ 936,100
Total Operating Expenses	\$ 5,308,148	\$ 4,923,023	\$ 5,130,202	\$ 6,428,568	\$ 1,298,366

BUDGET CENTER:

2000 – Human Resources

MANAGED BY:Constance T. Haqq
Director of Human Resources**DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS**

Human Resources has an overall responsibility for the programs that support the Sewer District’s talent and workforce strategy. This includes talent sourcing/acquisition, benefits, compensation, career pathing, enterprise learning, technical training programs, supporting managers with employee/labor relations, and overseeing our organization’s employee engagement strategy.

2023 Accomplishments		2024 Goals	
*	Reduced average number of open positions.	*	Launch the People Assist UKG tool.
*	Hosted one in-house career fair.	*	Launch Performance Management pilot and prepare to roll out to entire District. This will assist in recruitment and improving productivity, employee engagement, and retention of current employees.
*	Began Performance Management Redesign project. This will assist in recruitment and improving productivity, employee engagement, and retention of current employees.	*	Implement an Employee Engagement strategy with the AEA department.
*	Issued Total Rewards Statements customized to each individual, educating employees on the full value of benefits they receive.	*	Continue and expand succession planning.
*	Began the succession planning process.	*	Establish a robust Wellness Program at each facility.
*	Completed the pilot of the Frontline Leadership Program.	*	Conduct Cohort 2 of the Frontline Leadership Program.
*	Conducted union negotiations.	*	Expand management training program to Operations and other managers.
*	Conducted career pathing for TSG and HR.	*	Expand job advertising resources.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HUMAN RESOURCES --2000

STAFFING

One Year History and Budget Comparison

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Deputy Director of Human Resources	0	0	1	0
Dir of Human Resources	0	1	1	0
Early Talent Prgm Spec	0	1	0	(1)
Early Talent Prgm Spec II	1	0	1	1
HR Business Partner I	2	2	2	0
HR Business Partner II	2	2	2	0
HR Executive Assistant	1	1	1	0
HR Generalist	0	0	2	1
HR L&D Admin I	1	0	1	1
HR L&D Lead	1	0	1	1
HR Manager - Training	1	1	1	0
HR Mgr Emp & Labor Rel	1	1	0	-1
HR Mgr Talent Acquisition	1	1	1	0
HR Mgr TR and HRIS	1	1	1	0
HR Spec Training & Reg	0	1	0	-1
HR Specialist - Services	0	1	0	-1
HR Specialist Initiatives	1	1	0	-1
HR Supvr Ent & Tech Learn	0	1	0	-1
HRIS Analyst	0	2	0	-2
HRIS Analyst II	1	0	2	2
Ind Maint Lead Instructor	1	0	1	1
Indus Maint Instructor	2	0	2	2
Instructor Industrl Elect	0	1	0	-1
Instructor Industrl Maintl	0	2	0	-2
Instructor Plant Ops	0	1	0	-1
Learn & Career Dev Supvsr	1	0	1	1
Leave Administrator	0	1	1	0
OL&M Admin/Registrar	0	0	0	0
Plant Ops Instructor	0	0	1	1
Plant Ops Lead Instructor	1	0	1	1
Sr HR Mgr Services	1	1	0	0
Tal Acq & Emp Spec	0	2	0	(2)
Talent Acq & Emp Spec I	1	0	1	1
Talent Acq & Emp Spec II	1	0	1	1
Talent Acquisition Admin	1	0	1	1
Temporary Recruiter	1	0	0	1
Total Rewards Analyst	0	2	0	-2
Total Rewards Analyst II	2	0	2	2
Training & Dev Lead	0	1	0	-1
Total FULL TIME	26	28	29	1
Para Intern HR	1	1	0	-1
TOTAL INTERN	1	1	0	-1
TOTAL POSITIONS	27	29	29	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 2000: HUMAN RESOURCES						
	2022	2023	2023	2024		
	Audited	Unaudited	Adopted	Adopted	Budget	Budget
	Actuals	Actuals	Budget	Budget		Variance
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 807,219	\$ 737,639	\$ 798,805	\$ 965,293	\$	166,488
52030 - Professionals Salaries	1,151,689	1,319,787	1,436,095	1,511,066		74,971
52031 - Administrative Support Salaries	48,025	65,977	63,440	68,310		4,870
52036 - Para-Professional Salaries	23,176	29,334	36,947	-		(36,947)
52071 - Longevity	3,050	3,250	2,800	3,111		311
52081 - Sick Buy Out	9,280	6,259	7,000	16,466		9,466
52236 - Para-Professional Overtime	131	786	-	-		-
Salaries and Wages	\$ 2,042,570	\$ 2,163,031	\$ 2,345,088	\$ 2,564,246	\$	219,158
Benefits:						
52310 - Health Care	\$ 9,674,561	\$ 9,391,942	\$ 12,500,000	\$ 12,000,000	\$	(500,000)
52311 - Health Care Opt-Out Full	366,625	434,700	400,000	475,000		75,000
52312 - Health Care Opt-Out Supplemental	-	-	90,000	-		(90,000)
52320 - Opers	281,202	296,134	328,312	358,014		29,702
52330 - Workers Compensation	188,118	198,986	360,000	400,000		40,000
52335 - Short Term Disability	640,534	752,406	705,029	753,421		48,392
52340 - Life Insurance	74,425	79,504	90,000	90,000		-
52350 - Unemployment Compensation	17,677	(2,176)	40,000	40,000		-
52360 - Medicare	29,280	30,784	34,004	72,080		38,076
52313 - Wellness Credit	77,048	79,751	90,000	97,000		7,000
52314 - Dental and Vision Premiums	294,637	367,319	413,000	454,000		41,000
52370 - Uniform Allowance	3,154	2,185	3,000	3,000		-
52380 - Awards and Recognition	41,428	48,965	63,400	63,400		-
52390 - Relocation Expense Reimbursement	-	-	50,000	30,000		(20,000)
Benefits	\$ 11,688,688	\$ 11,680,501	\$ 15,166,745	\$ 14,835,915	\$	(330,829)
Total Salaries and Benefits	\$ 13,731,258	\$ 13,843,532	\$ 17,511,832	\$ 17,400,161	\$	(111,671)
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	9,768	16,410	43,500	44,500		1,000
52430 - Employee Education	19,203	15,957	38,530	39,600		1,070
52440 - Tuition Reimbursement	151,807	149,763	250,000	250,000		-
Reimbursable Expenses	\$ 180,778	\$ 182,130	\$ 332,030	\$ 334,100	\$	2,070
Professional Services:						
52610 - General Professional Services	\$ 242,007	\$ 371,859	\$ 851,621	\$ 721,100	\$	(130,521)
52615 - General Professional Services-Training	440,297	523,297	770,855	822,170		51,315
52620 - Temporary Staffing	138,392	194,441	200,000	200,000		-
Professional Services	\$ 820,695	\$ 1,089,597	\$ 1,822,476	\$ 1,743,270	\$	(79,206)
Contractual Services:						
52715 - Printing	\$ 884	\$ 481	\$ 10,000	\$ 11,000	\$	1,000
52720 - Taxes	-	3,477	4,000	4,000		-
52730 - Dues and Subscriptions	36,563	84,684	107,502	177,268		69,766
52750 - Advertising	-	-	1,500	-		(1,500)
52770 - Uniforms	824	603	1,000	1,000		-
52780 - Other Contractual Services	331	250	-	-		-
52790 - Community Outreach And Education	(225)	-	5,000	-		(5,000)
Contractual Services	\$ 38,378	\$ 89,496	\$ 129,002	\$ 193,268	\$	64,266
Materials and Supplies:						
52805 - Office Supplies	\$ 3,252	\$ 3,247	\$ 15,500	\$ 13,150	\$	(2,350)
52810 - Fuel and Oil	37	364	-	-		-
52845 - General Hardware Supplies	8,809	17,610	-	-		-
52846 - Equipment And Instrumentation Parts	4,299	31,174	-	26,600		26,600
52851 - Other Minor Equipment	3,262	1,892	-	-		-
52861 - Training Supplies	10,475	23,762	52,855	94,480		41,625
52865 - Other Supplies	3,900	14,039	1,600	1,200		(400)
52870 - Freight	1,085	2,112	1,000	1,000		-
Materials And Supplies	\$ 35,118	\$ 94,200	\$ 70,955	\$ 136,430	\$	65,475
Total Other Operating Expenses	\$ 1,074,969	\$ 1,455,423	\$ 2,354,463	\$ 2,407,068	\$	52,605
Total Operating Expenses	\$ 14,806,226	\$ 15,298,955	\$ 19,866,295	\$ 19,807,229	\$	(59,066)

BUDGET CENTER Administration and External Affairs -- 5000

MANAGED BY Jean E. Smith
Director of Administration and External Affairs

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Administration and External Affairs Department is responsible for: Communications and Community Relations (CCR); Government Affairs; Board Process Management; and Customer Service. The Department also oversees the Executive Administrative Team.

2023 Accomplishments

- Welcomed nearly 3,000 guests to the Clean Water Fest.
- Launched Sharepoint-based photo library
- Completed first full year of Clean Water Works Podcast and surpassed 10,000 downloads.
- Continued Diversity, Equity, and Inclusion (DEI) racial justice dialogues.
- Launched DEI Learning Communities.
- Welcomed new Clean Water Fellows and continued search.
- Hosted 7 Utility Assistance Resource Fairs (UARF) and 2 UARF Training Clinics.
- Confirmed new in-house program management options for cost-savings programs.
- Onboarded Good Neighbor Ambassadors (GNA) for Cohort 9.
- Completed GNA study with CSU Diversity Institute and Dr. Ronnie Dunn.
- Supported Greater Cleveland Water Equity Partners.
- Established relationship with new Cuyahoga County administration.
- Advanced existing student programs and continued exploring new opportunities.
- Conducted annual Sewer U for local executive assistants and community stakeholders
- Launched new By The Numbers dashboard in cooperation with GIS Services.
- Reimagined outreach materials, including middle-school outreach resources.
- Completed all Employee Information Sessions.

2024 Goals

- Host 2024 Clean Water Fest
- Complete District Strategic Plan for 2025-2027.
- Reach substantial completion of the CAP project.
- Fully utilize the Public Engagement Statement in external communication.
- Respond to media issues that may arise.
- Establish a focused and expansive plan for internal and external communication.
- Launch new components of middle school educational curriculum.
- Reimagine SewerU programming.
- Engage and onboard new Internal Communications Lead.
- Develop a digital engagement strategy.
- Assess internal communications resources improvements including intranet and employee newsletter.
- Complete a study of the Diversity, Equity & Inclusion program and address findings
- Publish and address the results of the DEI study
- Establish a strategy to increase DEI participation of the hourly and union employees
- Promote utilization of the DEI Toolkit
- Conduct three Racial Justice Dialogues
- Embed the Environmental Justice goals into the work of the Sewer District
- Streamline and strengthen the annual DEI Department goals
- Ensure that each ERG conducts an annual Wellness-related program or activity

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
ADMINISTRATION AND EXTERNAL AFFAIRS -- 5000**

STAFFING

One Year History and Budget Comparison

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Admin Project Coord	1	1	1	0
Administrative Assistant	0	1	0	(1)
Business Manager	1	1	1	0
Business Strat Prog Mgr	1	1	1	0
Chief Admin Officer	1	1	1	0
Clean Water Fellow	2	3	3	0
Comms Production Lead II	1	1	1	0
Communications Spec	0	0	0	0
Communications Spec I	1	1	1	0
Community Relations Spec	0	0	0	0
Community Rels Spec II	2	2	2	0
DE&I Specialist I	1	0	1	1
DE&I Specialist II	1	1	1	0
DEI Specialist	0	1	0	(1)
Dir of AEA	1	1	1	0
Executive Assistant	1	2	1	(1)
GNA Supervisor	1	1	0	(1)
Good Neighbor Ambassador	4	10	0	(10)
Gov Affairs Program Mgr	1	1	0	(1)
Gov Affairs Specialist I	1	1	0	(1)
Gov Affairs Specialist IIG	1	1	0	(1)
HR Specialist Initiatives	0	0	1	1
Internal Communications Lead	0	0	1	1
Mgr of Communications	1	1	1	0
Procurement Spec (AEA)	1	0	1	1
Sr Mgr Govt & Cust Relat	1	1	0	(1)
TOTAL FULLTIME	25	33	19	(14)
Para Intern AEA	0	3	0	(3)
Para Intern CCR	0	1	1	0
TOTAL INTERN	0	4	1	(3)
TOTAL EMPLOYEES	25	37	20	(17)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 5000: ADMINISTRATION & EXTERNAL AFFAIRS

	2022 Audited Actuals		2023 Unaudited Actuals		2023 Adopted Budget		2024 Adopted Budget		Budget Variance
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 797,691	\$	882,511	\$	891,739	\$	650,792	\$	(240,947)
52030 - Professionals Salaries	512,148.00		679,633.00		767,038.00		815,929.00		48,891.00
52031 - Administrative Support Salaries	183,584.00		261,462.00		187,234.00		148,179.00		(39,054.00)
52036 - Para-Professional Salaries	33,045.00		25,473.00		84,592.00		36,770.00		(47,822.00)
52050 - Maintenance Hourly	103,331.00		14,563.00		316,557.00		-		(316,557.00)
52071 - Longevity	4,300.00		3,800.00		3,800.00		4,386.00		586.00
52081 - Sick Buy Out	21,778.00		22,743.00		8,000.00		22,214.00		14,214.00
52230 - Professional Overtime	606.00		1,772.00		-		-		-
52231 - Administrative Support Overtime	1,601.00		1,483.00		-		-		-
52236 - Para-Professional Overtime	1,234.00		863.00		-		-		-
Salaries and Wages	\$ 1,659,318	\$	1,894,303	\$	2,258,960	\$	1,678,270	\$	(580,690)
Benefits:									
52320 - Opers	\$ 233,758	\$	266,802	\$	316,254	\$	234,958	\$	(81,297)
52360 - Medicare	23,933.00		27,069.00		32,755.00		24,335.00		(8,420.00)
52313 - Wellness Credit	7.00		5.00		-		-		-
52370 - Uniform Allowance	5,058.00		2,138.00		15,000.00		21,000.00		6,000.00
52380 - Awards and Recognition	2,477.00		-		2,000.00		2,000.00		-
52390 - Relocation Expense Reimbursement	686.00		-		-		-		-
Benefits	\$ 265,918	\$	296,014	\$	366,009	\$	282,293	\$	(83,717)
Total Salaries and Benefits	\$ 1,925,236	\$	2,190,317	\$	2,624,970	\$	1,960,563	\$	(664,407)
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 19,549	\$	34,483	\$	47,000	\$	34,500	\$	(12,500)
52430 - Employee Education	13,221.00		37,119.00		39,650.00		36,850.00		(2,800.00)
Reimbursable Expenses	\$ 32,770	\$	71,603	\$	86,650	\$	71,350	\$	(15,300)
Professional Services:									
52610 - General Professional Services	\$ 142,434	\$	140,836	\$	376,900	\$	346,500	\$	(30,400)
52615 - General Professional Services-Training	-		5,570.00		-		-		-
Professional Services	\$ 142,434	\$	146,406	\$	376,900	\$	346,500	\$	(30,400)
Contractual Services:									
52715 - Printing	\$ 227,644	\$	253,121	\$	498,250	\$	498,250	\$	-
52730 - Dues and Subscriptions	28,151.00		40,060.00		30,390.00		97,000.00		66,610.00
52735 - Equipment Rental	18,152.00		41,358.00		55,000.00		45,000.00		(10,000.00)
52750 - Advertising	750.00		-		-		-		-
52770 - Uniforms	2,564.00		10,696.00		-		-		-
52780 - Other Contractual Services	54,667.00		459,225.00		232,300.00		327,000.00		94,700.00
52790 - Community Outreach And Education	775,809.00		598,428.00		600,000.00		675,000.00		75,000.00
Contractual Services	\$ 1,107,737	\$	1,402,886	\$	1,415,940	\$	1,642,250	\$	226,310
Materials and Supplies:									
52805 - Office Supplies	\$ 3,417	\$	2,182	\$	10,000	\$	10,000	\$	-
52810 - Fuel and Oil	140.00		226.00		-		-		-
52825 - Chemicals	-		33.00		-		-		-
52840 - Laboratory Supplies	248.00		-		-		-		-
52845 - General Hardware Supplies	452.00		1,402.00		-		-		-
52846 - Equipment And Instrumentation Parts	131.00		48.00		-		-		-
52851 - Other Minor Equipment	14,467.00		9,700.00		7,500.00		5,000.00		(2,500.00)
52860 - Postage, Ups	100,000.00		75,860.00		75,000.00		150,000.00		75,000.00
52865 - Other Supplies	37,743.00		28,495.00		64,000.00		25,000.00		(39,000.00)
52870 - Freight	1,877.00		1,797.00		500.00		2,000.00		1,500.00
Materials And Supplies	\$ 158,474	\$	119,743	\$	157,000	\$	192,000	\$	35,000
Total Other Operating Expenses	\$ 1,441,415	\$	1,740,638	\$	2,036,490	\$	2,252,100	\$	215,610
Total Operating Expenses	\$ 3,366,651	\$	3,930,955	\$	4,661,460	\$	4,212,663	\$	(448,797)

BUDGET CENTER: Government & Customer Relations - 6400

MANAGED BY: Jacqueline Muhammad
Director of Government & Customer Relations

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Government & Customer Relations Department (GCR) is responsible for Government Affairs, Customer Service, The Good Neighbor Ambassador Program and Student Pipeline Programs.

2023 Accomplishments		2024 Goals	
*	Provided weekly touchpoints to elected officials whose communities have been impacted by District construction.	*	Increase the number of monthly touchpoints to elected officials.
*	Attended meet & greets with County Council members and County Executive's Administration.	*	Focus on building stronger relationships with Cuyahoga County (Council & Administration).
*	Held Suburban Council of Governments meetings.	*	Strengthen relationships with the City of Cleveland (City Council & Administration)
*	Provided support to Greater Cleveland Water Equity Partners coalition.	*	Develop relationships with new community partners.
*	Joined the Cleveland Environmental Advocacy Group.	*	Work to assist in the restructure of the Greater Cleveland Water Equity Partners.
*	Graduated five Good Neighbor Ambassadors from the program into full time positions.	*	Onboard nine Good Neighbor Ambassadors - cohort 10 and two Louis Stokes Scholars.
*	Increased enrollment in District Cost Savings Programs by over 4,000.	*	Increase the visibility of the GNA Program by Implementing GNA Study recommendations.
*	Staffed over 100 community outreach events.	*	Launch a Good Neighbor Ambassador newsletter.
*	Held seven Utility Assistance Resource Fairs. Assisting over 1200 families.	*	Assess the Good Neighbor Ambassador Program for potential modifications.

BUDGET CENTER: Government & Customer Relations - 6400

MANAGED BY: Jacqueline Muhammad
Director of Government & Customer Relations

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*		*	Increase customer awareness of District customer cost savings programs by expanding customer outreach.
*		*	Launch the management of cost savings program in house and upgrade the Customer Service Salesforce system.
*		*	Host both employee & external informational sessions regarding cost savings to educate about eligibility criteria & enrollment.
*		*	Hold four Utility Assistance Resource Fairs.
*		*	Finalize Customer Service training modules in partnership with Human Resources.
*		*	Launch the start of 1 st Saturdays where District customers can obtain in person and over-the-phone customer service assistance.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**GOVERNMENT AND CUSTOMER SERVICE -- 6400****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Assistant	0	0	1	1
Cust Srvc Outreach Coor	3	1	3	2
Cust Srvc Rep I	3	5	4	(1)
Cust Srvc Rep II	1	4	3	(1)
Cust Srvc Specialist - DO	1	1	1	0
Director, Government & Customer Relations	0	0	1	1
Good Neighbor Ambassador	0	0	10	10
Good Neighbor Ambassador Supervisor	0	0	1	1
Government Affairs Program Manager	0	0	1	1
Government Affairs Specialist I	0	0	1	1
Government Affairs Specialist II	0	0	1	1
Mgr of Customer Service	1	1	1	0
Supvr of Customer Service	1	1	1	0
TOTAL FULLTIME	10	13	29	16

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6400: GOVERNMENT AND CUSTOMER SERVICE

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ -		\$ 5,291		\$ -		\$ 303,427		\$ 303,427
52030 - Professionals Salaries	258,619		253,645		244,318		418,384		174,065
52031 - Administrative Support Salaries	315,469		362,808		498,012		889,642		391,630
52071 - Longevity	2,250		1,850		1,900		2,295		395
52081 - Sick Buy Out	5,845		10,765		4,400		5,962		1,562
52230 - Professional Overtime	2,846		-		-		-		-
52231 - Administrative Support Overtime	28,397		38,936		50,000		70,000		20,000
Salaries and Wages	\$ 613,426		\$ 673,295		\$ 798,630		\$ 1,689,710		\$ 891,079
Benefits:									
52320 - Opers	\$ 94,754		\$ 98,841		\$ 111,808		\$ 236,559		\$ 124,751
52360 - Medicare	8,453		9,414		11,580		24,501		12,921
52313 - Wellness Credit	2		(2)		878		878		-
52370 - Uniform Allowance	-		-		-		19,000		19,000
Benefits	\$ 103,209		\$ 108,253		\$ 124,267		\$ 280,939		\$ 156,672
Total Salaries and Benefits	\$ 716,635		\$ 781,549		\$ 922,897		\$ 1,970,648		\$ 1,047,751
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 1,572		\$ 1,214		\$ 10,000		\$ 36,300		\$ 26,300
52430 - Employee Education	1,989		495		10,000		21,600		11,600
Reimbursable Expenses	\$ 3,561		\$ 1,709		\$ 20,000		\$ 57,900		\$ 37,900
Professional Services:									
52610 - General Professional Services	\$ 930,577		\$ 1,151,687		\$ 1,350,000		\$ 857,400		\$ (492,600)
52615 - General Professional Services-Training	-		-		8,000		-		(8,000)
Professional Services	\$ 930,577		\$ 1,151,687		\$ 1,358,000		\$ 857,400		\$ (500,600)
Contractual Services:									
52715 - Printing	\$ -		\$ 1,000		\$ 2,000		\$ 2,000		\$ -
52730 - Dues and Subscriptions	468		138		2,000		9,300		7,300
52735 - Equipment Rental	-		-		-		25,000		25,000
52770 - Uniforms	2,750		615		10,000		-		(10,000)
52780 - Other Contractual Services	-		-		-		17,300		17,300
Contractual Services	\$ 3,218		\$ 1,752		\$ 14,000		\$ 53,600		\$ 39,600
Materials and Supplies:									
52805 - Office Supplies	\$ 106		\$ 797		\$ 1,300		\$ 10,000		\$ 8,700
52851 - Other Minor Equipment	-		-		-		30,000		30,000
52860 - Postage, Ups	5,455		290		9,000		48,000		39,000
52861 - Training Supplies	1,641		1,594		5,000		2,000		(3,000)
52865 - Other Supplies	-		-		-		39,000		39,000
52870 - Freight	37		149		-		-		-
Materials And Supplies	\$ 7,239		\$ 2,829		\$ 15,300		\$ 129,000		\$ 113,700
Total Other Operating Expenses	\$ 944,596		\$ 1,157,977		\$ 1,407,300		\$ 1,097,900		\$ (309,400)
Total Operating Expenses	\$ 1,661,232		\$ 1,939,526		\$ 2,330,197		\$ 3,068,548		\$ 738,351

BUDGET CENTER Information Technology - 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Supports Sewer District operations and strategic goals through information technology systems, processes, and data management. Manages information technology systems and infrastructure through their lifecycle to ensure availability, integrity, reliability of information. Translates the Sewer District business strategy and business needs into technical strategies, implementation plans, and system solutions. The Budget center's structure and related responsibilities are as follows:

Infrastructure & Security – Ensure the stability, integrity, and reliability of information and infrastructure including network, servers, workstations and laptops, mobile devices, audio/visual, and telecom. Manage information security strategies and controls to safeguard the Sewer District's technology infrastructure and data and reduce risk. Manage the Sewer District's Information Security Program. Support technologies, infrastructure, and data management associated with process automation for wastewater collection and treatment. Ensure effective procurement, deployment and management of information technology hardware and software.

Project Management Services – Ensure the alignment of technology with Sewer District business goals through a project governance and delivery process. Ensure strategic alignment and business support in the selection, funding, prioritization, resource allocation and monitoring for Business/IT initiatives. Lead effective implementation of business systems and technology through project management methodologies. Assist Sewer District departments in identification of opportunities for improvements of business processes. Serve as program management resource to streamline management of IT and business projects strategies supporting the Sewer District's goals. Provides and fosters a solid communication structure to encourage the effective alignment of business partners to IT for support and training opportunities.

BUDGET CENTER Information Technology - 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Database Management and Architecture - Data Management and architecture is a set of rules, policies, standards and models that govern and define the type of data collected and how it is used, stored, managed and integrated within an organization and its database systems. It provides a formal approach to creating and managing the flow of data and how it is processed across an organization's IT systems and applications.

Application Support - Provide high quality technology-based solutions, technology support and assistance in a cost-effective manner to ensure the effective utilization of Sewer District technology investments, such as Oracle database and E-Business Suite, UKG, Document management, Laboratory Information System, Internet/Intranet sites and In-House developed applications.

Business Intelligence and Data Governance - Provides support of business intelligence solutions and establishes strong data governance and architecture foundation. Manages the collaboration effort with teams in establishing standards, reporting requirements, data migration, enhancements, and integration development. Manages the maintenance and enhancements necessary for a solid architecture foundation to ensure IT infrastructure and enterprise applications are leveraging new advances in technology that are scoped and planned appropriately. Develops the structure, processes, and standards to support and enhance the Sewer District's usage of enterprise applications.

Financial Management - Manages the Sewer District's software assets through timely license renewal process and conformation of software terms and conditions. Ensures the reduction of risk with Sewer District's Internal Audit in support of the procurement policies, contract management and compliance. Concentration and effort in the tracking of spend on projects and operational expenditures. Perform forecasting and project performance reporting.

IT Service Delivery - Identify and implement solutions for information technology issues encountered by end users. Provide guidance for effective use of information systems. Implement strategies for customer service for existing systems and during implementation. Ensure effective deployment and management of information technology hardware and software. Manage and track Sewer District hardware inventory and software licensing.

BUDGET CENTER Information Technology -- 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- Completed deployment of equipment purchased in 2022 by November of 2023.
- Oversaw and managed the provision of first-level support, resolutions provided by the Service Delivery team, with a positive customer satisfaction rating of 4.95 out of 5.
- Completed the 2023 upgrade of Laboratory Software and IT hardware equipment.
- Completed implementation of Cylance Endpoint Detection and Response (EDR) Anti-Virus/Anti-Malware/Zero-Day, which included the removal of Symantec Endpoint Protection (SEP)
- Upgrade of Cherwell IT Service Management System to version 2023.1.
- Assisted with the Southerly remodeling project in Building 23 by relocating network and devices to allow business continuity and training center availability.
- Direct Bill Certification
- Southerly Operations & Maintenance overtime Site
- Easterly & Westerly Ops & Maint. overtime Site
- ArcGIS Enterprise Upgrade
- SWFT Development Cycle 5 & 6
- Open RiverCAM
- Highbond Robotics & Analytics Implementation

2024 Goals

- Implementation of the New Unified EndPoint Management (EPM) System Ivanti Neurons.
- Implement new Computer imaging process using new EPM System.
- Implement self-healing bots to proactively detect, diagnose, and automatically remediate issues.
- Complete the removal of ZENworks on all District Devices.
- Complete deployment of equipment purchased in 2023 by November of 2024
- Oversee and manage the provision of first-level support, resolutions provided by the Service Delivery team, with a positive customer satisfaction rating of 4.7 for Timeliness, Customer Service, and Communication.
- Continue to support the Sewer District-wide DEI program by completing IT's 2024 DEI goals.
- OAC Report Conversion to Power BI.
- Cost Savings Program in Salesforce (Completed).
- Talend Upgrade
- SWFT Development Cycle 7 Rd 1
- Level & Flow Monitoring DW
- GARR Summary Reports

BUDGET CENTER Information Technology -- 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- Diversity, Equity & Inclusion Tool Kit
- SSCBOOTS Application Project
- UKG People Assist to track HR requests and report to management and build KPIs is implemented
- UKG Document management to reduce paper document & centralize all employee document in UKG is implemented.
- Implemented grievances tracking in UKG.
- Implemented solutions to integrate Kahua invoices with Oracle EBS to support Finance consolidating the invoices.
- Implemented solution to integrate legal property management between OnBase and GIS application.

2024 Goals

- IPACS Quarterly Report
- SWFT Upgrade
- Watersheds Design & Construction Budget Planning Tool
- Implement electronic bidding process to eliminate the manual bidding process and enhance compliance.
- Implement electronic payment processing software to enhance customer experience in bill payment.
- Implement GASB software to capture lease and software subscriptions details for audit compliance.
- Implement transcript software solution to support HR to capture and document the meetings.
- Upgrade UKG mobile App to the latest version.
- Enhance PBCS application to capture additional budget year information.
- Implement electronic solution for tuition assistance program (TAP) to eliminate the manual process and improve audit compliance.
- Engage with consultant partner to identify and enhance HR business process and create roadmap for software solutions.
- Implement reporting solution for Finance to create financial statements to reduce manual consolidation of data.
- Implement multi factor authentication for UKG to enhance security of personnel data.
- Implement solution to eliminate the manual process in creating customer move-in and move-out and provide update invoices.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

INFORMATION TECHNOLOGY -- 3000

STAFFING

One Year History and Budget Comparison

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Mgr of Database Architect	1	0	1	1
Sr Oracle Technical Mgr	1	0	1	1
Network Engineer II	0	0	1	1
Oracle Database Administrator II	0	0	1	1
Director Of IT/Director Of IT	1	1	1	0
Mgr of Data Governance BI	1	1	1	0
Mgr of IT Infrastructure	0	1	0	-1
Mgr of IT Svc Delivery	1	1	1	0
Sr Mgr IT Infrastr & Sec	1	1	1	0
Database Architect & Mgr	0	1	0	-1
Oracle Technical Mgr	0	1	0	-1
Applications Tech Lead/				
Tech Lead	1	1	1	0
BI Developer I/BI Developer I	3	2	3	1
IT Service Engineer II	3	3	3	0
IT Service Engineer III	1	1	1	0
IT Service Engineer Lead	1	1	1	0
Network Engineer III (IT)	3	2	3	1
Oracle Apps Developer III	3	4	3	-1
Oracle Solut Func Lead	1	1	1	0
Project Manager I	2	2	2	0
Project Manager III	2	2	2	0
Programmer Analyst I/Programmer				
Analyst I	2	2	2	0
Programmer Analyst II	2	3	2	-1
Systems Engineer I	1	1	1	0
Systems Engineer III	2	1	2	1
Telecom Analyst I/Telecom Analyst I	1	1	1	0
Network Engineer II (IT)	0	1	0	-1
Systems Engineer II	0	1	0	-1
Oracle Solution Engineer II-Finance	0	1	1	0
Network Engineer-IBI Architect	0	1	1	0
TOTAL FULLTIME	34	38	38	0
Para Intern IT/Para Intern IT	1	2	3	1
Para Intern Maint Svcs/Para Intern				
Maint Svcs	0	1	0	-1
TOTAL INTERN	1	3	3	0
TOTAL POSITIONS	35	41	41	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 3000: INFORMATION TECHNOLOGY

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 871,993	\$	\$ 815,494	\$	\$ 776,766	\$	\$ 825,122	\$	48,356
52030 - Professionals Salaries	2,119,896		2,382,149		2,776,068		2,775,610		(458)
52031 - Administrative Support Salaries	24,237		-		-		-		-
52036 - Para-Professional Salaries	45,174		61,683		114,736		93,862		(20,874)
52071 - Longevity	6,550		6,550		4,600		6,681		2,081
52081 - Sick Buy Out	44,487		49,493		43,000		45,377		2,377
52236 - Para-Professional Overtime	1,286		3,386		-		-		-
Salaries and Wages	\$ 3,113,624	\$	\$ 3,318,755	\$	\$ 3,715,170	\$	\$ 3,746,652	\$	31,482
Benefits:									
52320 - Opers	\$ 445,601	\$	\$ 463,665	\$	\$ 520,124	\$	\$ 524,531	\$	4,407
52360 - Medicare	44,183		46,826		53,870		54,326		456
52313 - Wellness Credit	35		11		-		-		-
52370 - Uniform Allowance	8,620		10,020		-		-		-
52390 - Relocation Expense Reimbursement	7,733		-		-		-		-
Benefits	\$ 506,171	\$	\$ 520,522	\$	\$ 573,994	\$	\$ 578,858	\$	4,864
Total Salaries and Benefits	\$ 3,619,795	\$	\$ 3,839,277	\$	\$ 4,289,164	\$	\$ 4,325,509	\$	36,346
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 4,865	\$	\$ 12,697	\$	\$ 13,250	\$	\$ 18,500	\$	5,250
52430 - Employee Education	14,803		20,304		45,678		36,595		(9,083)
52440 - Tuition Reimbursement	813		2,981		-		-		-
Reimbursable Expenses	\$ 20,481	\$	\$ 35,982	\$	\$ 58,928	\$	\$ 55,095	\$	(3,833)
Utilities Expenes:									
52550 - Communications	\$ 909,109	\$	\$ 953,939	\$	\$ 1,115,564	\$	\$ 1,154,004	\$	38,440
Utilities Expenses	\$ 909,109	\$	\$ 953,939	\$	\$ 1,115,564	\$	\$ 1,154,004	\$	38,440
Professional Services:									
52610 - General Professional Services	\$ 253,366	\$	\$ 276,201	\$	\$ 616,000	\$	\$ 612,020	\$	(3,980)
Professional Services	\$ 253,366	\$	\$ 276,201	\$	\$ 616,000	\$	\$ 612,020	\$	(3,980)
Contractual Services:									
52715 - Printing	\$ 60	\$	\$ -	\$	\$ -	\$	\$ -	\$	-
52730 - Dues and Subscriptions	11,578		8,898		10,731		26,206		15,475
52735 - Equipment Rental	-		2,735		-		-		-
52770 - Uniforms	-		4,142		-		-		-
52780 - Other Contractual Services	231,393		195,211		232,000		237,000		5,000
Contractual Services	\$ 243,031	\$	\$ 210,986	\$	\$ 242,731	\$	\$ 263,206	\$	20,475
Materials and Supplies:									
52806 - Software	\$ 4,295,217	\$	\$ 4,470,026	\$	\$ 5,238,848	\$	\$ 2,290,550	\$	(2,948,298)
52807 - Software Support and Maintenance	-		47,012		-		2,973,728		2,973,728
52845 - General Hardware Supplies	2,397		876		-		-		-
52846 - Equipment And Instrumentation Parts	1,195		55,339		-		-		-
52851 - Other Minor Equipment	126,123		122,458		62,350		90,250		27,900
52865 - Other Supplies	842		59		6,000		6,000		-
52870 - Freight	-		8		-		-		-
Materials And Supplies	\$ 4,425,774	\$	\$ 4,695,778	\$	\$ 5,307,198	\$	\$ 5,360,528	\$	53,330
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$ 334,324	\$	\$ 325,987	\$	\$ 183,500	\$	\$ 212,245	\$	28,745
Equipment Repair And Maintenance	\$ 334,324	\$	\$ 325,987	\$	\$ 183,500	\$	\$ 212,245	\$	28,745
Total Other Operating Expenses	\$ 6,186,084	\$	\$ 6,498,874	\$	\$ 7,523,921	\$	\$ 7,657,098	\$	133,177
Total Operating Expenses	\$ 9,805,879	\$	\$ 10,338,151	\$	\$ 11,813,085	\$	\$ 11,982,607	\$	169,523

BUDGET CENTER Finance - 6000

MANAGED BY Keneth J. Duplay
Chief Financial Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Executive and Administrative: As a member of senior management, the Chief Financial Officer assists the Chief Executive Officer in general management and policy formation by ensuring that she, the Board of Trustees and District Managers have reliable and comprehensive financial and management information. In addition to this budget center, the Chief Financial Officer is responsible for the Purchasing, Information Technology, Contract Compliance, and Inventory Control budget centers which have separate Descriptions of Services Provided.

Revenue and User Support: As the District’s representative, the Chief Financial Officer and staff provide liaison with user communities, certain customers, and all billing agents. They also negotiate contracts related to revenue enhancement and billing arrangements, monitor services provided by billing agents to ensure they are following District policies and procedures, provide assistance to other departments in their contact with service communities and billing agents, and provide collection services for a small number of master meter communities, septic haulers and other accounts.

Billing: The primary functions of the Billing section are as follows:

1. Account maintenance and creation of wastewater bills for internally billed customers in a timely and accurate manner. Current internal billing includes customers in the SSCBOUTS program, Rural Lorain County Water Authority customers, well water customers, septic haulers, and large volume wastewater accounts.
2. Work closely with the District’s billing agents, primarily the Cleveland Department of Public Utilities, to monitor wastewater billing activities and ensure accurate and timely billing of customers.
3. The Billing Department is also responsible for communications with the agents regarding new wastewater accounts and surcharges, testing/validating that District billing policies are implemented properly in the agent’s billing system and represents the District on all billing related projects."

Treasury/Investment: As the District’s de facto Treasurer, the Chief Financial Officer is responsible for all funds, including their disbursement and investment. Disbursement is made only to payees authorized by contract, provision of services, law, or action of the Board of Trustees. The actual implementation of disbursement decisions is carried out by Finance staff, following guidelines and procedures established by the Chief Financial Officer. Investments are made in securities or at depositories as authorized by Ohio Statute or the Board of Trustees. The primary investment goal is preservation of capital, followed by liquidity and rate of return.

BUDGET CENTER Finance - 6000

MANAGED BY Kenneth J. Duplay
Chief Financial Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

General Accounting: The General Accounting Section is responsible for the recommendation and implementation of procedures, internal controls, and financial reporting to accurately reflect District operations. Currently, the General Accounting Section is primarily concerned with recording accrual basis accounting transactions and entries which include adjusting and closing entry transactions. Supporting responsibilities include maintaining ledgers and various supporting data, and preparation of any applicable financial reports including quarterly internal financial reporting and payment of construction contractors, debt service and utility invoices.

Accounts Payable: The Accounts Payable function is responsible for the processing and payment of all District obligations. The function utilizes an electronic, three-way matching process, designed to allow for proper controls while also allowing District wide access to data through all stages of the procure to pay process.

Budget and Financial Reporting: The primary functions of the Budget and Financial Reporting Section are as follows:

1. The formulation and presentation of the annual budget and to assist various Budget Centers in developing their supporting detail. This process includes the development of budget documents, forms, worksheets, and procedures.
2. To account for and provide financial reporting and/or analysis not provided for in other sections of General Accounting, including the preparation of the District's Annual Comprehensive Financial Report (ACFR) and annual Budget Report.

Payroll: The primary function of payroll is to ensure that bi-weekly payroll for all District employees is processed in a timely and accurate manner. Other responsibilities include processing and payment of payroll deductions and employee retirement deductions including the filing for Ohio Public Employees Retirement System.

BUDGET CENTER Finance - 6000

MANAGED BY Kenneth J. Duplay
Chief Financial Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- Implemented GASB 87, Leases for 2022 Audit
- Developed online employee training for Internet Expense module in Oracle
- Earned Auditor of State Award with Distinction
- Earned GFOA ACFR and Budget Awards

2024 Goals

- Update billing agreement with CWD
- Implement GASB 96, SBITAs for 2023 Audit
- Implement an Online Payment Option for Direct Bill Customers
- Select and Implement Software to Streamline Financial Reporting Processes
- Earn Auditor of State Award with Distinction
- Earn GFOA ACFR and Budget Awards

NORTHEAST OHIO REGIONAL SEWER DISTRICT

KEY PERFORMANCE INDICATORS

DEPARTMENT OF FINANCE

FINANCE	BUDGET CENTER - 6000 - FINANCE			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	Days of Cash on Hand	>400 Days	1581 Days
2	Percent of CIP Cash Funded	>25%	75.40%	
3	Total Debt to Net PPE	<60%	55.90%	
4	Operating Margin	>34%	68.20%	
5	Total Debt Service Coverage	>1.0%	2.49	

	BUDGET CENTER - 6100/6200 - INVENTORY/PURCHASING			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	District-wide cycle count accuracy	98%	98%
2	Avg # of invited suppliers to quote	3	6.8	
3	Avg # of responses received to quote req.	3	2.9	
4	Avg days to po creation	1	0.7	
5	Avg days to po approval	2	1.3	

FINANCE	BUDGET CENTER - 6500 - CONTRACT COMPLIANCE			
	No.	Output Metric Description	FY - 2023	FY - 2023
			Target	Actuals
	1	Attend 12 Outreach events per year	12	47
2	Re-cert 300 firms in the program	300	326	
3				
4				
5				

NORTHEAST OHIO REGIONAL SEWER DISTRICT

FINANCE -- 6000

STAFFING

Two Year History and Budget Comparison

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Chief Financial Officer	1	1	1	0
Mgr of Finance and Comp	1	1	1	0
Mgr of Acct & Reporting	1	1	1	0
Mgr of Billing Svcs & Sys	1	1	1	0
Mgr of Debt and Treasury	1	1	1	0
Supvr of Accounts Payable	1	1	1	0
Accountant II	1	1	1	0
Accountant III	1	1	1	0
Payroll Administrator	1	1	1	0
Accts Payable Assoc I	1	1	1	0
Accts Payable Assoc II	2	2	2	0
Billing Spec I	1	1	1	0
Billing & Rev Analyst I	1	1	1	0
Billing & Rev Analyst II	1	1	1	0
Budget Analyst I	1	1	1	0
Debt Administrator I	1	1	1	0
Financial Analyst II	2	2	2	0
Accountant I	0	0	1	1
Financial Analyst	0	1	0	-1
Sr Finance Adminr	1	1	1	0
TOTAL FULLTIME	20	21	21	0
Para Intern Finance	1	1	1	0
TOTAL INTERN	1	1	1	0
TOTAL EMPLOYEES	21	22	22	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6000: FINANCE

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 705,297	\$	738,565	\$	707,926	\$	739,084	\$	31,158
52030 - Professionals Salaries	853,063		948,756		964,917		998,950		34,032
52031 - Administrative Support Salaries	92,968		78,759		76,960		79,654		2,694
52036 - Para-Professional Salaries	6,482		26,792		36,845		38,707		1,863
52060 - Student Salaries	6,878		-		-		-		-
52071 - Longevity	4,300		4,300		3,700		4,386		686
52081 - Sick Buy Out	19,138		23,138		19,500		19,521		21
52230 - Professional Overtime	548		487		500		750		250
52231 - Administrative Support Overtime	19		-		750		500		(250)
52236 - Para-Professional Overtime	47		-		200		200		-
Salaries and Wages	\$ 1,688,740	\$	1,820,798	\$	1,811,298	\$	1,881,752	\$	70,454
Benefits:									
52320 - Opers	\$ 236,411	\$	254,913	\$	253,582	\$	263,445	\$	9,864
52360 - Medicare	23,763		25,622		26,264		27,285		1,022
52313 - Wellness Credit	17		8		-		-		-
52370 - Uniform Allowance	2,400		2,400		3,000		3,000		-
Benefits	\$ 262,591	\$	282,943	\$	282,846	\$	293,731	\$	10,885
Total Salaries and Benefits	\$ 1,951,330	\$	2,103,741	\$	2,094,144	\$	2,175,482	\$	81,339
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 12,771	\$	11,950	\$	17,000	\$	17,000	\$	-
52430 - Employee Education	6,212		11,854		13,950		15,500		1,550
Reimbursable Expenses	\$ 18,983	\$	23,804	\$	30,950	\$	32,500	\$	1,550
Professional Services:									
52610 - General Professional Services	\$ 297,032	\$	249,946	\$	417,520	\$	316,080	\$	(101,440)
Professional Services	\$ 297,032	\$	249,946	\$	417,520	\$	316,080	\$	(101,440)
Contractual Services:									
52705 - Collection Fees	\$ 9,011,288	\$	9,555,856	\$	11,286,100	\$	10,861,000	\$	(425,100)
52715 - Printing	5,926		8,499		7,950		9,000		1,050
52720 - Taxes	62,471		248,464		200,000		200,000		-
52725 - Insurance And Bonds	1,366,756		1,479,095		1,605,000		1,721,996		116,996
52730 - Dues and Subscriptions	3,532		3,861		14,460		14,605		145
52740 - Real Property Rental	32,620		40,627		37,475		41,893		4,418
52750 - Advertising	3,930		4,815		5,000		5,000		-
52775 - Licenses,Fees, And Permits	163		687		1,185		1,185		-
52780 - Other Contractual Services	-		-		25,000		25,000		-
Contractual Services	\$ 10,486,686	\$	11,341,903	\$	13,182,170	\$	12,879,679	\$	(302,491)
Materials and Supplies:									
52805 - Office Supplies	\$ 9	\$	93	\$	2,500	\$	2,500	\$	-
52810 - Fuel and Oil	-		145		-		-		-
52851 - Other Minor Equipment	-		-		1,000		1,000		-
52865 - Other Supplies	90		12		350		350		-
52870 - Freight	-		-		200		200		-
Materials And Supplies	\$ 100	\$	250	\$	4,050	\$	4,050	\$	-
Judgements and Awards:									
53220 - Other Awards	\$ -	\$	\$ -	\$	50,000	\$	50,000	\$	\$ -
Judgments And Awards	\$ -	\$	\$ -	\$	50,000	\$	50,000	\$	-
Total Other Operating Expenses	\$ 10,802,801	\$	11,615,903	\$	13,684,690	\$	13,282,309	\$	(402,381)
Total Operating Expenses	\$ 12,754,132	\$	13,719,644	\$	15,778,834	\$	15,457,791	\$	(321,042)

BUDGET CENTER Inventory Control -- 6100

MANAGED BY Jacqueline Williams
Manager of Procurement Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Inventory Control Department provides support for all Sewer District departments as it pertains to parts and supplies needed to run the Sewer District efficiently and support the Sewer District's Mission Statement. Maintain four Sewer District Storerooms and part of the Sewer District storage facility at Southerly. Work with Operations and Maintenance personnel to achieve results that will enable our plants to meet permits. Order and maintain parts that are needed in a Maintenance Management System. Follow the Sewer District's guidelines for safety trained personnel with new technology as it is developed.

2023 Accomplishments

- Southerly & EMSC Filter and Belt Relocation Project
- Oracle Upgrade Project Phase II in conjunction with IT
- Establish a consumable catalog for items not charged to a workorder and created a specific area for those items at the Southerly Stockroom
- Achieved an average cycle accuracy of 98% ~ 56K items counted

2024 Goals

- Review item location by usage for each Stockroom
- Southerly Basement Project
- Compression Fitting Relocation Project
- Close the REF Inventory Stockroom
- Achieve an avg cycle accuracy of 98%

NORTHEAST OHIO REGIONAL SEWER DISTRICT**INVENTORY CONTROL -- 6100****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Inventory Supvr	1	1	1	0
Inventory Supervisor	1	1	1	0
Storekeeper	3	3	3	0
Storekeeper S	4	4	4	0
TOTAL FULLTIME	9	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6100: INVENTORY CONTROL					
	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 143,537	\$ 147,185	\$ 144,935	\$ 150,008	\$ 5,073
52031 - Administrative Support Salaries	350,837	344,113	371,724	388,488	16,764
52071 - Longevity	1,000	800	400	1,020	620
52081 - Sick Buy Out	2,559	1,797	3,600	2,611	(989)
52231 - Administrative Support Overtime	5,793	9,066	7,000	8,000	1,000
Salaries and Wages	\$ 503,727	\$ 502,961	\$ 527,659	\$ 550,126	\$ 22,467
Benefits:					
52320 - Opers	\$ 70,401	\$ 70,198	\$ 73,872	\$ 77,018	\$ 3,145
52360 - Medicare	7,278	7,169	7,651	7,977	326
52313 - Wellness Credit	5	(2)	-	-	-
52370 - Uniform Allowance	960	960	800	800	-
Benefits	\$ 78,644	\$ 78,324	\$ 82,323	\$ 85,794	\$ 3,471
Total Salaries and Benefits	\$ 582,371	\$ 581,285	\$ 609,982	\$ 635,921	\$ 25,938
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ -	\$ 130	\$ 500	\$ 500	\$ -
52430 - Employee Education	-	-	500	500	-
Reimbursable Expenses	\$ -	\$ 130	\$ 1,000	\$ 1,000	\$ -
Professional Services:					
52610 - General Professional Services	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)
Professional Services	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)
Contractual Services:					
52730 - Dues and Subscriptions	\$ -	\$ -	\$ 750	\$ 750	\$ -
52770 - Uniforms	2,113	2,084	3,500	3,500	-
Contractual Services	\$ 2,113	\$ 2,084	\$ 4,250	\$ 4,250	\$ -
Materials and Supplies:					
52805 - Office Supplies	\$ 883	\$ 815	\$ 1,000	\$ 1,000	\$ -
52810 - Fuel and Oil	-	190	-	-	-
52840 - Laboratory Supplies	53	-	-	-	-
52845 - General Hardware Supplies	1,182	1,706	2,500	2,500	-
52846 - Equipment And Instrumentation Parts	3,026	1,460	-	-	-
52851 - Other Minor Equipment	23	566	10,000	10,000	-
52860 - Postage, Ups	1,510	1,476	-	-	-
52865 - Other Supplies	1,813	9,871	1,500	1,500	-
52870 - Freight	10,167	52,668	20,000	25,000	5,000
52880 - Invoice Price Variance	27	-	-	-	-
52890 - Inventory Adjustment-Book To Physical	(1,372)	-	(36,250)	(36,250)	-
Materials And Supplies	\$ 17,314	\$ 68,751	\$ (1,250)	\$ 3,750	\$ 5,000
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 145	\$ 620	\$ 2,500	\$ 2,500	\$ -
Equipment Repair And Maintenance	\$ 145	\$ 620	\$ 2,500	\$ 2,500	\$ -
Total Other Operating Expenses	\$ 19,572	\$ 71,586	\$ 16,500	\$ 11,500	\$ (5,000)
Total Operating Expenses	\$ 601,943	\$ 652,871	\$ 626,482	\$ 647,421	\$ 20,938

BUDGET CENTER Purchasing -- 6200

MANAGED BY Jacqueline Williams
Manager of Procurement Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Purchasing is responsible for the management of the acquisition of all materials and services required to sustain the operations of the District in a timely, cost effective manner.

Materials and services costing less than \$50,000.00 are processed by requisitions. After approval, Purchasing requests vendor quotations and issues the purchase order to the lowest and best quote.

Materials and services costing more than \$50,000.00 are processed only after the Board of Trustees authorizes Purchasing to formally advertise for bids. The bids are opened publicly, read out loud and summarized. The user department evaluates the bids, determines the lowest, best bidder and submits a recommendation to the Board of Trustees for approval to award a contract. Purchasing processes the award, issues a purchase order and contract.

2023 Accomplishments

- Awarded the Excellence in Procurement Award
- Oracle Upgrade Project Phase II in conjunction with IT
- Worked with the Mgr. of Sustainability and Tri-C to publish the Offsite Renewable Energy Project RFP
- Partnered with the Mgr. of Sustainability to create the Sustainability Procurement Guidelines
- Purchasing SharePoint clean-up and migration to SharePoint Online
- Sold 41 items on GovDeals ~ \$47,800
- Processed a record number of purchase orders ~ 9,502 a 6.4% increase over 2022
- Processed 42 RFP's, 53 Bids and 8 technical quotes

2024 Goals

- Implement electronic bidding
- Procure natural gas
- Earn the Excellence in Procurement Award
- Provide a contract purchase agreement for Fleet Services which utilizes just in time delivery
- Work with TSG to complete the conversion of the Contract Tracking Log from SharePoint to SharePoint on-line with enhancements
- Complete the vendor management audit in HighBond

NORTHEAST OHIO REGIONAL SEWER DISTRICT**PURCHASING -- 6200****STAFFING****One Year History and Budget Comparison**

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Mgr of Procurement Svcs	1	1	1	0
Purchasing Supvr	1	1	1	0
BuyerBuyer	2	2	2	0
Buyer Assistant	1	1	1	0
Procurement Spec I	1	1	1	0
Purch & Materials Analyst	1	1	1	0
Procurement Spec II	2	2	2	0
Procurement Assistant	1	1	1	0
TOTAL FULL TIME	10	10	10	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6200: PURCHASING

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 206,071	\$	214,356	\$	207,638	\$	214,906	\$	7,267
52030 - Professionals Salaries	465,595		492,812		480,853		484,915		4,062
52031 - Administrative Support Salaries	51,471		50,265		50,035		51,775		1,740
52071 - Longevity	3,200		2,800		2,900		3,264		364
52081 - Sick Buy Out	4,597		3,929		4,900		4,689		(211)
52230 - Professional Overtime	38		69		-		-		-
52231 - Administrative Support Overtime	(464)		27		500		500		-
Salaries and Wages	\$ 730,507	\$	764,258	\$	746,826	\$	760,048	\$	13,222
Benefits:									
52320 - Opers	\$ 102,271	\$	104,405	\$	104,556	\$	106,407	\$	1,851
52360 - Medicare	10,503		10,969		10,829		11,021		192
52313 - Wellness Credit	16		4		-		-		-
52370 - Uniform Allowance	540		940		1,000		1,000		-
Benefits	\$ 113,330	\$	116,318	\$	116,385	\$	118,427	\$	2,043
Total Salaries and Benefits	\$ 843,838	\$	880,576	\$	863,211	\$	878,476	\$	15,265
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 2,985	\$	5,547	\$	2,500	\$	2,500	\$	-
52430 - Employee Education	1,622		2,347		3,500		3,500		-
Reimbursable Expenses	\$ 4,607	\$	7,894	\$	6,000	\$	6,000	\$	-
Professional Services:									
52610 - General Professional Services	\$ 100,000	\$	39,804	\$	200,000	\$	200,000	\$	-
Professional Services	\$ 100,000	\$	39,804	\$	200,000	\$	200,000	\$	-
Contractual Services:									
52715 - Printing	\$ 132	\$	(12)	\$	5,000	\$	5,000	\$	-
52730 - Dues and Subscriptions	3,184		4,010		4,500		4,500		-
52750 - Advertising	52,869		66,890		50,000		55,000		5,000
52775 - Licenses, Fees, And Permits	-		495		-		-		-
Contractual Services	\$ 56,184	\$	71,383	\$	59,500	\$	64,500	\$	5,000
Materials and Supplies:									
52805 - Office Supplies	\$ 613	\$	216	\$	1,500	\$	1,500	\$	-
52865 - Other Supplies	494		-		-		-		-
52870 - Freight	946		13		1,000		1,000		-
Materials And Supplies	\$ 2,053	\$	229	\$	2,500	\$	2,500	\$	-
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 212	\$	-	\$	-	\$	-	\$	-
Equipment Repair And Maintenance	\$ 212	\$	-	\$	-	\$	-	\$	-
Total Other Operating Expenses	\$ 163,056	\$	119,309	\$	268,000	\$	273,000	\$	5,000
Total Operating Expenses	\$ 1,006,894	\$	999,886	\$	1,131,211	\$	1,151,476	\$	20,265

BUDGET CENTER Contract Compliance -- 6500

MANAGED BY Tiffany E. Jordan
Contract Compliance Manager

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The objective of the Small Business Enterprise Program is to promote and encourage full and open competition in the procurement of goods and services by the Sewer District's; encourage all the Sewer District's personnel involved with procurement and contracting activities to maintain good faith efforts and appropriate purchasing procedures; to protect the Sewer District from becoming a passive participant in any unlawful discrimination; and to otherwise spur economic development in the public and private sectors of the economy.

2023 Accomplishments

- **Certified 30 new MBE/WBE and SBE Firms**
- **Attended & Hosted 47 Outreach Events:**
 - James H. Walker Construction Management Class
 - Small Business Collaboration Mid-Town
 - US Water Alliance; WALA Leadership Cohort Session 4: Equity in Procurement and Contracting
- **Hosted 3 pre-bid meetings for large projects**
 - West Creek Stabilization in Brooklyn Heights Project
 - Southerly Second Stage Aeration Improvement
 - Southerly Consolidation Tunnel
- **Completed Diversity Equity and Inclusion goals for Finance and the Business Opportunity Program as well as assist the following departments:**
 - Engineering and Construction
 - TSG
 - GIS
 - Sustainability
 - Hired
 - Certification Officer 1
 - Prevailing Wage Officer

2024 Goals

- Target potential eligible firms to become certified based on NACIS Code(s)
- How to Business with NEORS
- Certification Clinic
- Host several internal and external outreach events for certified BOP firms (in-person or virtual)
- Design outreach events around upcoming O&M, Stormwater and E&C projects
- Continue to work on improvements with the BOP Committee
- Monitor/Track Goods & Service spend
- UARF

NORTHEAST OHIO REGIONAL SEWER DISTRICT**CONTRACT COMPLIANCE -- 6500****STAFFING****One Year History and Budget Comparison**

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Certification Officer I	0	1	0	(1)
Certification Officer II	1	1	1	0
Contract Project Coord I	2	2	2	0
Mgr of Contract Complianc	1	1	1	0
Prevailing Wage Officer	0	1	2	1
TOTAL FULLTIME	4	6	6	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6500: CONTRACT COMPLIANCE

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 100,111	\$	104,126	\$	101,007	\$	104,542	\$	3,535
52030 - Professionals Salaries	247,430		299,278		337,078		344,043		6,965
52031 - Administrative Support Salaries	4,461		-		-		-		-
52071 - Longevity	800		600		300		816		516
52081 - Sick Buy Out	4,821		4,553		4,500		4,918		418
Salaries and Wages	\$ 357,623	\$	408,557	\$	442,885	\$	454,319	\$	11,434
Benefits:									
52320 - Opers	\$ 50,029	\$	55,849	\$	62,004	\$	63,605	\$	1,601
52360 - Medicare	5,128		5,849		6,422		6,588		166
52313 - Wellness Credit	5		1		-		-		-
52370 - Uniform Allowance	1,620		1,360		500		500		-
Benefits	\$ 56,782	\$	63,059	\$	68,926	\$	70,692	\$	1,767
Total Salaries and Benefits	\$ 414,405	\$	471,616	\$	511,810	\$	525,011	\$	13,201
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 705	\$	7,329	\$	7,000	\$	11,000	\$	4,000
52430 - Employee Education	3,751		5,298		2,000		2,000		-
52440 - Tuition Reimbursement	-		-		2,000		4,000		2,000
Reimbursable Expenses	\$ 4,456	\$	12,627	\$	11,000	\$	17,000	\$	6,000
Professional Services:									
52610 - General Professional Services	\$ -	\$	-	\$	20,000	\$	20,000	\$	-
Professional Services	\$ -	\$	-	\$	20,000	\$	20,000	\$	-
Contractual Services:									
52715 - Printing	\$ 197	\$	78	\$	1,200	\$	1,200	\$	-
52730 - Dues and Subscriptions	-		368		1,000		1,000		-
52770 - Uniforms	175		75		500		1,500		1,000
52780 - Other Contractual Services	-		900		-		-		-
52790 - Community Outreach And Education	265		-		6,000		6,000		-
Contractual Services	\$ 638	\$	1,421	\$	8,700	\$	9,700	\$	1,000
Materials and Supplies:									
52805 - Office Supplies	\$ 97	\$	(26)	\$	200	\$	200	\$	-
52865 - Other Supplies	-		1,450		-		-		-
52870 - Freight	6		-		-		-		-
Materials And Supplies	\$ 103	\$	1,424	\$	200	\$	200	\$	-
Total Other Operating Expenses	\$ 5,197	\$	15,472	\$	39,900	\$	46,900	\$	7,000
Total Operating Expenses	\$ 419,602	\$	487,088	\$	551,710	\$	571,911	\$	20,201

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
 Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Legal Budget Center is charged with the responsibility of all legal affairs of the Sewer District, as well as managing the Sewer District's state and federal legislative and administrative relations efforts.

Executive: The Chief Legal Officer is the General Counsel and chief legal advisor of the Sewer District, charged with the responsibility of all legal and regulatory matters of the Sewer District. The Chief Legal Officer advises the Board and the Chief Executive Officer in developing overall management policy and on matters of legislation and regulations which may impact the Sewer District. Duties of the Chief Legal Officer are performed under the direction of the Chief Executive Officer and in accordance with any policies, rules, and regulations adopted by the Board relating thereto. The Chief Legal Officer shall oversee the Sewer District's in-house attorneys and may retain the services of outside legal counsel as deemed necessary to best represent the Sewer District. The Chief Legal Officer also coordinates state and federal legislative and administrative policy upon consultation with the CEO.

Contracting: The Sewer District has many contracting needs related to its operations, including the procurement of goods and services, professional services, provision of grants under its various grant programs, and its Regional Stormwater Management and Capital Improvement Programs. The Legal Department provides legal advice and services to Sewer District departments on contracting matters, including drafting and negotiating contracts, advising on competitive bidding matters, and assisting with contracting issues.

Real Estate & Property Acquisition: The Legal Department assists in the acquisition, management, and disposition of Sewer District real property interests, including litigation as necessary by researching and conducting investigations of the property under consideration; engaging the services of appraisers, surveyors, title companies, real estate right-of-way consultants, as required. Legal also coordinates environmental site assessments, prepares instruments of conveyance, resolutions, pleadings, and other legal instruments, and solicits and coordinates input from Operations, Engineering, Finance and other Sewer District Departments. Participates in maintenance of real property records, responses to inquiries concerning the Sewer District's real property, and any applicable certification process.

Employment and Labor: The Legal Department provides legal advice, counsel and representation in various labor and employment law matters, including day-to-day issues associated with a workforce of approximately 750 employees, collective bargaining negotiations, administration of collective bargaining agreements, administrative actions, workers' compensation, and compliance with federal and state labor and employment laws. The Sewer District's Labor & Employment Law attorney, in addition to the Chief Legal Officer, is a point of contact for ethics questions arising from the Ohio Ethics Law and the Sewer District's Code of Ethics.

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Litigation & Claims: Litigation & Claims involves managing all legal actions in which the Sewer District has an interest in and overseeing the third-party claims process. This includes managing legal matters referred to outside counsel. This work also involves coordinating with impacted departments to access the scope of liability related to any claims or legal actions, whether current or threatened. Additionally, Legal can provide guidance on minimizing liability and suggest litigation avoidance strategies, which may include coordinating with the Sewer District's insurance team. Legal may also participate in negotiations to settle claims and legal action, including assisting with the recovery where the Sewer District has a claim against others.

Environmental/Regulatory: Provides legal advice to Sewer District departments on environmental and regulatory compliance, permitting, CSO Consent Decree implementation and Code of Regulations issues. The Department also provides guidance and coordinates with various Sewer District departments on implementation of new legislation, regulations, and emerging environmental/regulatory issues that may impact the Sewer District.

Legislative Affairs: The Sewer District tracks and follows state and federal legislation, rules, and policies and provides notice to internal departments of proposed changes to state and federal legislation, rules, and policies. Legislative Affairs also internally and externally (with our Advocate Teams) coordinates the Sewer District's response to the proposed changes in state and federal legislation, rules, and policies. Legislative Affairs also serves as a liaison for the Sewer District with the Ohio General Assembly, Congress, the President's Administration and Governor's Administration and sometimes regulatory agencies.

Records Management: Leads the administration of the Sewer District's Records Management program. Maintains compliance with applicable laws, statutes, and regulations, including the Ohio Public Records Act. Ensures program policies and procedures are consistent with industry best practices. Provides records and management support to all the Sewer District's Departments to ensure compliance with the records management program as to the retention, maintenance, protection, disposition, and document control of the Sewer District's information assets.

Board Meetings: Provides support for all Board and committee meetings including Board of Trustees, Finance Committee, Audit Committee, and Suburban Council of Governments. Drafts and issues public notices in advance of each meeting. Retains court reporting services and drafts meeting minutes to ensure accurate reporting of each meeting. Drafts resolutions for Board approval, obtains Board Secretary's signature, and disseminates executed Board resolutions to other Sewer District departments.

BUDGET CENTER	Legal Budget Center -- 7000
MANAGED BY	Eric Luckage Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments	2024 Goals
<ul style="list-style-type: none"> • Timely provided contracts for CIP, MCIP, RSMP, GIG, Community Cost-Share, IT, HR, and procurement. • Provided support to E&C on construction claims. • Timely acquisition of property for construction, CIP, and RSMP program needs. • Drafted and coordinated revisions to multiple policy documents related to ethics, candidate travel reimbursement, civic leave, new employee relocation, and other HR-related policies. • Territory expansion within the Village of Hunting Valley for both the Sanitary Sewage and Stormwater Service Areas. • Territory expansion within the Village of Richfield for Stormwater Service Areas. • Provided support for all Board and committee meetings. • Prepared and distributed individual guidance responses to Sewer District Board Members and employees affirmatively reporting matters for attention in the 2022 Consolidated Financial Disclosure (CFD) form; and revised the 2023 CFD Form for distribution in December of 2023. • Finalized collective bargaining agreement contracts with AFSCME and 18-S. • Began preparations for OPBA collective bargaining agreement negotiations in 2024. • Successfully defended Sewer District against claims with negligible expense to Sewer District. • Supported regulatory compliance with regard to permitting and other regulatory matters. • Finalized revisions to the Board of Trustees Bylaws. 	<ul style="list-style-type: none"> • Further improve Legislative Affairs program and improve process of evaluating introduced and proposed legislative and administrative proposals at state and federal level. • Develop and finalize the District’s internal grant administration policy and grant management application. • Continue to seek and apply for state and federal funding opportunities for Sewer District projects through the Legislative Affairs Program – submit additional applications to the Ohio BUILD program and federal earmarks if available • Advance CSO Consent Decree material modification requests related to CM2 and Appendix 3 Green Infrastructure. • Continue review and revisions to Title 1 of Sewer District Regulations to meet Sewer District regulatory and policy needs. • Successful defense of litigation against Sewer District. • Timely acquisition of properties for CIP and RSMP programs. • Timely contract support for all Sewer District programs. • Continue to provide efficient Board and committee support. • Timely and effective legal support as a strategic partner for all Sewer District departments. • Continue to provide Sewer District-wide support with policies and related matters. • Coordinate with HR in preparation for OPBA union negotiation in 2024. • Revise the Public Records Policy and submit for Board approval.

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
 Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

2024 Goals

- Successfully negotiated non-material modifications to the Consent Decree and lodged same with Federal Sewer District court.
- Provided support and advice to regulatory compliance for renewal of all plant NPDES permits.
- Assisted Watersheds with drafting and finalizing the Title III and IV Community Discharge Permits.
- Provided support and advice to WQIS on various pretreatment matters, including industrial user enforcement/show cause and industrial discharge requests.
- Coordinated submission of the PFAS Southerly pretreatment study for receipt of \$498K in Emerging Contaminant grant funding.
- Submitted \$4.1 million grant reimbursement for the Brookside Culvert Project that received funding through the Ohio BUILD program.
- Drawn down \$2.9 of \$7 million in GLRI grant funding for the West Creek Flume Removal Project
- Drew down \$1 million in earmark grant funding for the Upper Ridgewood Project.
- Applied for Federal earmark grant funding through Congress' FY 2023 Appropriations Bill.
- Applied for authorization of 3 Water Resources Development Act (WRDA) to Congress.
- Revisit legislative and rule review and evaluation process/SOP and communicate to Chiefs and necessary Department officials.
- Assisted Finance and Customer Service Departments with resolving sewer and stormwater billing issues.

- Develop the District's Debarment Policy applicable to all contractors and vendors doing business with the District.
- Finalize updated Public Records Retention Schedule and submit to Ohio History Connection for approval.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**LEGAL -- 7000****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst General Counsel	5	5	6	1
Attorney/Non-Attorney	0	1	0	(1)
Chief Legal Officer	1	1	1	0
Legal Administrator	1	1	1	0
Legal Ops Mgr	1	1	1	0
Legislative Affairs Mgr	1	1	1	0
Records Mgmt Spec	1	1	1	0
TOTAL FULLTIME	10	11	11	0
Para-Intern Legal	0	1	1	(1)
TOTAL INTERN	0	1	1	-1
TOTAL POSITIONS	10	12	12	-1

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 7000: LEGAL

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 315,318	\$	384,951	\$	316,344	\$	406,905	\$	90,562
52030 - Professionals Salaries	830,603		815,820		944,052		914,708		(29,344)
52036 - Para-Professional Salaries	-		-		-		9,250		9,250
52071 - Longevity	2,200		2,200		1,800		2,244		444
52081 - Sick Buy Out	16,203		18,742		16,900		16,527		(373)
Salaries and Wages	\$ 1,164,325	\$	1,221,712	\$	1,279,096	\$	1,349,635	\$	70,539
Benefits:									
52320 - Opers	\$ 159,722	\$	171,040	\$	179,073	\$	188,949	\$	9,875
52360 - Medicare	16,659		17,429		18,547		19,570		1,023
52313 - Wellness Credit	(12)		1		-		-		-
52370 - Uniform Allowance	1,505		1,440		2,000		2,000		-
Benefits	\$ 177,874	\$	189,910	\$	199,620	\$	210,519	\$	10,898
Total Salaries and Benefits	\$ 1,342,199	\$	1,411,622	\$	1,478,716	\$	1,560,153	\$	81,437
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 12,967	\$	9,434	\$	15,000	\$	15,000	\$	-
52430 - Employee Education	8,526		8,278		10,000		10,000		-
Reimbursable Expenses	\$ 21,493	\$	17,712	\$	25,000	\$	25,000	\$	-
Utilities Expens:									
Professional Services:									
52610 - General Professional Services	\$ 788,213	\$	777,651	\$	1,197,000	\$	1,113,000	\$	(84,000)
Professional Services	\$ 788,213	\$	777,651	\$	1,197,000	\$	1,113,000	\$	(84,000)
Contractual Services:									
52715 - Printing	\$ 78	\$	-	\$	-	\$	-	\$	-
52730 - Dues and Subscriptions	13,170		14,946		15,500		18,300		2,800
52750 - Advertising	-		1,539		3,500		3,500		-
52780 - Other Contractual Services	43,266		40,433		45,000		45,000		-
Contractual Services	\$ 56,514	\$	56,918	\$	64,000	\$	66,800	\$	2,800
Materials and Supplies:									
52805 - Office Supplies	\$ 352	\$	119	\$	1,000	\$	1,000	\$	-
52865 - Other Supplies	-		57		-		-		-
52870 - Freight	-		-		200		200		-
Materials And Supplies	\$ 352	\$	176	\$	1,200	\$	1,200	\$	-
Judgements and Awards:									
53210 - Judgments	\$ -	\$	106,500	\$	150,000	\$	150,000	\$	-
53220 - Other Awards	12,070		-		-		-		-
Judgments And Awards	\$ 12,070	\$	106,500	\$	150,000	\$	150,000	\$	-
Total Other Operating Expenses	\$ 878,641	\$	958,957	\$	1,437,200	\$	1,356,000	\$	(81,200)
Total Operating Expenses	\$ 2,220,840	\$	2,370,579	\$	2,915,916	\$	2,916,153	\$	237

BUDGET CENTER District Administration -- 8000

MANAGED BY Kyle Dreyfuss-Wells / James Bunsey
Chief Executive Officer / Chief Operating Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Policy Matters: Alerts Board of Trustees to evolving issues and further defines them as the issues develop. Provides information to the Board so it may judge possible issue consequences. Makes recommendations to aid Board members with policy decisions for evolving issues.

Future Business: Supports the Board as strategic advocates for the District. Builds a foundation for the Board to make decisions about additional areas of business for the District. Deliberates on strategic issues related to combined sewer overflow control regulatory compliance, operation and maintenance of plants and collection system, and regional stormwater management. Continues focus on operational efficiency and sustainability across all departments. Engages the Board in the process of determining the District's role in regional urban drainage system and regional environmental matters.

Executive: Shapes and manages the District to meet current operating goals and achieve long-term objectives of the Court order under which the District was formed. Implements Board policy and complies with all laws and regulations. Acts as chief spokesperson for the District. Champions organizational systems change.

Management: Guides District employees in the efficient, low-cost operation and maintenance of all facilities. Inspires staff by a strong leadership example that encourages concern and understanding for the intricacies of the range of regulatory requirements under which the District operates, and collaboration in a spirit of austerity, honesty and efficiency for the rapid and successful completion of the construction program across District departments. Perpetuates a comprehensive plan for the formation of a District Upper and Middle Management Development System to ensure Leadership Management Sustainability.

BUDGET CENTER District Administration -- 8000

MANAGED BY Kyle Dreyfuss-Wells / James Bunsey
Chief Executive Officer / Chief Operating Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- Welcomed two new Clean Water Fellows as we continue to seek innovative ways to build a diverse and resilient workforce.
- Hosted our first in-house job fair and launched the first full year of the Clean Water Works podcast, raising greater awareness of our work and opportunities.
- Recruited for and filled the Director of Watershed Programs with in-house talent in preparation for a January transition while also preparing for leadership retirements in early 2024.
- Hosted the second year of Utility Assistance Resource Fairs, connecting more than 1,000 customers with new savings opportunities.
- 100% of departments advanced DEI goals, engaging hundreds of employees and completing seven DEI training events.
- Increased support to member communities thanks to Infrastructure Investment and Jobs Act's boost in funding over the next five years, building on our local sewer system evaluation studies and Member Community Infrastructure Program.
- Launched efforts to bring our cost-savings programs in-house, furthering the sophistication in our efforts to serve our customers.
- Continued negotiations to modify our Consent Decree while meeting existing obligations.

2024 Goals

- Ensure the District continues to be an employer of choice at all levels of the organization and builds a culture that embraces diversity, equity, and inclusion.
- Continue to ensure an efficient and effective utility with a focus on long-term rate control.
- Recruit and retain leaders through the District's succession planning process.
- Maintain positive employee and labor relations.
- Successfully implement in-house management of the District's Cost Savings Programs.
- Continue to strengthen the District's Human Resources function.
- Work with member communities to ensure that Northeast Ohio benefits from the Infrastructure Investment and Jobs Act.
- Complete efforts to modify the Consent Decree and continue discussion regarding post-long-term control plan compliance.
- Focus on the development and implementation of a culture of continuous improvement throughout the organization and maintain a safe environment for employees and visitors.
- Continue to develop, support and expand local, state and national relationships to learn best practices and promote the District with a focus on affordability and equity.
-

BUDGET CENTER District Administration -- 8000
MANAGED BY Kyle Dreyfuss-Wells / James Bunsey
 Chief Executive Officer / Chief Operating Officer

**DESCRIPTION OF SERVICES PROVIDED
 AND
 ACCOMPLISHMENTS & GOALS**

2023 Accomplishments	2024 Goals
<ul style="list-style-type: none"> • 49 of 82 projects are complete. Of those remaining, 23 are active and 10 have yet to begin. • Completed the Westerly Storage Tunnel and anticipate activation of both tunnel and pump station by the end of this year. • Earned NACWA Peak Performance Awards at all three treatment plants and Westerly received the WEF George W. Burke Safety Award. • Finalized NexGen implementation, the largest transition in work order management the Sewer District has ever undertaken. • Recognized ten years of partnership at the Watershed Stewardship Center at West Creek. • Represented our stakeholders’ interests while serving on numerous committees at the regional, state, and federal level. • Engaged Ohio EPA on topics of state and local interest including water quality, wastewater plant operator certification, post-construction stormwater management, and more. • Received \$5 million Ohio BUILD funding for Brookside Culvert Repair 	<ul style="list-style-type: none"> • Advocate for legislative and policy actions in the best interest of the District and ratepayers. • Launch and complete planning process for the 2025-2027 Strategic Plan. • Advocate legislative and policy actions that are in the best interest of the District and our ratepayers.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**DISTRICT ADMINISTRATION -- 8000****STAFFING****One Year History and Budget Comparison**

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Board Member	4	4	4	0
Board President	1	1	1	0
Board Secretary	1	1	1	0
Board Vice President	1	1	1	0
Chief Executive Officer	1	1	1	0
Chief Operating Officer	1	1	1	0
Deputy COO	0	1	0	-1
Deputy Dir District Admin	1	0	1	1
Document Cntrl Specialist	0	0	0	0
Mgr of Sustain & Spl Proj	1	1	1	0
Process Engineer	0	1	0	-1
Process Engineer I	1	0	2	2
Process Engineer III	1	0	1	1
Program Mgr Dist Admin	1	1	1	0
Project Cntrls Spec II	0	0	0	0
Project Engineer 1	0	1	0	(1)
Sustain Spec Proj Special	1	1	1	0
Sustainability Prg Mgr	0	0	0	0
TOTAL FULLTIME	15	15	16	1
Para Intern Dist Admin	1	1	2	1
Intern Engineer	0	1	0	-1
TOTAL INTERN	1	2	2	0
TOTAL POSITIONS	16	17	18	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8000: DISTRICT ADMINISTRATION					
	2022	2023	2023	2024	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 974,506	\$ 959,968	\$ 842,942	\$ 955,100	\$ 112,158
52030 - Professionals Salaries	111,694	175,978	256,599	318,636	62,037
52036 - Para-Professional Salaries	35,383	30,788	66,943	57,092	(9,851)
52071 - Longevity	1,400	1,400	1,800	1,428	(372)
52081 - Sick Buy Out	4,324	8,931	4,700	4,411	(289)
52236 - Para-Professional Overtime	390	372	-	-	-
Salaries and Wages	\$ 1,127,697	\$ 1,177,437	\$ 1,172,984	\$ 1,336,667	\$ 163,683
Benefits:					
52320 - Opers	\$ 154,676	\$ 164,419	\$ 164,218	\$ 187,133	\$ 22,916
52360 - Medicare	15,991	16,790	17,008	19,382	2,373
52313 - Wellness Credit	15	(1)	-	-	-
52370 - Uniform Allowance	1,620	1,740	-	-	-
Benefits	\$ 172,302	\$ 182,948	\$ 181,226	\$ 206,515	\$ 25,289
Total Salaries and Benefits	\$ 1,299,999	\$ 1,360,385	\$ 1,354,210	\$ 1,543,182	\$ 188,972
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 15,986	\$ 21,695	\$ 41,300	\$ 38,744	\$ (2,556)
52430 - Employee Education	5,920	10,198	10,900	13,640	2,740
Reimbursable Expenses	\$ 21,906	\$ 31,893	\$ 52,200	\$ 52,384	\$ 184
Professional Services:					
52610 - General Professional Services	\$ 1,425	\$ 39,407	\$ 50,000	\$ -	\$ (50,000)
Professional Services	\$ 1,425	\$ 39,407	\$ 50,000	\$ -	\$ (50,000)
Contractual Services:					
52715 - Printing	\$ 60	\$ -	\$ -	\$ -	\$ -
52730 - Dues and Subscriptions	321,696	368,084	390,767	393,363	2,596
52780 - Other Contractual Services	1,907	3,233	13,100	62,134	49,034
Contractual Services	\$ 323,663	\$ 371,317	\$ 403,867	\$ 455,497	\$ 51,630
Materials and Supplies:					
52805 - Office Supplies	\$ 372	\$ 401	\$ 450	\$ 886	\$ 436
52845 - General Hardware Supplies	4	-	-	-	-
52865 - Other Supplies	1,394	3,025	59,300	39,450	(19,850)
52870 - Freight	-	272	-	-	-
Materials And Supplies	\$ 1,770	\$ 3,697	\$ 59,750	\$ 40,336	\$ (19,414)
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	\$ 31	\$ -	\$ -	\$ -	\$ -
Equipment Repair And Maintenance	\$ 31	\$ -	\$ -	\$ -	\$ -
Total Other Operating Expenses	\$ 348,796	\$ 446,314	\$ 565,817	\$ 548,217	\$ (17,600)
Total Operating Expenses	\$ 1,648,795	\$ 1,806,699	\$ 1,920,027	\$ 2,091,399	\$ 171,372

BUDGET CENTER	Risk & Assurance -- 8200
MANAGED BY	John A. Wasko Manager – Risk & Assurance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Risk & Assurance Objectives

Assist identifying risks to completing organizational objectives and the related controls used by management to mitigate those risks, using risk assessments, automation, data analytics and audit planning processes to improve the Sewer District’s ability to achieve its objectives.

Provide reasonable assurance to Sewer District Management on the existence, design, and effectiveness of process controls used by management to mitigate risks to achieving objectives by identifying, testing, and reporting on those controls, resulting in an improved business environment.

Organizational Risk Management Objectives

To help management identify and assess risks and to determine the proper risk-treatment methods to avoid, reduce, transfer, or control those risks.

To engage internal and external resources to manage the Sewer District’s risk activities effectively, to monitor approaches and outcomes and to promote transparency and accountability.

To ensure that the Sewer District’s risk-bearing capacity is understood and allocated into different functional areas according to chosen strategies. To review the risk universe and ensure that risks are properly identified & qualified.

2023 Accomplishments	2024 Goals
<ul style="list-style-type: none"> • Defined department Key Performance Indicators (KPIs) goals – audit plan, audit milestones, audit follow-ups and audit surveys. • Continued milestone-driven performance for individual audits with time management and audit-quality monitoring. • Continued implementation and scheduled staff training for the Highbond/Diligent system for managing Risk Frameworks and Audit Projects. • Continued development of RACM for District entities to facilitate ongoing risk-based assurance activities. • Ongoing reporting to senior staff and Audit Committee on Diligent development progress. 	<ul style="list-style-type: none"> • Continued development and refinement of the Assurance, Audit Follow-up reporting quality – Developing quality reporting on both current and past Assurance Projects, Assessments and related findings. • Ongoing implementation and training on the Diligent system and populating the Risk and Control Frameworks used to guide audit and Assurance planning. • Continuous review of audit universe activities to incorporate Strategic Risk Survey results to facilitate future audit plans. • Identify areas where automation and analytics from Diligent can be used to augment the Risk & Assurance function for NEORSO overall.

BUDGET CENTER Risk & Assurance -- 8200	
MANAGED BY John A. Wasko Manager – Risk & Assurance	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2023 Accomplishments	2024 Goals
<ul style="list-style-type: none"> • Incorporated ERM specific risks and controls into individual audit planning, objectives, scope and procedures. • COSO risk identification and documentation of compliance principles of internal control in audit planning and workpapers. • Continue development and certification(s) progress for audit staff. 	<ul style="list-style-type: none"> • COSO - continuous implementation of compliance principles of risk identification, ownership and internal control. • Continued development of Audit Committee relationships to guide Budget Center 8200 mission and objectives. • Maintain and expand professional certifications that improve the NEORSD’s Risk & Assurance Department. • Continued implementation and expansion of the new Diligent Audit and Risk Management software and analytics

NORTHEAST OHIO REGIONAL SEWER DISTRICT**INTERNAL AUDIT -- 8200****STAFFING****One Year History and Budget Comparison**

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr Risk & Internal Audit	1	1	1	0
Internal Auditor II	2	2	2	0
Internal Auditor III	2	2	2	0
TOTAL FULLTIME	5	5	5	0
Para Intern IA	1	1	1	0
TOTAL INTERNS	1	1	1	0
TOTAL POSITIONS	6	6	6	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8200: INTERNAL AUDIT					
	2022	2023	2023	2024	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 128,641	\$ 134,774	\$ 129,792	\$ 134,335	\$ 4,543
52030 - Professionals Salaries	302,029	320,960	309,473	326,388	16,915
52036 - Para-Professional Salaries	14,723	25,095	36,845	43,056	6,211
52071 - Longevity	900	900	800	918	118
52081 - Sick Buy Out	2,119	6,185	5,200	2,161	(3,039)
Salaries and Wages	\$ 448,413	\$ 487,914	\$ 482,110	\$ 506,858	\$ 24,748
Benefits:					
52310 - Health Care	\$ 69,500	\$ 89,831	\$ -	\$ -	\$ -
52320 - Opers	62,778	68,308	67,495	70,960	3,465
52360 - Medicare	6,418	6,954	6,991	7,349	359
52313 - Wellness Credit	2	2	-	-	-
52370 - Uniform Allowance	1,440	1,720	-	-	-
Benefits	\$ 140,138	\$ 166,815	\$ 74,486	\$ 78,310	\$ 3,824
Total Salaries and Benefits	\$ 588,550	\$ 654,729	\$ 556,596	\$ 585,168	\$ 28,571
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 17,465	\$ 12,839	\$ 19,500	\$ 20,500	\$ 1,000
52430 - Employee Education	8,524	8,558	13,000	13,650	650
Reimbursable Expenses	\$ 25,989	\$ 21,397	\$ 32,500	\$ 34,150	\$ 1,650
Professional Services:					
52610 - General Professional Services	\$ 69,096	\$ 124,905	\$ 294,896	\$ 168,310	\$ (126,586)
Professional Services	\$ 69,096	\$ 124,905	\$ 294,896	\$ 168,310	\$ (126,586)
Contractual Services:					
52725 - Insurance And Bonds	\$ 2,050	\$ 6,250	\$ -	\$ -	\$ -
52730 - Dues and Subscriptions	3,235	3,937	5,290	5,380	90
52770 - Uniforms	-	-	530	530	-
Contractual Services	\$ 5,285	\$ 10,187	\$ 5,820	\$ 5,910	\$ 90
Materials and Supplies:					
52805 - Office Supplies	\$ 1,161	\$ -	\$ 2,500	\$ 2,500	\$ -
52870 - Freight	-	-	200	200	-
Materials And Supplies	\$ 1,161	\$ -	\$ 2,700	\$ 2,700	\$ -
Total Other Operating Expenses	\$ 101,531	\$ 156,489	\$ 335,916	\$ 211,070	\$ (124,846)
Total Operating Expenses	\$ 690,081	\$ 811,218	\$ 892,512	\$ 796,238	\$ (96,275)

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Manager of Water Quality and Industrial Surveillance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Environmental Services – Water Quality and Industrial Surveillance (WQIS) conducts environmental sampling and monitoring of streams, rivers and near-shore Lake Erie within the District’s service area. Environmental monitoring includes: sampling for water chemistry, bacteriological sampling, habitat assessments, electrofishing surveys and macroinvertebrate sampling. The industrial monitoring program provides plant support through its control and oversight of approximately 135 Significant Industrial Users (SIUs), 123 Industrial Surcharges, 103 Categorical Industrial Users (CIUs), 23 Non-Significant Categorical Industrial Users, 708 general industrial users, 332 dental offices, and 13 hospitals. WQIS administers business programs for industrial users, works with Finance to ensure that industrial users are billed appropriately, and investigates water leaks. Additionally, WQIS provides 24-hour emergency spill response and/or mitigation to chemical products accidentally or deliberately discharged to the collection system and area waterways. Between January and December 2023, WQIS responded to 70 reported complaints or emergencies.

WQIS is responsible for complying with all National Pollutant Discharge Elimination System (NPDES) pretreatment requirements. By controlling industrial discharges, WQIS supports all District wastewater treatment plants in meeting their NPDES discharge limits.

WQIS plays a proactive role regarding pending regulatory issues such as mercury, Whole Effluent Toxicity (WET), and wet weather issues, and represents the District on numerous national, state and local trade association committees, such as the National Association of Clean Water Agencies (NACWA) Pretreatment & Pollution Prevention Committee, Ohio Environmental Protection Agency (OEPA) / Ohio Water Environment Association (OWEA) Industrial Pretreatment Committee, Northeast Ohio Environmental Crimes Task Force and the Cuyahoga County Local Emergency Planning Committee (LEPC).

WQIS provides support to the oversight of the District’s Radiological License issued by the Ohio Department of Health and represents the District at outreach activities such as school presentations, environmental events, and hazardous waste collection events.

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Manager of Water Quality and Industrial Surveillance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The major objectives for WQIS in 2024 are:

Environmental (Water Quality) Monitoring: Demonstrate water quality conditions in the local streams, rivers and Lake Erie by sampling, monitoring and tracking water quality. Maintain Ohio EPA issued Qualified Data Collector status. Follow-up on all environmental disruptions, document water quality improvements, provide current scientifically sound information for internal decision making. Report data and findings to the appropriate agencies. Conduct sampling to support other departmental needs.

Industrial Monitoring (Pretreatment Program): Sample and investigate all pretreatment industries as required and address violations with appropriate enforcement action. Track down and remedy any discharges causing plant treatment difficulties. Meet all pretreatment program performance requirements in NPDES permits, such as industrial user inventory maintenance, required plant sampling, reporting requirements and public notification.

Business Program: Process all applications (Non-Discharge/Non-User Status (NDS/NUS), Sewer System Charges Based on Usage of The System (SSCBOUTS), Water Leaks, etc.) quickly and efficiently. Verify water and sewer accounts within the service area. Follow-up on all customer concerns and inquiries professionally.

Pollution Prevention Program: Oversee the Stormwater Management Program's Phase II Support agreements and evaluate outfall monitoring data in order to prioritize and conduct Illicit Discharge Detection and Elimination (IDDE) work, including outfall sampling, source tracking, and assisting with problem remediation. Work with the District's Watersheds Program staff to communicate the status of IDDE investigations and findings with member communities and regulatory agencies. Inspect dental facilities, hospitals, and industrial facilities to assess their contribution of mercury. Continue to implement and expand a Pollutant Minimization Program (PMP) for mercury.

Other: Promote the District through public outreach. Provide support for District departments.

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Manager of Water Quality and Industrial Surveillance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments	2024 Goals
<ul style="list-style-type: none">• Met all NPDES Pretreatment Program requirements; No NPDES permit violations as a result of pass-through, interference and/or inhibition.• Completed all planned environmental monitoring projects.• Demonstrated water quality conditions in the receiving streams by conducting water chemistry sampling, macroinvertebrate surveys, fish community surveys and habitat evaluations in relation to District facilities and capital improvement projects.• Met with external agencies to identify areas for collaboration and to share monitoring data.• Continued the development of staff through various training programs, workshops and certifications.• Results from the District's Environmental Monitoring Programs were communicated via different forms of media (brochures, internet, TV and Radio).• Completed sampling requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree.• Completed all environmental monitoring required by the District's CSO permit.• Hosted regulatory compliance seminars via zoom for local industrial users.• Identified, sampled and traced illicit discharges to their sources.	<ul style="list-style-type: none">• Meet all National Pollutant Discharge Elimination System (NPDES) Pretreatment Program requirements.• Complete all planned environmental monitoring projects.• Demonstrate water quality improvements in the receiving streams by conducting water chemistry sampling, macroinvertebrate surveys, fish community surveys and habitat evaluations in relation to District facilities and capital improvement projects.• Meet with external agencies to identify areas for collaboration; share monitoring data.• Develop staff through various training programs, workshops and certifications.• Effectively communicate the results of the District's Environmental Monitoring Programs via different forms of media (brochures, internet, TV and Radio).• Continue to conduct monitoring requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree.• Conduct all environmental monitoring required by the District's CSO permit.• Work with local industry to further enhance their understanding of discharge regulations, explore opportunities for pollution prevention measures.

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Manager of Water Quality and Industrial Surveillance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- Some issues corrected with the Pretreatment Information Management System (PIMS) and Environmental Information Management System (EIMS) currently in progress.
- Worked with the County Board of Health Departments within our service area to provide stormwater services.
- Collected thermometers and other mercury containing items at EMSC.
- Water leak approval process streamlined through SharePoint.
- Workflows completed for each of the WQIS sections.
- Completed and conduct post assessments on the Plum Creek translocation project.

2024 Goals

- Implement component of District's Stormwater Management program into the WQIS Department.
- Continue to resolve outlying issues with the Pretreatment Information Management System (PIMS) and Environmental Information Management System (EIMS).
- Continue to work with the County Board of Health Departments within our service area to provide stormwater services.
- Continue to work with CCR to conduct mercury thermometer exchange events.
- Continue to keep abreast of PFAS regulatory developments.
- Continue to conduct Community Industrial User Inventory within our Service Area.
- Continue to support sampling and drone requests from other district departments.
- Evaluate technologies and processes to improve departmental efficiencies and effectiveness.
- Continue to develop and implement departmental workflows.
- Develop stream restoration project monitoring strategy.
- Conduct fish translocation on Tinkers Creek.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENVIRONMENTAL SERVICES -- 1800				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Field Biologist II	2	0	3	3
Industrial Comp Spec II	2	0	2	2
Mgr of WQIS	1	1	1	0
Supvr of Business Progrms	1	1	1	0
Supvr of Envir Assessment	1	1	1	0
Supvr of Enforcement	1	1	1	0
Process Analyst	0	0	0	0
Enviro Comp Inspector I	11	10	6	(4)
Enviro Comp Inspector II	2	2	6	4
Field Biologist I	1	0	0	0
Industrial Comp Spec I	1	3	1	(2)
Sr Investigator	0	0	0	0
Process Analyst	1	1	2	1
Supv Pollution Prevention	1	1	1	0
Industrial Compliance Specialist II	0	1	0	(1)
Field Biologist II	0	3	0	(3)
Pretreatment Prgm Spec	1	1	1	0
Equipment Tech	1	1	1	0
TOTAL FULLTIME	27	27	27	0
Para Intern WQIS	2	4	4	0
TOTAL INTERN	2	4	4	0
TOTAL POSITIONS	29	31	31	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1800: ENVIRONMENTAL SERVICES					
	2022	2023	2023	2024	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 362,432	\$ 385,435	\$ 453,821	\$ 546,285	\$ 92,464
52030 - Professionals Salaries	1,293,698	1,360,249	1,313,095	1,419,864	106,769
52031 - Administrative Support Salaries	58,509	60,441	59,488	61,570	2,082
52034 - Technicians Salaries	46,353	41,980	47,374	49,041	1,667
52036 - Para-Professional Salaries	61,579	73,475	123,158	126,441	3,283
52071 - Longevity	6,500	6,300	6,200	6,630	430
52081 - Sick Buy Out	9,538	10,925	9,200	9,728	528
52231 - Administrative Support Overtime	21	-	500	-	(500)
52234 - Technician Overtime	33	26	1,000	1,000	-
52236 - Para-Professional Overtime	3,587	5,630	9,000	9,000	-
Salaries and Wages	\$ 1,842,250	\$ 1,944,460	\$ 2,022,836	\$ 2,229,559	\$ 206,723
Benefits:					
52320 - Opers	\$ 256,613	\$ 277,730	\$ 283,197	\$ 312,138	\$ 28,941
52360 - Medicare	24,618	26,310	29,331	32,329	2,997
52313 - Wellness Credit	(1)	6	-	-	-
52370 - Uniform Allowance	1,040	5,077	7,700	7,700	-
Benefits	\$ 282,271	\$ 309,122	\$ 320,228	\$ 352,167	\$ 31,939
Total Salaries and Benefits	\$ 2,124,521	\$ 2,253,582	\$ 2,343,064	\$ 2,581,725	\$ 238,661
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 4,263	\$ 7,617	\$ 8,050	\$ 13,964	\$ 5,914
52430 - Employee Education	10,661	3,390	4,500	7,370	2,870
52440 - Tuition Reimbursement	4,677	-	-	-	-
Reimbursable Expenses	\$ 19,601	\$ 11,006	\$ 12,550	\$ 21,334	\$ 8,784
Utilities Expenses:					
Professional Services:					
52610 - General Professional Services	\$ -	\$ 11,144	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ 11,144	\$ -	\$ -	\$ -
Contractual Services:					
52715 - Printing	\$ 692	\$ 575	\$ 1,260	\$ 900	\$ (360)
52730 - Dues and Subscriptions	16,355	17,968	22,911	22,911	-
52750 - Advertising	3,495	3,494	4,000	4,000	-
52770 - Uniforms	60,916	(27,852)	16,000	16,000	-
52775 - Licenses, Fees, And Permits	1,851	1,798	2,550	2,550	-
52780 - Other Contractual Services	31,416	57,704	80,800	80,800	-
Contractual Services	\$ 114,724	\$ 53,688	\$ 127,521	\$ 127,161	\$ (360)
Materials and Supplies:					
52805 - Office Supplies	\$ 8,631	\$ 1,857	\$ 5,000	\$ 5,180	\$ 180
52806 - Software	-	4,000	-	-	-
52810 - Fuel and Oil	640	6	-	-	-
5/	2,626	454	1,650	3,250	1,600
52825 - Chemicals	147	86	1,600	1,600	-
52840 - Laboratory Supplies	9,791	12,338	9,250	13,750	4,500
52845 - General Hardware Supplies	29,848	27,434	24,500	24,500	-
52846 - Equipment And Instrumentation Parts	35,059	45,477	39,450	39,450	-
52851 - Other Minor Equipment	15,766	29,253	42,500	86,500	44,000
52860 - Postage, Ups	1,485	371	5,000	5,000	-
52865 - Other Supplies	22,008	16,832	27,000	35,000	8,000
52870 - Freight	943	502	1,500	1,500	-
Materials And Supplies	\$ 126,945	\$ 138,610	\$ 157,450	\$ 215,730	\$ 58,280

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1800: ENVIRONMENTAL SERVICES

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 7,954		\$ 10,695		\$ 47,500		\$ 18,500		\$ (29,000)
Equipment Repair And Maintenance	\$ 7,954		\$ 10,695		\$ 47,500		\$ 18,500		\$ (29,000)
Building and Road Repair:									
53051 - Building Maintenance Services	\$ -		\$ 4,250		\$ -		\$ -		\$ -
Building and Road Repair	\$ -		\$ 4,250		\$ -		\$ -		\$ -
Total Other Operating Expenses	\$ 269,223		\$ 229,393		\$ 345,021		\$ 382,725		\$ 37,704
Total Operating Expenses	\$ 2,393,744		\$ 2,482,975		\$ 2,688,085		\$ 2,964,450		\$ 276,365

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Analytical Services provides:

- Legally defensible data of the highest quality by operating the laboratory under guidelines and standards outlined by the National Environmental Laboratory Accreditation Program (NELAP).
- Analytical testing, report generation, chain of custody compliance, and sampling containers to the Sewer District's treatment plants to meet requirements outlined in the NPDES permits as well as other requirements defined by the Operations department.
- Verification of the quality of the chemicals used in the treatment process to ensure adherence to contract specifications.
- Certified results for samples submitted by the District's Water Quality and Industrial Surveillance (WQIS) department for samples required for the Sewer District's pretreatment, water quality monitoring, sewer surcharge, and enforcement programs.
- Microscopic analysis of the activated sludge system, quality control checks on plant analytical equipment, and additional testing, support, and sampling at the request of the Operations and WQIS departments.
- Analytical testing to external clients and analytical method research and development for grants and governmental organizations. In 2023, the Sewer District received approximately \$240,000 for these services.
- Support staff for a variety of outreach activities throughout the year.

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The major objectives for Analytical Services in 2024 are:

Laboratory Operations: Maintain a quality laboratory that creates an efficient and supportive environment allowing all analysts to produce defensible, high-quality data, while allowing continuous improvement and development of the laboratory and its employees.

Analytical Method Development: Keep up to date with current methods and technology to provide an efficient and competitive laboratory. 2024 areas of focus include continuation of Polyfluoroalkyl Substances (PFAS), Microbial Source Tracking (MST), metals speciation, Adsorbable Organic Fluoride (AOF), and microplastics.

Quality Assurance/Quality Control: Maintain National Environmental Laboratory Accreditation Program (NELAP) accreditation in support of the District's NPDES requirements and other environmental and compliance initiatives for the generation of credible, defensible data.

Communication: Provide analytical support to Sewer District departments. Communicate and cooperate to promote good relationships within Analytical Services, with other District departments, as well as outside agencies to achieve common goals and objectives.

Strategic Planning: Assist with the implementation of the 2023-2025 Strategic Plan for Environmental Services.

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- Worked cooperatively with operations for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month. In January, increased plant testing (permit and process samples) back to 100% of pre-pandemic level.
- Provided internal training to all laboratory personnel including required QA/QC subjects, safety, and good laboratory practices (GLP). Utilized QT9 for CBT as well as to document and track.
- Provided analytical support to internal and external customers. Completed all samples submitted by these internal and external stakeholders within regulatory, contract, or project specifications.
- Stayed up to date with all aspects of the laboratory's NELAP accreditation status including all documentation and performance evaluation studies.
- Analyzed IDDE samples for local health departments in support of the Sewer District's stormwater program.
- Stayed up to date with all aspects of the laboratory's NELAP accreditation status including all documentation and performance evaluation studies.

2024 Goals

- Work cooperatively with operations for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month. Meet with operations in the first quarter of 2024 to ensure testing meets their analytical needs and adjust accordingly.
- Provide internal training to all laboratory personnel including OWEA Wastewater Analyst Certification lunchtime classes, required QA/QC subjects, safety, and good laboratory practices (GLP). Continue to utilize QT9 to maintain and create additional online training modules.
- Continue to provide analytical support to internal and external customers and complete all work within regulatory, contract, or project specifications.
- Implement PFAS and AOF analyses to support future regulatory requirements.
- Cultivate new external customers doing work that aligns with Sewer District core work.
- Participate in collaborative projects funded through WRF, USEPA, and other organizations for technology demonstrations and for method research and development.

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments

- Analyzed IDDE samples for local health departments in support of the Sewer District’s stormwater program.
- Developed analytical methods in support of a Microbial Source Tracking (MST) project to evaluate effectiveness of the LTCP. Raccoon marker validated for source tracking. Developed a method for Fish Detection Sequencing for river samples to compare to electrofishing studies.
- Streamlined Horizon Laboratory Information Management System (LIMS) and performed pre-testing in support of the upgrade from v 12.9 to
- v 13.3. Further upgrade to v 13.4 implemented.
- Purchased the following equipment: COD Analyzer (Chemical Oxygen Demand analysis – surcharge and support), TKN Digester (NPDES permit support), 4 Autosamplers (for automated analyses on a variety of equipment), and an Automated Extractor (PFAS analysis for future regulations).
- Worked with Environmental, Health, & Safety, and Maintenance Services to implement infectious waste (IW) procedures in the lab. After further consultation with OEPA, determined that IW generator regulations do not apply to District so permit will not be renewed moving forward.

2024 Goals

- Stay up to date with all aspects of the laboratory's NELAP accreditation status.
- Continue to analyze IDDE samples for local health departments in support of the Sewer District’s stormwater program.
- Further develop analytical methods utilizing qPCR and DNA sequencing in support of Microbial Source Tracking (MST) projects to evaluate effectiveness of the LTCP. Leverage DNA sequencing and LC/MS/MS technologies to support local health organizations by developing sewage tracking of viruses and pharmaceuticals.
- Troubleshoot and improve LIMS. Pre-test and implement CLS (Horizon’s new name, Clinisys Laboratory Solutions) LIMS v 2023.1 before the end of the second quarter.
- Purchase equipment to support Sewer District needs and initiatives.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**ANALYTICAL SERVICES --1900****STAFFING****One Year History and Budget Comparison**

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Biologist I	1	1	1	0
Biologist II	1	1	1	0
Biologist III	1	1	1	0
Chemist I	4	4	5	1
Chemist II	2	1	1	0
Chemist III	0	0	1	1
Lab Analyst I	4	5	5	0
Lab Analyst II	5	6	3	-3
Lab Analyst III	1	1	2	1
Lab Data Analyst	0	1	0	-1
Laboratory Asst	2	2	2	0
Laboratory Data Analyst	1	0	1	1
Mgr of Analytical Svcs	1	1	1	0
Sample Control Specialist	1	1	1	0
Supervising Biologist	1	1	1	0
Supervising Chemist	2	2	2	0
Supvr of Lab EHS & Logist	1	1	1	0
Supvr of QA & QC	0	0	0	0
Supvr of Sample Control	1	1	1	0
TOTAL FULLTIME	29	30	30	0
Para Intern Anl Svcs	5	5	5	0
TOTAL INTERN	5	5	5	0
TOTAL POSITIONS	34	35	35	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1900: ANALYTICAL SERVICES

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 495,741	\$	496,015	\$	512,483	\$	516,339	\$	3,856
52030 - Professionals Salaries	638,652		660,211		613,535		801,097		187,562
52031 - Administrative Support Salaries	27,956		-		-		-		-
52034 - Technicians Salaries	621,511		629,994		760,105		883,945		123,840
52036 - Para-Professional Salaries	94,061		138,278		186,684		191,599		4,915
52071 - Longevity	4,350		4,150		4,400		4,437		37
52081 - Sick Buy Out	5,383		4,844		5,500		5,490		(10)
52231 - Administrative Support Overtime	3,396		-		-		-		-
52234 - Technician Overtime	30,036		27,745		32,000		32,000		-
52236 - Para-Professional Overtime	8,406		10,623		12,000		12,000		-
Salaries and Wages	\$ 1,929,491	\$	1,971,860	\$	2,126,708	\$	2,446,908	\$	320,201
Benefits:									
52320 - Opers	\$ 268,418	\$	290,876	\$	293,959	\$	338,787	\$	44,828
52360 - Medicare	27,496		28,135		30,446		35,089		4,643
52313 - Wellness Credit	17		5		-		-		-
52370 - Uniform Allowance	480		480		500		500		-
Benefits	\$ 296,411	\$	319,497	\$	324,905	\$	374,376	\$	49,471
Total Salaries and Benefits	\$ 2,225,902	\$	2,291,357	\$	2,451,612	\$	2,821,284	\$	369,671
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 191	\$	1,634	\$	3,529	\$	2,713	\$	(816)
52430 - Employee Education	287		3,229		7,980		3,925		(4,055)
52440 - Tuition Reimbursement	-		4,841		-		-		-
Reimbursable Expenses	\$ 478	\$	9,705	\$	11,509	\$	6,638	\$	(4,871)
Utilities Expenses:									
52520 - Natural Gas	\$ -	\$	200	\$	-	\$	-	\$	-
Utilities Expenses	\$ -	\$	200	\$	-	\$	-	\$	-
Professional Services:									
52610 - General Professional Services	\$ 20,865	\$	-	\$	-	\$	5,000	\$	5,000
Professional Services	\$ 20,865	\$	-	\$	-	\$	5,000	\$	5,000
Contractual Services:									
52715 - Printing	\$ 1,222	\$	345	\$	1,000	\$	1,000	\$	-
52730 - Dues and Subscriptions	3,550		3,402		4,180		3,890		(290)
52770 - Uniforms	3,638		3,797		4,000		6,000		2,000
52775 - Licenses, Fees, And Permits	9,360		3,303		8,000		10,000		2,000
52780 - Other Contractual Services	43,194		47,803		43,500		71,000		27,500
Contractual Services	\$ 60,964	\$	58,650	\$	60,680	\$	91,890	\$	31,210
Materials and Supplies:									
52805 - Office Supplies	\$ 8,643	\$	8,067	\$	9,000	\$	9,000	\$	-
52810 - Fuel and Oil	17		6		-		-		-
52825 - Chemicals	283,856		270,921		295,000		255,000		(40,000)
52840 - Laboratory Supplies	336,371		369,207		325,000		360,000		35,000
52845 - General Hardware Supplies	19,078		20,297		18,000		18,000		-
52846 - Equipment And Instrumentation Parts	40,639		22,432		40,000		25,000		(15,000)
52851 - Other Minor Equipment	45,364		113,732		109,050		100,000		(9,050)
52865 - Other Supplies	32,020		27,961		35,000		25,000		(10,000)
52870 - Freight	18,242		17,306		18,000		18,000		-
52880 - Invoice Price Variance	(1)		(2,681)		-		-		-
Materials And Supplies	\$ 784,227	\$	847,248	\$	849,050	\$	810,000	\$	(39,050)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1900: ANALYTICAL SERVICES

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 206,931		\$ 219,126		\$ 248,000		\$ 235,000		\$ (13,000)
Equipment Repair And Maintenance	\$ 206,931		\$ 219,126		\$ 248,000		\$ 235,000		\$ (13,000)
Building and Road Repair:									
53040 - Miscellaneous Repair and Maintenance	\$ 320		\$ -		\$ 5,000		\$ 5,000		\$ -
53050 - Building Maintenance Supplies	-		-		5,000		5,000		-
53051 - Building Maintenance Services	325		1,045		5,000		5,000		-
53052 - Building Maintenance Miscellaneous	-		-		5,000		5,000		-
Building and Road Repair	\$ 645		\$ 1,045		\$ 20,000		\$ 20,000		\$ -
Total Other Operating Expenses	\$ 1,074,109		\$ 1,135,973		\$ 1,189,239		\$ 1,168,528		\$ (20,711)
Total Operating Expenses	\$ 3,300,011		\$ 3,427,330		\$ 3,640,851		\$ 3,989,812		\$ 348,960

BUDGET CENTER Watershed Programs – 8100/8300/8400/8500/1800/1900

MANAGED BY Matt Scharver
Director of Watershed Programs

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Watershed Programs Department coordinates the delivery of watershed management-related technical expertise, education, coordination and support to Member Communities, watershed groups and technical service providers that promotes restoration, maintenance, and operation of the regional stormwater system. This Department provides this leadership and support in the following areas:

Implementation of the Regional Stormwater Management Program: The Watershed Programs Department administers the Sewer District’s Regional Stormwater Management Program (RSMP) through the *Stormwater Design*, *Stormwater Construction*, *Stormwater Strategic Support*, and *Stormwater Inspection and Maintenance* groups. These groups implement the Stormwater Construction Plan, through the stormwater master plans, stormwater project prioritization process, and design development. They analyze field conditions, ensure conveyance of the regional stormwater system assets, maintain completed stormwater project sites and Appendix 3 green infrastructure sites.

Analyzing, monitoring, and safeguarding our water quality: Within the Watersheds Programs Department, the *Analytical Services* (Budget Center – 1900) workgroup provides legally defensible and quality data analysis for multiple programs throughout the Sewer District including National Pollutant Discharge Elimination System (NPDES) operating reports for compliance and process controls. Analytical Services also provides certified results for WQIS pre-treatment, water quality monitoring, sewer surcharge and enforcement programs in addition to providing analytical testing to external clients. The *Water Quality and Industrial Surveillance* (Budget Center – 1800) workgroup administers the Sewer District’s NPDES pre-treatment program, supports the sampling for the Sewer District’s WWTPs permits, conducts annual chemical and biological surface water monitoring throughout the service area, works to eliminate illicit discharges into the environment, oversees the Sewer District mercury collection and reduction program and responds to emergencies impacting the Sewer District’s WWTPs or the environment within the service area.

Managing community partnerships, funding, and planning: The *Community Watershed Coordination* group helps Member Communities access all the programs and resources that the Sewer District has to offer by working closely with leadership, staff and residents. They focus on implementation of the local sewer system evaluation studies and the RSMP. To support this effort, the Sewer District has funding opportunities. The *Watershed Grant Programs* group implements several wastewater and stormwater grant programs. This includes the Member Community Infrastructure Program, Green Infrastructure Grant Program, Watershed Partner Service Agreements and the RSMP’s Community Cost Share grant program. These grants assist Member Communities, watershed partners, community entities with their work improving water quality and human health in our region. The *Watershed Technical Support* workgroup is responsible for implementation of the Community Discharge Permit Program, oversees the administration of the Sewer District’s Code of Regulations, including plan reviews for Sewer District’s Title V Code of Regulations. Additionally, the Watershed Technical Support workgroup manages Stormwater Advanced Planning, the Water Resource Restoration Sponsor Program, prioritizing and scoring of stormwater problem areas, and capital planning.

BUDGET CENTER Watershed Programs – 8100/8300/8400/8500/1800/1900

MANAGED BY Matt Scharver
Director of Watershed Programs

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Keeping our employees safe and staying in compliance: The *Environmental Compliance* workgroup (Budget Center – 8400) coordinates across Sewer District departments on environmental permits and regulations, manage environmental assessment projects and work to anticipate the impact of future regulatory initiatives on the Sewer District and its Member Communities. The *Health & Safety* workgroup (Budget Center – 8400) conducts risk assessments, incident analysis and compliance actions to create a progressive safety culture within the Sewer District. Injury prevention is achieved through the implementation of training, safety programs and access to personal protective equipment for all job responsibilities.

Tracking and visualizing our work: Within the Watershed Programs Department, the *Geographic Information Systems* (GIS) workgroup provides data management, mapping, infrastructure information and tools to assist internal Sewer District and external stakeholders on the management of wastewater, stormwater, and watershed infrastructure throughout the Sewer District service area. The GIS workgroup also supports other departments with data management and mapping tools developed for analysis and effective communication of information to Member Communities, customers, and the public.

BUDGET CENTER	Watershed Programs – 8100/8300/8400/8500/1800/1900
MANAGED BY	Matt Scharver Director of Watershed Programs

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments	2024 Goals
<ul style="list-style-type: none"> • Coordinated and delivered effective implementation of the Regional Stormwater Management Program. Continued implementation of stormwater master plan recommendations, implemented the Stormwater Construction Plan and provided Phase II compliance assistance services to Member Communities. • Continued and enhanced delivery of the Member Community Infrastructure Program. Successfully implemented the Equity Investment Focus Area funding under the Member Community Infrastructure Program. • Supported the operation and maintenance of Project Clean Lake - Appendix 3 Green Infrastructure projects. • Implemented stormwater project prioritization tool to track and score several hundred problem areas. • Coordinated and delivered new environmental compliance and health & safety programs supporting District departments. • Supported delivery of Local Sewer System Evaluation Study community reports to Member Communities. Achieved adoption of Title III & IV Code of Regulation repeal and replacement for Member Community compliance with the Community Discharge Permit Program. • Revise Community Discharge Permits to reflect water quality and human health needs more clearly and to provide better support to communities in implementation. 	<ul style="list-style-type: none"> • Lead effective and refined implementation efforts related to the Regional Stormwater Management Program. • Award additional MCIP funds, including \$25M for the 2025 funding round. Align communities with funding opportunities for Water Pollution Control Loan - State Revolving Loan Fund. • Evaluate and make changes to Appendix 3 Green Infrastructure sites for efficiency of upkeep and enhanced benefit to the community. • Use prioritization tools to ensure investments in most needed problem areas and to communicate with Member Communities on project area status. • Continue to coordinate the Sewer District’s regulatory compliance program and promote the Sewer District as an environmental leader for the region. Ensure a safe work environment for all Sewer District employees. • Efficiently administer the Member Community Infrastructure Program, Green Infrastructure Grant, and Community Cost Share grant programs. • Issue new Community Discharge Permits to Member Communities based on revised Sewer District Title III and IV Code of Regulations. Complete adoption of revisions to the Title V Stormwater Management Code. • Support the capture of federal and state funding to finance clean water initiatives within the service area.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**WATERSHED PROGRAMS -- 8100****STAFFING****One Year History and Budget Comparison**

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Dir of Watershed Prgms	1	1	1	0
Mgr of Environmental	1	1	0	-1
Mgr of Enviro, Hlth & Saf	1	1	0	-1
Comm Dis Permit Prog Mgr	1	1	1	0
Enviro Specialist I	0	1	0	-1
Enviro Specialist II	2	1	0	-1
Grant Programs Admin I	1	1	1	0
Grant Programs Admin II	1	1	1	0
Comm Dis Permit Prg Spec	1	1	1	0
Executive Assistant	1	1	1	0
TOTAL FULLTIME	10	10	6	-4
Para Intern WSHED	0	1	0	-1
TOTAL INTERN	0	1	0	-1
TOTAL POSITIONS	10	11	6	-5

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 8100: WATERSHED PROGRAMS

	2022		2023		2023		2024		Budget		Variance
	Audited		Unaudited		Adopted		Adopted		Budget		Variance
	Actuals		Actuals		Budget		Budget		Budget		Variance
Operating Expenses:											
52020 - Officials and Managers Salaries	\$ 457,387	\$	\$ 518,165	\$	\$ 414,707	\$	\$ 291,277	\$	\$	\$	(123,429)
52030 - Professionals Salaries	418,287		357,494		464,841		234,199				(230,641)
52031 - Administrative Support Salaries	61,628		64,100		62,636		64,828				2,192
52036 - Para-Professional Salaries	39,208		6,427		39,110		-				(39,110)
52071 - Longevity	2,750		2,650		3,900		3,723				(177)
52081 - Sick Buy Out	4,401		2,040		2,700		2,805				105
52236 - Para-Professional Overtime	264		27		1,000		-				(1,000)
Salaries and Wages	\$ 983,926	\$	\$ 950,903	\$	\$ 988,894	\$	\$ 596,833	\$	\$	\$	(392,061)
Benefits:											
52320 - Opers	\$ 134,836	\$	\$ 132,419	\$	\$ 138,445	\$	\$ 83,557	\$	\$	\$	(54,888)
52360 - Medicare	13,814		13,237		14,339		8,654				(5,685)
52313 - Wellness Credit	5		(2)		-		-				-
52370 - Uniform Allowance	1,855		1,640		2,000		-				(2,000)
Benefits	\$ 150,510	\$	\$ 147,293	\$	\$ 154,784	\$	\$ 92,211	\$	\$	\$	(62,573)
Total Salaries and Benefits	\$ 1,134,436	\$	\$ 1,098,196	\$	\$ 1,143,678	\$	\$ 689,044	\$	\$	\$	(454,634)
Other Operating Expenses:											
Reimbursable Expenses:											
52410 - Travel	\$ 16,815	\$	\$ 7,181	\$	\$ 13,000	\$	\$ 3,000	\$	\$	\$	(10,000)
52430 - Employee Education	9,539		14,847		8,925		2,000				(6,925)
Reimbursable Expenses	\$ 26,354	\$	\$ 22,028	\$	\$ 21,925	\$	\$ 5,000	\$	\$	\$	(16,925)
Professional Services:											
52610 - General Professional Services	\$ 45,242	\$	\$ 262,136	\$	\$ 531,632	\$	\$ -	\$	\$	\$	(531,632)
Professional Services	\$ 45,242	\$	\$ 262,136	\$	\$ 531,632	\$	\$ -	\$	\$	\$	(531,632)
Contractual Services:											
52715 - Printing	\$ 1,034	\$	\$ 293	\$	\$ 1,000	\$	\$ -	\$	\$	\$	(1,000)
52730 - Dues and Subscriptions	9,120		19,878		7,147		550				(6,597)
52775 - Licenses, Fees, And Permits	35,774		159,436		205,698		-				(205,698)
52780 - Other Contractual Services	585,450		426,884		714,650		361,800				(352,850)
Contractual Services	\$ 631,378	\$	\$ 606,491	\$	\$ 928,495	\$	\$ 362,350	\$	\$	\$	(566,145)
Materials and Supplies:											
52805 - Office Supplies	\$ 270	\$	\$ 2,694	\$	\$ 1,500	\$	\$ -	\$	\$	\$	(1,500)
52846 - Equipment And Instrumentation Parts	4,641		-		-		-				-
52851 - Other Minor Equipment	9,045		22,155		1,000		1,000				-
52860 - Postage, Ups	-		-		500		500				-
52865 - Other Supplies	38		19		1,000		1,000				-
52870 - Freight	74		66		200		200				-
Materials And Supplies	\$ 14,068	\$	\$ 24,934	\$	\$ 4,200	\$	\$ 2,700	\$	\$	\$	(1,500)
Total Other Operating Expenses	\$ 717,043	\$	\$ 915,590	\$	\$ 1,486,252	\$	\$ 370,050	\$	\$	\$	(1,116,202)
Total Operating Expenses	\$ 1,851,479	\$	\$ 2,013,787	\$	\$ 2,629,930	\$	\$ 1,059,094	\$	\$	\$	(1,570,836)

BUDGET CENTER Stormwater Inspection and Maintenance – Budget Center 8300

MANAGED BY Kimberly Colich
Stormwater Program Manager

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Stormwater Inspection and Maintenance (SWIM) group is responsible for the inspection and maintenance of Regional Stormwater System (RSS) assets under the Regional Stormwater Management Program (RSMP) and the Appendix 3 Green Infrastructure (GI) assets under the Wastewater Program. SWIM’s major programs include:

- The inspection program that responds to customer requests, emergency calls, urgent storm events, coordinates CCTV inspections, and conducts routine inspections.
- The maintenance program that coordinates and implements routine sediment & debris removal projects, small maintenance projects such as bank stabilizations and culvert rehabilitations, hydrovac cleaning, and property demolition services.
- The GI program that provides inspection and maintenance coordination for all GI sites. The SWIM GI Workers also support the SWIM property maintenance and grounds maintenance programs.
- The data management program that maintains all SWIM RSS asset and GI data within the NEXGEN system.

2023 Accomplishments	2024 Goals
<ul style="list-style-type: none"> • Completed 1,417 RSS inspections. • Completed 236 maintenance projects on the RSS. • Completed 10 property demolitions. • Organized and prioritized all RSS culverted stream inspections and repairs based on condition scores. • Completed construction of the Doan Brook Stream Stabilization at Shaker Heights Country Club and Big Creek Streambank Stabilization at Pecan Drive in Parma projects. • Completed phase 1 of Chevy Branch dredging near Milligan Ave in Cleveland. • Began the professional services agreement to collect updated spherical imagery for the Cuyahoga River North and South subwatersheds. • Completed the installation of new education signs at all GI sites. • Managed the design of the Nine Mile Debris Rack project. 	<ul style="list-style-type: none"> • Continue inspections and maintenance projects along the RSS. • Continue prioritization of RSS culverted streams for future construction plans. • Continue property demolitions. • Develop and implement demolition contracts with two contractors. • Continue to manage the design of the Nine Mile Debris Rack project and complete design by end of year. • Develop and implement a new dredging contract. • Complete the implementation of the Cuyahoga River North and South updated spherical imagery project. • Implement a new professional services agreement to collect updated spherical imagery for the Chagrin River and Lake Erie Direct Tributaries subwatersheds. • Coordinate with Design group on the Woodland Central West GI Site Improvements project. • Implement the Woodland Central East GI Access Road Improvements project.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER INSPECTION AND MAINTENANCE -- 8300				
STAFFING				
One Year History and Budget Comparison				
JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Supvr of SWIM	1	1	1	0
Horticulturist	0	0	1	1
Green Infrast Worker	1	3	2	-1
TOTAL FULLTIME	2	4	4	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 8300: STORMWATER INSPECTION AND MAINTENANCE

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 930	\$	\$ 95,977	\$	\$ 96,720	\$	\$ 100,105	\$	3,385
52030 - Professionals Salaries	-		-		-		78,000		78,000
52031 - Administrative Support Salaries	27,500		63,284		-		98,598		98,598
52050 - Maintenance Hourly	107,303		31,632		132,853		-		(132,853)
52071 - Longevity	-		300		-		-		-
52231 - Administrative Support Overtime	-		334		-		-		-
52250 - Maintenance Hourly Overtime	38		75		-		-		-
Salaries and Wages	\$ 135,771	\$	\$ 191,602	\$	\$ 229,573	\$	\$ 276,704	\$	47,131
Benefits:									
52320 - Opers	\$ 19,249	\$	\$ 26,743	\$	\$ 32,140	\$	\$ 38,739	\$	6,598
52360 - Medicare	2,027		2,729		3,329		4,012		683
52313 - Wellness Credit	(4)		6		-		-		-
52370 - Uniform Allowance	260		280		500		500		-
Benefits	\$ 21,532	\$	\$ 29,758	\$	\$ 35,969	\$	\$ 43,251	\$	7,282
Total Salaries and Benefits	\$ 157,303	\$	\$ 221,361	\$	\$ 265,542	\$	\$ 319,954	\$	54,412
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 22	\$	\$ -	\$	\$ 1,200	\$	\$ 4,000	\$	2,800
52430 - Employee Education	375		-		3,000		3,000		-
Reimbursable Expenses	\$ 397	\$	\$ -	\$	\$ 4,200	\$	\$ 7,000	\$	2,800
Utilities Expens:									
52510 - Electricity	\$ -	\$	\$ -	\$	\$ 360	\$	\$ 360	\$	-
52530 - Water and Other Utilities	-		-		120		120		-
Utilities Expenses	\$ -	\$	\$ -	\$	\$ 480	\$	\$ 480	\$	-
Professional Services:									
52610 - General Professional Services	\$ 22,047	\$	\$ 1,882	\$	\$ 100,000	\$	\$ -	\$	(100,000)
Professional Services	\$ 22,047	\$	\$ 1,882	\$	\$ 100,000	\$	\$ -	\$	(100,000)
Contractual Services:									
52730 - Dues and Subscriptions	\$ -	\$	\$ 873	\$	\$ 500	\$	\$ 3,500	\$	3,000
52770 - Uniforms	(878)		3,950		1,000		2,000		1,000
52780 - Other Contractual Services	510,487		589,993		775,000		650,000		(125,000)
Contractual Services	\$ 509,609	\$	\$ 594,815	\$	\$ 776,500	\$	\$ 655,500	\$	(121,000)
Materials and Supplies:									
52846 - Equipment And Instrumentation Parts	\$ -	\$	\$ -	\$	\$ 1,000	\$	\$ 1,000	\$	-
52851 - Other Minor Equipment	2,714		5,071		11,000		11,000		-
52865 - Other Supplies	1,944		11		2,000		2,000		-
Materials And Supplies	\$ 4,658	\$	\$ 5,082	\$	\$ 14,000	\$	\$ 14,000	\$	-
Total Other Operating Expenses	\$ 536,710	\$	\$ 601,779	\$	\$ 895,180	\$	\$ 676,980	\$	(218,200)
Total Operating Expenses	\$ 694,013	\$	\$ 823,139	\$	\$ 1,160,722	\$	\$ 996,934	\$	(163,788)

BUDGET CENTER:	Environmental, Health & Safety - 8400
MANAGED BY:	Carla DeSantis Manager of Health and Safety

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The role of the Health and Safety Department is the prevention of workplace fatalities, injuries, illnesses through organization compliance to applicable health and safety regulations. The Health and Safety Department enables the Sewer District employees to perform their duties safely while supporting the Sewer District’s goal of meeting all NPDES permit limits while continuously striving for Operational Excellence.

2023 Accomplishments		2024 Goals	
*	Implemented EHS Insight Training requirements module to track H&S training and began earnest documenting of corrective actions/preventative actions (CAPA) as new leading indicator metric.	*	Introduce new KPI metric reporting with focus on leading indicator metrics. Distribute new report District-wide quarterly.
*	Finalized four additional computer-based trainings to cover topics that require annual refresher to improve training compliance. CBTs received OEPA contact hour approval.	*	Finalize Contractor Orientation CBT, partner with IT to select delivery platform, begin deployment.
*	Completed Phase II of Roof Fall Prevention Project. Purchased and installed guard railing at GJM and 2 buildings at SWWTC.	*	Engage turnkey partner to assess remaining rooftop fall hazards, recommend risk reduction strategies, provide and install necessary equipment.
*	Completed Ergonomics Awareness Safety Campaign and Safety Summit year-end event. 244 District employees participated in the campaign and 182 ergonomic risk factors were reported via EHS Insight.	*	Evaluate and follow up on reported ergonomic risk factors. Focus safety awareness outreach in 2024 on union employees with better tools for communication.
*	Conducted District-wide assessment of fire and life safety systems to update inventories, assign asset naming, improve compliance with annual inspection and testing requirements, and strategize system improvements.	*	Execute on fire and life safety system improvements as recommended by annual inspection reports, AIG and fire engineer consultant to improve compliance and system functionality.
*	Drafted Field Emergency Response Guide for field employees with input from workgroup representatives. Certified 5 H&S staff members to provide Stop The Bleed trauma response training as an add-on to Red Cross training.	*	Finalize field employee emergency response guide and provide “Stop the Bleed” field trauma training to field staff on a voluntary basis.
*	Established blanket PO for the annual inspection, maintenance, and repair of self-retracting lifelines (District-wide).	*	Work with each location’s Safety Committee to develop charters outlining mission, purpose, responsibilities, and monthly activities. This is to align the committees and ensure they are contributing to the development of the District’s culture of safety.

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
ENVIRONMENTAL, HEALTH AND SAFETY -- 8400**

STAFFING

Two Year History and Budget Comparison

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Env Health & Safety Tech	1	0	1	1
Enviro Specialist IEnvironment, Health and Safety Technician	0	1	2	1
Health & Safety Coord II	2	2	2	0
Health & Safety Spec II	4	4	4	0
Manager of Environmental Compliance	0	0	1	1
Manager of Environmental, Health & Safety	0	0	1	1
Mgr of Health & Safety	1	1	1	0
TOTAL FULLTIME	8	8	12	4

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 8400: HEALTH & SAFETY

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 101,358	\$	110,798	\$	104,000	\$	346,120	\$	242,119
52030 - Professionals Salaries	360,580		473,806		437,777		682,328		244,550
52034 - Technicians Salaries	-		-		20,800		-		(20,800)
52071 - Longevity	1,000		1,600		800		1,020		220
52081 - Sick Buy Out	-		1,062		-		-		-
52230 - Professional Overtime	-		101		-		-		-
52234 - Technician Overtime	-		-		2,500		2,500		-
52236 - Para-Professional Overtime	-		-		1,000		-		(1,000)
Salaries and Wages	\$ 462,938	\$	587,367	\$	566,877	\$	1,031,967	\$	465,090
Benefits:									
52320 - Opers	\$ 64,751	\$	82,035	\$	79,363	\$	144,475	\$	65,113
52360 - Medicare	6,649		8,567		8,220		14,964		6,744
52313 - Wellness Credit	(6)		5		-		-		-
52370 - Uniform Allowance	2,560		3,030		4,740		9,450		4,710
52380 - Awards and Recognition	2,285		1,842		5,000		5,000		-
Benefits	\$ 76,239	\$	95,479	\$	97,323	\$	173,889	\$	76,566
Total Salaries and Benefits	\$ 539,178	\$	682,847	\$	664,200	\$	1,205,856	\$	541,656
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 1,879	\$	3,252	\$	4,500	\$	22,500	\$	18,000
52430 - Employee Education	1,522		700		2,500		14,475		11,975
Reimbursable Expenses	\$ 3,401	\$	3,952	\$	7,000	\$	36,975	\$	29,975
Utilities Expenses:									
Professional Services:									
52610 - General Professional Services	\$ -	\$	-	\$	25,000	\$	621,632	\$	596,632
52615 - General Professional Services- Training	73,179		36,499		88,900		87,876		(1,024)
Professional Services	\$ 73,179	\$	36,499	\$	113,900	\$	709,508	\$	595,608
Contractual Services:									
52715 - Printing	\$ 78	\$	78	\$	-	\$	-	\$	-
52730 - Dues and Subscriptions	2,165		1,984		3,595		7,122		3,527
52770 - Uniforms	1,865		1,717		1,500		-		(1,500)
52775 - Licenses,Fees, And Permits	-		-		-		201,473		201,473
52780 - Other Contractual Services	69,045		134,376		124,500		615,350		490,850
Contractual Services	\$ 73,154	\$	138,155	\$	129,595	\$	823,945	\$	694,350
Materials and Supplies:									
52805 - Office Supplies	\$ 779	\$	952	\$	1,500	\$	4,500	\$	3,000
52840 - Laboratory Supplies	116		21		-		-		-
52845 - General Hardware Supplies	6,043		211		750		500		(250)
52846 - Equipment And Instrumentation Parts	5,184		4,370		4,000		6,000		2,000
52851 - Other Minor Equipment	33,039		49,897		37,500		50,000		12,500
52861 - Training Supplies	-		415		-		-		-
52865 - Other Supplies	2,919		3,474		2,000		4,000		2,000
52870 - Freight	27		(17)		300		500		200
Materials And Supplies	\$ 48,109	\$	59,324	\$	46,050	\$	65,500	\$	19,450
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 18,906	\$	39,261	\$	61,500	\$	120,000	\$	58,500
Equipment Repair And Maintenance	\$ 18,906	\$	39,261	\$	61,500	\$	120,000	\$	58,500
Total Other Operating Expenses	\$ 216,748	\$	277,191	\$	358,045	\$	1,755,928	\$	1,397,883
Total Operating Expenses	\$ 755,926	\$	960,038	\$	1,022,245	\$	2,961,784	\$	1,939,539

BUDGET CENTER: Environmental Services – 8500

MANAGED BY: Scott C. Broski
Superintendent of Environmental Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Environmental Services Department provides leadership and centralizes administrative support functions provided to the Analytical Services department (1900) and Water Quality & Industrial Surveillance department (1800). Environmental Services coordinates strategy development and implementation, coordinates efforts to address environmental initiatives where both field and laboratory resources are required, administers a quality program to ensure legally defensible data from field sample collection through laboratory sample analysis, monitors developing environmental and regulatory issues and works with internal departments to develop strategies to address these issues, and oversee customer programs and customer interaction. The major objectives for Environmental Services in 2024 are:

Strategic Planning: Continue to follow regulatory developments regarding Per- and polyfluoroalkyl substances (PFAS). Ensure the NEORSD is prepared to comply with any proposed regulations and is prepared to regulate industrial users that may become subject to wastewater discharge regulations.

Quality Assurance/Quality Control: Maintain National Environmental Laboratory Accreditation Program (NELAP) certification. Continue expanding the QA/QC program to include all field sample collection activities.

Data management: Maintain and enhance the Laboratory Information Management System (LIMS) and Environmental Information Management System (EIMS). Determine the future (upgrade or replace) for the existing Industrial Pretreatment Information Management System (PIMS). Continue end-user training and maintain system governance teams for each system.

Other: Promote the Sewer District through public outreach. Provide support for Sewer District departments. Work with the industrial community to assist in their understanding of regulations and Sewer District rate programs.

BUDGET CENTER:	Environmental Services – 8500
MANAGED BY:	Scott C. Broski Superintendent of Environmental Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2023 Accomplishments		2024 Goals	
*	Monitored all regulatory developments that impact the Sewer District. Provided stakeholder comments to governing bodies. Worked with Legislative Affairs and Regulatory Compliance to ensure the Sewer District lobbies appropriately and is in the best position to comply with proposed or impending regulations.	*	Closely monitor all regulatory developments that impact the Sewer District. Provide stakeholder comments to governing bodies. Work with Legislative Affairs and Regulatory Compliance to ensure the Sewer District lobbies appropriately and is in the best position to comply with proposed or impending regulations.
*	Obtained Green Lab certification	*	Incorporate Environmental Justice (EJ) considerations into project planning. Track activities in EJ areas and make that work more publicly available.
*	Developed electronic workflows for the approval of billing credits for water leaks	*	Continue to use technology to streamline Business Programs processes related to the Sewer Service Charges Based On Usage of The System (SSCBOUTS) Program, Direct Bill Program, and Temporary Discharge Permit Program.
*	Continue development of in-house capabilities to perform VOC/SVOC and PFAS analyses in District laboratory	*	Finalize VOC/SVOC method development and go live with these analyses in-house.
*	Issued industrial user surveys to gather information from the industrial community regarding their use of PFAS chemicals. Assembled the data for future planning and monitoring.	*	Reevaluate department Tables of Organization and Career Pathways. Propose changes and implement as approved.
*	Hosted a regulatory compliance seminar for local industry. Speakers from local regulatory programs (ex. EPA, OSHA, etc.) spoke to attendees on their programs and requirements to comply.	*	Conduct a sewer methane monitoring project with Sustainability.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**ENVIRONMENTAL SERVICES -- 8500****STAFFING****One Year History and Budget Comparison**

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Business Manager	1	1	1	0
Mgr of QA & QC	1	1	1	0
Supt of Environment Svcs	1	1	1	0
Data Management Spec	1	1	1	0
QA & QC Specialist	1	1	1	0
TOTAL POSITIONS	5	5	5	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

ENVIRONMENTAL SERVICES: 8500

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 218,375	\$	271,009	\$	271,617	\$	310,047	\$	38,430
52030 - Professionals Salaries	148,443		154,397		151,424		156,724		5,300
52031 - Administrative Support Salaries	49,578		7,843		13,456		-		(13,456)
52071 - Longevity	1,550		1,350		1,300		1,581		281
52081 - Sick Buy Out	6,971		8,509		4,000		7,110		3,110
52231 - Administrative Support Overtime	37		-		500		-		(500)
Salaries and Wages	\$ 424,953	\$	443,108	\$	442,297	\$	475,462	\$	33,166
Benefits:									
52320 - Opers	\$ 59,494	\$	61,762	\$	61,922	\$	66,565	\$	4,643
52360 - Medicare	5,909		6,156		6,413		6,894		481
52313 - Wellness Credit	6		(2)		-		-		-
52370 - Uniform Allowance	480		480		600		500		(100)
Benefits	\$ 65,888	\$	68,397	\$	68,935	\$	73,959	\$	5,024
Total Salaries and Benefits	\$ 490,841	\$	511,505	\$	511,232	\$	549,421	\$	38,190
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 2,773	\$	4,374	\$	6,600	\$	7,950	\$	1,350
52430 - Employee Education	7,349		1,490		5,800		6,720		920
Reimbursable Expenses	\$ 10,122	\$	5,863	\$	12,400	\$	14,670	\$	2,270
Contractual Services:									
52730 - Dues and Subscriptions	\$ 353	\$	130	\$	900	\$	775	\$	(125)
52775 - Licenses, Fees, And Permits	-		56		505		105		(400)
52780 - Other Contractual Services	-		-		10,000		75,000		65,000
Contractual Services	\$ 353	\$	186	\$	11,405	\$	75,880	\$	64,475
Materials and Supplies:									
52805 - Office Supplies	\$ -	\$	1,560	\$	2,000	\$	2,200	\$	200
52861 - Training Supplies	-		22		-		-		-
52865 - Other Supplies	42		278		1,000		1,000		-
52870 - Freight	81		21		-		50		50
Materials And Supplies	\$ 123	\$	1,881	\$	3,000	\$	3,250	\$	250
Total Other Operating Expenses	\$ 10,599	\$	7,930	\$	26,805	\$	93,800	\$	66,995
Total Operating Expenses	\$ 501,440	\$	519,435	\$	538,037	\$	643,221	\$	105,185

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 6000: FINANCE

	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses:					
Contractual Services:					
52705 - Collection Fees	\$ 177,808	\$ 178,367	\$ 233,100	\$ 221,000	\$ (12,100)
52780 - Other Contractual Services	-	-	25,000	25,000	-
Contractual Services	\$ 177,808	\$ 178,367	\$ 258,100	\$ 246,000	\$ (12,100)
Judgements and Awards:					
53220 - Other Awards	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
Judgments And Awards	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
Total Other Operating Expenses	\$ 177,808	\$ 178,367	\$ 283,100	\$ 271,000	\$ (12,100)
Total Operating Expenses	\$ 177,808	\$ 178,367	\$ 283,100	\$ 271,000	\$ (12,100)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 7000: LEGAL

	2022	2023	2023	2024	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses					
Professional Services:					
52610 - General Professional Services	\$ 52,122	\$ 94,617	\$ 75,000	\$ 125,000	\$ 50,000
Professional Services	\$ 52,122	\$ 94,617	\$ 75,000	\$ 125,000	\$ 50,000
Total Other Operating Expenses	\$ 52,122	\$ 94,617	\$ 75,000	\$ 125,000	\$ 50,000
Total Operating Expenses	\$ 52,122	\$ 94,617	\$ 75,000	\$ 125,000	\$ 50,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 1900:Analytical Services

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
Materials and Supplies:									
52825 - Chemicals	\$ 53,551		\$ 47,697		\$ 60,000		\$ 60,000		\$ -
52840 - Laboratory Supplies	33,128		32,076		35,000		35,000		-
Materials And Supplies	\$ 86,679		\$ 79,774		\$ 95,000		\$ 95,000		\$ -
Total Other Operating Expenses	\$ 86,679		\$ 79,774		\$ 95,000		\$ 95,000		\$ -
Total Operating Expenses	\$ 86,679		\$ 79,774		\$ 95,000		\$ 95,000		\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WATERSHED PROGRAMS -- 8100 Stormwater

STAFFING

One Year History and Budget Comparison

JOB	2023	2023	2024	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Const Supvr I Watersheds	1	0	1	1
Const Supvr II Watersheds	1	1	1	0
Const Supvr III Watershed	1	1	1	0
Construction Supervisor I	0	1	0	-1
Deputy Dir Of Watershed	1	1	1	0
Enviro Specialist III	1	1	1	0
GIS App Analyst I	1	1	1	0
GIS App Analyst II	0	1	0	-1
GIS Data Analyst I	3	2	3	1
GIS Data Analyst II	0	2	0	-1
GIS Project Manager	2	1	2	1
Mgr of Community WS Coord	1	1	1	0
Mgr of GIS Services	1	1	1	0
Mgr of Stormwater Design	1	1	1	0
Mgr of SW Construction	1	1	1	0
Mgr of SW Strategic Suprt	1	1	1	0
Mgr of WS Grant Programs	1	1	1	0
Mgr Watershed Tech Sprt	1	1	1	0
Project Mgr I (SDC)	2	1	2	1
Project Mgr II (SDC)	2	3	2	-1
Project Mgr II (WTS)	1	1	1	0
Project Mgr III (SDC)	1	1	1	0
Project Mgr III (WTS)	1	1	1	0
Project Mgr Prop Acq	1	1	1	0
Stormwater Program Mgr	0	1	0	0
Stormwater Tech Spec	1	1	1	0
Watershed Team Leader I	3	0	3	3
Watershed Team Leader II	0	1	0	-1
TOTAL FULLTIME	30	30	30	2
Para Intern WSHED	2	4	3	-1
TOTAL INTERN	2	4	3	(1)
TOTAL POSITIONS	32	34	33	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 8100: WATERSHED PROGRAMS

	2022		2023		2023		2024		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 1,533,628	\$	1,762,546	\$	1,657,149	\$	1,780,976	\$	123,827
52030 - Professionals Salaries	869,636		946,538		1,070,820		991,152		(79,667)
52031 - Administrative Support Salaries	91,604		95,512		93,559		96,833		3,275
52036 - Para-Professional Salaries	69,052		92,999		151,489		114,185		(37,305)
52071 - Longevity	6,800		6,100		5,000		-		(5,000)
52081 - Sick Buy Out	21,608		17,294		17,100		-		(17,100)
52236 - Para-Professional Overtime	40		121		1,000		1,000		-
Salaries and Wages	\$ 2,592,370	\$	2,921,111	\$	2,996,116	\$	2,984,146	\$	(11,971)
Benefits:									
52320 - Opers	\$ 360,817	\$	407,805	\$	419,456	\$	417,780	\$	(1,676)
52360 - Medicare	37,138		41,870		43,444		43,270		(174)
52313 - Wellness Credit	27		14		-		-		-
52370 - Uniform Allowance	4,369		5,514		3,500		2,800		(700)
Benefits	\$ 402,351	\$	455,203	\$	466,400	\$	463,850	\$	(2,549)
Total Salaries and Benefits	\$ 2,994,721	\$	3,376,314	\$	3,462,516	\$	3,447,996	\$	(14,520)
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 9,589	\$	17,212	\$	20,000	\$	20,000	\$	-
52430 - Employee Education	4,499		10,826		13,935		21,000		7,065
52440 - Tuition Reimbursement	-		-		-		7,227		7,227
Reimbursable Expenses	\$ 14,088	\$	28,038	\$	33,935	\$	48,227	\$	14,292
Professional Services:									
52610 - General Professional Services	\$ 7,259,281	\$	5,290,767	\$	8,371,076	\$	10,003,000	\$	1,631,924
52615 - General Professional Services- Training	-		5,000		16,000		5,000		(11,000)
Professional Services	\$ 7,259,281	\$	5,295,767	\$	8,387,076	\$	10,008,000	\$	1,620,924
Contractual Services:									
52715 - Printing	\$ -	\$	-	\$	1,000	\$	1,000	\$	-
52730 - Dues and Subscriptions	615		5,087		15,000		15,500		500
52770 - Uniforms	(25)		-		-		-		-
52775 - Licenses, Fees, And Permits	345,360		38,025		224,800		150,400		(74,400)
52780 - Other Contractual Services	9,343,784		13,468,427		27,119,621		20,989,297		(6,130,324)
Contractual Services	\$ 9,689,734	\$	13,511,538	\$	27,360,421	\$	21,156,197	\$	(6,204,224)
Materials and Supplies:									
52805 - Office Supplies	\$ -	\$	669	\$	1,500	\$	2,000	\$	500
52851 - Other Minor Equipment	-		308		23,550		24,000		450
52860 - Postage, Ups	-		-		500		500		-
52865 - Other Supplies	-		575		-		-		-
52870 - Freight	-		30		-		-		-
Materials And Supplies	\$ -	\$	1,583	\$	25,550	\$	26,500	\$	950
Total Other Operating Expenses	\$ 16,963,103	\$	18,836,926	\$	35,806,982	\$	31,238,924	\$	(4,568,058)
Total Operating Expenses	\$ 19,957,823	\$	22,213,239	\$	39,269,498	\$	34,686,920	\$	(4,582,578)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER INSPECTION AND MAINTENANCE -- 8300

STAFFING

One Year History and Budget Comparison

JOB TITLE	2023 ACTUALS	2023 BUDGET	2024 BUDGET	BUDGET VARIANCE
Analyst I - Asset Management Systems - SWIM	0	1	0	-1
Analyst II - Asset Management Systems - SWIM	0	1	0	-1
Analyst II Asst Mgt Sys W	1	0	1	1
Mgr of SWIMMgr of SWIM	1	1	1	0
Project Coord I - SWIM	1	0	1	1
Project Coord II - SWIMAnalyst I	1	1	1	0
Project Coordinator I - SWIM	0	1	0	-1
Stormwater Inspector II	3	3	2	-1
Stormwater Inspector III	1	1	2	1
Supvr of SWIM	1	1	1	0
Total Fulltime	9	10	9	(1)
Para Intern SWIM	0	3	3	0
Total Intern	0	3	3	0
Total Positions	9	13	12	(1)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 8300 STORMWATER INSPECTION AND MAINTENANCE

	2022 Audited Actuals	2023 Unaudited Actuals	2023 Adopted Budget	2024 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 300,687	\$ 198,805	\$ 192,558	\$ 199,298	\$ 6,740
52030 - Professionals Salaries	288,704	326,888	356,153	343,954	(12,199)
52031 - Administrative Support Salaries	93,186	144,935	155,373	159,466	4,093
52036 - Para-Professional Salaries	41,158	24,304	93,905	110,309	16,404
52071 - Longevity	1,600	1,300	1,500	-	(1,500)
52236 - Para-Professional Overtime	7	7	-	-	-
Salaries and Wages	\$ 725,342	\$ 696,239	\$ 799,490	\$ 813,027	\$ 13,538
Benefits:					
52320 - Opers	\$ 104,791	\$ 97,254	\$ 111,929	\$ 113,824	\$ 1,895
52360 - Medicare	10,592	10,188	11,593	11,789	196
52313 - Wellness Credit	10	10	1,800	1,800	-
52370 - Uniform Allowance	1,000	20	2,000	2,000	-
Benefits	\$ 116,392	\$ 107,473	\$ 127,321	\$ 129,413	\$ 2,092
Total Salaries and Benefits	\$ 841,733	\$ 803,712	\$ 926,811	\$ 942,440	\$ 15,629
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 4,156	\$ 9,628	\$ 8,000	\$ 9,000	\$ 1,000
52430 - Employee Education	8,795	7,160	12,000	10,000	(2,000)
Reimbursable Expenses	\$ 12,951	\$ 16,788	\$ 20,000	\$ 19,000	\$ (1,000)
Professional Services:					
52610 - General Professional Services	\$ (12,403)	\$ 135,998	\$ 250,000	\$ 500,000	\$ 250,000
Professional Services	\$ (12,403)	\$ 135,998	\$ 250,000	\$ 500,000	\$ 250,000
Contractual Services:					
52715 - Printing	\$ 317	\$ 216	\$ 250	\$ 250	\$ -
52730 - Dues and Subscriptions	689	605	1,000	1,500	500
52770 - Uniforms	6,344	(1,810)	7,000	7,000	-
52780 - Other Contractual Services	833,780	1,671,125	2,496,000	2,565,000	69,000
Contractual Services	\$ 841,129	\$ 1,670,137	\$ 2,504,250	\$ 2,573,750	\$ 69,500
Materials and Supplies:					
52805 - Office Supplies	\$ 32	\$ 93	\$ 500	\$ 500	\$ -
52810 - Fuel and Oil	681	-	9,000	9,000	-
52811 - Vehicle Maintenance Parts	9	-	-	-	-
52840 - Laboratory Supplies	-	31	-	-	-
52845 - General Hardware Supplies	1,368	1,868	1,500	1,500	-
52846 - Equipment And Instrumentation	9,979	3,110	10,000	7,500	(2,500)
52851 - Other Minor Equipment	8,729	5,007	10,000	8,000	(2,000)
52865 - Other Supplies	2,112	1,992	2,500	2,500	-
52870 - Freight	24	377	-	-	-
Materials And Supplies	\$ 22,934	\$ 12,478	\$ 33,500	\$ 29,000	\$ (4,500)
Total Other Operating Expenses	\$ 864,611	\$ 1,835,400	\$ 2,807,750	\$ 3,121,750	\$ 314,000
Total Operating Expenses	\$ 1,706,344	\$ 2,639,112	\$ 3,734,561	\$ 4,064,190	\$ 329,629

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 8400 ENVIRONMENTAL, HEALTH AND SAFETY

	2023		2023		2024		Budget	
	Unaudited		Adopted		Adopted		Variance	
	Actuals		Budget		Budget			
Operating Expenses:								
52030 - Professionals Salaries	\$ 1,428		\$ -		\$ -		\$ -	
Salaries and Wages	\$ 1,428		\$ -		\$ -		\$ -	
Benefits:								
52320 - Opers	\$ 200		\$ -		\$ -		\$ -	
52360 - Medicare	21		-		-		-	
Benefits	\$ 221		\$ -		\$ -		\$ -	
Total Salaries and Benefits	\$ 1,649		\$ -		\$ -		\$ -	
Other Operating Expenses:								
Reimbursable Expens:								
52410 - Travel	\$ -		\$ 1,500		\$ 1,500		\$ -	
52430 - Employee Education	-		1,000		1,000		-	
Reimbursable Expenses	\$ -		\$ 2,500		\$ 2,500		\$ -	
Professional Services:								
52610 - General Professional Services	\$ -		\$ 335,000		\$ 335,000		\$ -	
Professional Services	\$ -		\$ 335,000		\$ 335,000		\$ -	
Contractual Services:								
52770 - Uniforms	\$ -		\$ 350		\$ 350		\$ -	
52775 - Licenses, Fees, And Permits	-		11,500		11,500		-	
52780 - Other Contractual Services	-		134,000		134,000		-	
Contractual Services	\$ -		\$ 145,850		\$ 145,850		\$ -	
Total Other Operating Expenses	\$ -		\$ 483,350		\$ 483,350		\$ -	
Total Operating Expenses	\$ 1,649		\$ 483,350		\$ 483,350		\$ -	

ACRONYMS/ GLOSSARY



**Northeast Ohio
Regional Sewer District**

ACRONYMS

AED	Automated External Defibrillator
ARRA	American Recovery and Reinvestment Act of 2009
ASC	Accounting Standards Codifications
BOP	Business Opportunity Program
CAFR	Comprehensive Annual Financial Report
CCF	Hundred Cubic Feet
CDL	Commercial Drivers License
CIP	Capital Improvement Plan
CRI	Community Research Institute
CSO LTCP	Combined Sewer Overflow Long Term Control Plan
CWD	Cleveland Water Department
DOPWIC	District One Public Works Integrating Committee (Ohio)
EOPCC	Engineers Opinion of Probable Construction Costs
EPA	Environmental Protection Agency
ERP	Emergency Response Plan
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

ACRONYMS

GCP	Greater Cleveland Partnership
GFOA	Governmental Finance Officers Associations
GI	Green Infrastructure
GIS	Geographical Information System
GLP	Good Laboratory Practices
GLRI	Great Lakes Restoration Initiative
GPS	Global Positioning System
HIPPA	Health Insurance Portability & Accountability Act
I/A	Instrumentation/Automation
I/I	Inflows & Infiltrations
ITL	Information Tracking Log
ISR	Infrastructure Service Representative
IU	Industrial User
KPI	Key Performance Indicators
KWH	Kilowatt Hour
LEED	Leadership Energy and Environmental Design
LMI	Low to Moderate Income
LTD	Long Term Disability
MACT	Maximum Achievable Control Technologies
MCC	Motor Control Centers
MCF	One Thousand Cubic Feet
MCIP	Member Community Infrastructure Program

ACRONYMS

MGD	Million Gallon per Day
MOU	Memorandum of Understanding
NACWA	National Association of Clean Water Agencies
NELAP	National Environmental Laboratory Accreditation Program
NDS/NUS	Non-Discharge/Non-User Status
NEORS	Northeast Ohio Regional Sewer District
NOACA	Northeast Ohio Areawide Coordinating Agency
NPDES	National Pollutant Discharge Elimination System
NPW	Non-Potable Water
O&M	Operation & Maintenance
ODMS	Operations Data Management System
OED	Organization and Employee Development
OSHA	Occupational Safety & Health Administration
OUPS	Ohio Utility Protection Services
P&I	Principal & Interest
PLC	Programmable Logic Controller
PMP	Pollutant Minimization Program
PUP	Pick Up Poop
QDC	Qualified Data Collector
REU	Residential Equivalent Unit
RFP	Request for Proposal
RLCWA	Rural Lorain County Water Authority

ACRONYMS

RMP	Risk Management Plan
RTA	Regional Transit Authority
SMP	Stormwater Management Program
SOP	Standard Operating Procedures
SSO	Sanitary Sewer Overflows
SSLS	Second Stage Lift Station
SSES	Sewer System Evaluation Studies
SST	Senior Staff Team
SRSUC	Summer Residential Sprinkling User Charge
SWAMI	Stormwater Asset Maintenance and Inspection
SWIM	Stormwater Inspection and Maintenance
USDOJ	United States Department of Justice
USEPA	United States Environmental Protection Agency
VOC	Volatile Organic Compounds
WAC	Water Advisory Committee
WAM	Work Asset Management
WEF	Water Environment Federation
WPCLF	Water Pollution Controls Loans Fund
WQV	Water Quality Volume
WRRSP	Water Resources Restoration Sponsor Program
WWTP	Wastewater Treatment Plant

GLOSSARY OF TERMS

ACCRUAL BASIS OF ACCOUNTING – The accounting method in which revenues are recognized on the income statement when they are earned as opposed to when cash is received and expenses are recorded when they are incurred as opposed to when cash is paid.

ACTUAL – On many of the financial statements included in this document, the word “actual” appears at the top of a column of figures. When this occurs, the word “actual” means actual revenue, actual expenditure, or actual balances. It means actual happenings or the true results of the year’s operations.

APPROPRIATION – An authorization by a Board of Trustee Resolution to make payments from District funds for specified purposes.

ARRA – American Recovery and Reinvestment Act of 2009. As part of the act, states were awarded monies for water pollution control projects. The Environmental Protection Agency (EPA) provides funding to communities in the form of low interest loans, principal forgiveness, and grants.

ASSETS – All the entries recorded on a balance sheet showing the entire resources of the District, tangible and intangible, including accounts and notes receivable, cash, inventory, equipment, real estate, etc.

AUTHORIZED POSITION SCHEDULE – An approval by the District’s Board of Trustees that authorizes staff positions.

AVAILABLE FUND BALANCE – The fund balance that is not restricted and is available for future expenditures.

BALANCED BUDGET – A budget in which total revenue is equal to total expenditures.

BALANCE SHEET – A financial statement summarizing the assets, liabilities and fund balance (net worth) of the District at a given date; so called because the assets equal the sum of the liabilities and the fund balance.

BOARD OF TRUSTEES – A group of seven (7) people (trustees), each of whom serves a five-year term and who are appointed as follows: (i) two by the Mayor of Cleveland; (ii) two by a council of governments comprised of representatives of all the suburban communities served by the System; (iii) one by the Board of County Commissioners of Cuyahoga County; (iv) one by the appointing authority of the sub-district with the greatest sewage flow; and (v) one by the appointing authority of the sub-district with the greatest population.

GLOSSARY OF TERMS

BOND – A formal written promise to pay interest every six months and the principal at maturity.

BOND COVENANT – A legally enforced promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution or indenture.

BOND ISSUE – A bond issue, when approved by the voters, authorizes the Board of Trustees to issue bonds for site purchases, building construction, and equipment purchases within a maximum dollar amount.

BUDGET – A plan of financial operations that provide a basis for the planning, controlling, and evaluating of governmental activities.

BUDGET ADMINISTRATOR – A person designated with the responsibility to develop, justify, and administer all or part of a budget.

BUDGET CALENDAR- The schedule of key dates or milestones, which the District follows in the preparations and adoption of the budget.

BUDGETING ON ACCRUAL BASIS – Revenue and expenses are recorded when the goods or services are received, not when they are earned or related invoice is paid.

BUDGET CENTER – An administratively designed entity representing a functional portion of an organization.

Example: Southerly Waste Water Treatment Plant

BUDGET TRANSFER – A transfer of funds increasing and decreasing two or more appropriation accounts, within the same fund, without changing the overall appropriation amount. This is sometimes referred to as an Appropriation Amendment.

BUDGET YEAR – The year for which a budget is being prepared. The regular general operating and capital budgets for the District are prepared for a calendar year – January 1 through December 31. Federal and State programs typically operate on a fiscal year basis, i.e. July 1 through June 30 or October 1 through September 30.

CAPITAL – A term used to describe an asset purchased by an entity with a useful life of more than one year and cost above the predetermined dollar amount. These assets are then depreciated over the useful life and depreciation is systematically recorded as an expense to the entity.

GLOSSARY OF TERMS

CAPITAL PROJECTS FUND – A governmental fund type that funds and accounts for the purchase or construction of major capital land, building, or equipment.

CATEGORY – Identifies the general nature of the revenue or expenditure. A major category of revenue or expenditures. Example: Earnings on Investments, Salaries and Benefits, Supplies and Capital Outlay.

CAPITAL IMPROVEMENT PLAN (CIP) – Capital projects that include construction, equipment purchases, major renovation of building, sewer lines or other structures.

COUNTERPARTY – The party to an interest rate agreement other than the District.

CONTINGENCY – For the District this means a Board of Trustees established an appropriation for monies set aside for emergency purposes.

CSO LTCP – Combined Sewer Overflow Long Term Control Program, an approved 25 year plan to control CSO into the District's waterways.

DEBT SERVICE REQUIREMENT – The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

DEFEASEMENT (In substance) – In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability.

DEPRECIATION – The systematic allocation of the cost of an asset from the balance sheet to Depreciation Expense on the income statement over the useful life of the asset. The purpose is to allocate the cost to expense in order to comply with the matching principle.

ENCUMBRANCE – a valid commitment by an organization to pay out money in the future. The issue of a purchase order creates an encumbrance. Synonym – obligation.

ENTERPRISE FUND – Funds that provide goods and services to the public for a fee that makes the entity self-supporting.

EXPENDITURE – The payment of money by check or cash for goods and/or services rendered.

GLOSSARY OF TERMS

EXPENDITURE CATEGORY – This means the same as Category or Character as previously described.

FINAL BUDGET – According to Ohio Law, the Final Budget (sometimes referred to as the Permanent Budget or Permanent Appropriation) must be adopted by June 1st each year.

FINANCIAL REPORTS – A report of the status of an organization’s financial position. Usually a report of expenditures compared to a budget amount and the remaining budget balance.

FISCAL YEAR – Any year designated for accounting purposes, not necessarily a calendar year.

FIXED ASSETS – Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances.

FUND – A fiscal and accounting entity consisting of a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (expenses).

FUND BALANCE – See “Unreserved Fund Balance”.

GASB – Governmental Accounting Standard Board – is the source of generally accepted accounting principles used by the State and Local governments in the United States of America.

GAAP – General Accepted Accounting Principles – rules and procedures that define the fair and accurate presentation of financial statements.

GENERAL FUND – A governmental fund type that serves as the primary operating fund of a government.

GOVERNMENTAL FUNDS – Funds for the bulk of accounting for revenues and expenditures of the organization; primarily, general operations, capital and any other funds not required to be accounted for separately.

INFRASTRUCTURE – Public domain fixed assets; as roads, bridges, curbs and gutters, sewage systems, and similar assets that are immovable and of value only to the governmental unit.

GLOSSARY OF TERMS

MCF-1,000 cubic feet = 7,480 gallons of wastewater.

MGD – Millions of gallons per day. Used in measuring volume of wastewater flow. One (1) mgd equals 1.5 cubic feet per second.

MASTER METERS – Meter readings for communities where the volume of sewage billed is determined on the basis of the master water or sewer meters.

NET ASSETS – The difference between fund assets and fund liabilities of a governmental fund. A negative fund balance is sometimes called a deficit. This is not a cash balance.

OPERATIONAL EXPENDITURE – Expenditures of the General Fund, except for Capital Expenditures and Fund Transfers.

OTHER REVENUE – This term means revenues received or estimated which are in addition to tax revenue.

OUTSTANDING OBLIGATIONS – This term means outstanding purchase orders, contracts and reserves from Fund Balance.

PROJECT – A project is accounted for on an inception-to-date basis (which may be different from the District's fiscal year). Revenues and expenditures are budgeted for the life of the project rather than on an annual basis.

PURCHASE ORDER – An official document sent to vendors requesting that they provide goods and/or services to the District. A legal instrument, under Ohio law, which officially certifies that the money is available to pay the invoice once the goods and/or services are received or performed.

PURCHASE SERVICE – Any service purchased or contracted with a third party to perform for or on the behalf of the District, including 1) training & travel; 2) printing; 3) communications; 4) maintenance & repair; 5) insurance, legal fees & other professional services; 6) rents & leases; and 7) utilities.

RATE STABILIZATION ACCOUNT – An account that was been established to enable the District to pre-fund expected future expenses.

GLOSSARY OF TERMS

RESIDENTIAL EQUIVALENT UNIT (REU) – Residential Equivalent Unit represents one single family dwelling unit and is defined as the injection of approximately two hundred fifty gallons of wastewater into the District’s sewer system on a daily basis.

REVENUE – Since the District operates on an accrual basis, revenues are accrued.

REVENUE BOND – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SPECIAL REVENUE FUND – A governmental fund type that accounts for the proceeds of specific revenues that are legally restricted for specific expenditures.

SUPPLIES – Any article or material which 1) is consumed in use; 2) loses its original shape or appearance with use; 3) is expendable; and/or 4) is an inexpensive item whose small unit cost makes it inadvisable to capitalize.

SRSUC- Summer Residential Sprinkling User Charge Program - A District program that offers major benefits to residential customers. Under this program, summer residential sewer bills are based upon the lower of average winter consumption, or actual summer usage.

SWAP POLICY – A general Policy regarding the utilization of interest rate swaps and related interest rate hedging techniques.

TAX BUDGET REQUEST – The financial plan for the operation of the District, adopted by the Board of Trustees in May for the ensuing year beginning January 1. The Budget Request must be submitted to the Taxing Authority and to the County Budget Commission (the County Fiscal Officer specifically) by July 20th. The tax budget establishes the need for funds and justifies the appointment of levying of taxes within approved limits.

TRUSTEE – A financial institution which is entrusted with the management of bond or other property.

UNRESERVED FUND BALANCE – This term in a cash basis document means the following: The cash balance remaining in a fund after subtracting all outstanding encumbrances and legal reserves. The remaining money is available for budgeting future expenditures. The short definition for a non-cash basis budget would be assets less liabilities.



**Northeast Ohio
Regional Sewer District**

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