



Northeast
Ohio Regional
Sewer District

2023 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

2023 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
Open	Director of Human Resources
Francis P. Greenland.....	Director of Watershed Programs
Mohan Kurup.....	Director of Information Technology
Francis G. Foley	Director of Operation and Maintenance
Jean E. Smith	Director of Administration & External Affairs



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Northeast Ohio Regional Sewer District
Ohio**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 CHIEF EXECUTIVE OFFICER'S MESSAGE

April 03, 2023

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 2023 Operating and Capital Budgets, which were approved and adopted by the Board of Trustees on March 16, 2023. Consistent with past practices, the 2023 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

2023 CHIEF EXECUTIVE OFFICER'S MESSAGE

2022 Accomplishments

PROJECTS & PROGRAMS

Our team provided core services at a high level, addressing regional challenges, and earning recognition along the way.

- Met all Project Clean Lake Consent Decree milestones.
- Received NACWA Peak Performance Awards for each plant and earned NACWA Platinum Excellence in Management Award.
- Advanced conversation with officials and residents on how best to address the failing dams along Doan Brook.
- Improve viability of code of regulations Titles III, IV and V's usability for customers.
- Continued responding to COVID-19 pandemic including impacts on employees, supply chain issues, employee turnover, and inflation.

PEOPLE, RELATIONSHIPS, REPRESENTATION

Our staff understands their important role as public servants. We remained committed to those we serve, internally and externally, and represented our region in critical matters at the state and federal level.

- Established District-wide hybrid remote work policy to respond to changing workforce.
- Developed and implemented on-going succession planning District-wide. Focused on senior leaders with near-term retirements.
- Organized and implemented regional first-ever Utility Resource Assistance Fairs: 952 customers served, more than 5,100 new enrollments in 2022 overall.
- Developed relationships across Cleveland Mayor Justin Bibb's administration and with all newly elected mayors.
- Advanced Diversity, Equity, and Inclusion Program with department-specific measurable goals and outcomes.
- Continued dialogue and advocacy focused on support for low-income communities and programs.
- Hosted tours for members of Cleveland City Council Utilities Committee and Council President.
- Appointed as co-chair of the Great Lakes Advisory Board by Administrator of USEPA and successfully delivered final report to the Agency.
- Appointed to CWRU's Corporate Visiting Committee.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 CHIEF EXECUTIVE OFFICER'S MESSAGE

- Co-Chaired NACWA Task Force focused on permanent fed low-income water assistance program.
- Provided testimony on State Revolving Loan Fund to Senate Environment and Public Works Committee.
- Submitted comments to state and federal bodies on essential topics such as Total Maximum Daily Load, hazardous substances, and Build America Buy America Act requirements.
- Continued to serve on boards of US Water Alliance, Water Research Foundation, and NACWA as well as Cleveland Water Alliance, Cleveland Neighborhood Progress, and the Clean Ohio Natural Resources Assistance Council.
- Hosted USEPA and federal, state, local and non-profit partners to celebrate 50th anniversary of the Clean Water Act.
- Celebrated 50th anniversary with a series of activities, culminating with Clean Water Fest open house which welcomed 1,700 guests.

FINANCES & FUTURE

We continued to be responsible stewards of our ratepayers' investments focused on long-term rate control.

- Added additional Columbia Township area to the territory of the District.
- Negotiated and achieved concurrence from Ohio EPA that CSO 001 will be regulated as a CSO.
- Continued work with financial advisor Baker Tilly Municipal Advisors to advance comprehensive plan of finance with the following 2022 results as of November:
 - Shoreline Storage Tunnel (\$203,336,169) utilized OWDA's structured loan program to finance the project with a fixed interest rate of 1.52% over a 40-year term
 - Cash Defeasance Phase 2 (\$84,165,000) completed September 2022 with a gross debt service savings of \$81.2 million

2023 Priorities

- Work with the Future of Work Task Force to ensure the District continues to be an employer of choice for top talent at all levels of the organization.
- Implement proactive and comprehensive succession planning emphasizing the most critical positions.
- Participate in and lead local and national discussions and make substantive action regarding affordability and equity.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 CHIEF EXECUTIVE OFFICER'S MESSAGE

- Improve leadership competencies in diversity, equity, and inclusion practices and principles to ensure racism and other forms of discrimination are not structural impediments to employee success.
- Work with eligible member communities to ensure Northeast Ohio benefits from clean-water funding in the Infrastructure Investment and Jobs Act.
- Successfully negotiate billing services agreement with City of Cleveland.
- Complete efforts to modify Consent Decree governing Project Clean Lake and continue discussion regarding post-long-term compliance.
- Focus on operational excellence across all areas of the organization and continue to ensure employee safety.
- Manage reputational and external relationships.
- Advocate for legislative and policy actions that are in the best interest of the District and our ratepayers.

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 style and is followed by a horizontal line.

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 2022 (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 3.6%. Cuyahoga County's unemployment rate was 0.1% higher than the unemployment rate for the State of Ohio (3.5%) and 0.3% higher than the national rate of 3.3%. 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

2023 will be the second year of the current Rate Study period of 2022 through 2026. The largest variance is revenue, which is projected to be 9% higher than the Rate Study projection due to the two prior years of better-than-expected consumption. The capital budget for 2023 is about 26% lower than the 2023 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 14% 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 2023.

2023 Budget vs. 2022 Budget

The Sewer District revenues 2023 budget to 2022 budget are projected to increase about 6%. The difference is mainly associated with the positive better than projected consumption declines for last year versus actual revenue, which was about 3.4% above the 2022 actuals. Our 2023 revenue budget is \$408 million which is primarily driven by user fees. User fees are primarily billed for the sewer district

by our billing agent which is 91% or \$373 million of our total revenue. The City of Cleveland Water Department is our largest billing agent. The Sewer District will directly bill 8% of revenue or \$32 million.

The 2023 sewer budget is about a 5% increase from the 2022 budget. The primary areas where these increases are from salaries, healthcare, electricity, professional services, and collection fees. Salaries and wages are about \$7 million above the 2022 actuals. That increase is driven by wage increases for 2023 as well as added staff. Similarly, benefits are about \$4 million above 2022 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 about \$2 million above 2022 actuals which is driven primarily by a new power contract in June of 2022 with significantly higher rates than the previous contract. Professional services are about \$4 million above 2022 actuals. Collection fees, which is in the other contractual services category, is about \$2 million above 2022 actuals and that is a projected increase based on our new rate from our billing fee contract with Cleveland Water. For chemicals, a projected increase from \$3 million to \$4 million for our budget for 2023. This is an area where price inflation is the significant driver. Operation and Maintenance Department is projecting increases between 16% and 46% on various chemicals including ferric chloride, sodium bisulfite at average of about 41%, this is one area where inflation is absolutely impacting our budget.

The Sewer District has a robust 2023 sewer capital improvement plan that includes 11 planned contractual awards that totals about \$43 million.

Long-Term Financial Planning

The Sewer District has produced 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 \$1.1 billion in capital project expenditures from 2023 to 2027, primarily for improvements to our Southerly Wastewater Treatment Plant and our CSO long-term control plan. This includes approximately \$133.1 million for the plants, \$778.8 million for the CSO projects, \$110.7 million for the collection system and building improvements and \$47.4 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.



Northeast Ohio Regional Sewer District

FACTORS AFFECTING THE BUDGET

Local Economy

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Debt Administration

At year-end, the Sewer District had bonded debt outstanding of \$915,485,000. The debt, including applicable bond premium costs and discounts, is \$941,982,707. The Sewer District has also obtained loans through the State of Ohio Water Pollution Control Loan Fund (WPCLF). As of December 31, 2022, the outstanding loan balance was \$968,851,558 for the WPCLF. Outstanding revenue bonds of the Sewer District are rated AA+ by Standard & Poor's and Aa1 by Moody's rating agencies.

CSO Long-Term Control Plan

The Sewer District has responsibility for combined sewer overflows within its service area. The Sewer District holds an 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 (CSOs) 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 National Pollution Discharge Elimination System (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 2022, the Sewer District completed construction of the Westerly Storage Tunnel (WST), the fourth of seven large-scale tunnels to be constructed under the Consent Decree. This tunnel system has the capacity to store 36 million gallons of combined sewage for treatment at the Sewer District's Westerly Wastewater Treatment Plant controlling approximately 250 million gallons of CSO in a typical year. 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 to advance the design of the Southerly Storage Tunnel, the sixth of the seven large scale tunnels. 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. The post-construction performance monitoring and modeling for these 9 projects was completed in 2021.

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.

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 2023 stormwater rate study projections with the 2023 stormwater budget, the projected operating revenue budget is nearly the same as the rate study revenue of \$48 million. Stormwater operating expenses budget is projected to be down by about 10% from the rate study's 2023 projection of \$48 million. With that decrease, the stormwater capital plan for 2023 budget is projecting to be up by 132% over the rate study. The rate study had \$4 million in capital land and projects and the current budget has about \$9 million. When stormwater operating expenses and the capital projects are combined, the current budget is about a \$5 million increase from the rate study.

Stormwater 2023 Budget vs. 2022 Budget

The 2022 budget versus the 2023 budget is being projected to have more operating revenue than the 2022 budget by about \$2 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 2023 stormwater operating budget is projected to increase by about 34%. We project to spend about \$48 million in operating expenses of which is \$36 million is related to increase in our design and construction activities. The 2023 capital projects budget is projected to be \$9 million, a 24% increase from prior year. That increase includes a \$7 million grant funding that we expect to receive in 2023.

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 has restarted the Stormwater Program and resumed billing in July of 2016. The anticipated 2023 revenue from the Stormwater Program is over \$48 million. 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 second full year of the plan.

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 for cost-effective and efficient capital improvements, and build on its already strong reputation as a preeminent leader among water agencies.

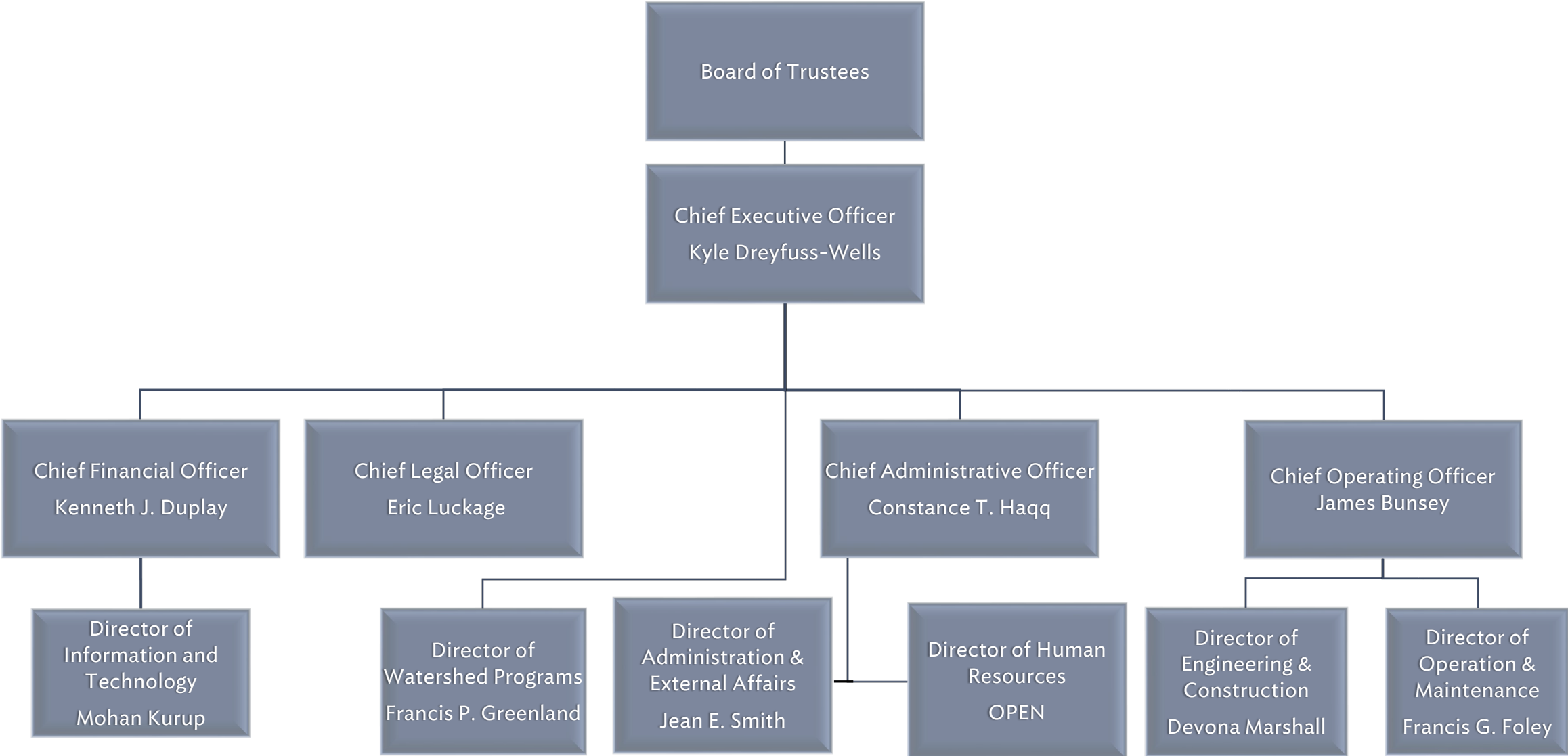
GENERAL INFORMATION



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT **2023 OFFICIALS TABLE OF ORGANIZATION**

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



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 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

2023 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

2023 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, 2024.

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

2023 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, 2024.

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

2023 DIRECTORS



Kyle Dreyfuss-Wells,
Chief Executive Officer



Eric Luckage,
Chief Legal Officer



Kenneth J. Duplay,
Chief Financial Officer



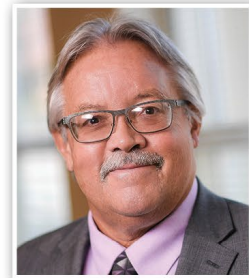
James Bunsey,
Chief Operating Officer



Constance T. Haqq,
Chief Administrative
Officer



Devona Marshall,
Director of Engineering
& Construction



Francis P. Greenland,
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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 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
Francis P. Greenland.....	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

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

2023 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 Sewer District in May 2010 after working 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 Sewer District as the 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 Sewer Districts 65-person Engineering and Construction Department as well as implementation of the 25 year, \$3 billion Combined Sewer Overflow Program known as Project Clean Lake. As Chief Operating Officer (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 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 also assisted municipalities, counties, and townships.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 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

2023 DIRECTORS - continued

Francis P. Greenland, Director of Watershed Programs

Mr. Greenland has worked for the Sewer District since 1988. Formerly a Planning Engineer, Project Engineer, Planning Manager, Deputy Director of Engineering & Construction and Director of Capital Programs, he is now Director of Watershed Programs. He has been involved in a variety of wet-weather projects, including the Sewer District's Combined Sewer Overflow Long-Term Control Program and the Regional Stormwater Management Program. A registered Professional Engineer, he earned his degree in Environmental Engineering Technology from the University of Dayton and Masters in Civil Engineering from Cleveland State University.

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 multi-national 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

2023 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).

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.

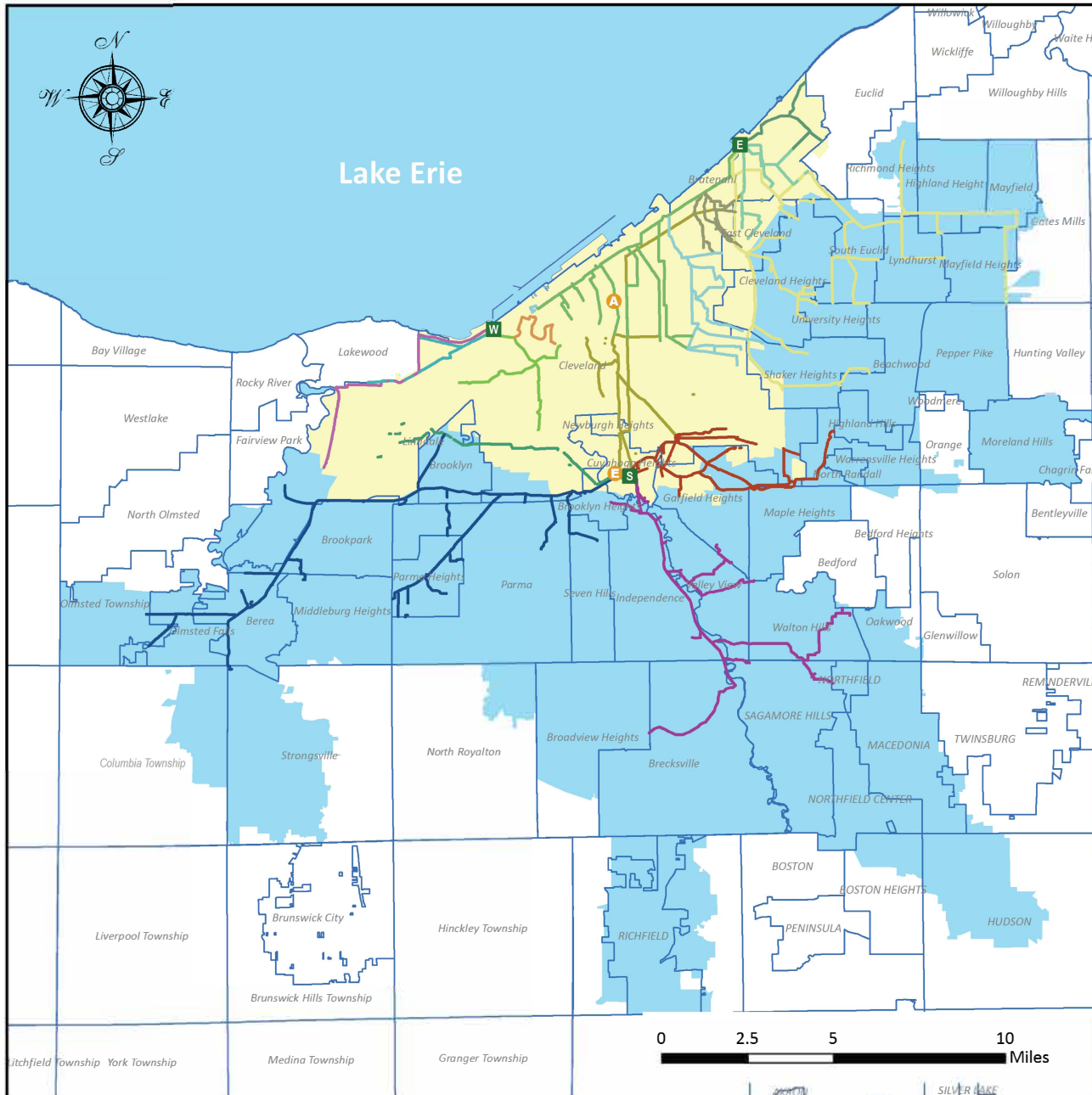
The initial Court Order provided that the Sewer District would acquire the treatment plants and intercepting sewers from Cleveland and that in return the Sewer District would make an equitable equalization payment to Cleveland to provide ownership participation for suburban users.

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

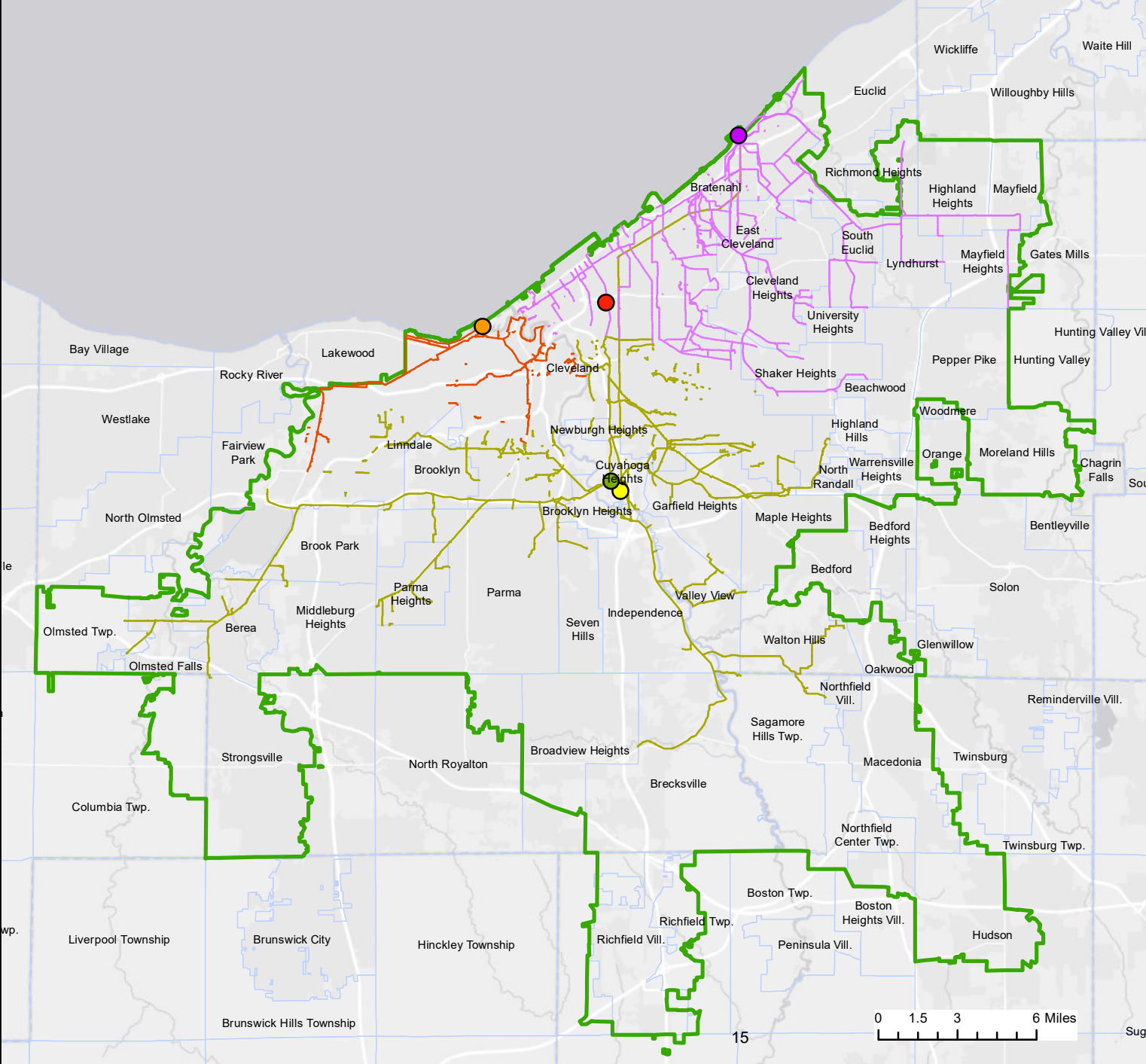
- Big Creek Interceptor
- Cuyahoga Valley Interceptor
- Mill Creek Interceptor
- Southerly Interceptor
- Southwest, West Leg Interceptors & ICRS

WESTERLY WASTEWATER TREATMENT PLANT INTERCEPTOR SYSTEM

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



NEORSD Wastewater Service Area Map

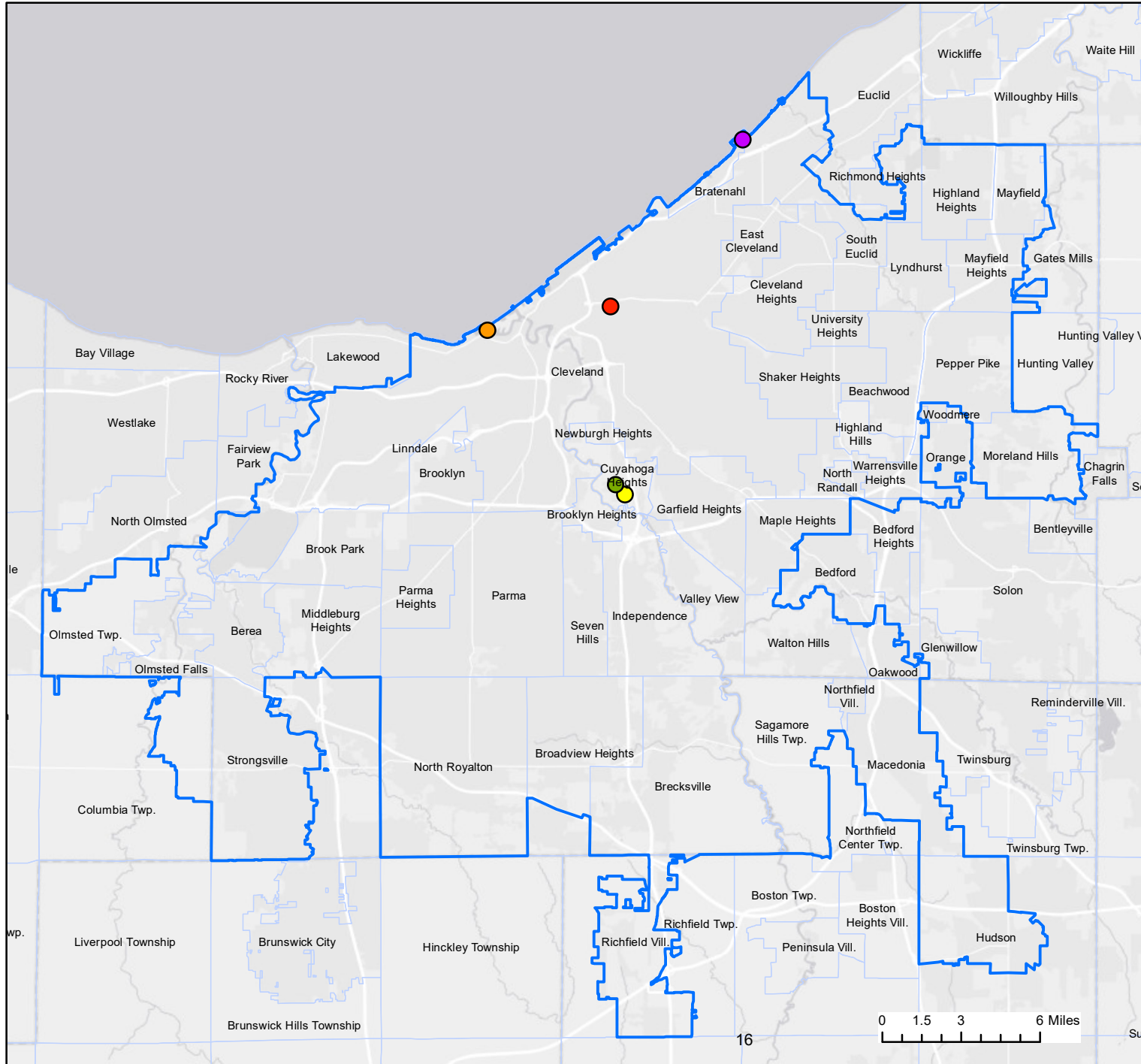


- Northeast Ohio Regional Sewer District**
- EASTERLY WWTP**
- EMSC**
- GJM ADMINISTRATION**
- SOUTHERLY WWTC**
- WESTERLY WPCC**
- Easterly Interceptors**
- Southerly Interceptors**
- Westerly Interceptors**
- District Wastewater Service Area**



NEORS D Stormwater Service Area Map

- Northeast Ohio Regional Sewer District
- EASTERLY WWTP
- EMSC
- GJM ADMINISTRATION
- SOUTHERLY WWTC
- WESTERLY WPC
- District Stormwater Service Area



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2022 MUNICIPALITIES SERVED BY THE DISTRICT

<u>Municipality</u>	Estimated Service Population (1)	<u>Municipality</u>	Estimated Service Population (1)
SUBDISTRICT 1			
Cleveland City	371,349	Total Subdistrict 1	371,349
SUBDISTRICT 2		SUBDISTRICT 2	
Bath Township	60	Middleburg Heights City	15,780
Beachwood City	13,869	Moreland Hills Village	3,447
Bedford City	- (3)	Newburgh Heights Village	1,837
Bedford Heights City	18 (3)	North Randall Village	942
Berea City	18,299	North Royalton City	3,939 (2)
Boston Heights Village	756 (2)	Northfield Center Township	5,508
Bratenahl Village	1,415	Northfield Village	3,505
Brecksville City	13,484 (2)	Oakwood Village	1,548 (2)
Broadview Heights City	15,186 (2)	Olmsted Falls City	8,596 (2)
Brook Park City	18,272	Olmsted Township	9,107 (2)
Brooklyn City	11,222	Orange Village	999 (2)
Brooklyn Heights Village	1,483	Parma City	79,860
Cleveland Heights City	45,131	Parma Heights City	20,235
Columbia Township	3,233 (2)	Pepper Pike City	6,888 (2)
Cuyahoga Heights Village	565	Richfield Township	1,021 (2)
East Cleveland City	13,786	Richfield Village	3,472 (2)
Euclid City	293 (2)	Richmond Heights City	4,697 (2)
Garfield Heights City	29,790	Sagamore Hills Township	10,838
Gates Mills Village	393 (2)	Seven Hills City	11,596
Glenwillow Village	26 (2)	Shaker Heights City	29,450
Highland Heights City	8,614	Solon City	139 (2)
Highland Hills Village	749	South Euclid City	20,976
Hudson City	9,145 (2)	Strongsville City	27,588 (2)
Independence City	7,632	Twinsburg City	- (2)
Lakewood City	93 (3)	Twinsburg Township	586 (2)
Linndale Village	106	University Heights City	13,508
Lyndhurst City	14,123	Valley View Village	1,855
Macedonia City	12,029	Walton Hills Village	2,035
Maple Heights City	23,525	Warrensville Heights City	13,642
Mayfield Heights City	20,788	Willoughby Hills City	- (3)
Mayfield Village	3,384		
		Total Subdistrict 2	591,063
Total estimated service population			962,412

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2022 MUNICIPALITIES SERVED BY THE DISTRICT

- (1) Based on 2020 U.S. Census Block Data as presented in the ESRI demographics data sets using the NEORS 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, 2022 and 2013

Employer Name (1)	2022			2013		
	Number of Employees (1) FTE*	Rank (1)	Percentage of Total County Employment (2)	Number of Employees (1) FTE*	Rank (1)	Percentage of Total County Employment (2)
	12-31-2022			12-31-2013		
Cleveland Clinic Health System	44,665	1	6.67%	33,514	1	4.98%
University Hospitals	24,636	2	3.68%	15,668	2	2.28%
Group Management Services Inc.	22,145	3	3.31%	8,113	9	1.12%
Minute Men Cos.	21,802	4	3.26%	-	-	(3) -
U.S. Office of Personnel Management	15,342	5	2.29%	14,810	3	2.24%
Progressive Corp.	12,849	6	1.92%	7,895	5	1.32%
Walmart	12,400	7	1.92%	-	-	(3)
Accurate Staffing LLC	9,925	8	1.92%	-	-	(3)
Giant Eagle Inc.	9,806	9	1.46%	9,800	4	1.57%
State of Ohio	7,734	10	1.16%	8,074	7	1.17%
Cuyahoga County	-	-	-	7,544	6	1.16%
United States Postal Service	-	-	-	7,258	8	1.14%
Cleveland Municipal School District	-	-	-	6,875	10	1.14%
Total	181,304		31.67%	119,551		18.19%
Total Cuyahoga County Employment (2)			572,539			657,258

* Full-Time Equivalent.

(1) Sources are *Crain's Cleveland Business*, June 2022 and June 2013.

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

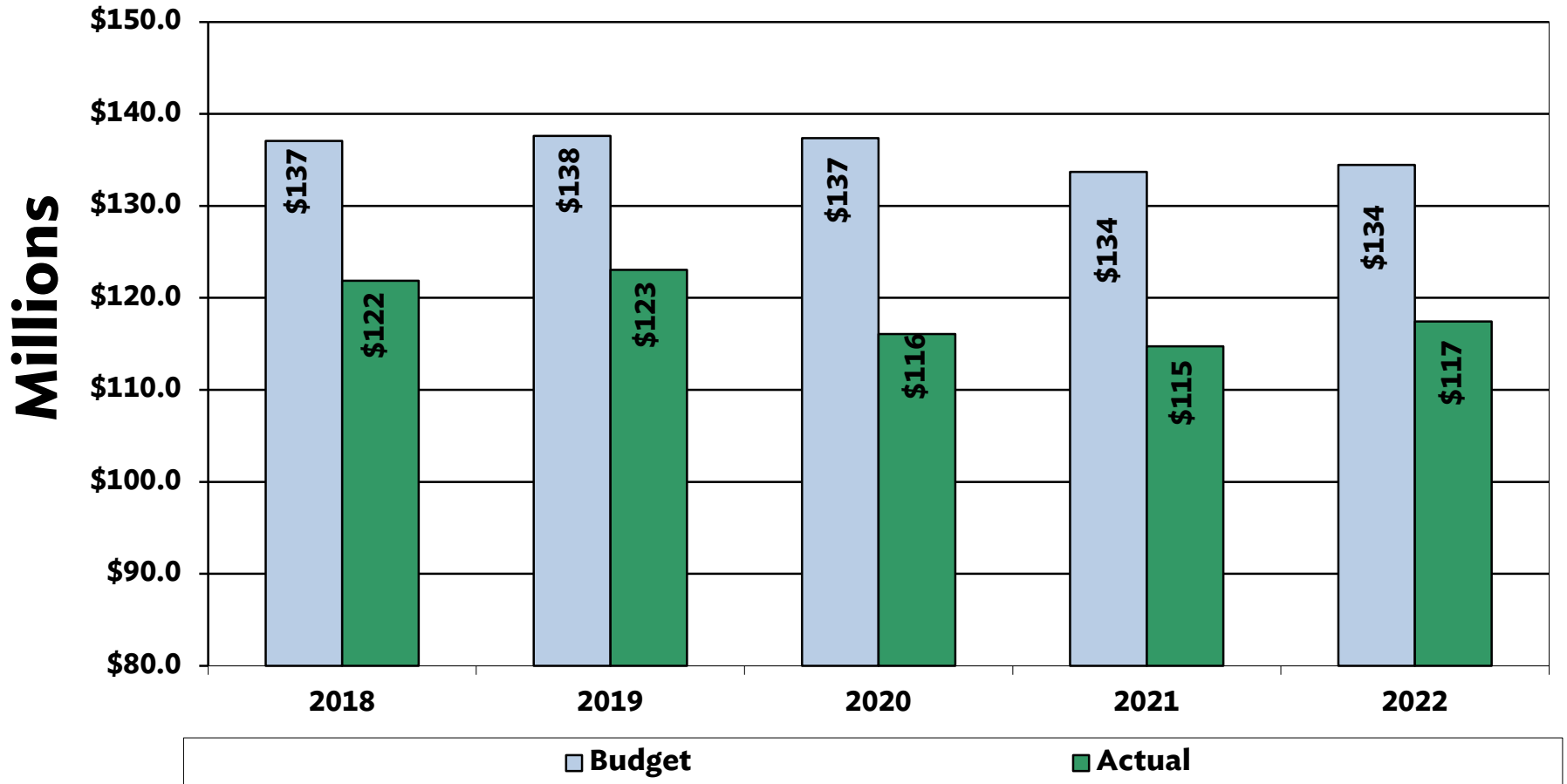


**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Operating Expense Budget vs. Actual

2018-2022

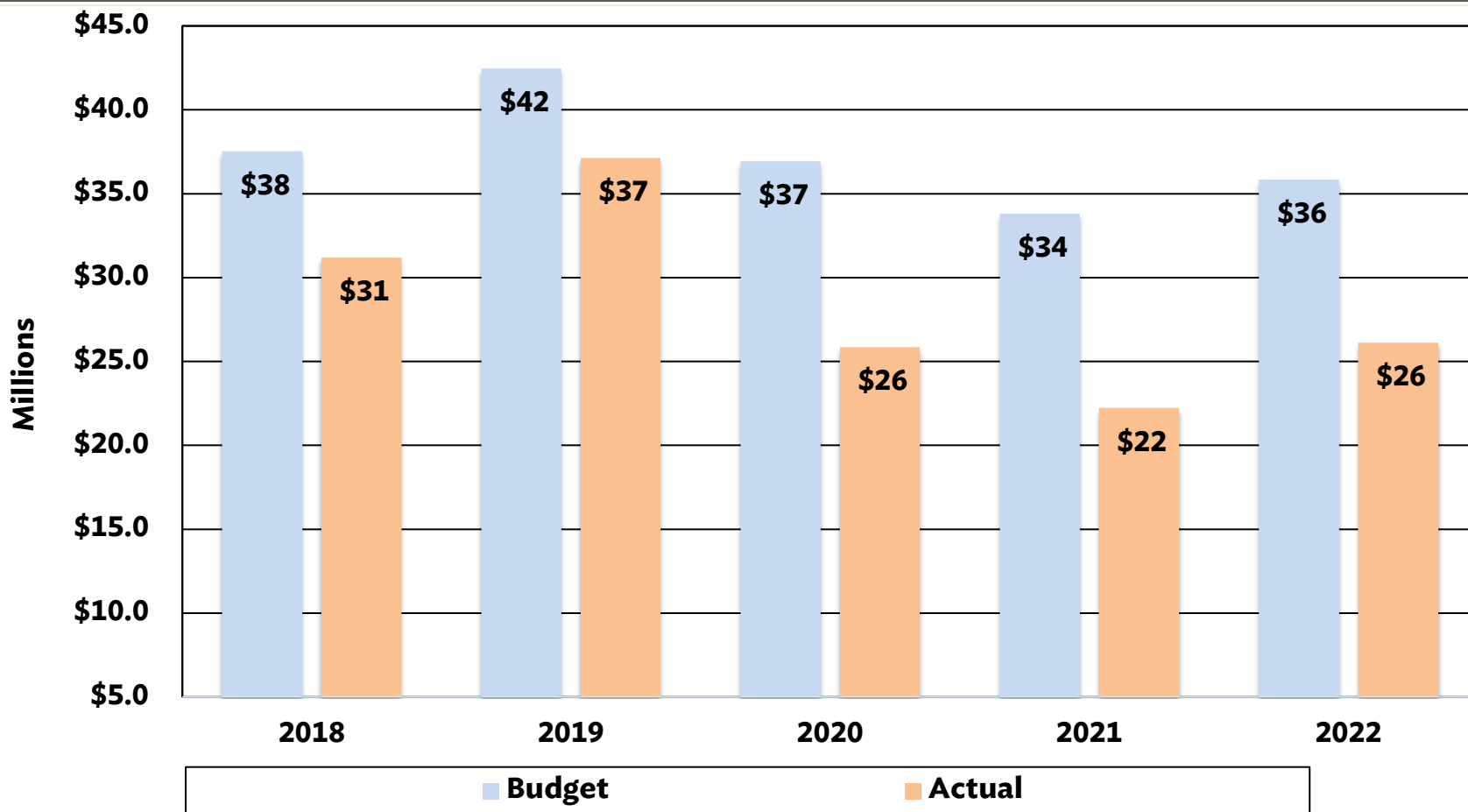


Net of Capital Internal Labor and starting in 2016, Indirect Cost Allocation to Stormwater

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Operating Expense Budget vs. Actuals

2018-2022



Net of Indirect Cost Allocation

Northeast Ohio Regional Sewer District

2022 Results: Debt Service Coverage

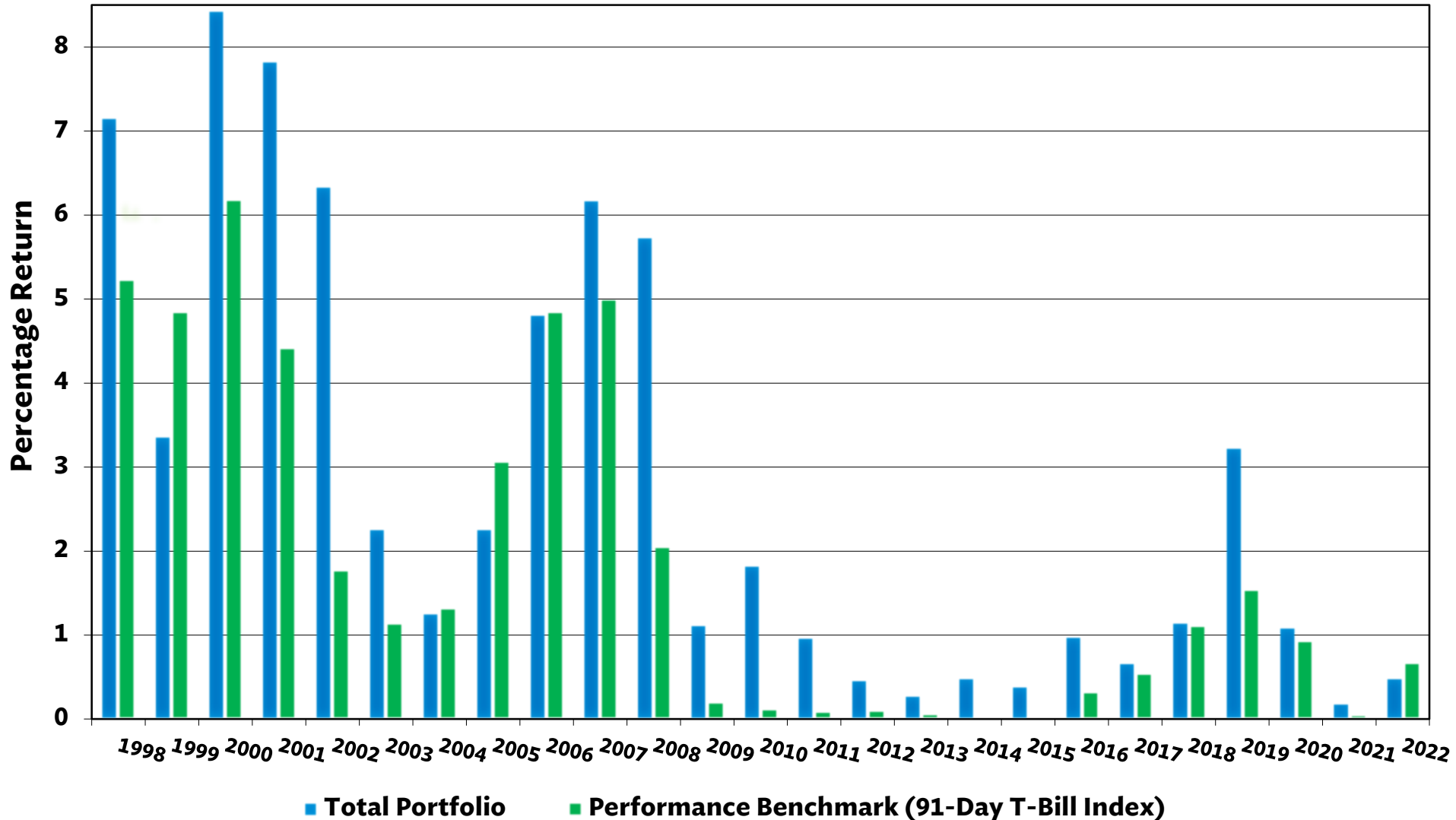
Total Revenue Available for Debt Service	\$394.8 million
Less: Net Operating Expenses	(\$117.5 million)
Net Revenue Available for Debt Service	<u>\$277.3 million</u>
Debt Service on Bonds Debt Service Coverage (1.25x Goal)	\$43.1 million 6.43
Debt Service on All Debt Debt Service Coverage (1.05x Goal)	\$120.1 million 2.31

Note: Revenue and Operating Expenses are unaudited

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Investment Portfolio Performance Report

Percent Return 1998 – 2022



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2022 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 2022.

EASTERLY WWTP

	Actual 2022 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	4	15
TSS (mg/l)	6	20
TPO ₄ (mg/l)	0.19	1.0

SOUTHERLY WWTP

	Actual 2022 Performance	Monthly NPDES permit limit (mg/l)	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	2.3	(winter) 16	(summer) 10
TSS (mg/l)	2.4	16	
TPO ₄ (mg/l)	0.39	0.7	

WESTERLY WWTP

	Actual 2022 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	5.77	15
TSS (mg/l)	5.03	20
TPO ₄ (mg/l)	0.72	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 2023-2032

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.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032

- **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 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

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032

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.

▪ **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.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032

▪ **RATE STABILIZATION 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 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 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

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032

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 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 2023-2032

- **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 2023, 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 2023-2032

OPERATION AND MAINTENANCE EXPENSES

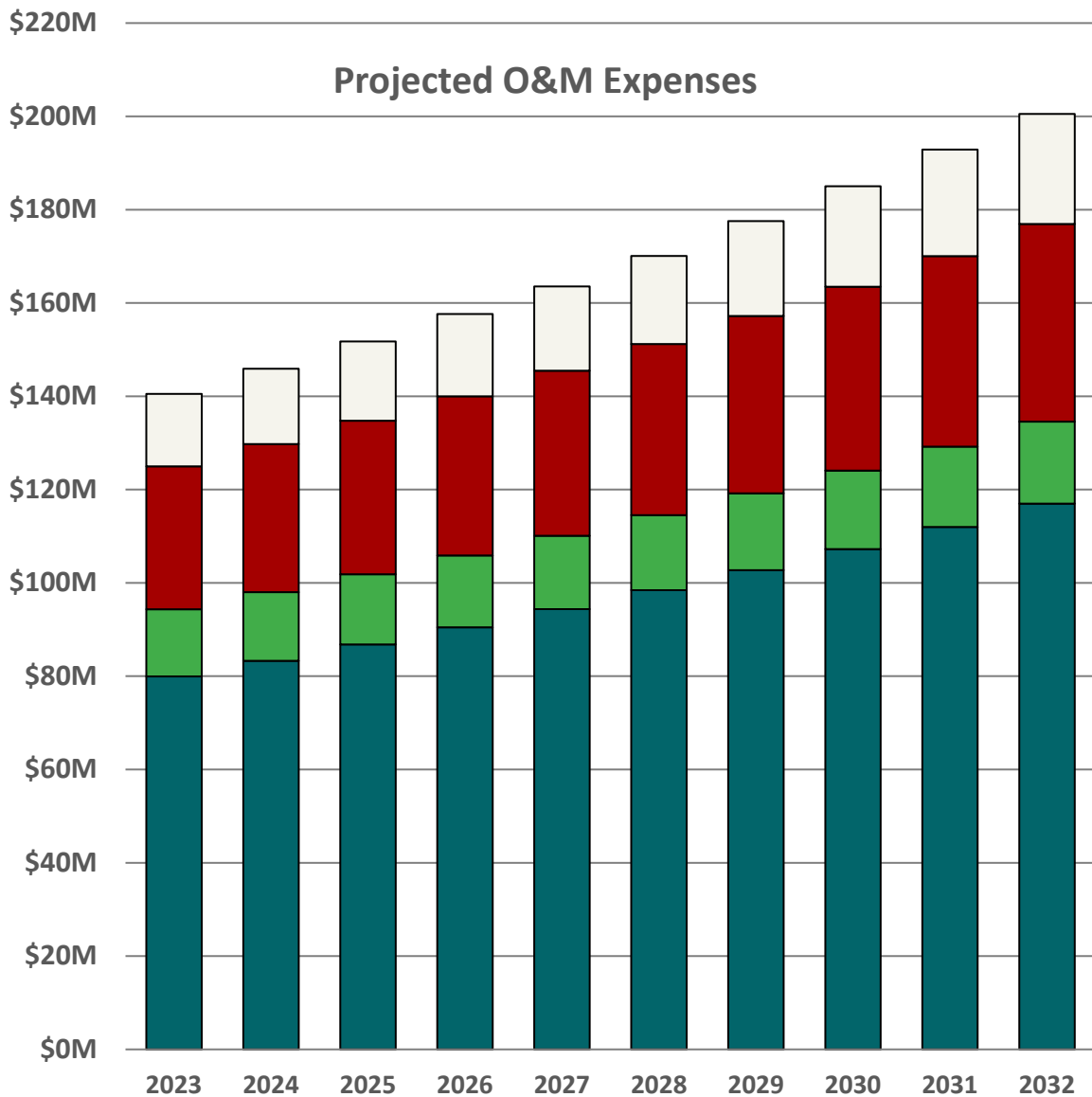
Over the past several years the Sewer District has identified opportunities to maximize operational efficiencies and minimize costs while continuing to provide safe and reliable services. Specific strategies employed include contractual purchase agreements with electricity and natural gas providers to 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 2023 through 2032. Over the past decade, the Sewer District's O&M costs have increased annually by a compounded rate of 1.8% 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 period, the projected O&M expenses are assumed to have a compounded rate of growth of 4.0%.

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- Other Operation & Maintenance (CIP O&M Included)
- Professional & Contractual Services
- Utilities
- Salaries, Wages and Benefits

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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) (2023 – 2032) 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 2023 – 2032 are approximately \$2.0 billion.

- **Non-CSO Projects**

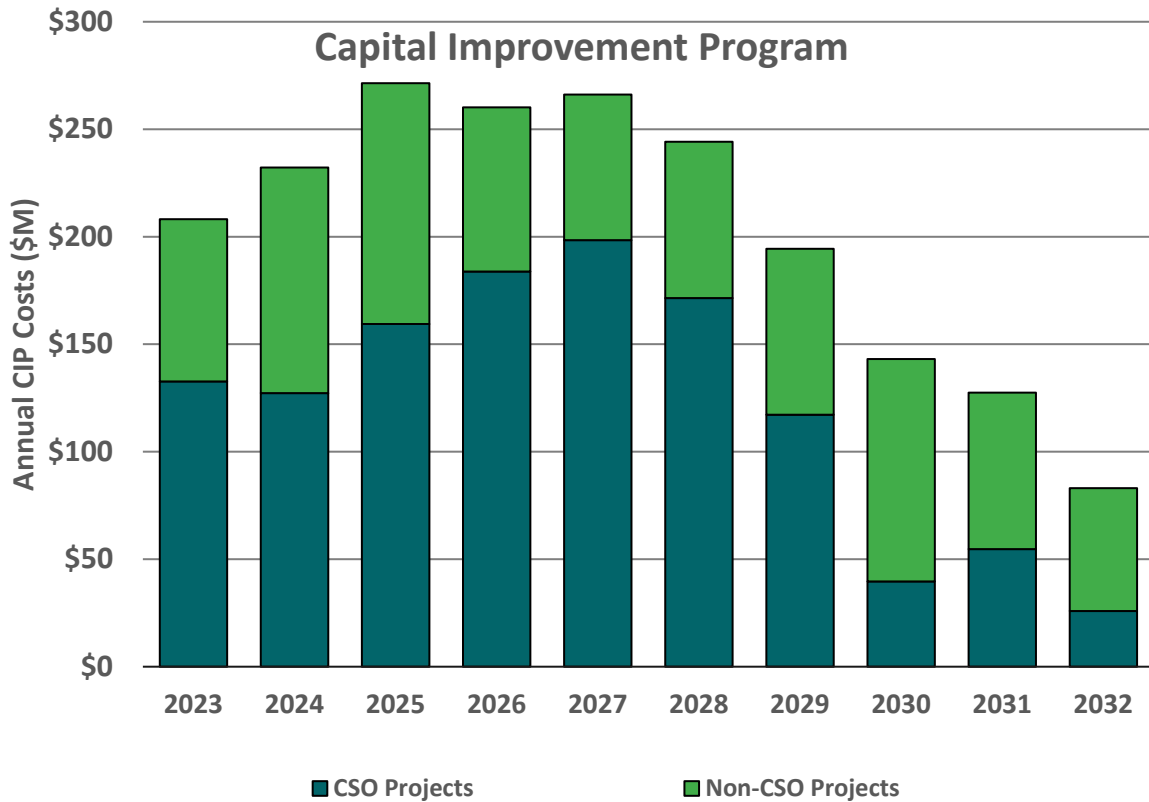
The Sewer District has identified approximately \$819.9 million in Non-CSO capital improvements in 2023 and over the ten year planning period. Primarily, these anticipated projects are related to various system improvements at the three wastewater treatment facilities, as well as specific costs associated 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 \$1.2 billion in CSO LTCP improvements to be completed over the ten year planning period.

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MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS

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

➤ 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.

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❖ **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

❖ **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 Waste Water 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.
- 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.

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

➤ 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.

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

➤ Est. Construction Cost: \$33M, Start Date: 1st Quarter 2024

- 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 2024

- 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 Waste Water Treatment Plant (SWWTP).
- This project will have significant engineering costs during 2023.

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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 2023 and 2024.

❖ **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 Waste Water 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 2032.

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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 2023, the Sewer District has not received funding from the Infrastructure Investment and Jobs Act and no such funding has been incorporated into this plan. However, \$4 million of Congressionally Directed Spending (CDS)/Community Project Funding (CPF) has been appropriated to the Sewer District to offset sewer project costs. In federal Fiscal Year (FY) 2022, \$2 million of CDS/CPF was granted to the Sewer District for the Brookside Culvert Repair project which may be replaced with the Kingsbury Asset Renewal project. 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 CDS/CPF funding for both projects are projected to be received in calendar year 2024 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 2032. 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 72.1% over the period through the end of projections in 2032.

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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 2023 is approximately \$62.5 million and grows to approximately \$75.6 million in 2032 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 historically low 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 20 to 30-year period at an average rate no greater than 2.6%, with level 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 \$647.4 million in loan funded projects over the planning period.

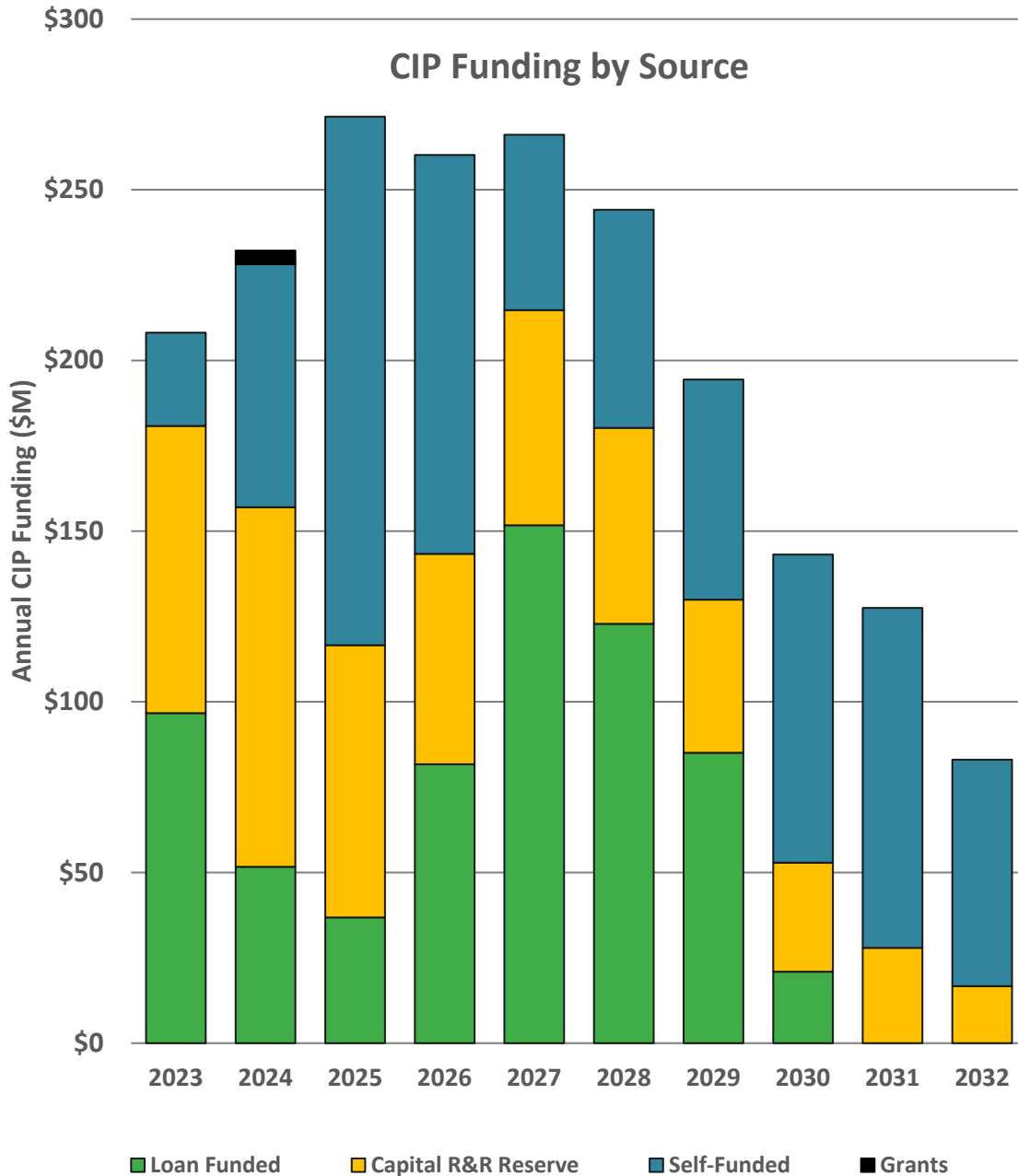
- **Revenue Bonds**

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.

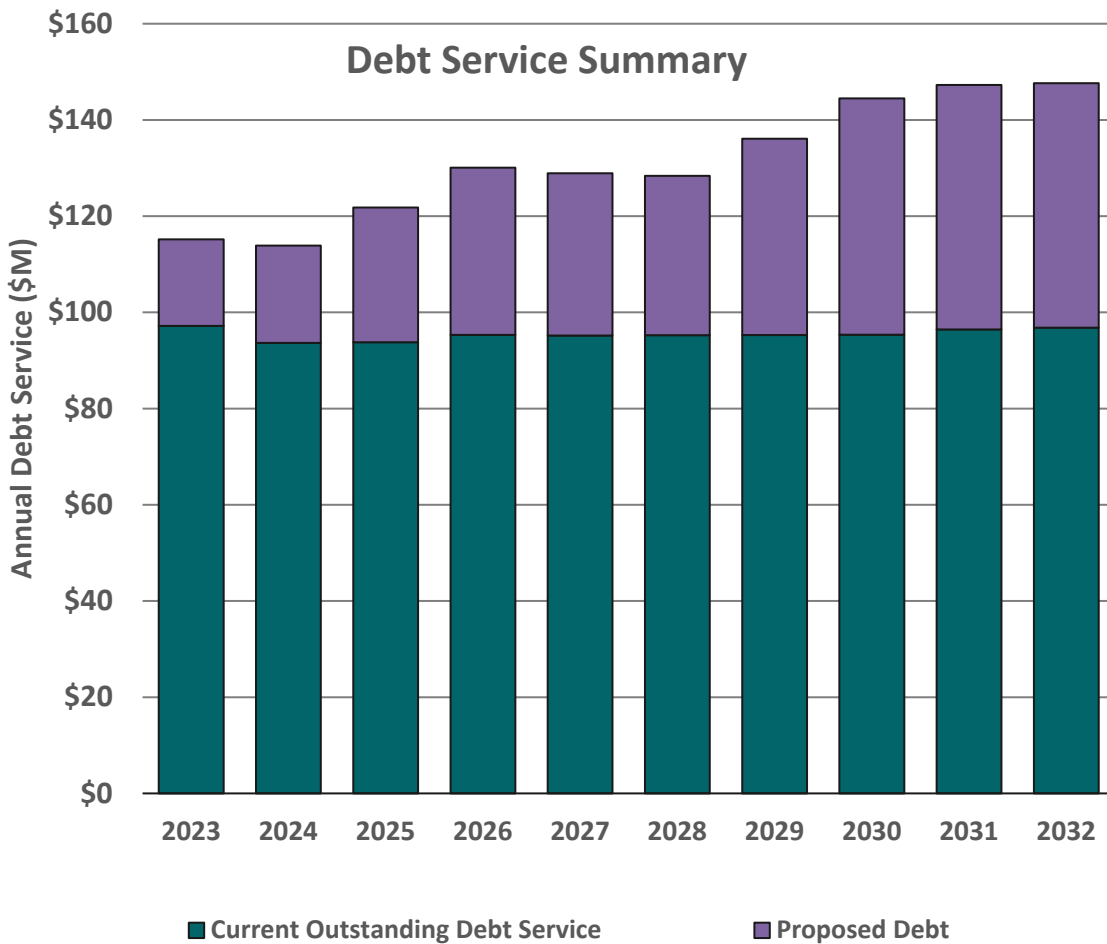


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- **Debt Service Requirements**

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 \$115.2 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 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 \$647.4 million in WPCLF loans in total for the ten year period.



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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 \$115.2 million in 2023 to \$147.6 million in 2032. 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.

- **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 2023 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 2023-2032. The current Board approved rate increase of 4.2% annual began in 2022 through 2026 and an average projected rate increase of 3.5% for the period of 2027 to 2032. In addition, the annual decrease in consumption will be 2% for 2023-2032.

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.

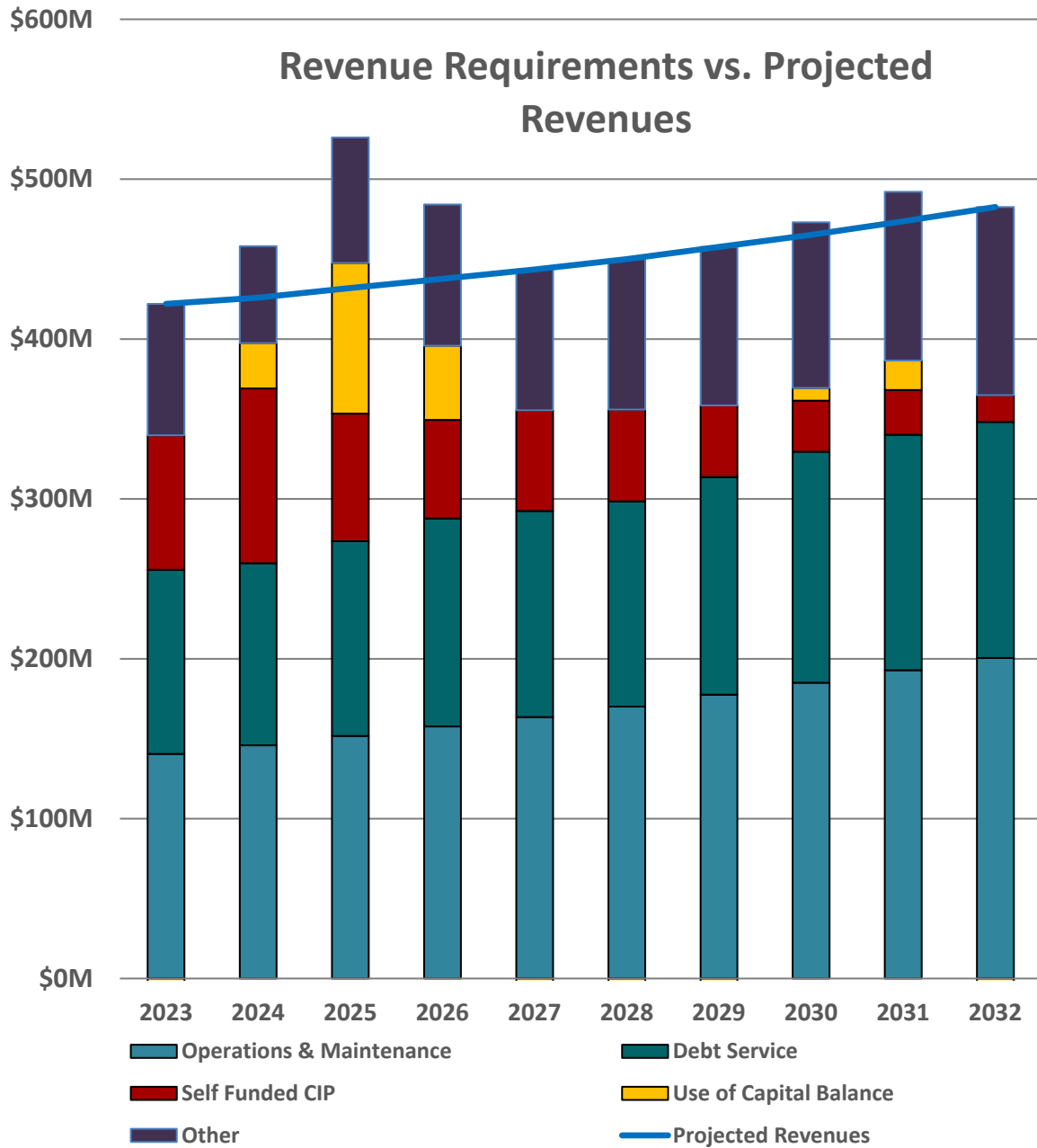
- **Revenue and Coverage Requirements**

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

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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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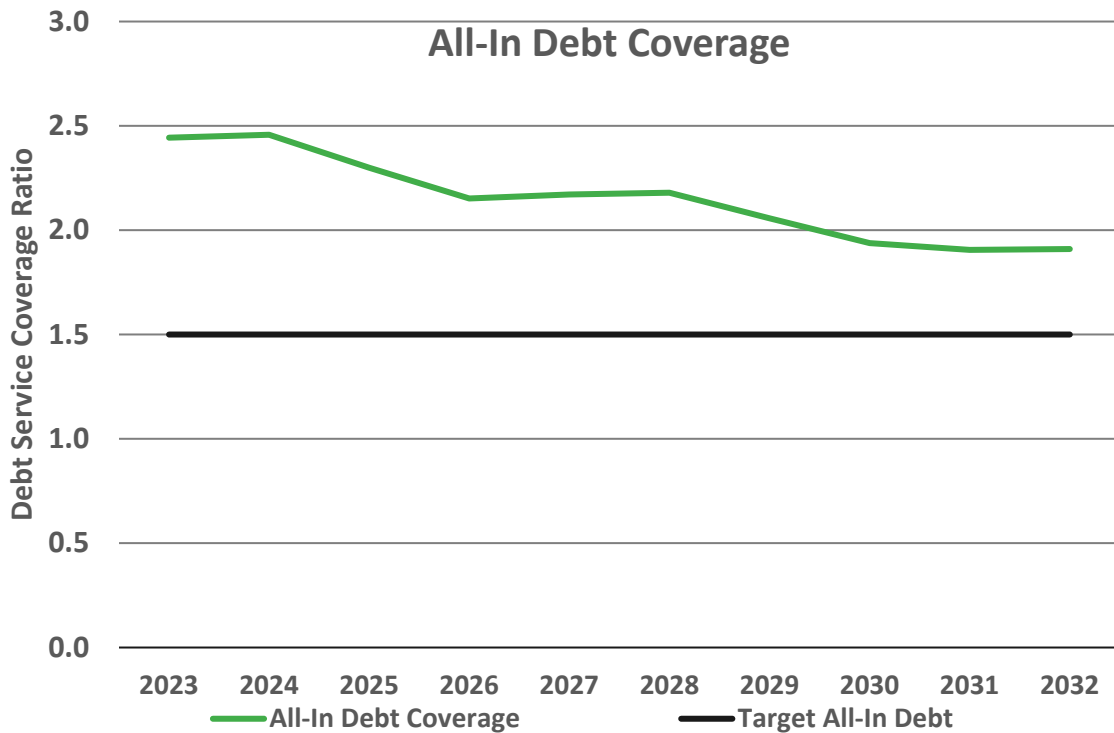
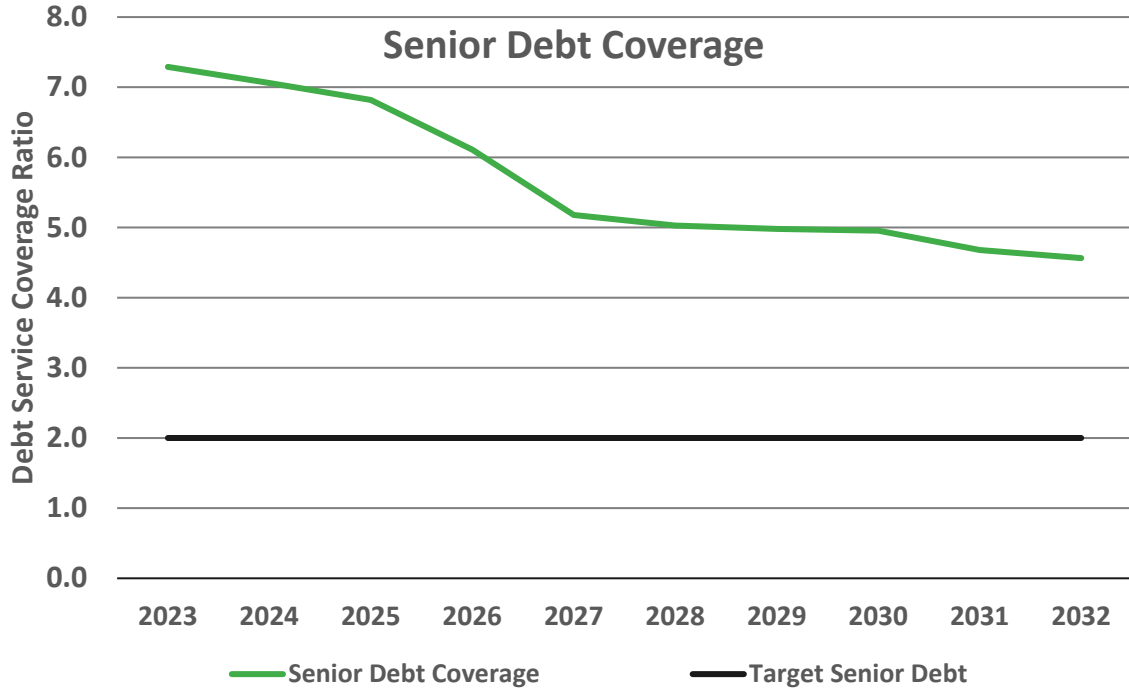
- **Debt Service Coverage**

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.

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 456% and total debt service coverage never falls below 191%. 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 2023, 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 \$115.60 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 an Affordability rate to customers meeting certain income requirements.

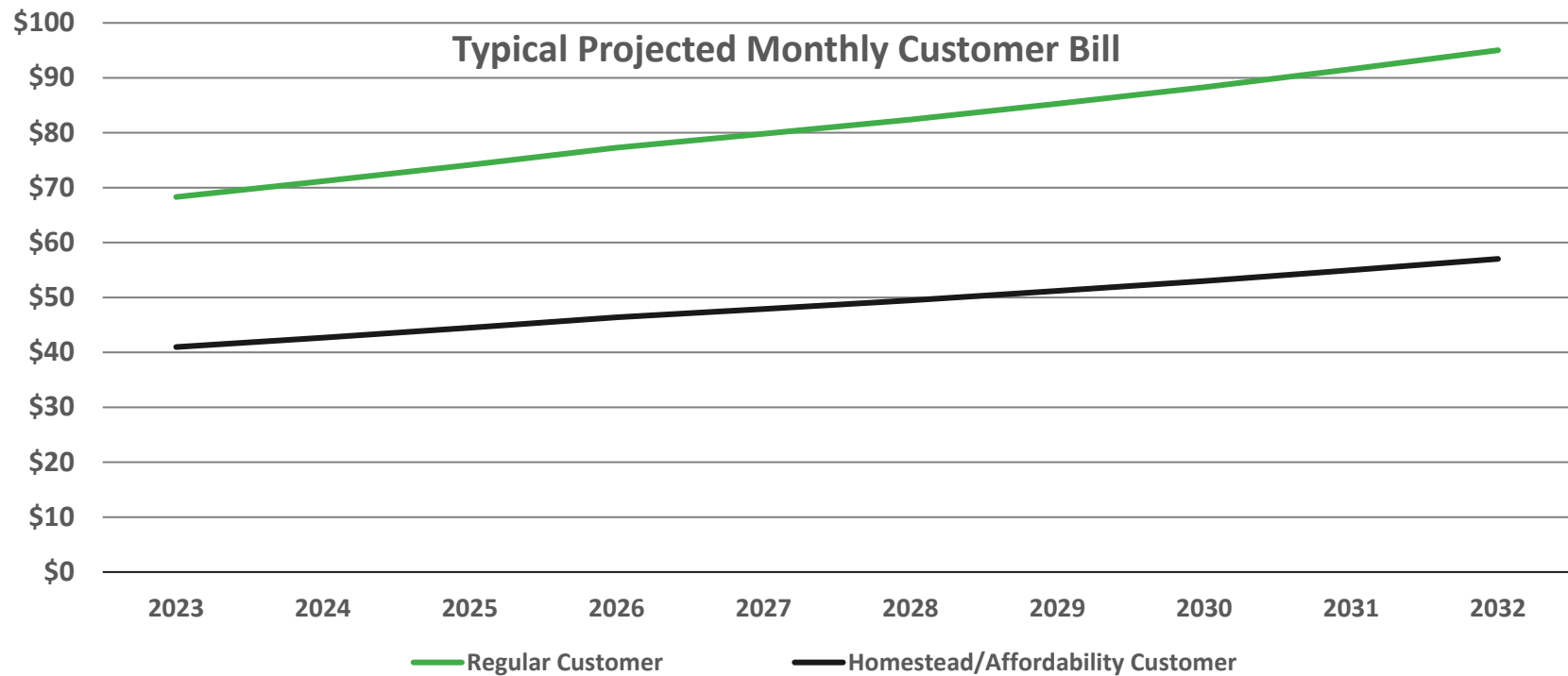
Inflationary pressures and the need to fund \$2.0 billion capital improvement program over the next ten years, increased costs coupled with a decline in billable flow dictate rates must be increased to ensure revenue is sufficient to cover costs. The financial plan provides a schedule of the anticipated 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	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Fixed Cost Recovery Fee per Month	\$10.50	\$10.95	\$11.40	\$11.90	\$12.30	\$12.70	\$13.15	\$13.60	\$14.10	\$14.65
Affordability Fixed Cost Recovery Fee per Month	\$6.30	\$6.55	\$6.85	\$7.15	\$7.40	\$7.65	\$7.90	\$8.20	\$8.50	\$8.80
<i>Rate Per Mcf</i>										
Subdist.1 & 2, Regular	\$115.60	\$120.45	\$125.50	\$130.75	\$135.00	\$139.40	\$144.30	\$149.35	\$154.95	\$160.75
Subdist.1 & 2, Homestead / Affordability	\$69.35	\$72.25	\$75.30	\$78.45	\$81.00	\$83.65	\$86.60	\$89.60	\$92.95	\$96.45

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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).

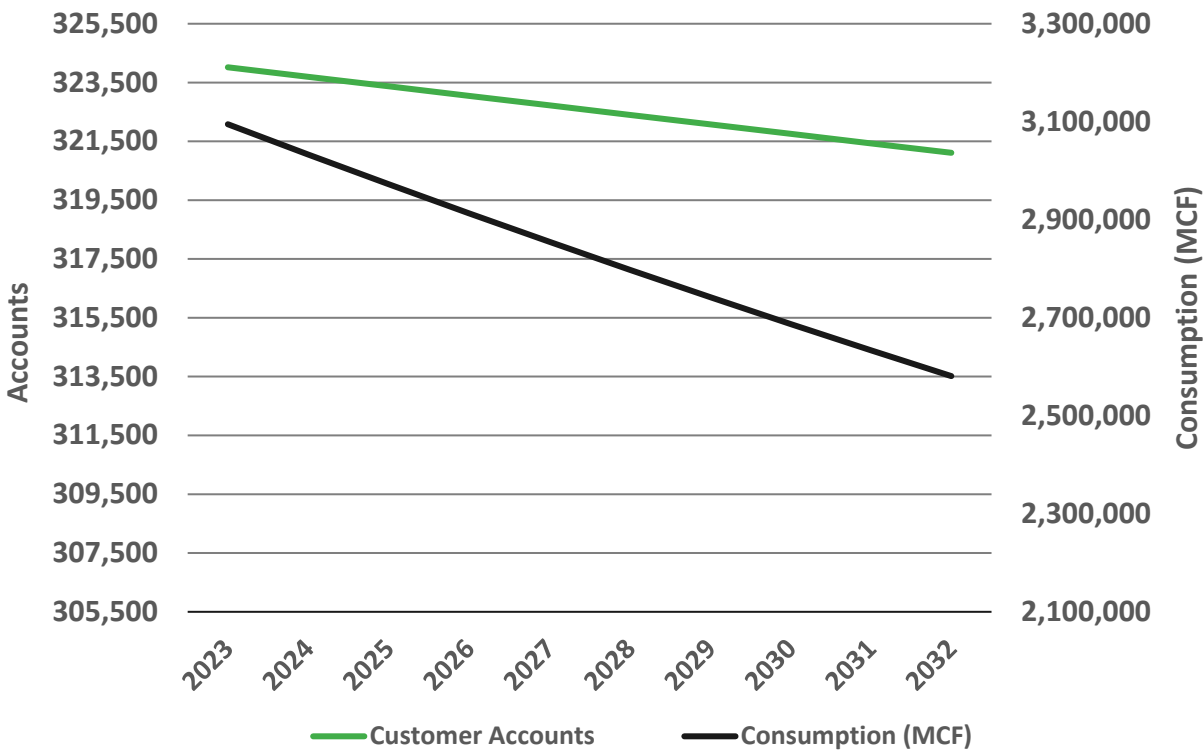


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- **Customer Accounts and Consumption**

The decline in historical customers and households has been less severe than the decline in consumption. From 2023 through 2032, 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 2023 through 2032 based on consumption history and forecasted decline in usage.



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 2023, 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

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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 \$50.1 million by 2032.

- **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 2023 total approximately \$62.5 million. The Sewer District continues to accrue interest throughout our ten year period and projecting a balance of \$75.6 million by 2032.

- **Insurance Reserve**

Approximately \$16.4 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 \$19.9 million by 2032.

- **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 2023. Currently, the financial plan assumes no further contributions through the end of the forecasted period with an estimated balance of \$18.0 million in 2032.

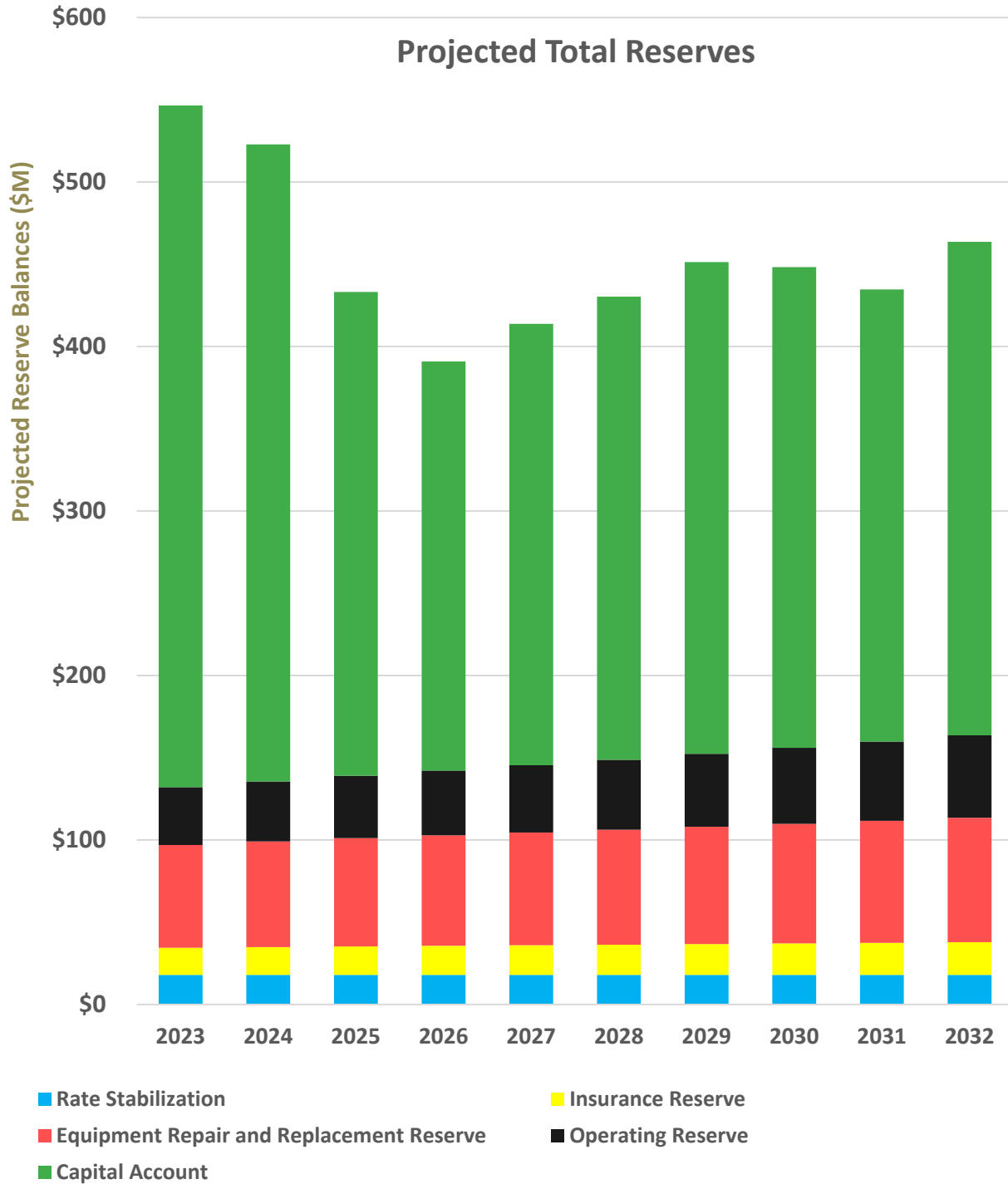
- **Capital/Bond Project Accounts**

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 and the anticipated defeasance of some higher interest rate bond debt, this plan projects a reduction

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in this account balance during the ten year period. The estimated funds at the end of 2023 total approximately \$413.5 million and we project a balance of \$289.1 million by 2032.



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- Projected Reserve Balances

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
General Operating Reserve	\$35,123,894	\$36,477,227	\$37,940,158	\$39,411,139	\$40,889,951	\$42,517,372	\$44,388,311	\$46,256,003	\$48,219,300	\$50,134,061
Capital Equipment and Infrastructure R&R Reserve	\$62,513,804	\$64,232,933	\$65,838,756	\$67,155,532	\$68,498,642	\$69,868,615	\$71,265,987	\$72,691,307	\$74,145,133	\$75,628,036
Capital Account	\$413,549,250	\$385,254,886	\$291,030,896	\$244,551,942	\$263,197,749	\$275,279,776	\$291,499,849	\$283,606,256	\$265,117,130	\$289,073,242
Insurance Reserve	\$16,439,706	\$16,891,798	\$17,314,093	\$17,660,375	\$18,013,582	\$18,373,854	\$18,741,331	\$19,116,158	\$19,498,481	\$19,888,450
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									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Operating Margin %	70.2%	66.7%	65.7%	64.9%	64.0%	63.1%	62.2%	61.2%	60.2%	59.3%	58.4%
Percentage by which operating revenues exceed operating expenses; indicates financial margin, <i>Target >34%</i>											
Operating Ratio	29.8%	33.3%	34.3%	35.1%	36.0%	36.9%	37.8%	38.8%	39.8%	40.7%	41.6%
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	58.6%	54.5%	50.4%	45.9%	47.8%	44.8%	41.3%	38.5%	35.8%	33.3%	31.1%
Ratio of debt principle to net property, plant, and equipment <i>Target <60%</i>											
Long-Term Debt Principle per Customer	\$5,840	\$5,637	\$5,434	\$5,212	\$5,686	\$5,577	\$5,343	\$5,100	\$4,812	\$4,512	\$4,203
<i>Dollars of long-term debt principle per customer</i>											
Days of Operating Cash On Hand	1,599	1,418	1,303	1,034	896	912	910	913	867	804	824
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	6.43	7.22	7.06	6.82	6.11	5.18	5.03	4.98	4.95	4.68	4.56
Net operating income excluding depreciation over outstanding senior (revenue bond) debt service <i>Target >1.25</i>											
Total Debt Service Coverage	2.31	2.42	2.46	2.30	2.15	2.17	2.18	2.06	1.94	1.91	1.91
Net operating income excluding depreciation over outstanding total debt service <i>Target >1.0</i>											
Percent CIP Cash Funded	31.0%	53.6%	77.7%	86.4%	68.6%	43.0%	49.7%	56.2%	85.4%	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 2023-2032

Summary of Sewer Revenue and Revenue Requirements (in thousands)

	<u>2023</u>	<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>
Total Revenue	\$421,996	\$425,835	\$431,907	\$437,682	\$443,480	\$449,965	\$457,596	\$465,168	\$473,632	\$482,598
Revenue Requirements										
Salaries, Wages and Benefits	79,940	83,286	86,800	90,490	94,368	98,444	102,730	107,239	111,983	116,977
Utilities	14,390	14,714	15,045	15,384	15,731	16,088	16,452	16,826	17,210	17,603
Professional & Contractual Services	30,648	31,768	32,929	34,133	35,381	36,675	38,017	39,409	40,852	42,348
Other Operations & Maintenance	15,516	16,141	16,987	17,637	18,079	18,863	20,353	21,550	22,833	23,609
Total Operating Costs	140,494	145,909	151,761	157,644	163,559	170,070	177,552	185,024	192,878	200,537
Capital Costs										
Debt Service	115,171	113,863	121,785	130,080	128,898	128,385	136,095	144,476	147,275	147,640
Internally Generated Capital	94,713	167,629	221,362	164,807	100,328	106,810	94,432	106,821	111,672	66,741
Subtotal	209,884	281,492	343,147	294,887	229,226	235,195	230,526	251,297	258,947	214,381
Other (1)	27,352	30,728	31,224	31,630	32,048	32,618	33,297	36,741	40,298	43,724
Total Revenue Requirements	377,730	458,129	526,132	484,161	424,833	437,883	441,375	473,062	492,123	458,642
Net Annual Balance	\$44,266	\$(32,294)	\$(94,225)	\$(46,479)	\$18,647	\$12,082	\$16,221	\$(7,894)	\$(18,491)	\$23,956

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

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10 Year Long-Term Financial Plan 2023-2032

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.

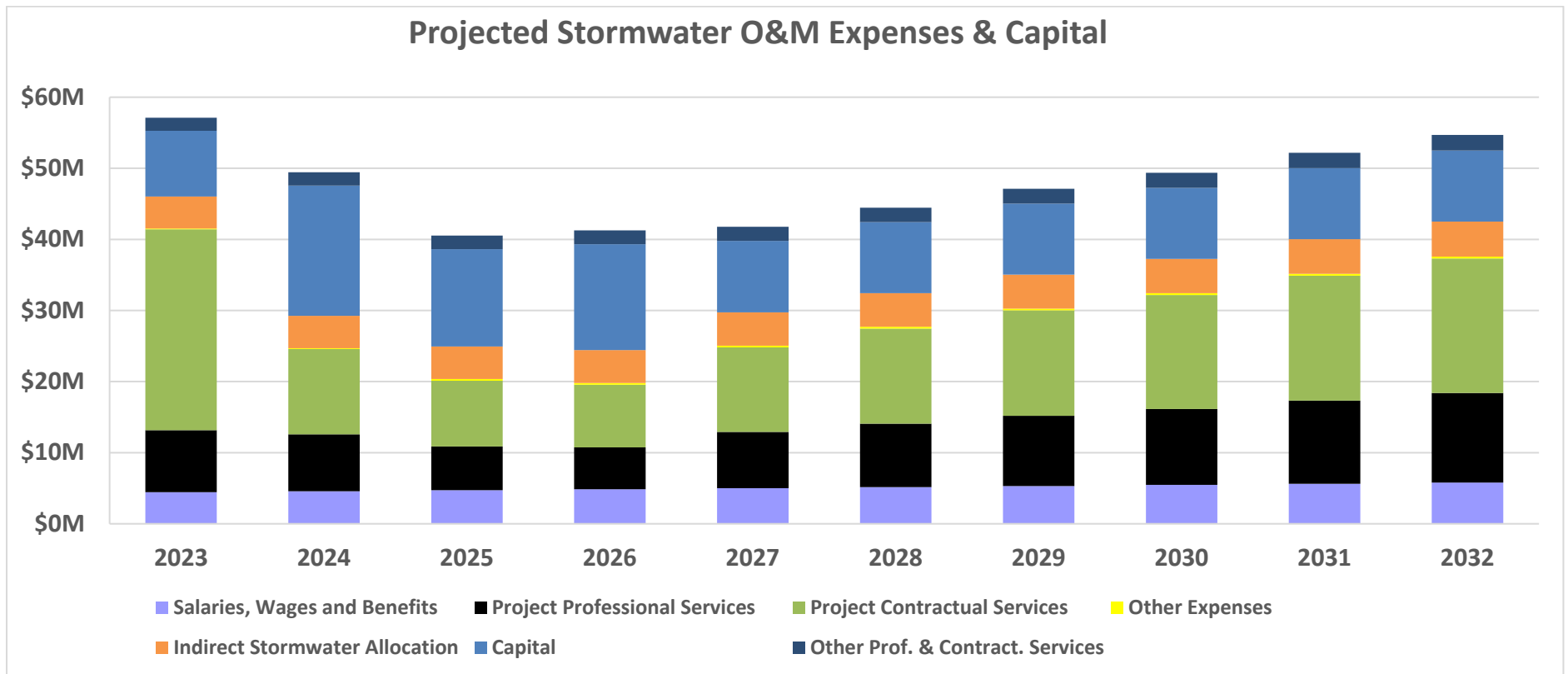
The Stormwater Program is designed to address long-standing regional stormwater water quality, flooding and erosion issues resulting from the incremental increases in stormwater runoff from hard surfaces that make their way into storm sewers and streams. The fees collected from the Stormwater Program 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

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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).

PROJECTED STORMWATER OPERATION AND MAINTENANCE EXPENSES



Northeast Ohio Regional Sewer District

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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 2023 through 2032. 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.

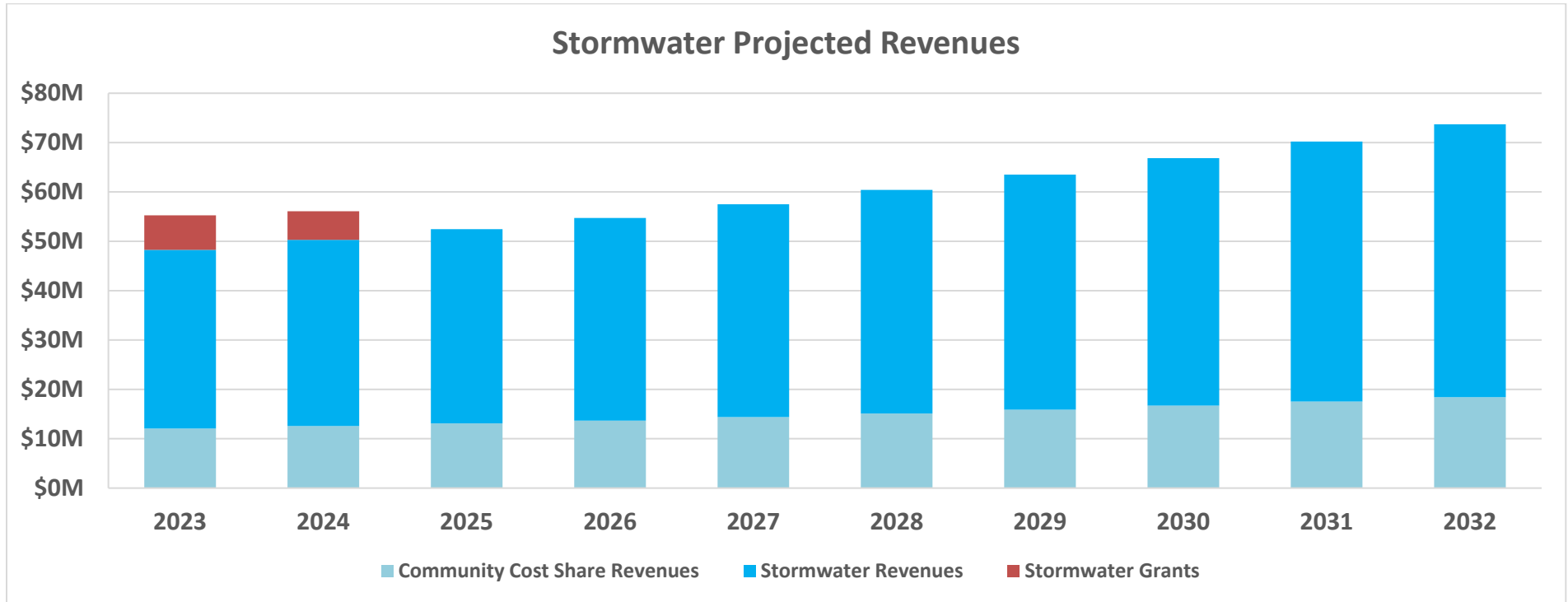
PROJECTED STORMWATER REVENUES

The Sewer District's total stormwater fee revenue for 2023 is projected to be \$48.2 million. In addition, \$7.0 million in projected grant revenue in 2023 results in a total revenue projection of \$55.3 million. This \$7.0 million grant is from the U.S. EPA for the West Creek Stabilization in Brooklyn Heights Stormwater project that is scheduled to begin in May of 2023 with construction expected to last from mid-2023 through mid-2025. 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. The construction work will start in 2023 but the work in the ODOT right-of-way will take place in 2024 which when the reimbursement will occur. This project is currently in the design phase and ODOT will partially reimburse the construction phase. Furthermore, in federal fiscal year (FY) 2022, \$1 million of Congressionally Directed Spending (CDS)/ Community Project Funding (CPF) was appropriated to the Sewer District for the Upper Ridgewood Basin Improvement Stormwater Project. In addition, in federal FY 2023, another estimated \$2.8 million in CDS was appropriated to the Sewer District for the Smith Road Stormwater Project. All CDS/CPF funding for stormwater projects is projected to be received in calendar year 2024. 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 2023-2032. 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 2032.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032



- **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 \$5.60 per month in 2023. 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 2023 Stormwater Financial Plan, a Tier 1 house pays \$3.36 per month, a Tier 2 house pays \$5.60 per month, and a Tier 3 house pays \$10.07 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.

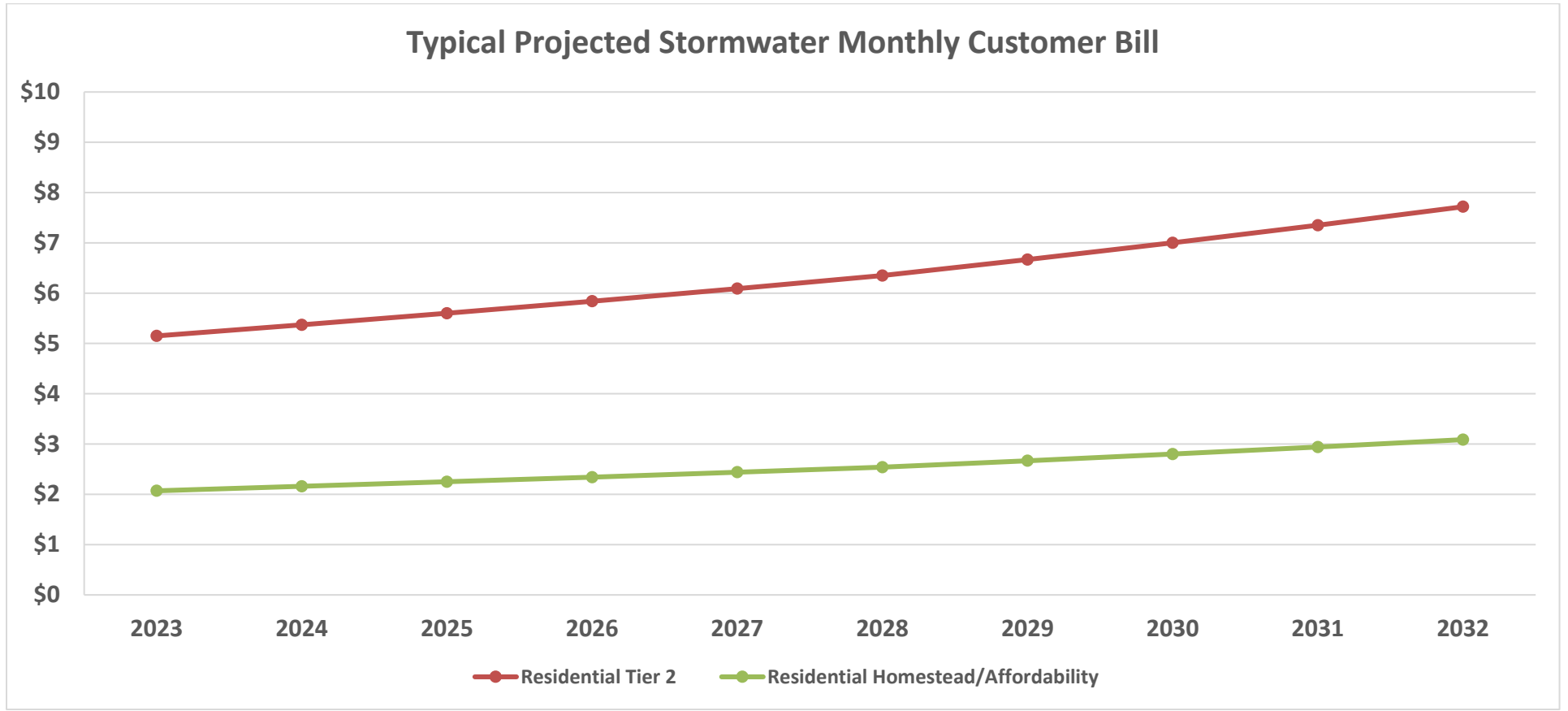
Northeast Ohio Regional Sewer District

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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					
<u>Rates Per ERU</u>	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Residential Tier 1	\$3.36	\$3.50	\$3.65	\$3.80	\$3.99	\$4.19	\$4.40	\$4.62	\$4.85	\$5.09
Residential Tier 2	\$5.60	\$5.84	\$6.09	\$6.35	\$6.67	\$7.00	\$7.35	\$7.72	\$8.10	\$8.51
Residential Tier 3	\$10.07	\$10.49	\$10.93	\$11.39	\$11.96	\$12.56	\$13.19	\$13.84	\$14.54	\$15.26
Residential Homestead/Affordability	\$2.25	\$2.34	\$2.44	\$2.54	\$2.67	\$2.80	\$2.94	\$3.09	\$3.24	\$3.40
Non-residential All	\$5.60	\$5.84	\$6.09	\$6.35	\$6.67	\$7.00	\$7.35	\$7.72	\$8.10	\$8.51
Educational Economically Disadvantaged	\$2.25	\$2.34	\$2.44	\$2.54	\$2.67	\$2.80	\$2.94	\$3.09	\$3.24	\$3.40

Northeast Ohio Regional Sewer District 10 Year Long-Term Financial Plan 2023-2032



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032

- **General Stormwater Operating Reserve**

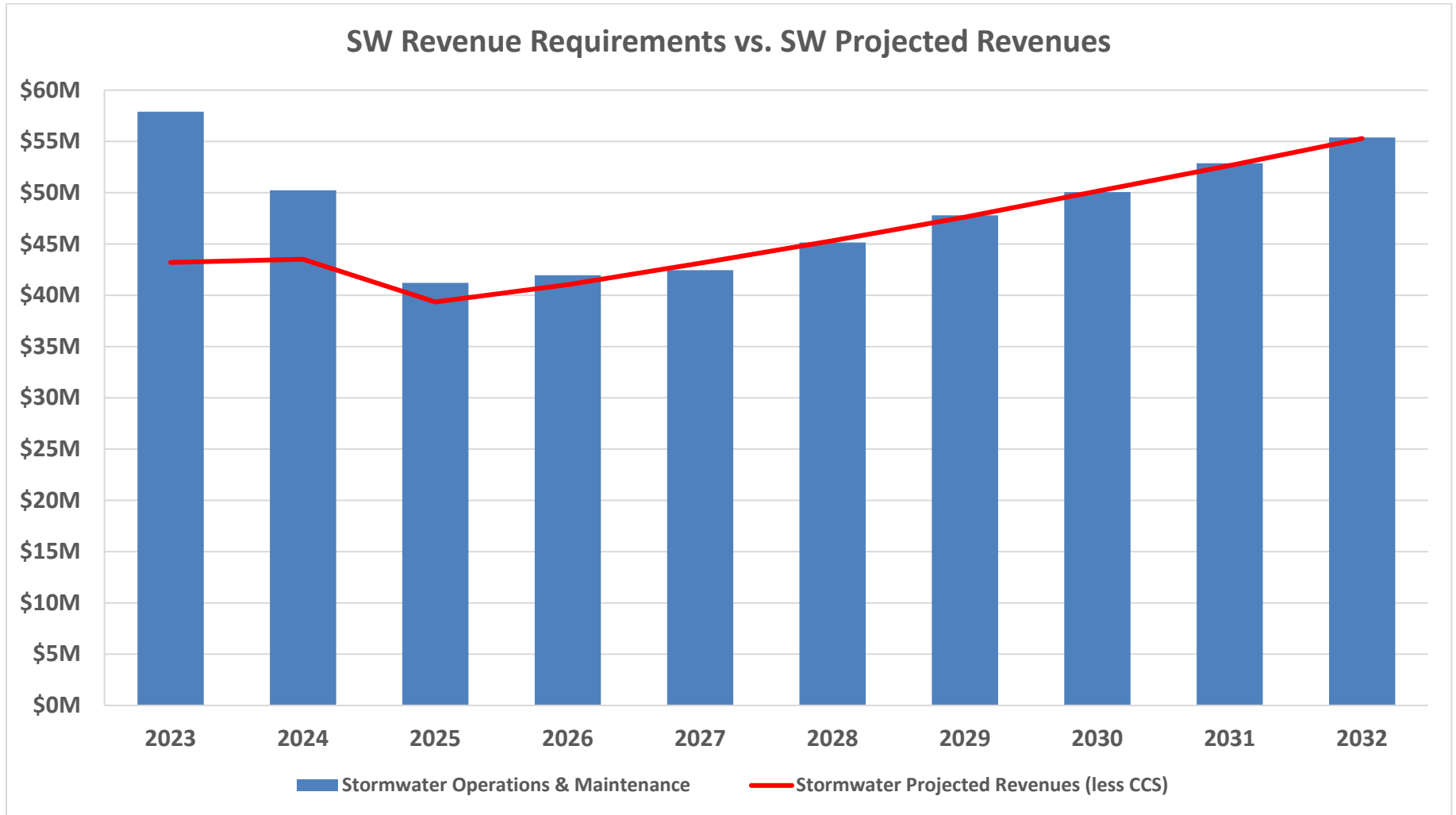
The Stormwater Operating Reserve is a fund of unrestricted assets needed to accommodate the short-term cycles of revenues and expenses. Any surplus realized at the end of the fiscal year will be transferred to the Stormwater Operating Reserve. The minimum target for this fund is 90 days of the annual operating budget. For 2023, 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 \$9.9 million by 2032.

- **Projected Reserve Balance**

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
General Stormwater Operating Reserve	\$10,875,104	\$6,674,227	\$5,569,169	\$5,440,353	\$6,762,816	\$7,436,592	\$8,086,719	\$8,638,236	\$9,328,682	\$9,945,597

Northeast Ohio Regional Sewer District 10 Year Long-Term Financial Plan 2023-2032

Summary of Stormwater Revenue and Revenue Requirements



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Operating Revenues (less CCS)	\$43,836	\$44,160	\$39,999	\$41,694	\$43,788	\$45,989	\$48,302	\$50,830	\$53,344	\$55,984
Grant Revenues	7,000	5,785	0	0	0	0	0	0	0	0
Total Revenues	50,836	49,945	39,999	41,694	43,788	45,989	48,302	50,830	53,344	55,984
Revenue Requirements										
Salaries, Wages and Benefits	4,450	4,583	4,721	4,862	5,008	5,158	5,313	5,472	5,637	5,806
Other Prof. & Contr. Services (Non-Project)	1,836	1,873	1,910	1,949	1,988	2,027	2,068	2,109	2,152	2,195
Project Professional Services	8,712	8,000	6,160	5,880	7,920	8,920	9,880	10,680	11,700	12,600
Project Contractual Services	28,266	12,000	9,240	8,820	11,880	13,380	14,820	16,020	17,550	18,900
Other Allocations	656	659	662	666	669	672	676	679	683	686
Indirect Stormwater Allocation	4,500	4,545	4,590	4,636	4,683	4,730	4,777	4,825	4,873	4,922
Other Operations & Maintenance	236	241	246	251	256	261	266	271	277	282
Total Operating Costs	48,656	31,901	27,529	27,064	32,404	35,148	37,800	40,056	42,872	45,391
Capital Costs	9,245	18,333	13,676	14,888	10,043	10,000	10,000	10,000	10,000	10,000
Total Revenue Requirements	\$57,901	\$50,234	\$41,205	\$41,952	\$42,447	\$45,148	\$47,800	\$50,056	\$52,872	\$55,391
Net Annual Balance	(\$7,065)	(\$289)	(\$1,206)	(\$258)	\$1,341	\$841	\$502	\$774	\$472	\$593

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2023-2032

CONCLUSION AND SUMMARY

The Sewer District is faced with the challenge of being required to invest approximately \$2.0 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 \$819.9 million in non-CSO capital improvements over the ten year planning period. In order 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 \$647.4 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 2023 to 2026 then an average of 3.50% projected rate increases from 2027-2032.

The Sewer District's Stormwater Management Program is in its sixth full year of operation in 2023. 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 2027-2032, rates are projected to increase by 5.00% annually, with established rates supporting projected Operation and Maintenance expenses and capital needs of \$485.0 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 962,412.

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 2023, 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 \$115.60 per MCF of billed water consumption. All customers are charged a fixed cost recovery fee of \$10.50 per month. In addition, the following cost saving programs benefit eligible Sewer District customers: Homestead, Affordability, and Crisis Assistance. The Homestead program offers low-income customers age 65+ or those who are totally disabled a 40% rate reduction. The Affordability 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 1,600 wastewater and 412 stormwater only customers. The Sewer District continues to internally bill approximately 69 large commercial customers, as well as approximately 53 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 actually enters the system. Currently, only about 202 customers are billed using this alternative method.

Since 1993, the Sewer District has offered a Summer Residential Sprinkling User Charge Program (the “SRSUC”) for owner 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. The majority of residential customers have qualified for the program. Our residential customers have to 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 on a monthly basis. 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 into a payment arrangement or pay the account in full are then issued a door hanger at their premise. 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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

service is terminated. Service 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 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 in order 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.

2023 PROJECTED SEWER REVENUE

For 2023 the Sewer District's total sewer service revenue is projected to be \$407.7 million, of which 99.4% is composed of user fees. The other 0.6% 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 increases in effect for 2023. The historical trend of the Sewer District's billed consumption continues to decrease annually at an overall average rate of 2.0%.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

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 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 2023 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 2022 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:

- 99.4 % of our 2023 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 on an average 9.4% since 2011. However due to the economy and reduction in demand, revenue has increased an average of 7.3% 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 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:

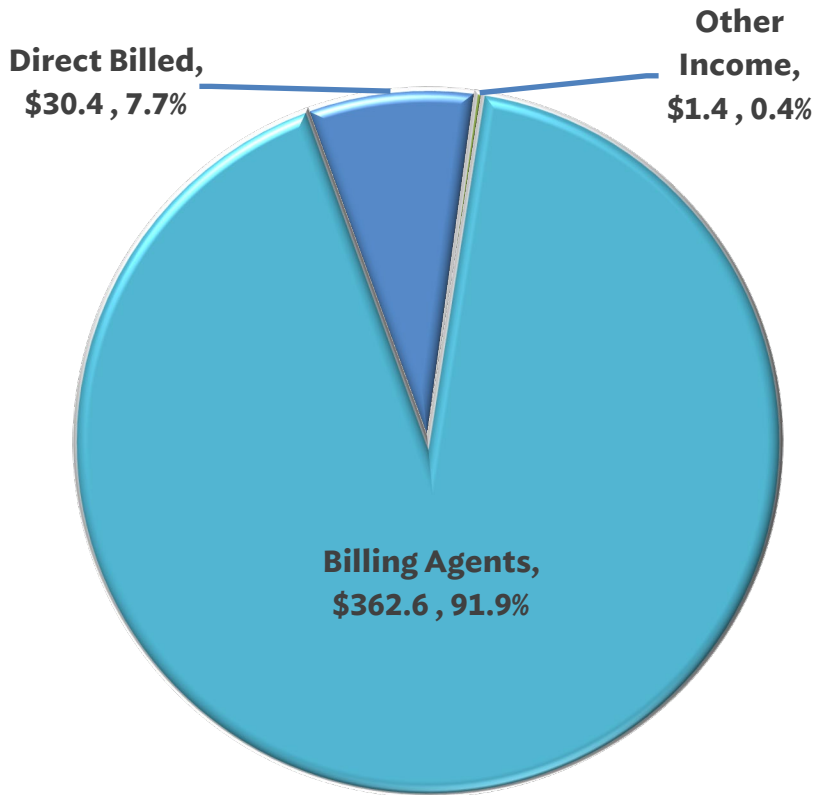
- An average monthly residential bill is 0.5 MCF.
- An average increase of 4.2% fee for Sub District 1 and Sub District 2 on 2023 monthly bills.

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

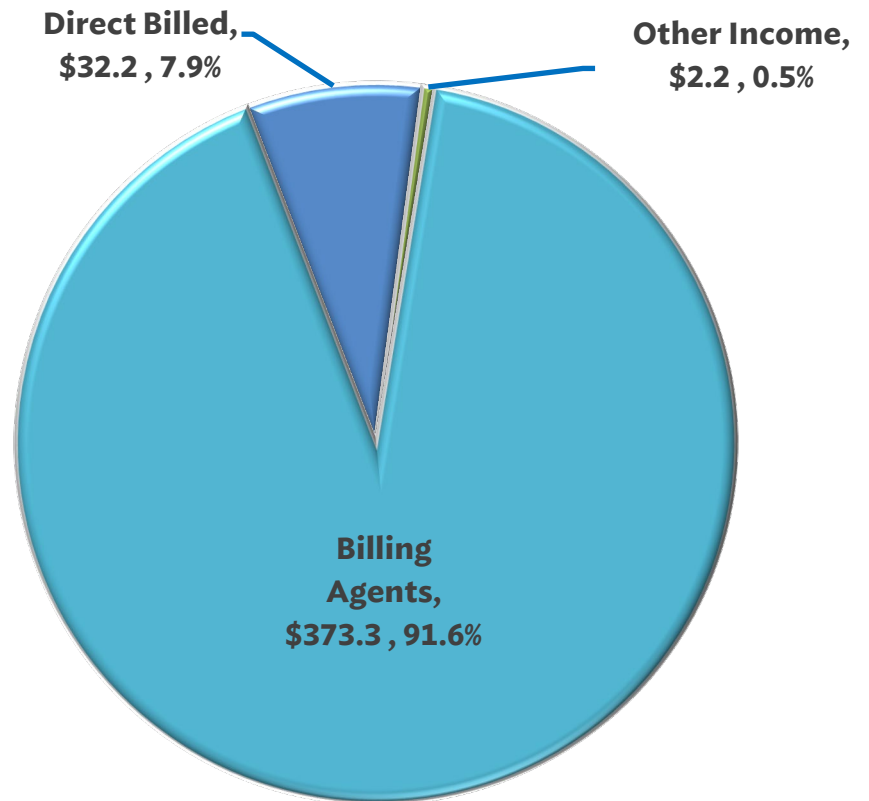
- An overall decrease of approximately 12.9% in the number of total Cuyahoga County employment over a 10 year comparison period from 657,258 in 2013 to 572,539 in 2022.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Sewer Service Operating Revenue by Source



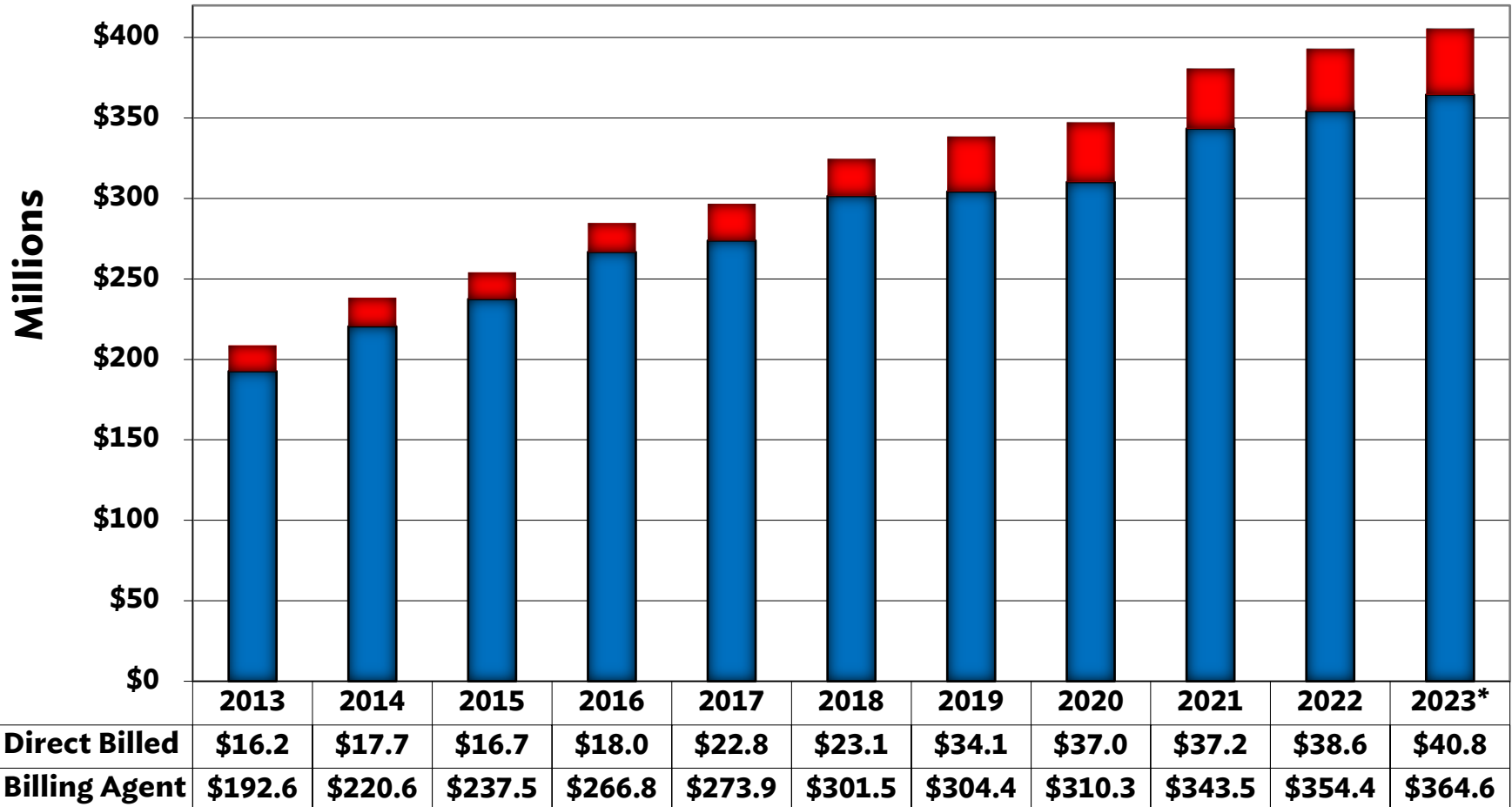
**2022 Sewer Revenue
Preliminary Actual
\$394.4 million**



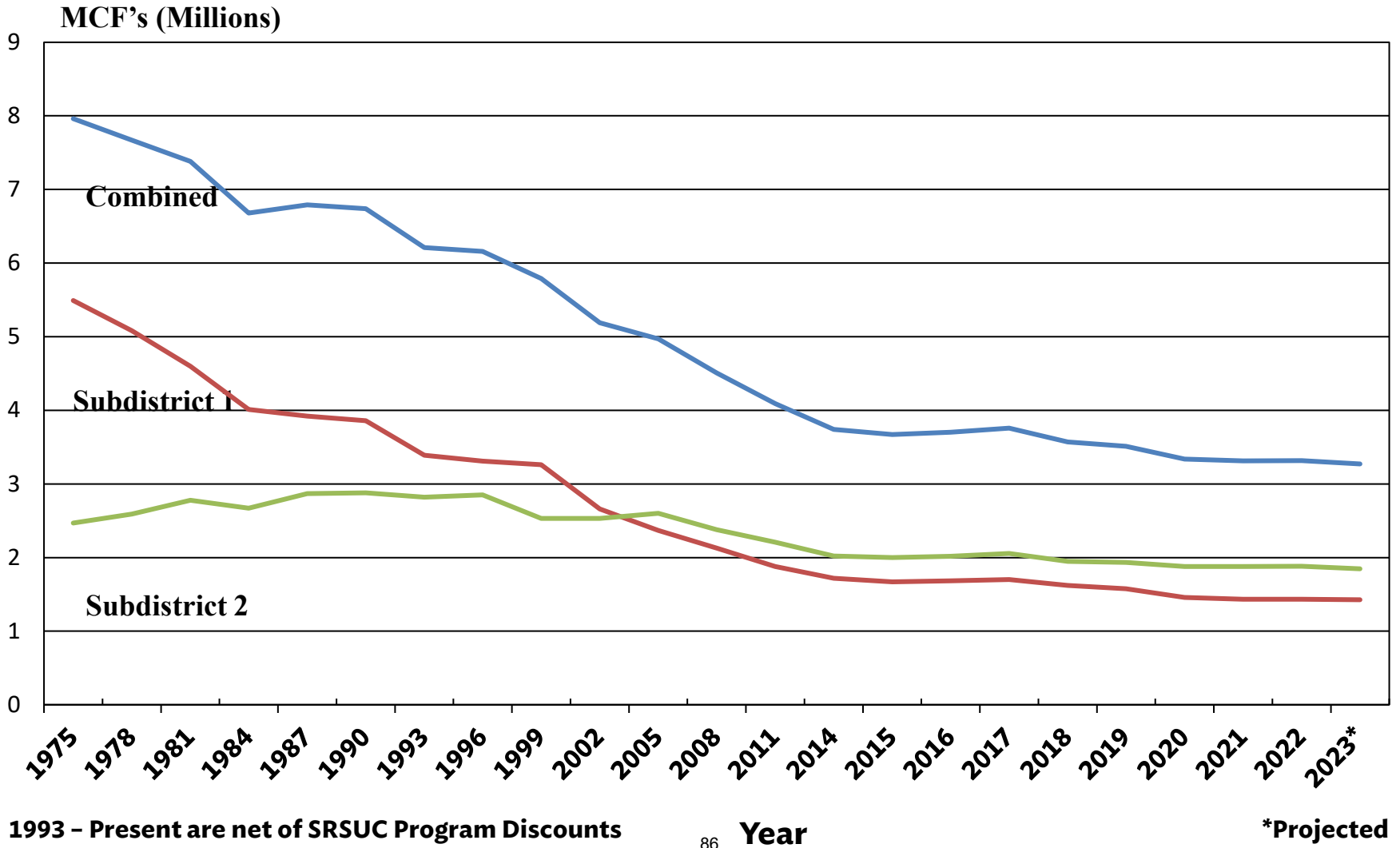
**2023 Sewer Revenue
Budget
\$407.7 Million**

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
2017-2023
(IN THOUSANDS OF CUBIC FEET)

	<u>2017(1)</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Projected 2023</u>
<u>Subdistrict 1</u>							
City of Cleveland	1,628,557	1,531,107	1,499,699	1,387,748	1,379,569	1,366,259	1,288,437
Direct Billed	73,147	91,299	75,785	71,295	54,658	59,679	56,280
Total Subdistrict 1	<u>1,701,704</u>	<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>1,344,717</u>
<u>Subdistrict 2</u>							
City of Cleveland	1,809,268	1,711,845	1,684,339	1,641,212	1,645,807	1,612,738	1,528,668
Berea	57,855	55,896	55,677	56,900	54,720	52,832	50,078
Cleveland Heights	0	0	0	0	0	0	0
North Royalton	12,033	11,814	11,340	11,931	11,541	11,010	10,436
Direct Billed	167,552	157,196	174,957	160,116	160,618	160,805	152,422
Subtotal Subdistrict 2	<u>2,046,707</u>	<u>1,936,751</u>	<u>1,926,313</u>	<u>1,870,160</u>	<u>1,872,686</u>	<u>1,837,385</u>	<u>1,741,604</u>
Master Meters	<u>8,812</u>	<u>9,822</u>	<u>9,240</u>	<u>9,420</u>	<u>8,804</u>	<u>9,412</u>	<u>8,600</u>
Total Subdistrict 2	<u>2,055,519</u>	<u>1,946,573</u>	<u>1,935,553</u>	<u>1,879,580</u>	<u>1,881,490</u>	<u>1,846,797</u>	<u>1,750,204</u>
Total Service Area	<u><u>3,757,223</u></u>	<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>3,272,735</u></u>	<u><u>3,094,921</u></u>

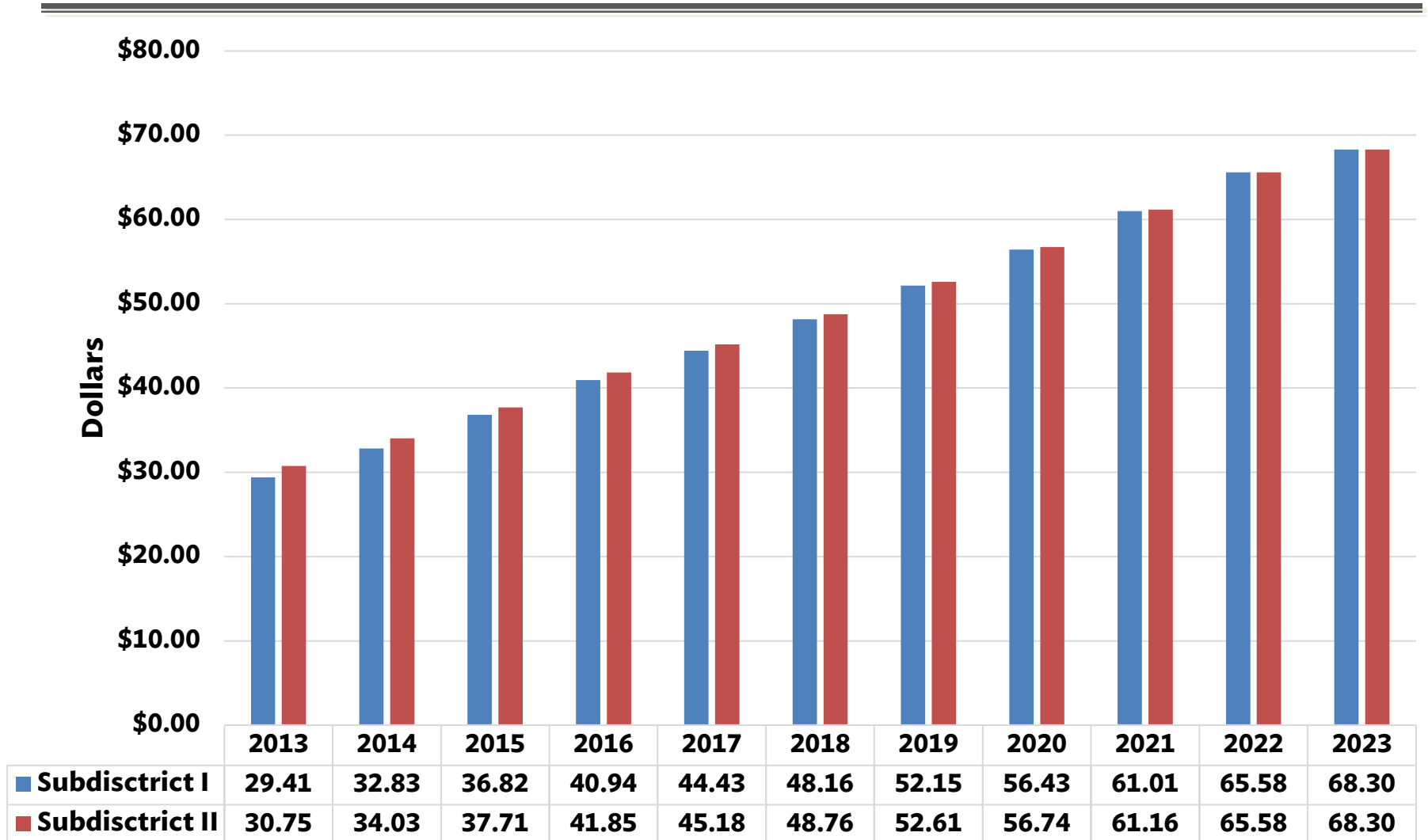
(1) In 2017, a one-time increase in total MCFs was due to the conversion for quarterly to monthly billing cycle.

Starting in 2017, Summit County is no longer billed as a Master Meter community, billing is based on actual consumption by property.

Village of Richfield is still a Master Meter community.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Average Monthly Sewer Service Bill – Residential Customers 2013-2023 (0.500 MCF)



NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER RATES, BILLING AND COLLECTION PROCEDURES-

2023 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. The 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 2023 is projected to be \$48.3 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 2023 approved rate for one ERU is \$5.60 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 2023, a Tier 1 house pays \$3.36 per month, a Tier 2 house pays \$5.60 per month, and a Tier 3 house pays \$10.07 per month. In 2023, residential customers that qualify for the Sewer District's Homestead or Affordability program are charged a reduced monthly Stormwater fee of \$2.25 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 also can be obtained if an applicant removes and replaces 500 sq. ft. or more of paved surface with a vegetated surface.

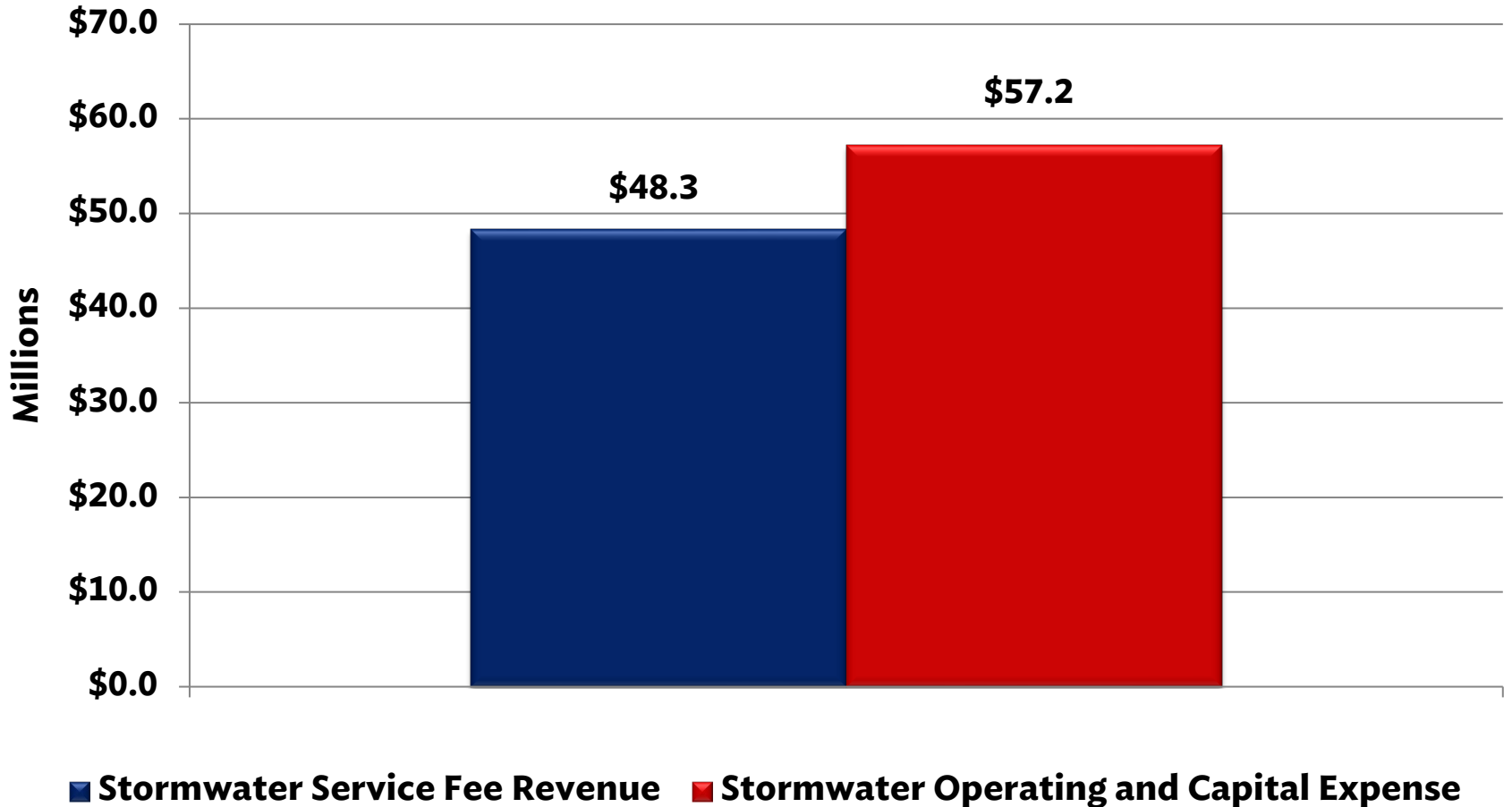
NORTHEAST OHIO REGIONAL SEWER DISTRICT
STORMWATER RATES, BILLING AND COLLECTION PROCEDURES -

2023 PROJECTED STORMWATER REVENUE – continued

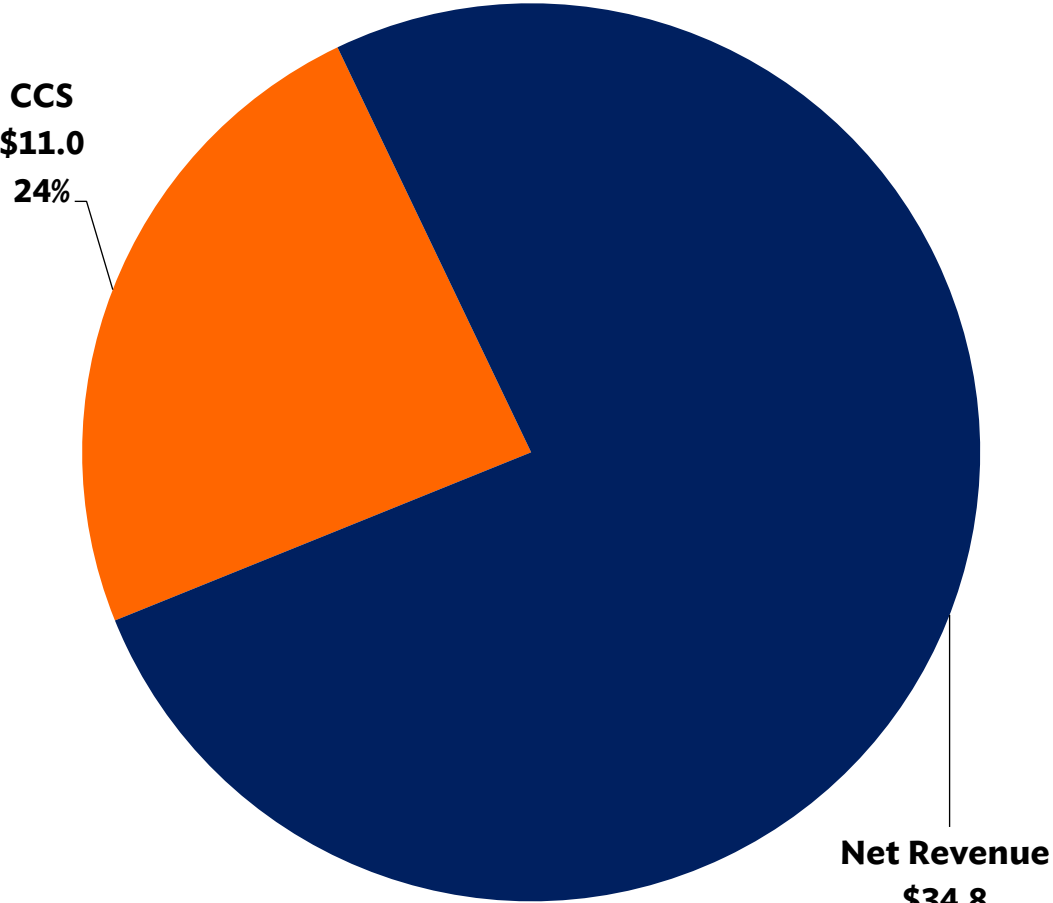
Also included into our Regional Stormwater Management Program is a Stormwater Education Credit available to area school districts and independent schools. The program is designed to promote the importance of healthy drainage systems. The provided curricula will adhere to Ohio State Standards and be available 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

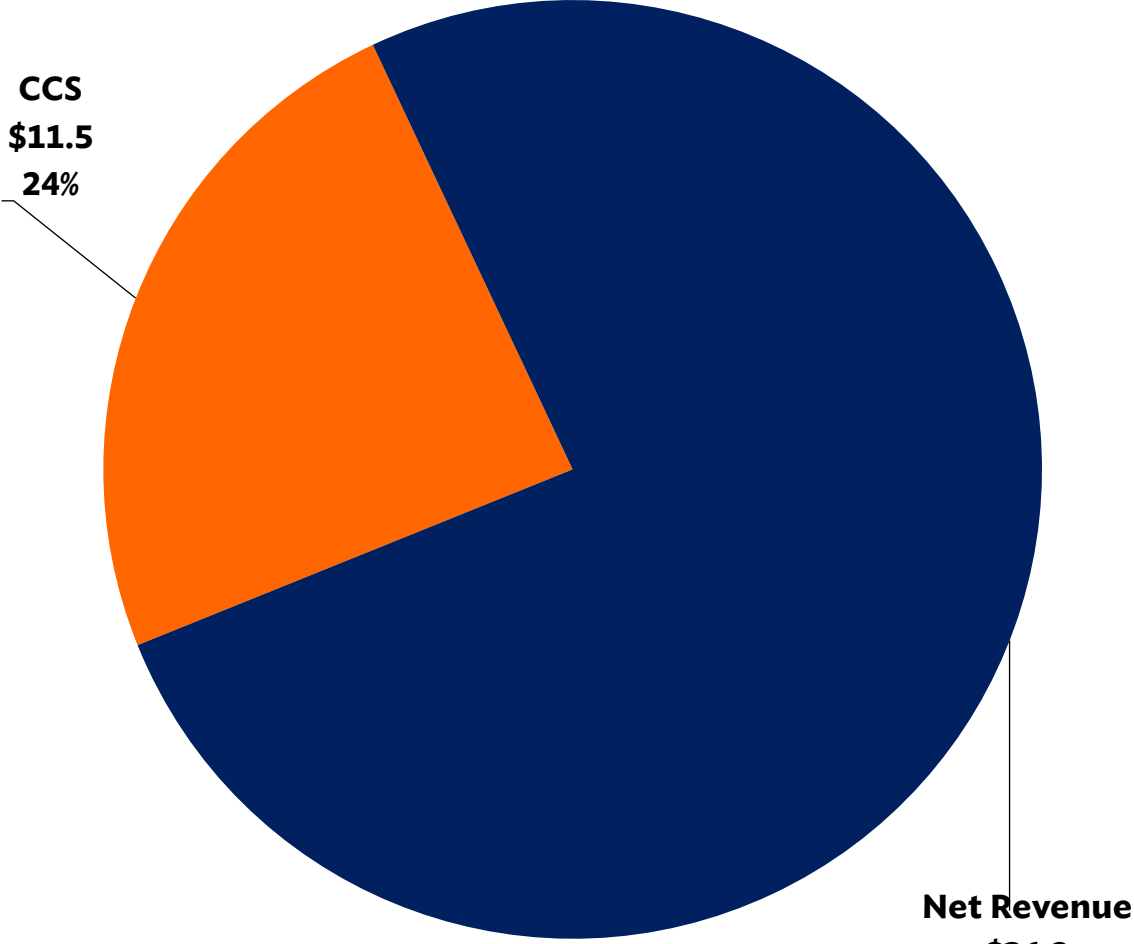
2023 Stormwater Budgeted Revenue & Expense



NORTHEAST OHIO REGIONAL SEWER DISTRICT Total Stormwater Operating Revenue by Source



2022 Revenue - Unaudited Actual
\$45.8 Million



2023 Revenue - Budget
\$47.7 Million

ACCOUNTING & BUDGET PROCESS



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 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 the 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 similar to 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. A majority 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 is able to limit the necessity to finance all Capital Projects and control its level of debt.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET INTRODUCTION - continued

Annual Budget Process-continued

The Sewer District's revenue budget is prepared on the 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 disposals. 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. In order 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 are in compliance 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 with the exception of 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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET INTRODUCTION - continued

Budgetary Control-continued

review. Any adjustments requested by the Finance Committee panel are than incorporated into the budgets and submitted to the Board for their adoption. The revised adopted budgets reflect the amendments made to the 2023 budgets presented to the Board on June 03, 2022. 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

2023 BUDGET PROCESS

The 2023 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 2023 plus the change in unbilled revenues between the beginning and end of 2023. 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.

Every year the Finance team with the help of IT does a review of the budget software system, Oracle's Planning and Budgeting Cloud Service (PBCS), and implements incremental changes to improve budget end users experience. This year, the implementation was to have all the District Capital Improvement Plan captured in the PBCS, with five-year projected capital expenditures and detailed description for capital request.

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET PROCESS

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-2022 Budget Centers
 7. Chart and Definitions of 2022 Operating Expense Accounts
 8. Chart and Definitions of 2022 Capital Accounts
 9. 2022 Description of Services Provided Document
 10. 2022 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 – Exhibit E
 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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET PROCESS

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.
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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET PROCESS

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 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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET PROCESS

- 6) Public Purpose Policy
- 7) 10 Year long Term Financial Plan Update
- 8) Budget Transfers

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET PROCESS

- 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.
 - 2. Distribution of the Adopted Budget Book
 - a. The Finance staff will distributes 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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 BUDGET CALENDAR

TIMETABLE FOR PREPARATION OF THE 2023 ANNUAL BUDGET

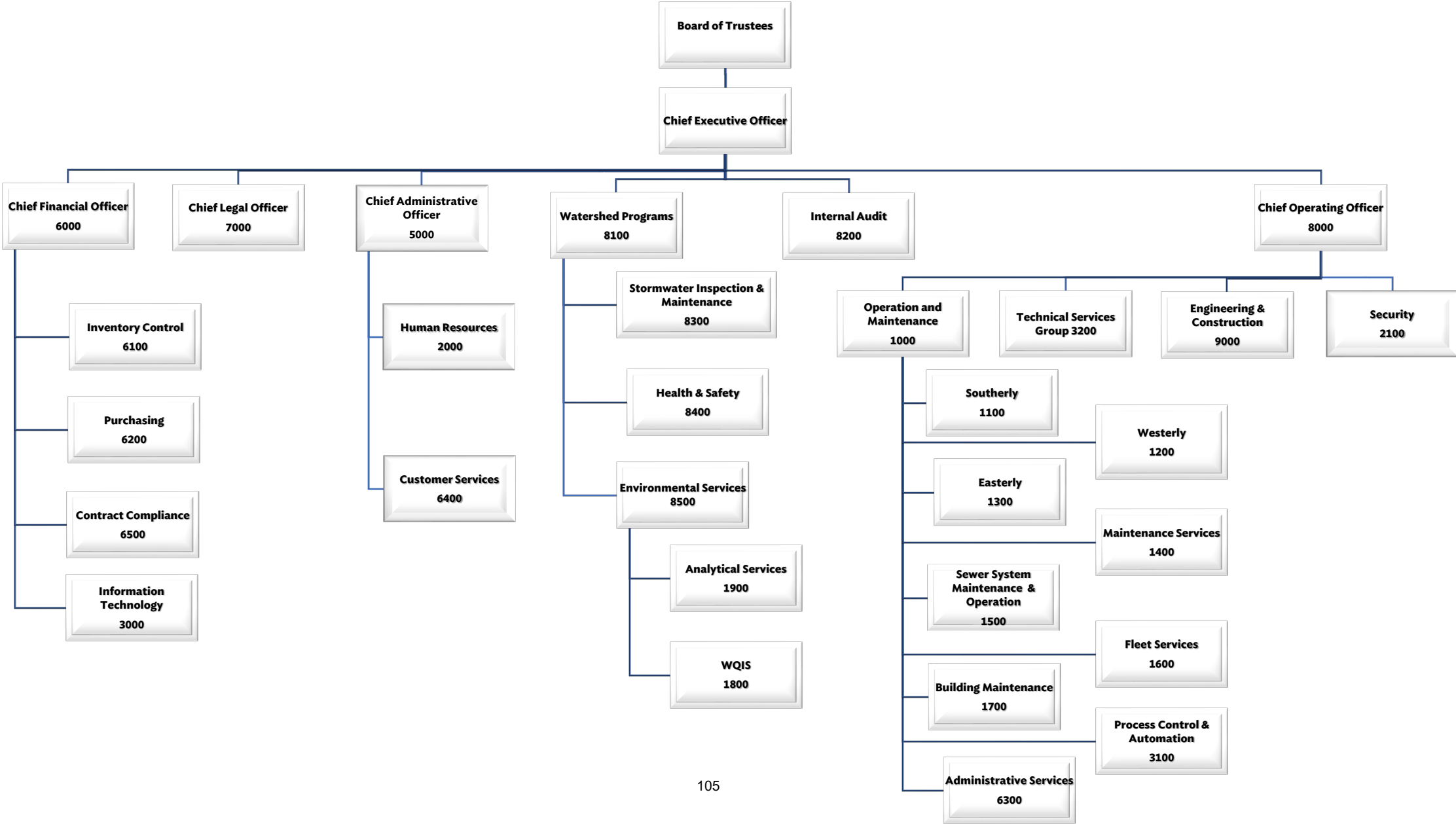
Monday	10/03/22	Chief Financial Officer - Budget Kick-off Memo.
Thursday	10/20/22	PBCS Training.
Wednesday	10/26/22	Working 2023 Budget (PBCS) will be open for users.
Friday	11/04/22	2022 IT Budget Request to IT Department.
Friday	11/04/22	EMSC and GJM Administration Building budget centers' equipment repair and maintenance and meeting requests to Administrative Services.
Friday	11/04/22	2022 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.
Friday	11/04/22	2022 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.
Friday	11/04/22	Anticipated bid/proposal information that will be advertised or require legal notices to Purchasing.
Friday	12/16/22	Working 2022 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 2022 PBCS.
Wednesday	12/21/22	SST workshop on overall budget. Discussion of priorities, if needed.
Monday	1/2/23- 1/20/23	Budget Centers' Budget Committee Review with Budget Center Heads.
Friday	1/27/23	Description of Services Provided to Finance.
Tuesday	3/07/23	Presentation of Finance Committee Review Budget.
Thursday	3/16/23	Anticipated Adoption of the Amended Budget by Board of Trustees

2023 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. 93-23

AUTHORIZATION TO AMEND RESOLUTION NO. 204-22 TO APPROVE THE DISTRICT'S OPERATING AND CAPITAL BUDGETS FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023, 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 16, 2022, the Board of Trustees adopted Resolution No. 204-22, which adopted the operating budget of the Northeast Ohio Regional Sewer District for fiscal year 2023; and

WHEREAS, the proposed amended budget for 2023 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. 204-22 and adopts the Northeast Ohio Regional Sewer District amended operating and capital budget for fiscal year 2023 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 2023, the following sums be and they are hereby appropriated:

Sewer Direct Operating Accounts

Operating Expenses, Before Depreciation	\$ 152,326,354
Capitalized Labor & Fringe Benefits	(6,500,000)
Accrued Vacation	400,000
Indirect Cost Allocation to Stormwater	<u>(4,500,000)</u>
Total Net Operating Expenses	<u>\$ 141,726,354</u>

Sewer Capital Accounts

Major Capital Projects:	
Capital Projects Account	\$ 201,650,217
Capitalized Labor & Fringe Benefits	<u>6,500,000</u>
Total Capital	<u>\$ 208,150,217</u>

Sewer Non-Operating Accounts

Green Infrastructure Grants	\$ 2,385,000
Member Community Infrastructure Program	7,500,000
WRRSP Project Grants	<u>100,000</u>

Total Non-Operating Accounts \$ 9,985,000

Sewer Debt Service

Debt Service Payments \$ 115,170,889

Depreciation

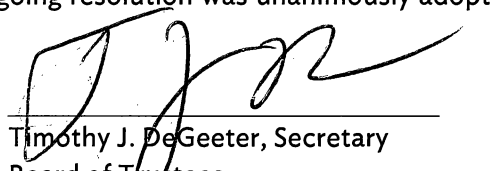
Depreciation \$ 88,230,366

Stormwater Direct Operating and Capital Accounts

Operating Expenses	\$ 43,460,309
Indirect Cost Allocation to Stormwater	4,500,000
Accrued Vacation	40,000
Capital/Land Acquisition	<u>9,245,000</u>
Total	<u>\$ 57,245,309</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.

On motion of Mayor Bacci, seconded by Mayor Alai, the foregoing resolution was unanimously adopted on March 16, 2023.

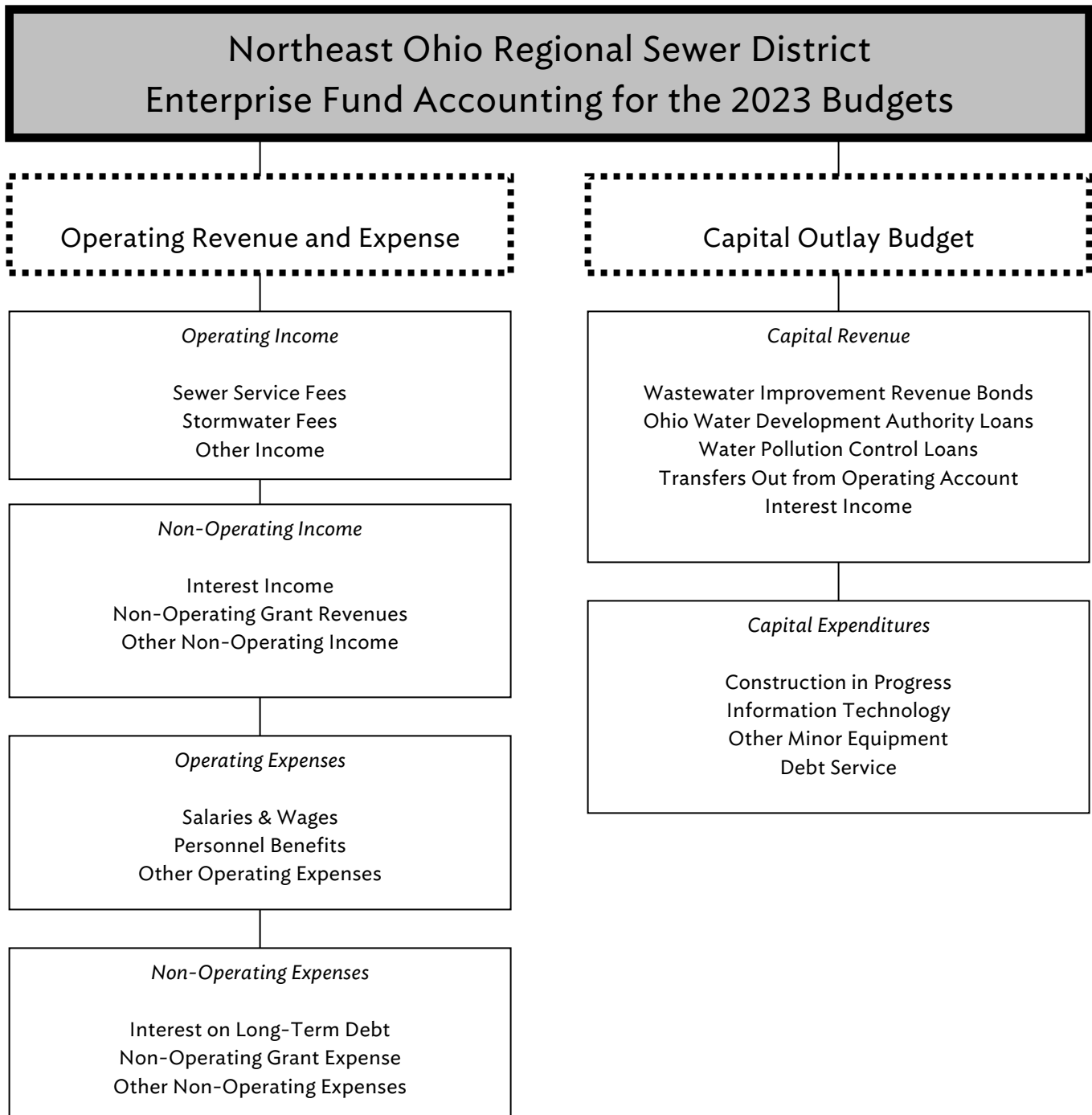


Timothy J. DeGeeter, Secretary
Board of Trustees
Northeast Ohio Regional Sewer District

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Fund Structure of 2023 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				
2023 ADOPTED SEWER SERVICE BUDGET SUMMARY				
PRESENTED ON AN ACCRUAL BASIS				
	2021 AUDITED ACTUAL	2022 ADOPTED BUDGET	2022 UNAUDITED ACTUAL	2023 PRELIMINARY BUDGET
OPERATING BUDGET				
OPERATING REVENUE:				
Sewer Service Fees	\$ 379,922,296	\$ 382,714,634	\$ 392,991,228	\$ 405,435,725
Other Income	2,315,086	1,526,116	1,455,745	2,261,789
Total Operating Revenue	\$ 382,237,382	\$ 384,240,750	\$ 394,446,973	\$ 407,697,514
Non Operating Revenue:				
Interest Income	\$ 98,061	\$ 217,893	\$ 332,029	\$ 2,956,080
Operating Grant Revenues (WRRSP Projects, etc..)	-	100,000	-	100,000
Total Non-Operating Revenue	98,061	317,893	332,029	3,056,080
Total Revenue	\$ 382,335,443	\$ 384,558,643	\$ 394,779,002	\$ 410,753,594
EXPENSES				
Operating Expenses				
Salaries & Wages	\$ 52,707,793	\$ 58,476,684	\$ 54,289,131	\$ 61,463,400
Personnel Benefits	19,782,583	23,515,983	20,072,217	24,363,754
Utilities	11,364,347	13,096,748	11,947,781	14,390,434
Professional Services	6,838,130	8,028,169	4,320,516	8,023,324
Contractual Services	17,662,378	20,800,913	18,704,360	22,865,347
Other Expenses	15,943,628	20,833,966	17,925,063	21,220,095
Total Operation & Maintenance Expenses	\$ 124,298,859	\$ 144,752,463	\$ 127,259,068	\$ 152,326,354
Adjustment to Operating Expenses				
Indirect Cost Allocation to Stormwater	\$ (4,303,771)	\$ (4,200,000)	\$ (4,275,752)	\$ (4,500,000)
Personnel Services charged to Capital Projects	(5,507,810)	(6,500,000)	(5,686,934)	(6,500,000)
Accrued Vacation Expense	232,822	400,000	148,384	400,000
Total Net Operating Expense (Before Depreciation)	\$ 114,720,100	\$ 134,452,463	\$ 117,444,765	\$ 141,726,354
Non Operating Expenses (Revenue)				
Green Infrastructure Grant	\$ 1,295,007	\$ 1,454,300	\$ 476,359	\$ 2,385,000
Member Community Infrastructure Program	5,079,829	7,500,000	4,029,006	7,500,000
Non-Operating Grant Expense (WRRSP Projects, etc..)	177,781	100,000	-	100,000
IIJA Projects (Cash In)	-	-	-	30,000
IIJA Projects (Cash Out)	-	-	-	(30,000)
Debt Service	100,398,809	119,492,192	120,126,121	115,170,889
Total Non-Operating Expense	\$ 106,951,426	\$ 128,546,492	\$ 124,631,485	\$ 125,155,889
Transfer to Other Funds				
Transfer to Rate Stabilization Account	\$ -	\$ -	\$ -	\$ -
Transfer to/from Equipment Repair & Replacement Reserve	-	-	-	-
Transfer to/from Insurance Reserve	(1,311,501)	-	(1,479,097)	(1,000,000)
Total Net Transfer	\$ (1,311,501)	\$ -	\$ (1,479,097)	\$ (1,000,000)
EXCESS REVENUES OVER EXPENSES	\$ 161,975,418	\$ 121,559,688	\$ 154,181,848	\$ 144,871,351
CAPITAL BUDGET				
Sources of Capital Funds	\$ 531,496,846	\$ 628,092,330	\$ 641,241,913	\$ 621,699,467
Uses of Capital Funds	180,467,259	262,835,628	186,219,511	208,150,217
BALANCE REMAINING	\$ 351,029,587	\$ 365,256,702	\$ 455,022,402	\$ 413,549,250
Debt Defeasance	27,420,000	52,000,000	85,738,470	-
Ending Balance	\$ 323,609,587	\$ 313,256,702	\$ 369,283,932	\$ 413,549,250

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2023 WASTEWATER CASH RESERVE SUMMARY				
PRESENTED ON CASH BASIS				
	2021	2022	2022	2023
	AUDITED	ADOPTED	UNAUDITED	PRELIMINARY
	ACTUAL	BUDGET	ACTUAL	BUDGET
Beginning O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 36,455,290	\$ 33,427,550	\$ 33,427,550	\$ 33,538,115
Operating Surplus	155,175,487	121,559,688	154,181,848	143,557,569
Transfers to/from Capital Account	(45,022,177)	(41,865,097)	(81,440,968)	(44,265,319)
Transfer to/from Insurance Reserve	1,311,501	1,000,000	1,479,097	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	(114,492,551)	(80,666,763)	(74,109,412)	(98,706,471)
Ending O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 33,427,550	\$ 33,455,378	\$ 33,538,115	\$ 35,123,895
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	\$ 59,230,702	\$ 59,564,112	\$ 59,564,112	\$ 60,693,013
Interest Income	333,410	148,911	1,128,900	1,820,791
Transfers to/from Operating Account	-	-	-	-
EQUIPMENT RESERVE BALANCE	\$ 59,564,112	\$ 59,713,023	\$ 60,693,013	\$ 62,513,804
INSURANCE RESERVE				
Beginning Balance - Insurance Reserve	\$ 19,134,786	\$ 17,960,572	\$ 17,960,572	\$ 16,946,317
Claim Proceeds	-	-	-	-
Claim Disbursements	(1,311,501)	(1,000,000)	(1,479,097)	(1,000,000)
Interest Income	137,287	43,651	464,841	493,389
INSURANCE RESERVE BALANCE	\$ 17,960,572	\$ 17,004,223	\$ 16,946,317	\$ 16,439,706
TOTAL CASH RESERVES	\$ 128,952,234	\$ 128,172,624	\$ 129,177,445	\$ 132,077,405

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 ADOPTED STORMWATER SERVICE BUDGET SUMMARY

PRESENTED ON ACCRUAL BASIS

	2021 AUDITED ACTUALS	2022 ADOPTED BUDGET	2022 UNAUDITED ACTUALS	2023 PRELIMINARY BUDGET
STORMWATER OPERATING BUDGET				
OPERATING REVENUE:				
Billing Agents	\$ 43,519,426	\$ 45,337,906	\$ 45,657,691	\$ 47,298,148
Direct Bill	862,650	925,263	755,945	965,268
Total Operating Revenue	\$ 44,382,076	\$ 46,263,169	\$ 46,413,636	\$ 48,263,416
SW Revenue Allocation:				
Stormwater Operating Revenue	\$ 33,286,557	\$ 34,697,377	\$ 34,810,227	\$ 36,197,562
Non-Operating Revenue Interest Income	35,411	40,000	632,301	638,624
SW Net Revenue	\$ 33,321,968	\$ 34,737,377	\$ 35,442,528	\$ 36,836,186
Non- Operating Revenue				
Grant Revenue	\$ -	\$ 7,000,000	\$ -	\$ 7,000,000
Total Non Operating Revenue	-	7,000,000	-	7,000,000
Total SW Revenue	\$ 33,321,968	\$ 41,737,377	\$ 35,442,528	\$ 43,836,186
OPERATING EXPENSES				
Salaries & Wages	\$ 3,460,956	\$ 3,754,564	\$ 3,319,843	\$ 3,795,606
Personnel Benefits	531,274	587,381	519,072	593,721
Reimbursable Expenses	12,628	51,500	27,038	56,335
Professional Services	8,062,505	9,611,000	7,192,862	8,712,076
Contractual Services	5,739,575	17,438,141	10,654,629	30,122,771
Material and Supplies	95,301	148,300	116,696	154,800
Judgements and Awards	-	10,000	-	25,000
Total Operation & Maintenance Expenses	\$ 17,902,239	\$ 31,600,886	\$ 21,830,140	\$ 43,460,309
Adjustment to Operating Expense				
Stormwater Indirect Cost Allocation	\$ 4,303,771	\$ 4,200,000	\$ 4,275,752	\$ 4,500,000
Accrued Vacation Expense	15,700	40,000	10,412	40,000
	(1,015)	-	(1,495)	(30,157)
Total SW Operating Expenses	\$ 22,220,695	\$ 35,840,886	\$ 26,114,809	\$ 47,970,152
EXCESS REVENUES OVER EXPENSES	\$ 11,101,273	\$ 5,896,491	\$ 9,327,719	\$ (4,133,966)
CAPITAL BUDGET				
Sources of Capital Funds	\$ 5,649,323	\$ 7,508,000	\$ 6,036,412	\$ 9,245,000
Uses of Capital Funds	(5,649,323)	(7,508,000)	(6,036,412)	(9,245,000)
BALANCE REMAINING	\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 STORMWATER CASH RESERVE SUMMARY

PRESENTED ON CASH BASIS

	2021 AUDITED ACTUALS	2022 ADOPTED BUDGET	2022 UNAUDITED ACTUALS	2023 ADOPTED BUDGET
Beginning Stormwater Operating Balance	\$ 12,966,609	\$ 19,275,477	\$ 22,537,237	\$ 27,073,716
Operating Surplus	11,101,273	5,896,491	9,327,719	(4,133,966)
Capital Expenditures	(5,649,323)	(7,508,000)	(6,036,412)	(9,245,000)
Accrual to Cash Adjustment	4,118,678	(271,209)	1,245,172	-
Ending Stormwater Operating Balance	\$ 22,537,237	\$ 17,392,759	\$ 27,073,716	\$ 13,694,750
Beginning Community Cost Share Account Balance	\$ 30,484,566	\$ 30,509,499	\$ 31,470,340	\$ 36,587,005
Current Year Allocations	11,095,519	11,565,792	11,603,409	12,065,854
Community Cost Share Disbursements	(9,617,973)	(10,000,000)	(5,296,272)	(8,000,000)
Accrual to Cash Adjustment	(491,772)	-	(1,190,472)	-
Ending Community Cost Share Account Balance	\$ 31,470,340	\$ 32,075,291	\$ 36,587,005	\$ 40,652,859
Total Stormwater Cash Position Before Grant	\$ 54,007,577	\$ 49,468,050	\$ 63,660,721	\$ 54,347,609
Total Stormwater Cash Position After Grant	\$ 54,007,577	\$ 49,468,050	\$ 63,660,721	\$ 54,347,609

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 SEWER SERVICE FEE REVENUE SUMMARY

PRESENTED ON ACCRUAL BASIS

	2021 AUDITED ACTUAL		2022 UNAUDITED ACTUAL		2023 PRELIMINARY BUDGET	
	Rate (1)	Revenue	Rate (1)	Revenue	Rate (2)	Revenue
<u>Sewer Service Fees - Cleveland</u>						
Subdistrict 1 - Regular	\$106.50	\$ 148,475,718	\$110.95	\$ 153,982,885	\$115.60	\$ 162,952,445
- Homestead	63.90	4,592,033	66.55	4,762,357	69.35	5,039,766
- Fixed Regular	9.70		10.10		10.50	
- Fixed Homestead	5.80		6.05		6.30	
Subdistrict 2 - Regular	106.80	186,064,971	110.95	191,125,051	\$115.60	202,258,156
- Homestead	64.10	5,754,587	66.55	5,911,084	69.35	6,255,407
- Fixed Regular	9.70		10.10		10.50	
- Fixed Homestead	5.80		6.05		6.30	
Gross Billings Cleveland		\$ 344,887,308		\$ 355,781,377		\$ 376,505,773
Bad Debt Expense		(1,401,576)		(1,401,576)		(11,873,831)
Change in Unbilled Sewer Revenue Fees		55,932		53,649		-
Net Revenue - Cleveland		\$ 343,541,664		\$ 354,433,450		\$ 364,631,942
<u>Sewer Service Fees - Other Billing Agents</u>						
Berea		\$ 5,981,605		\$ 5,970,719		\$ 6,755,432
Unbilled Revenue Berea		34,956		412,867		-
Total Berea, Billed & Unbilled		\$ 6,016,561		\$ 6,383,586		\$ 6,755,432
North Royalton		\$ 1,441,922		\$ 1,428,037		\$ 1,891,133
Unbilled Revenue N. Royalton		-		359,000		-
Total N. Royalton Billed & Unbilled		\$ 1,441,922		\$ 1,787,037		\$ 1,891,133
Gross Total Other Billing Agents		\$ 7,458,483		\$ 8,170,623		\$ 8,646,565
<u>Other Sewer Service Fees</u>						
Direct Billings		\$ 28,768,889		\$ 29,851,040		\$ 32,157,218
Unbilled Revenue Direct Billed		153,260		536,115		-
Gross Direct Billed Sewer Service Fees		\$ 28,922,149		\$ 30,387,155		\$ 32,157,218
Net Billed & Unbilled Sewer Service Fee		\$ 379,922,296		\$ 392,991,228		\$ 405,435,725

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

	2022 ADOPTED BUDGET	2022 UNAUDITED ACTUAL	2022 ACTUAL OVER (UNDER) 2022 BUDGET	2023 PRELIMINARY BUDGET	2023 OVER (UNDER) 2022 ACTUAL
OPERATING EXPENSES:					
Salaries & Wages	\$ 58,476,684	\$ 54,289,130	\$ (4,187,554)	\$ 61,463,401	\$ 7,174,271
Benefits	23,515,982	20,072,218	(3,443,764)	24,363,754	4,291,536
Power	9,948,939	9,030,260	(918,679)	11,155,163	2,124,903
Gas	1,036,864	1,065,254	28,390	1,149,805	84,551
Water	1,037,441	943,156	(94,285)	969,902	26,746
Professional Services	8,028,169	4,320,516	(3,707,653)	8,023,324	3,702,808
Collection Fees	10,296,300	9,011,288	(1,285,012)	11,286,100	2,274,812
Insurance and Bonds	1,431,027	1,368,806	(62,221)	1,605,000	236,194
Solids Handling	2,263,555	2,255,692	(7,863)	2,462,931	207,239
Other Contractual Services	3,910,937	3,865,717	(45,220)	4,558,066	692,349
Chemicals	3,993,865	3,370,779	(623,086)	3,955,792	585,013
Other Materials & Supplies	11,386,994	10,728,955	(658,039)	12,741,278	2,012,323
Repairs & Maintenance	4,396,334	3,324,681	(1,071,653)	3,301,465	(23,216)
Judgments / Awards	200,000	12,072	(187,928)	200,000	187,928
All Other Expenses	4,829,370	3,600,546	(1,228,824)	5,090,373	1,489,827
TOTAL	\$ 144,752,462	\$ 127,259,068	\$ (17,493,391)	\$ 152,326,354	\$ 25,067,284

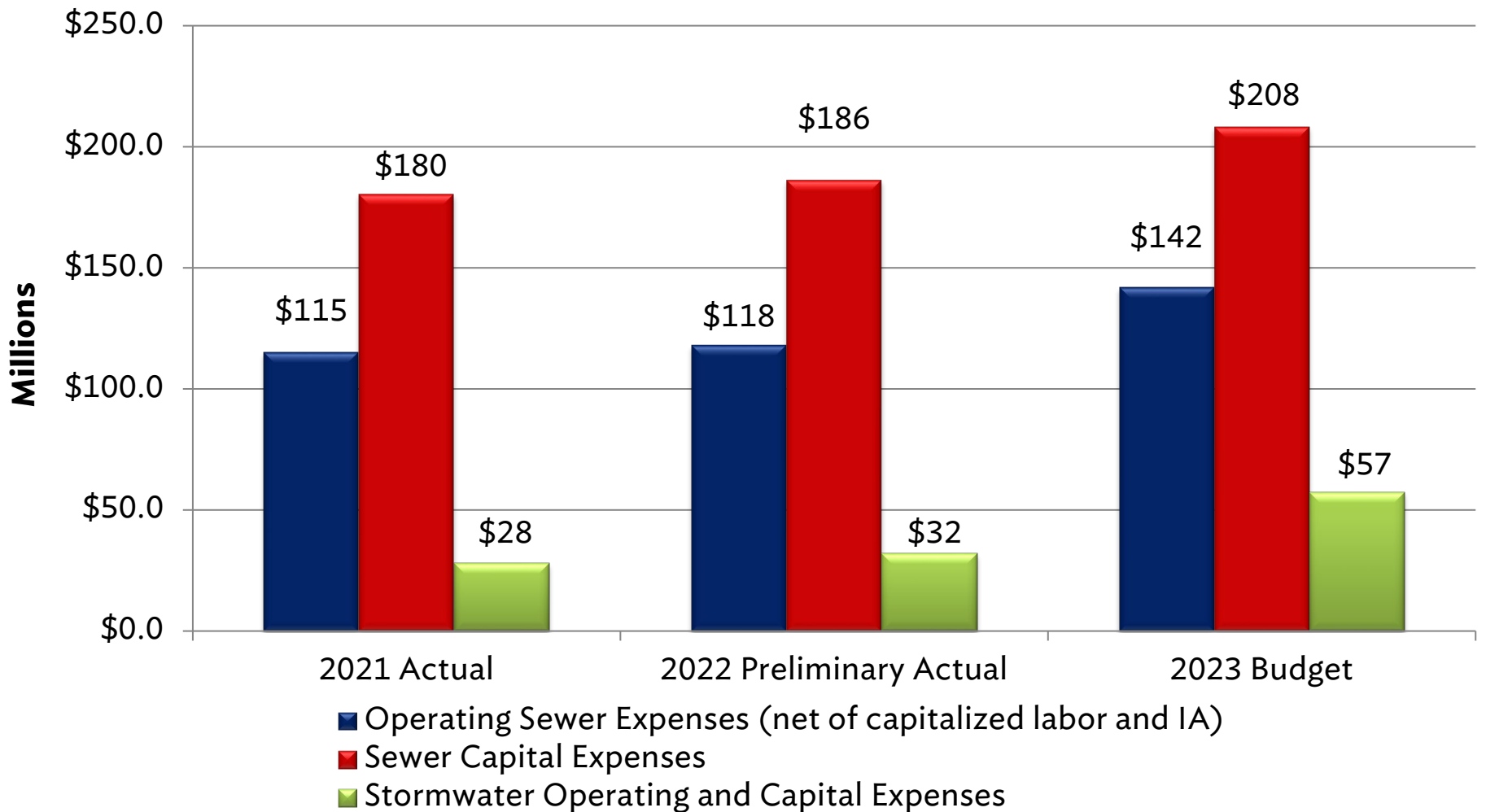
NORTHEAST OHIO REGIONAL SEWER DISTRICT
MAJOR COST RECAPITULATION - STORMWATER
PRESENTED ON ACCRUAL BASIS

	2022 ADOPTED BUDGET	2022 UNAUDITED ACTUAL	2022 ACTUAL OVER (UNDER) 2022 BUDGET	2023 ADOPTED BUDGET	2023 OVER (UNDER) 2022 ACTUALS
OPERATING EXPENSES:					
Salaries & Wages	\$ 3,754,564	\$ 3,319,843	\$ (434,721)	\$ 3,795,606	\$ 475,763
Personnel Benefits	587,381	519,072	(68,309)	593,721	74,649
Reimbursable Expenses	51,500	27,038	(24,462)	56,335	29,297
Professional Services	9,611,000	7,192,862	(2,418,138)	8,712,076	1,519,214
Contractual Services	17,438,141	10,654,629	(6,783,512)	30,122,771	19,468,142
Material and Supplies	148,300	116,696	(31,604)	154,800	38,104
Judgements and Awards	10,000	-	(10,000)	25,000	25,000
TOTAL	\$ 31,600,886	\$ 21,830,140	\$ (9,770,746)	\$ 43,460,309	\$ 21,630,169

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Operating and Capital Expense

2021 - 2022 Actual
2023 Budget



CAPITAL IMPROVEMENT PROGRAM



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

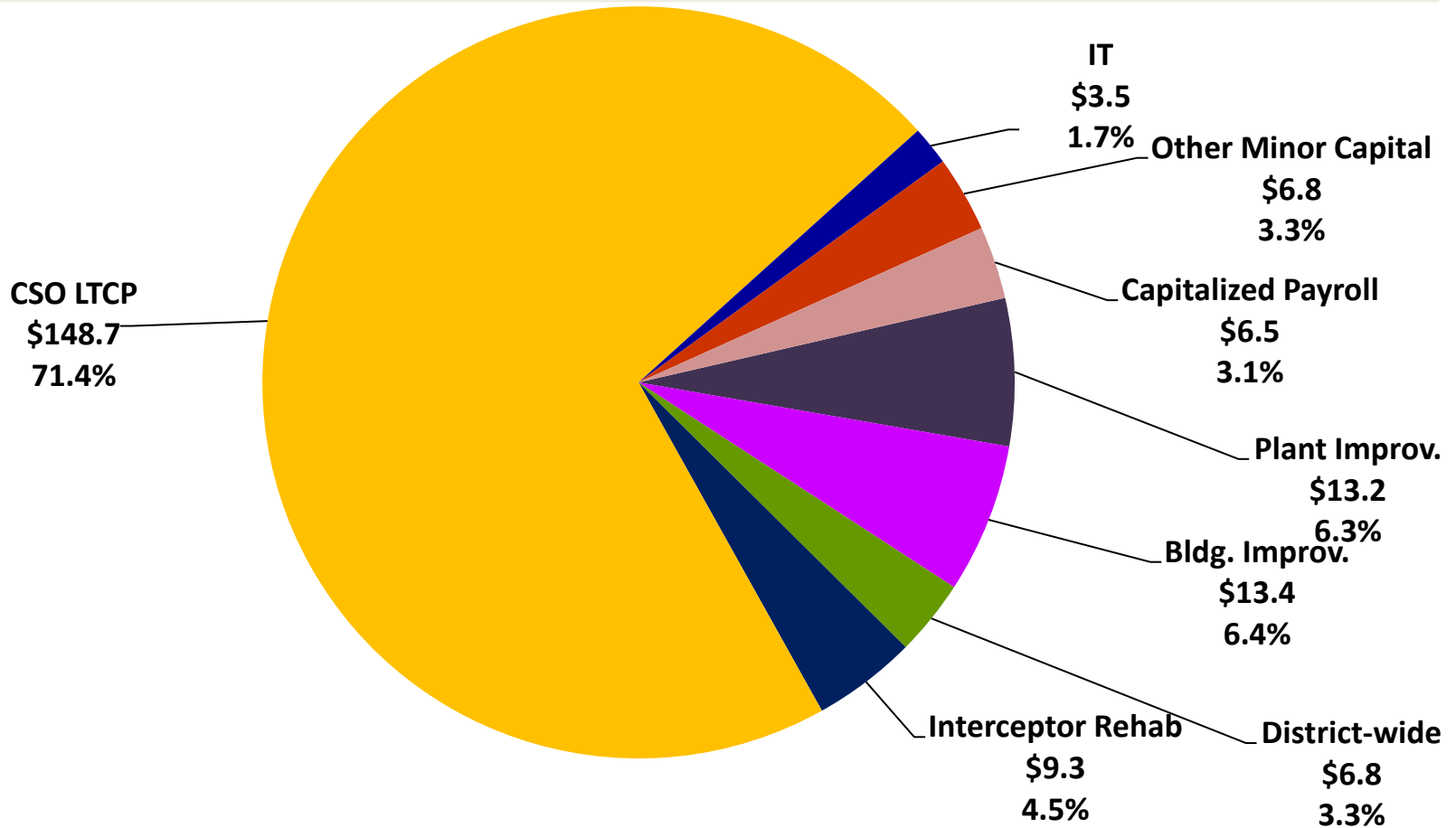
CAPITAL IMPROVEMENT PROGRAM

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 2023-2027 lists expenditures totaling \$1,171,943,505 including \$21,500,000 of stormwater property acquisitions and \$45,885,076 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 2023, the Sewer District’s in-house Process Control group manages the aggressive CIP. The table on page 120 depicts the summary of the system capital improvements proposed by the Sewer District during fiscal years 2023 through 2027.

NORTHEAST OHIO REGIONAL SEWER DISTRICT 2023 Sewer Capital Project Disbursements

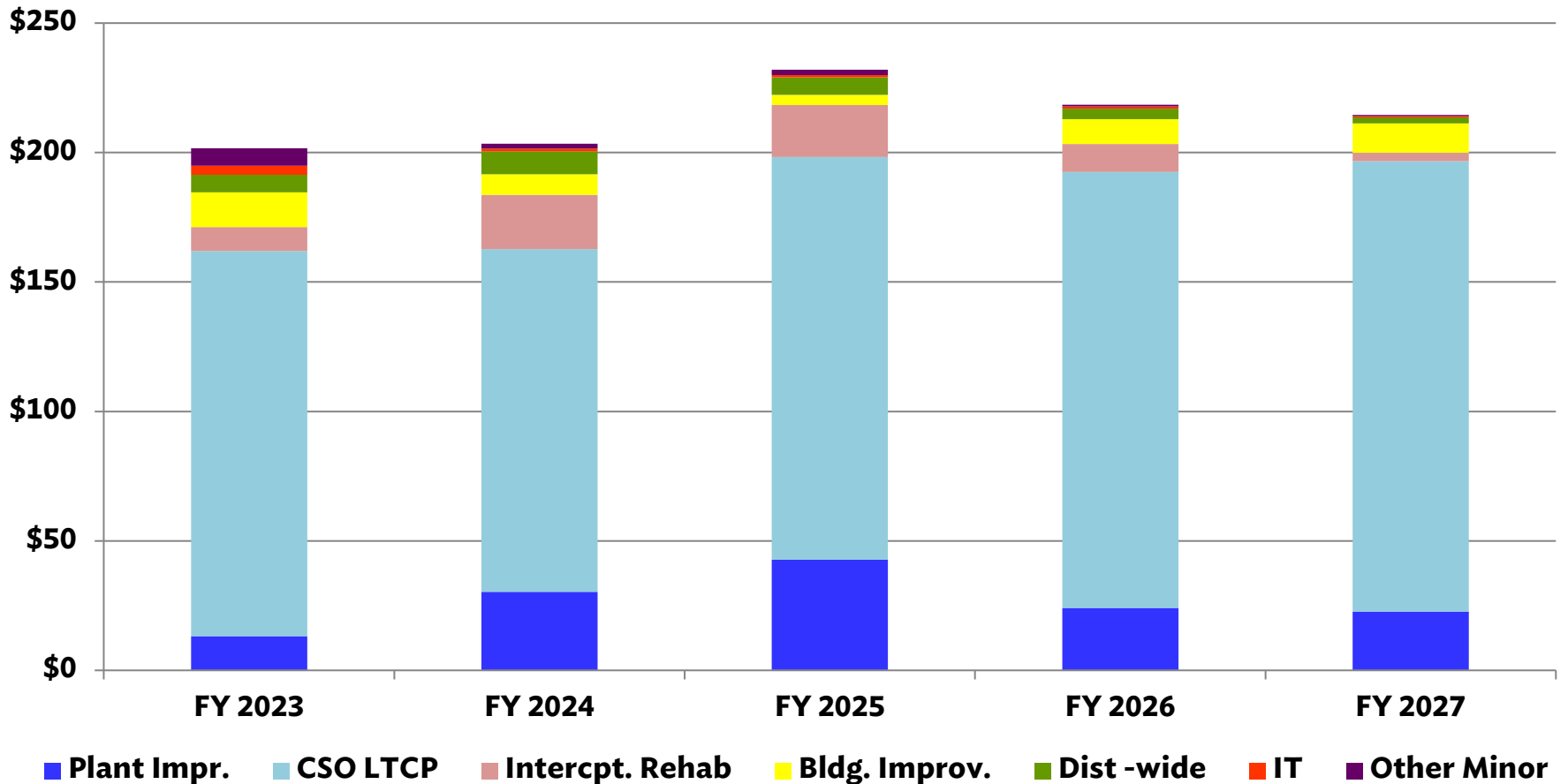


Cash Disbursement Summary
\$208.2 Million

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Capital Improvement Plan

2023 - 2027



NORTHEAST OHIO REGIONAL SEWER DISTRICT
FIVE YEAR CAPITAL IMPROVEMENT PLAN REPORT SUMMARY 2023-2027

DISTRICT-WIDE

WASTERWATER DESCRIPTION	2023	2024	2025	2026	2027	Total Cost
Major Capital:						
Plant Improvements	\$ 13,175,623	\$ 30,375,186	\$ 42,773,514	\$ 24,132,196	\$ 22,666,760	\$ 133,123,279
Interceptor Rehab	9,302,595	20,895,649	20,078,327	10,806,440	3,324,053	64,407,064
CSO LTCP	148,739,103	132,335,662	155,439,349	168,375,339	173,928,081	778,817,534
District-Wide Activities	6,726,105	8,806,386	6,758,515	4,115,366	2,332,103	28,738,475
Building Improvements	13,440,735	8,049,685	3,979,568	9,526,560	11,313,022	46,309,570
Total Major Capital	\$ 191,384,161	\$ 200,462,568	\$ 229,029,273	\$ 216,955,901	\$ 213,564,019	\$ 1,051,395,922
Minor Capital:						
Building	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Minor Building Improvements	1,582,800	658,080	403,888	105,000	50,000	2,799,768
Machinery & Equipment	2,152,000	642,000	864,000	480,000	316,000	4,454,000
Vehicles	2,560,466	477,100	875,000	70,000	70,000	4,052,566
Grounds	-	-	-	-	-	-
Computer Hardware	1,928,590	480,000	460,000	560,000	560,000	3,988,590
Computer Software	1,602,200	582,000	371,000	300,000	-	2,855,200
Furniture	340,000	63,000	-	-	-	403,000
Total Minor Capital	\$ 10,266,056	\$ 2,902,180	\$ 2,973,888	\$ 1,515,000	\$ 996,000	\$ 18,653,124
Total WW Major and Minor Capital	\$ 201,650,217	\$ 203,364,748	\$ 232,003,161	\$ 218,470,901	\$ 214,560,019	\$ 1,070,049,046
WW -Capitalized Labor	6,500,000	6,695,000	6,895,850	7,102,726	7,315,807	34,509,383
Total WW Capital	\$ 208,150,217	\$ 210,059,748	\$ 238,899,011	\$ 225,573,627	\$ 221,875,826	\$ 1,104,558,429
STORMWATER						
Capital Summary						
District-Wide Activities	\$ 4,945,000	\$ 14,332,831	\$ 9,676,182	\$ 10,887,611	\$ 6,043,452	\$ 45,885,076
Capital Land	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	21,500,000
Total SW Capital	\$ 9,245,000	\$ 18,632,831	\$ 13,976,182	\$ 15,187,611	\$ 10,343,452	\$ 67,385,076
Total District Capital	\$ 217,395,217	\$ 228,692,579	\$ 252,875,193	\$ 240,761,238	\$ 232,219,278	\$ 1,171,943,505

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2023-2027**

WASTEWATER DISTRICT WIDE								
Project ID	Project Name	Project Major Program	2023	2024	2025	2026	2027	Period Total
9100-2018	Big Creek Tunnel Regulators	Combined Sewer Overflow	\$0	\$0	\$0	\$0	\$0	\$0
9101-2018	BBCSO-2 Bellaire Road/ Peelor Ave. Consolidation Sewer	Combined Sewer Overflow	\$0	\$0	\$0	\$600,459	\$662,294	\$1,262,753
9102-2018	BCSO-3 W143th St. Consolidation Sewer	Combined Sewer Overflow	\$0	\$0	\$0	\$0	\$0	\$0
9112-2018	BCSO-2a W129th St. Consolidation Sewer	Combined Sewer Overflow	\$0	\$0	\$0	\$0	\$294,464	\$294,464
	1390 Westerly Storage Tunnel	Combined Sewer Overflow	\$1,467,289	\$78,574	\$0	\$0	\$0	\$1,545,863
	1510 West 3rd Quigley / Westerly Miscellaneous CSO Control	Combined Sewer Overflow	\$26,961	\$0	\$0	\$0	\$0	\$26,961
	1598 Westerly Tunnel Dewatering Pump Station (C)	Combined Sewer Overflow	\$6,362,849	\$423,682	\$0	\$0	\$0	\$6,786,530
	1665 WR-09/CSO-076 Control Project (CM-16)	Combined Sewer Overflow	\$0	\$2,540,121	\$109,218	\$0	\$0	\$2,649,338
CIP Interceptors/Collection Systems			\$9,302,595	\$20,895,649	\$20,078,327	\$11,047,491	\$3,370,060	\$64,694,121
	1532 Dille Avenue/Barberton Creek Pump Stations Upgrades	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	1580 Collections PLC Replacement	Collection Systems	\$1,700,000	\$9,196,645	\$1,845,770	\$537,141	\$0	\$13,279,556
	1642 CSO Culvert/Outfall Inspection and Repair 1	Collection Systems	\$1,025,919	\$823,026	\$10,730,462	\$1,172,651	\$190,060	\$13,942,118
	1664 Kingsbury Asset Renewal	Collection Systems	\$1,175,886	\$1,067,673	\$5,800,120	\$3,752,021	\$188,744	\$11,984,444
	2018-186 Odor Control Facility Upgrades	Collection Systems	\$0	\$0	\$230,928	\$2,149,577	\$415,386	\$2,795,890
	2018-194 CSO Culvert/Outfall Inspection and Repair 2	Collection Systems	\$0	\$0	\$382,124	\$1,053,753	\$1,313,614	\$2,749,490
	2018-195 CSO Culvert/Outfall Inspection and Repair 3	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-196 CSO Culvert/Outfall Inspection and Repair 4	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-197 CSO Culvert/Outfall Inspection and Repair 5	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-198 CSO Culvert/Outfall Inspection and Repair 6	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-199 CSO Culvert/Outfall Inspection and Repair 7	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-245A SSMO R&R (2026-2033)	Collection Systems	\$0	\$0	\$0	\$392,654	\$607,401	\$1,000,056
	2018-245B SSMO R&R (2034-2043)	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-252 Collection System Asset Renewal-3	Collection Systems	\$0	\$0	\$0	\$187,427	\$525,501	\$712,928
	2018-253 Collection System Asset Renewal-5	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-254 Collection System Asset Renewal-4	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	2018-255 Collection System Asset Renewal-6	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
	1592 Brookside Culvert Repair	Collection Systems	\$3,606,016	\$1,067,053	\$130,505	\$0	\$0	\$4,803,574
	1669 CSO-249 Elimination	Collection Systems	\$0	\$2,483,353	\$151,647	\$0	\$0	\$2,635,000
	1671 Broadway Pump Station Elimination	Collection Systems	\$0	\$25,589	\$248,855	\$1,802,267	\$129,355	\$2,206,066
2022-439	Mill Creek Tunnel and Interceptor Capacity Optimization Study	Collection Systems	\$392,274	\$1,307,726	\$0	\$0	\$0	\$1,700,000
	1587 Irishstown Bend Stabilization and Rehabilitation	Collection Systems	\$1,190,000	\$4,204,231	\$555,769	\$0	\$0	\$5,950,000
	1644 West Park CSO Improvements	Collection Systems	\$212,500	\$720,353	\$2,147	\$0	\$0	\$935,000
2022-419	Division Ave. Pump Station Pump Replacement	Collection Systems	\$0	\$0	\$0	\$0	\$0	\$0
CIP Building Improvements			\$13,440,735	\$8,049,685	\$3,979,568	\$4,899,588	\$8,513,736	\$38,883,312
	1572 District-Wide Roof Improvements	CIP Building Improvements	\$519,875	\$0	\$0	\$0	\$0	\$519,875
	1585 Districtwide HVAC Improvements Phase 1	CIP Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0
	1589 Districtwide HVAC Building Automation Systems Upgrades	CIP Building Improvements	\$349,636	\$0	\$0	\$0	\$0	\$349,636
	1620 District Wide HVAC Equipment and Systems Upgrades Phase 2	CIP Building Improvements	\$2,331,768	\$0	\$0	\$0	\$0	\$2,331,768
	1626 GJM 2nd Floor Remodel - HR Area	CIP Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0
	1636 District-Wide Roof Improvements Phase 2	CIP Building Improvements	\$1,546,478	\$239,244	\$0	\$0	\$0	\$1,785,723
	1652 Easterly TDPS Groundwater Drainage Cleaning and Repairs	CIP Building Improvements	\$569,500	\$0	\$0	\$0	\$0	\$569,500
2017-159C	District-wide Roof Improvements Phase 3	CIP Building Improvements	\$0	\$0	\$0	\$0	\$2,431,231	\$2,431,231
2017-94	Southerly and Westerly Roof Safety	CIP Building Improvements	\$0	\$58,060	\$132,280	\$1,034,563	\$329,221	\$1,554,124
2018-234C	Districtwide HVAC Upgrade Phase 3	CIP Building Improvements	\$0	\$1,275,000	\$1,275,000	\$0	\$0	\$2,550,000
2018-234D	Districtwide HVAC Upgrade Phase 4	CIP Building Improvements	\$0	\$0	\$0	\$0	\$1,193,180	\$1,193,180
2018-248A	Building Maintenance Repair and Renewal (2026-2033)	CIP Building Improvements	\$0	\$0	\$0	\$2,274,027	\$3,517,720	\$5,791,747
2018-248B	Building Maintenance Repair and Renewal (2034-2043)	CIP Building Improvements	\$0	\$0	\$0	\$0	\$0	\$0
2019-283	FM200 Improvements for UPS Rooms	CIP Building Improvements	\$0	\$135,002	\$0	\$0	\$0	\$135,002
2021-374	Southerly Maintenance Building Lift Station Improvements	CIP Building Improvements	\$0	\$0	\$0	\$163,435	\$10,271	\$173,706
	1632 Easterly Stockroom Relocation	CIP Building Improvements	\$4,120,307	\$5,013,472	\$42,909	\$0	\$0	\$9,176,688
2018-228	Easterly Resident Engineer Building and Detritus Equipment Removal	CIP Building Improvements	\$0	\$0	\$0	\$0	\$90,403	\$90,403
	1582 Southerly Building Demolition	CIP Building Improvements	\$3,749,500	\$82,886	\$0	\$0	\$0	\$3,832,386
	1623 Southerly Fire Alarm and Fire Protection Upgrades	CIP Building Improvements	\$253,671	\$41,731	\$0	\$0	\$0	\$295,402
2022-393	Southerly Training Center Renovation	CIP Building Improvements	\$0	\$0	\$402,276	\$23,231	\$0	\$425,507
2020-293	Westerly Building Rehab and Code Updates	CIP Building Improvements	\$0	\$61,818	\$301,322	\$1,397,434	\$941,710	\$2,702,284
2020-323	Easterly/Westerly WWTP Tunnel Inspection and Improvements	CIP Building Improvements	\$0	\$159,409	\$1,108,845	\$6,897	\$0	\$1,275,150
2022-422	Westerly Elevator Upgrades	CIP Building Improvements	\$0	\$983,063	\$716,937	\$0	\$0	\$1,700,000

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
2023-2027 MINOR CAPITAL IMPROVEMENT PLAN**

ALL BUDGET CENTERS

Budget Center	DESCRIPTION	Project Description	2023	2024	2025	2026	2027	Total
2100	Building	Southerly Construction Gate Trailer	100,000	-	-	-	-	100,000
	Building Total		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
1100	Computer Software	Beamex License and Service Agreement	-	-	-	-	-	-
3000	Computer Software	Project :HR Software Solutions - People Assist and Document Management Implementation	100,000	\$-	\$-	\$-	\$-	100,000
3000	Computer Software	Project: Privileged Access Management Implementation	50,000	-	-	-	-	50,000
3000	Computer Software	Project: Zenworks Replacement Project	50,000	-	-	-	-	50,000
3000	Computer Software	Project: LIMS Implementation	5,200	10,000	-	-	-	15,200
3000	Computer Software	Microsoft Licensing: Windows DataCenter, SQLServer, Other licensing	100,000	-	-	-	-	100,000
3000	Computer Software	Innovyze InfoWorks ICM Single User License for Stormwater	45,000	-	-	-	-	45,000
3000	Computer Software	Project: Primavera cloud OPC Implementation and Software License	100,000	-	-	-	-	100,000
3000	Computer Software	Project: Enterprise Content Management Implementation (Legal & Finance)	125,000	150,000	150,000	150,000	-	575,000
3000	Computer Software	Project: Online bill pay and presentment implementation	25,000	-	-	-	-	25,000
3000	Computer Software	Project: Plant Wireless Temperature Monitoring	12,000	2,000	1,000	-	-	15,000
3000	Computer Software	Project: Media Monitoring SaaS Implementation (AEA)	25,000	-	-	-	-	25,000
3000	Computer Software	Project:Oracle EBS Upgrade-Phase-2 Enhancements- carry over from 2022	100,000	250,000	150,000	150,000	-	650,000
3000	Computer Software	Project: Oracle EBS AD and Single sign-on Implementation	300,000	50,000	50,000	-	-	400,000
3000	Computer Software	Project: Electronic Bidding solution	300,000	50,000	-	-	-	350,000
3000	Computer Software	Project: OneLogin Phase 2 (2022 Carry Over)	15,000	20,000	20,000	-	-	55,000
3000	Computer Software	Project: Vulnerability Management Implementation (2022 Carry Over)	50,000	-	-	-	-	50,000
3000	Computer Software	Project: UKG Performance and compensation implementation	200,000	50,000	-	-	-	250,000
	Computer Software Total		\$ 1,602,200	\$ 582,000	\$ 371,000	\$ 300,000	\$ -	\$ 2,855,200
3000	Computer Hardware	Physical Server Replacements (IT 9@\$35K) (OT 6@\$35K)	525,000	40,000	50,000	50,000	150,000	815,000
3000	Computer Hardware	Annual Refresh - Desktops/Laptops	340,000	260,000	260,000	260,000	260,000	1,380,000
3000	Computer Hardware	General Computer Hardware (includes wireless requests, IDF cabinets,etc.)	75,000	50,000	50,000	50,000	50,000	275,000
3000	Computer Hardware	Project: Small Conference Room AV Upgrades Project (SCRAVUP) - 2022 Carry Over	60,000	-	-	-	-	60,000
3000	Computer Hardware	Project: Network Infrastructure Upgrade (NIU) - 2021 Carry Over	63,000	-	-	-	-	63,000
3000	Computer Hardware	Project: EMSC New Fleet Services Cameras	25,000	-	-	-	-	25,000
3000	Computer Hardware	Project: Southerly Main Guard House Security Monitor Improvement	25,000	-	-	-	-	25,000
3000	Computer Hardware	Project: Southerly New Septic Discharge Camera	25,000	-	-	-	-	25,000
3000	Computer Hardware	Miscellaneous Capital Hardware request from IT Equipment form	40,600	-	-	-	-	40,600
3000	Computer Hardware	Project: Network Infrastructure Edge Upgrade (fka NIU 2022)	275,000	10,000	-	-	-	285,000
3000	Computer Hardware	Project: SAN Replacement Project (SRP) - 2022 Carry Over	67,430	-	-	-	-	67,430
3000	Computer Hardware	Project: Westerly Maintenance Building #40 Wireless Improvement	25,000	-	-	-	-	25,000
3000	Computer Hardware	Project: Westerly Wireless Tunnel Project	120,000	-	-	-	-	120,000
3000	Computer Hardware	Project: SIP Implementation Project	80,000	20,000	-	-	-	100,000
3000	Computer Hardware	Project: Major AV Systems Upgrade Project	82,000	50,000	50,000	50,000	50,000	282,000
3000	Computer Hardware	Project: Paging Systems Maintenance Project	35,000	50,000	50,000	150,000	50,000	335,000
3000	Computer Hardware	Project: Southerly Training Center AV Upgrades	25,000	-	-	-	-	25,000
3000	Computer Hardware	Project: POTS Line Migration Project	40,560	-	-	-	-	40,560
	Computer Hardware Total		\$ 1,928,590	\$ 480,000	\$ 460,000	\$ 560,000	\$ 560,000	\$ 3,988,590
1200	Furniture	Admin Office Foyer	40,000	-	-	-	-	40,000
6300	Furniture	Office Furniture for Southerly Training Center Remodel (E&C) Office Furniture for Easterly Stockroom Reconstruction (E&C)	300,000	-	-	-	-	300,000
1800	Furniture	Large Investigator Office Furniture Remodel/Expansion	-	63,000	-	-	-	63,000
	Furniture Total		\$ 340,000	\$ 63,000	\$ -	\$ -	\$ -	\$ 403,000
1100	Machinery & Equipment	CVI Lift Station (Bldg. #58)-Rebuild One (1) Pump	25,000	25,000	25,000	-	-	75,000
1100	Machinery & Equipment	CVI Lift Station (Bldg. #58)-Rehabilitate One (1) 800 HP Motor & Eddy Current Clutch	40,000	40,000	40,000	-	-	120,000
1100	Machinery & Equipment	Sludge Storage Tank- Modified Reversible Boom Crane For Repairing Equipment	-	-	-	-	-	-
1100	Machinery & Equipment	Lift Station-Rebuild One (1) Pump- SSSL	-	-	30,000	-	-	30,000
1100	Machinery & Equipment	Lift Station-Rehabilitate One (1) 800 HP Motor- SSSL	-	-	17,000	-	-	17,000
1100	Machinery & Equipment	Primary Treatment-Replace Three (3) PO4 Meters	-	-	-	-	-	-
1100	Machinery & Equipment	Primary Treatment-Replace Danfoss Spare Drive	-	15,000	-	-	-	15,000
1100	Machinery & Equipment	REF-Centrifuge Rebuild Contract-Biosolids	180,000	180,000	180,000	-	-	540,000
1100	Machinery & Equipment	REF-Dry Ice Blaster For ID Fan Maintenance	-	-	-	-	-	-
1100	Machinery & Equipment	REF-Replace Three (3) Mercury Scrubber PH Probes	-	-	-	-	-	-
1100	Machinery & Equipment	REF-Replace Air Dryer To Electric Dryer	-	-	-	-	-	-
1100	Machinery & Equipment	Secondary Treatment-Rebuild One (1) SRS Screw Pump Gear Box	30,000	30,000	30,000	-	-	90,000
1100	Machinery & Equipment	Secondary Treatment-Rebuild One (1) NPW Pump	30,000	30,000	30,000	-	-	90,000
1100	Machinery & Equipment	Secondary Treatment-Replace One (1) NPW Isolation Valve And Actuator	25,000	-	-	-	-	25,000
1100	Machinery & Equipment	Primary Treatment-Replace Chain on Bar Screen	42,000	42,000	42,000	-	-	126,000
1100	Machinery & Equipment	REF-Install Ceramic Insulators And Extension Tubes To PHX	48,000	48,000	-	-	-	96,000
1100	Machinery & Equipment	MAINTENANCE BUILDING SHOP- REPLACEMENT WELDER FOR SHOP	-	-	-	-	-	-
1100	Machinery & Equipment	GRAVITY THICKENERS/ SLUDGE STORAGE- PURCHASE AND INSTALL OVERHEAD MONO RAIL CRANE FOR RAMP	25,000	-	-	-	-	25,000
1100	Machinery & Equipment	GRAVITY THICKENERS/ SLUDGE STORAGE- COMPRESSOR FOR GT BUBLER SYSTEM	25,000	-	-	-	-	25,000
1100	Machinery & Equipment	GRAVITY THICKENERS/ SLUDGE STORAGE- UPGRADE GAS DETECTION SYSTEM IN SS AREA	30,000	-	-	-	-	30,000

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
2023-2027 MINOR CAPITAL IMPROVEMENT PLAN**

ALL BUDGET CENTERS

Budget Center	DESCRIPTION	Project Description	2023	2024	2025	2026	2027	Total
1100	Machinery & Equipment	PRIMARY TREATMENT- REPLACE QTY. 4 CHAMBER 'A' FLOW METERS FOR STANDARIDIZATION WITH OTHER AREAS	-	-	-	-	-	-
1100	Machinery & Equipment	REF BOILER FEED WATER PUMPS- POTENTIAL CARRYOVER	280,000	-	-	-	-	280,000
1100	Machinery & Equipment	UPGRADE EFFLUENT PO4 ANALYZER - TOTAL AND ORTHO	45,000	-	-	-	-	45,000
1100	Machinery & Equipment	GENERAL PLANT- PURCHASE OPERATIONS CHALLENGE MAINTENANCE EVENT EQUIPMENT	25,000	-	-	-	-	25,000
1100	Machinery & Equipment	AERATED GRIT TANKS- PURCHASE AND INSTALL OVERHEAD FALL PROTECTION SYSTEM	45,000	-	-	-	-	45,000
1200	Machinery & Equipment	Misc. Repairs For Atlas Copco's	25,000	-	-	-	-	25,000
1200	Machinery & Equipment	BMAX Calibration Equipment And Care Plan	45,000	-	-	-	-	45,000
1200	Machinery & Equipment	Centrifuge Rebuild (2) Units	-	-	-	50,000	-	50,000
1200	Machinery & Equipment	CENTRATE PUMP PURCHASE	70,000	-	-	70,000	-	140,000
1200	Machinery & Equipment	HEADWORKS SPARE BAR RAKE DRIVE ASSEMBLY	-	-	50,000	-	-	50,000
1200	Machinery & Equipment	TUNNEL TOW MOTOR WITH CHARGING STATION	-	10,000	-	-	-	10,000
1200	Machinery & Equipment	Borger Pumps to replace TSPs and move the grinders in front	60,000	-	-	-	-	60,000
1200	Machinery & Equipment	Centrifuge Repairs	50,000	-	-	-	-	50,000
1300	Machinery & Equipment	LABOR TO REPLACE 5,000 GALLON HOT WATER TANK	40,000	-	-	-	-	40,000
1300	Machinery & Equipment	REPAIRS TO FIVE(5) EFFLUENT SCREW PUMP MOTOR SOFT STARTS	40,000	-	-	-	-	40,000
1300	Machinery & Equipment	IN-LINE PROCESS CONTROL TOTAL PHOSPHORUS INSTRUMENT	55,000	-	-	-	-	55,000
1500	Machinery & Equipment	DIVISION AVE. PUMP STATION - REBUILD 2 PUMPS	30,000	-	-	-	-	30,000
1500	Machinery & Equipment	WESTERLY & EAST 55TH STREET CSO FLOATABLES	600,000	-	-	-	-	600,000
1600	Machinery & Equipment	Portable Lift	-	60,000	-	-	-	60,000
1600	Machinery & Equipment	Tire Changing Equipment For Medium Duty Vehicles	25,000	-	-	-	-	25,000
1800	Machinery & Equipment		-	20,000	20,000	20,000	-	60,000
1800	Machinery & Equipment	Water Quality Monitoring Station	25,000	-	-	-	-	25,000
1900	Machinery & Equipment	Replacement Ion Chromatograph for Anions & Disinfection Byproducts	50,000	-	-	-	-	50,000
1900	Machinery & Equipment	Replacement COD Analyzer	32,000	-	-	-	-	32,000
1900	Machinery & Equipment	Replacement ICP-MS (Metals NPDES permits)	-	-	-	-	180,000	180,000
1900	Machinery & Equipment	Replacement ICP (Metals NPDES permits)	-	85,000	-	-	-	85,000
1900	Machinery & Equipment	Replacement Mercury Analyzer Low-Level	-	-	-	25,000	-	25,000
1900	Machinery & Equipment	Replacement GC/MS/MS	-	-	-	130,000	-	130,000
1900	Machinery & Equipment	Replacement GC/MS	-	-	-	100,000	-	100,000
1900	Machinery & Equipment	Replacement LC/MS/MS (HABs, MST, PFAS)	-	-	400,000	-	-	400,000
1900	Machinery & Equipment	Replacement TOC/TN Analyzer	-	-	-	85,000	-	85,000
1900	Machinery & Equipment	Replacement TKN Digester (NPDES permits)	25,000	-	-	-	-	25,000
1900	Machinery & Equipment	Replacement Microwave Digestion System	-	-	-	-	36,000	36,000
1900	Machinery & Equipment	Replacement WET Incubator (NPDES permits)	-	12,000	-	-	-	12,000
1900	Machinery & Equipment	Replacement Autosamplers (for a variety of instrumentation) \$10,000 each	40,000	20,000	-	-	-	60,000
1900	Machinery & Equipment	Replacement Mercury Analyzer High-Level	-	25,000	-	-	-	25,000
1900	Machinery & Equipment	Replacement GC-ECD	-	-	-	-	100,000	100,000
1900	Machinery & Equipment	New Automated PFAS Extractor	45,000	-	-	-	-	45,000
8400	Minor Building Improvements	Roof Fall Protection Project	50,000	-	\$-	\$-	\$-	50,000
8400	Minor Building Improvements	Fire & Life Safety System Upgrades - EMSC Suppression Systems	50,000	50,000	-	-	-	100,000
	Machinery & Equipment Total		\$ 2,252,000	\$ 692,000	\$ 864,000	\$ 480,000	\$ 316,000	\$ 4,604,000
1100	Minor Building Improvements	Replacement Of Doors to Special Lite Fiberglass	52,800	58,080	63,888	-	-	174,768
1100	Minor Building Improvements	Overhead Door Replacements	-	-	-	-	-	-
1100	Minor Building Improvements	Coat GT Decking For Non- Slip Surface	-	-	-	-	-	-
1100	Minor Building Improvements	PLANT ROADS RESURFACING 81,945 SF OF PAVING WORK	190,000	190,000	190,000	-	-	570,000
1100	Minor Building Improvements	PAINTING OLD HEADWORKS BUILDING	80,000	-	-	-	-	80,000
1100	Minor Building Improvements	Steam Sample Station Replacement	350,000	-	-	-	-	350,000
1200	Minor Building Improvements	Asphalt Repair / Crack Sealing	-	-	-	30,000	-	30,000
1200	Minor Building Improvements	Operations Control Room Renovation	-	50,000	-	-	-	50,000
1200	Minor Building Improvements	Operations Lunch Room Renovation	-	-	-	-	50,000	50,000
1200	Minor Building Improvements	New Windows At Admin Building	100,000	-	-	-	-	100,000
1300	Minor Building Improvements	Paint And Label All Plant Potable/Non-Potable Water Lines	-	50,000	-	-	-	50,000
1600	Minor Building Improvements	Reseal Shop Floor Isles, Epoxy Coat Bays With Anti-Slip Coating	-	30,000	-	-	-	30,000
1600	Minor Building Improvements	Camera System Upgrades To Cover Interior Of Building And Exterior Completely	-	-	50,000	-	-	50,000
6300	Minor Building Improvements	George J. McMonagle Building- Power Wash And Seal Exterior Brick	45,000	-	-	-	-	45,000
6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement Second Floor	70,000	-	-	-	-	70,000
6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement First Floor	-	75,000	-	-	-	75,000

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
2023-2027 MINOR CAPITAL IMPROVEMENT PLAN**

ALL BUDGET CENTERS

Budget Center	DESCRIPTION	Project Description	2023	2024	2025	2026	2027	Total
6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement Third Floor	-	-	75,000	-	-	75,000
6300	Minor Building Improvements	George J. McMonagle Building- Carpet Replacement Fourth Floor	-	-	-	75,000	-	75,000
6300	Minor Building Improvements	George J. McMonagle Building- Rain Garden- Pavers- Replacement	55,000	-	-	-	-	55,000
6300	Minor Building Improvements	George J. McMonagle Building - Repair Entrance Wing Walls On 40th Street	170,000	-	-	-	-	170,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center - Remodel Facility Technician Office	-	25,000	-	-	-	25,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center- Second Floor Hallway Wallpaper	25,000	-	-	-	-	25,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center- Emergency Lighting Upgrades- Replacement	-	20,000	-	-	-	20,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center -Fleet Services Badge Access - Security	-	10,000	-	-	-	10,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center - Parking Lot Striping	-	-	25,000	-	-	25,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center- Masonry Sealing Of Buildings	30,000	-	-	-	-	30,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center- Water Proofing (Front of Facility)	85,000	-	-	-	-	85,000
6300	Minor Building Improvements	Environmental Maintenance & Service Center- Chiller - Replacement	-	100,000	-	-	-	100,000
6300	Minor Building Improvements	George J. McMonagle Building- Repair Rain Garden Electrical and Lighting	25,000	-	-	-	-	25,000
6300	Minor Building Improvements	George J. McMonagle Building- Repair Entrance Steps to GJM	120,000	-	-	-	-	120,000
6300	Minor Building Improvements	George J. McMonagle Building- GJM Fire Alarm System Upgrade	85,000	-	-	-	-	85,000
	Minor Building Improvements		\$ 1,482,800	\$ 608,080	\$ 403,888	\$ 105,000	\$ 50,000	\$ 2,649,768
1100	Vehicles	CARRYOVER- REPLACE TWO (2) UTILITY CARTS	70,000	-	-	-	-	70,000
1100	Vehicles	REPLACE ONE (1) ZERO TURN MOWER	-	-	-	-	-	-
1100	Vehicles	REPLACE 2004 STAKE TRUCK (V12-69544)	-	65,000	-	-	-	65,000
1100	Vehicles	PURCHASE TWO (2) STANLEY HYDRAULIC PUMPS	-	25,000	-	-	-	25,000
1100	Vehicles	REPLACE THREE (3) UTILITY CARTS	105,000	105,000	105,000	-	-	315,000
1100	Vehicles	REPLACE ONE (1) UTILITY CART CONVERSION TO TRUCK	30,000	-	-	-	-	30,000
1100	Vehicles	REPLACE ONE (1) DUMP TRUCK/ PLOW	60,000	-	-	-	-	60,000
1200	Vehicles	CARRYOVER- Fork Lift 6-7K Capacity With Enclosed Hard Side Cab, 4 Way Hydraulics For Clamp Rotator	55,000	-	-	-	-	55,000
1200	Vehicles	Skid Steer With Attachments	48,000	-	-	-	-	48,000
1200	Vehicles	REPLACEMENT- V82-30069 Utility Cart	35,000	-	-	-	-	35,000
1200	Vehicles	REPLACEMENT- V82-11143 Utility Cart	35,000	-	-	-	-	35,000
1200	Vehicles	REPLACEMENT- Dump Truck/Plow to 1/2 Ton/Plow	60,000	-	-	-	-	60,000
1300	Vehicles	REPLACEMENT- PLANT UTILITY VEHICLES (2 PER YEAR @ \$35,000 EA.)	70,000	70,000	70,000	70,000	70,000	350,000
1300	Vehicles	REPLACEMENT- Riding Mower	-	12,100	-	-	-	12,100
1300	Vehicles	CARRYOVER- Skid Steer	47,033	-	-	-	-	47,033
1300	Vehicles	REPLACEMENT- 4x4 CARTS TO COMPACT PICKUP	30,000	-	-	-	-	30,000
1300	Vehicles	REPLACEMENT- Dump Truck/Plow to 1/2 Ton/Plow	60,000	-	-	-	-	60,000
1500	Vehicles	CARRYOVER- One Ton Utility Truck With Enclosed Service Body	84,051	-	-	-	-	84,051
1500	Vehicles	CARRYOVER- Boom Truck / Crane Truck - Rehab	44,149	-	-	-	-	44,149
1500	Vehicles	CARRYOVER- Jet/Vac- 80 GPM - Replacement	535,000	-	-	-	-	535,000
1500	Vehicles	Sport Utility Vehicle - Replacement	-	40,000	40,000	-	-	80,000
1500	Vehicles	One Ton Utility Open Body Truck	-	60,000	-	-	-	60,000
1500	Vehicles	Water Truck (Straight Jet) - Replacement	-	-	250,000	-	-	250,000
1500	Vehicles	Boom Truck / Crane Truck - Replacement	-	-	350,000	-	-	350,000
1500	Vehicles	CARRYOVER- Video Truck - Replacement	300,000	-	-	-	-	300,000
1500	Vehicles	Three (3) Cutaway Utility Trucks - Replacement	255,000	-	-	-	-	255,000
1500	Vehicles	One (1) Utility Truck - Replacement	85,000	-	-	-	-	85,000
1600	Vehicles	CARRYOVER- One (1) 2 1/2 Ton Service Body Truck (2019) - Replacement	102,700	-	-	-	-	102,700
1600	Vehicles	CARRYOVER- One (1) Utility Cart Loaner	30,000	-	-	-	-	30,000
1600	Vehicles	One (1) Utility Cart Loaner- Replacement	30,000	-	-	-	-	30,000
1600	Vehicles	Landoll Traveling Axle Trailer With Winch For Large Vehicle Breakdowns And Equipment Transfer	-	100,000	-	-	-	100,000
1700	Vehicles	CARRYOVER- 2000 Service Utility Truck- Replacement	84,051	-	-	-	-	84,051
1700	Vehicles	CARRYOVER- Two (2) HVAC Vans - \$34,000 Each - New	68,000	-	-	-	-	68,000
1700	Vehicles	Two (2) HVAC Vans- \$34,000 Each- New	68,000	-	-	-	-	68,000
6300	Vehicles	Loaner Vehicle- Replacement for GJM (7595)	-	-	30,000	-	-	30,000
6300	Vehicles	Loaner Vehicle- Replacement for GJM (7595)	-	-	30,000	-	-	30,000
1800	Vehicles	4WD Pick Up Truck Extended (4 door cab) w/Tool Cap	85,000	-	-	-	-	85,000
8300	Vehicles	New pickup truck with dump	84,482	-	-	-	-	84,482
	Vehicles Total		\$ 2,560,466	\$ 477,100	\$ 875,000	\$ 70,000	\$ 70,000	\$ 4,052,566
	Total Minor Capital		\$ 10,266,056	\$ 2,902,180	\$ 2,973,888	\$ 1,515,000	\$ 996,000	\$ 18,653,124

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Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX (or estimate)	Yearly Inflation Increase %	2023	2024	2025	2026	2027
1540	Easterly Aeration Tank Rehabilitation Improvements	\$ 13,013,632.63	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.400%	2.0%	\$ 53,096	\$ 54,158	\$ 55,241	\$ 56,345	\$ 57,472
				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)
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ (100,000)	\$ (102,000)
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)
				Consumables & Haulin	Estimate	2.0%	\$ -	\$ (325,978)	\$ (332,498)	\$ (339,148)	\$ (345,930)
				Maintenance	-0.67%	2.0%	\$ -	\$ (184,069)	\$ (187,750)	\$ (191,505)	\$ (195,335)
				Labor	Estimate	2.0%	\$ -	\$ (200,000)	\$ (204,000)	\$ (416,160)	\$ (424,483)
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)
				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%	\$ (41,616)	\$ (42,448)	\$ (43,297)	\$ (44,163)	\$ (45,046)
		\$ 3,000,000.00		Chemicals	Estimate	2.0%	\$ (52,020)	\$ (53,060)	\$ (54,122)	\$ (55,204)	\$ (56,308)
				Maintenance	-2.0%	2.0%	\$ (209,200)	\$ (213,384)	\$ (217,652)	\$ (222,005)	\$ (226,445)
				Labor	Estimate	2.0%	\$ (520,200)	\$ (636,725)	\$ (757,703)	\$ (772,857)	\$ (788,314)
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)
				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%	\$ 28,050	\$ 28,611	\$ 29,183	\$ 29,767	\$ 30,362
				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
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ 160,000
				Maintenance	0.3%	2.0%	\$ -	\$ -	\$ -	\$ -	\$ 427,200
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ 200,000
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
				Chemicals	Estimate	2.0%	\$ -	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121
				Maintenance	0.3%	2.0%	\$ -	\$ 236,884	\$ 241,621	\$ 246,454	\$ 251,383
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1401B	Enhance Series Upgrade - SOPT Alternative CIP Costs likely HIGH; Small incremental O&M 480 MGD peak SSAS cap. & minor addt'l CEHRT	\$ 12,500,000.00	2025	Power	Estimate	2.0%	\$ -	\$ -	\$ 30,000	\$ 30,600	\$ 31,212
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ 30,000	\$ 30,600	\$ 31,212
				Maintenance	0.5%	2.0%	\$ -	\$ -	\$ 62,500	\$ 63,750	\$ 62,500
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Plants							\$ (741,891)	\$ (1,490,012)	\$ (1,624,011)	\$ (1,964,571)	\$ (1,163,863)
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)
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Collection Systems							\$ -	\$ -	\$ (66,220)	\$ (67,544)	\$ (68,895)

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Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX (or estimate)	Yearly Inflation Increase %	2023	2024	2025	2026	2027
1294	Dugway Storage Tunnel	\$ 164,001,229.37	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	0.075%	2.0%	\$ 127,970	\$ 130,530	\$ 133,140	\$ 135,803	\$ 138,519
				Labor	Estimate	2.0%	\$ 127,970	\$ 130,530	\$ 133,140	\$ 135,803	\$ 138,519
Add 2CS FTE 2021 (for cumulative projects on line 2021)											
1293	Doan Valley Storage Tunnel	\$ 157,938,375.48	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 118,454	\$ 120,823	\$ 123,239	\$ 125,704	\$ 128,218
				Labor	Estimate	2.0%	\$ 118,454	\$ 120,823	\$ 123,239	\$ 125,704	\$ 128,218
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%	\$ 64,650	\$ 65,943	\$ 67,262	\$ 68,607	\$ 69,979
				Labor	Estimate	2.0%	\$ 64,650	\$ 65,943	\$ 67,262	\$ 68,607	\$ 69,979
1422	London Road Relief Sewer	\$ 46,843,513.81	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 36,552	\$ 37,283	\$ 38,029	\$ 38,789	\$ 39,565
				Labor	Estimate	2.0%	\$ 36,552	\$ 37,283	\$ 38,029	\$ 38,789	\$ 39,565
1421	Dugway Regulators and Relief Sewers	\$ 6,023,015.71	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,987	\$ 5,087
				Labor	Estimate	2.0%	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,987	\$ 5,087
1489	Doan Valley Miscellaneous Regulators / Relief	\$ 5,218,632.99	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 4,072	\$ 4,154	\$ 4,237	\$ 4,321	\$ 4,408
				Labor	Estimate	2.0%	\$ 4,072	\$ 4,154	\$ 4,237	\$ 4,321	\$ 4,408
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%	\$ 13,726	\$ 14,001	\$ 14,281	\$ 14,566	\$ 14,857
				Labor	Estimate	2.0%	\$ 13,726	\$ 14,001	\$ 14,281	\$ 14,566	\$ 14,857
1536	Shoreline Storage Tunnel	\$ 222,421,315.58	2026	Power	Estimate	2.0%				\$ 70,000	\$ 71,400
				Chemicals	Estimate	2.0%				\$ -	\$ -
				Maintenance	0.075%	2.0%				\$ 166,816	\$ 170,152
				Labor	Estimate	2.0%				\$ 166,816	\$ 170,152
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
				Labor	Estimate	2.0%				\$ 29,875	\$ 30,473
1390	Westerly Storage Tunnel	\$ 147,059,213.55	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 110,294	\$ 112,500	\$ 114,750	\$ 117,045	\$ 119,386
				Labor	Estimate	2.0%	\$ 110,294	\$ 112,500	\$ 114,750	\$ 117,045	\$ 119,386
1598	Westerly Tunnel Dewatering Pump Station (C) Hp = 2100 firm pumping + 200 Misc = 2300 tot	\$ 35,877,375.85	2024	Power	Estimate	2.0%		\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242
				Chemicals	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -
				Maintenance	0.5%	2.0%		\$ 179,387	\$ 182,975	\$ 186,634	\$ 190,367
				Labor	Estimate	2.0%		\$ 179,387	\$ 182,975	\$ 186,634	\$ 190,367
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%	\$ 9,239	\$ 9,424	\$ 9,613	\$ 9,805	\$ 10,001
				Labor	Estimate	2.0%	\$ 9,239	\$ 9,424	\$ 9,613	\$ 9,805	\$ 10,001

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Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX (or estimate)	Yearly Inflation Increase %	2023	2024	2025	2026	2027
1398B	Morgana & Burke System Improvements (MBSI)	\$ 15,905,000.00	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.075%	2.0%	\$ 11,929	\$ 12,167	\$ 12,411	\$ 12,659	\$ 12,912
				Labor	Estimate	2.0%	\$ 11,929	\$ 12,167	\$ 12,411	\$ 12,659	\$ 12,912
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%	\$ 4,514	\$ 4,604	\$ 4,696	\$ 4,790	\$ 4,886
				Labor	Estimate	2.0%	\$ 4,514	\$ 4,604	\$ 4,696	\$ 4,790	\$ 4,886
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
				Chemicals	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -
				Maintenance	0.58%	2.0%		\$ 101,301	\$ 103,327	\$ 105,393	\$ 107,501
				Labor	Estimate	2.0%		\$ 101,301	\$ 103,327	\$ 105,393	\$ 107,501
	Supplemental Environmental: Cuyahoga water to canal 50 hHp pump runs continuously "spring to fall"	\$ -	2021	Power	Estimate	2.0%	\$ 26,701	\$ 27,235	\$ 27,780	\$ 28,335	\$ 28,902
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.0%	2.0%	\$ 41,616	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046
				Labor	Estimate	2.0%	\$ 41,616	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046
Combined Sewer Overflow							\$ 1,122,132	\$ 1,935,950	\$ 1,974,669	\$ 2,477,545	\$ 2,527,096
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%	\$ (51,760)	\$ (52,795)	\$ (53,851)	\$ (54,928)	\$ (56,027)
				Labor	Estimate	2.0%	\$ (100,000)	\$ (102,000)	\$ (104,040)	\$ (106,121)	\$ (108,243)
1531	District-Wide Energy Conservation and Management Project	\$ 3,439,625.20	2021	Power	Estimate	2.0%	\$ (208,080)	\$ (212,242)	\$ (216,486)	\$ (220,816)	\$ (225,232)
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.0%	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1582	Southerly Building Demolition Savings include utility estimates only!	\$ 20,162,219.00	2023	Power	Estimate	2.0%	\$ (190,000)	\$ (193,800)	\$ (197,676)	\$ (201,630)	\$ (205,662)
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Materials	0.0%	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
District Wide							\$ (549,840)	\$ (560,837)	\$ (572,053)	\$ (583,494)	\$ (595,164)
1347	Green Infrastructure Program Implementation Support	\$1,200,000.00	2024	Power	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -
				Materials	0.0%	2.0%		\$ -	\$ -	\$ -	\$ -
				Labor	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -
1357	Woodland Central Green Infrastructure Project Mark Link source	\$12,682,546.28	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	0.55%	2.0%	\$ 71,149	\$ 72,572	\$ 74,024	\$ 75,504	\$ 77,014
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
1330	Union/Buckeye Green Infrastructure Already on line & in budget	\$6,281,779.78	2020	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemicals	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Maintenance	0.0%	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
				Labor	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Green Infrastructure							\$ 71,149	\$ 72,572	\$ 74,024	\$ 75,504	\$ 77,014
Grand Total							\$ (98,449)	\$ (42,327)	\$ (213,591)	\$ (62,560)	\$ 776,188

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project Summaries

The following project summaries are presented to describe the major projects that will begin design or construction in the 2023 Capital Budget. For additional Capital Improvements Projects, please refer to the 10 Year Long-Term Financial Plan section.

Project:	Shoreline Consolidation Sewer		
Design Start:	4th Quarter 2019		
Construction Start:	1st Quarter 2022	Construction Est. (\$M):	\$55.0
Project Description:			
<p>The Shoreline Consolidation Sewer project consists of approximately 11,700 linear feet (LF) of 114-inch-diameter sewer to 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. The SCS project will reduce the number of combined sewer overflows (CSOs) to Lake Erie by capturing and conveying CSO from seven CSO outfalls that currently discharge to Lake Erie.</p>			

Project:	Shoreline Storage Tunnel		
Design Start:	4th Quarter 2018		
Construction Start:	1st Quarter 2022	Construction Est. (\$M):	\$201.6
Project Description:			
<p>This project 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 ETDPS has completely drained the Euclid Creek Tunnel (ECT)/DST system, the SST gate will open and the ETDPS will also drain the Shoreline Storage Tunnel (SST) at the Nine Mile Site and send flow to the Easterly Waste Water Treatment Plant (EWWTP). 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.</p>			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project:	Pearl & Jennings Road Storage Tanks & Pump Station Upgrades		
Design Start:	1st Quarter 2019		
Construction Start:	4th Quarter 2022	Construction Est. (\$M):	\$21.7
Project Description:			
<p>This projects' purpose is to address Control Measure #23 of the Consent Decree, which requires improved CSO control for Outfalls CSO-045 and CSO-088. To limit Regulator WR-34 and BC-05-AJB activations to 4 or less in a typical year, several improvements are planned. These include the construction of CSO Storage Tanks at Regulators WR-34 and BC-05-AJB, the modification of Regulator WR-52, the upgrade of the pumping capacity of the Jennings Road Pump Station from 3.2 MGD to 5.5 MGD, and the separation of Old Treadway Creek from the Jennings Road combined sewer (and its rerouting to the Cuyahoga River). The scope of the Jennings Road Pump Station will likely include a more extensive electrical system upgrade.</p>			

Project:	Westerly Chemically Enhanced High Rate Treatment Facility		
Design Start:	2nd Quarter 2017		
Construction Start:	2nd Quarter 2022	Construction Est. (\$M):	\$80.0
Project Description:			
<p>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.</p>			

Project:	Easterly Chemically Enhanced High Rate Treatment Facility		
Design Start:	3rd Quarter 2015		
Construction Start:	1st Quarter 2025	Construction Est. (\$M):	\$125.0
Project Description:			
<p>The Easterly Chemically Enhanced High Rate Treatment (CEHRT) Facility is Consent Decree Control Measure 2. This facility must start design within 6 months of approval of the Pilot Testing Report. 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.</p>			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

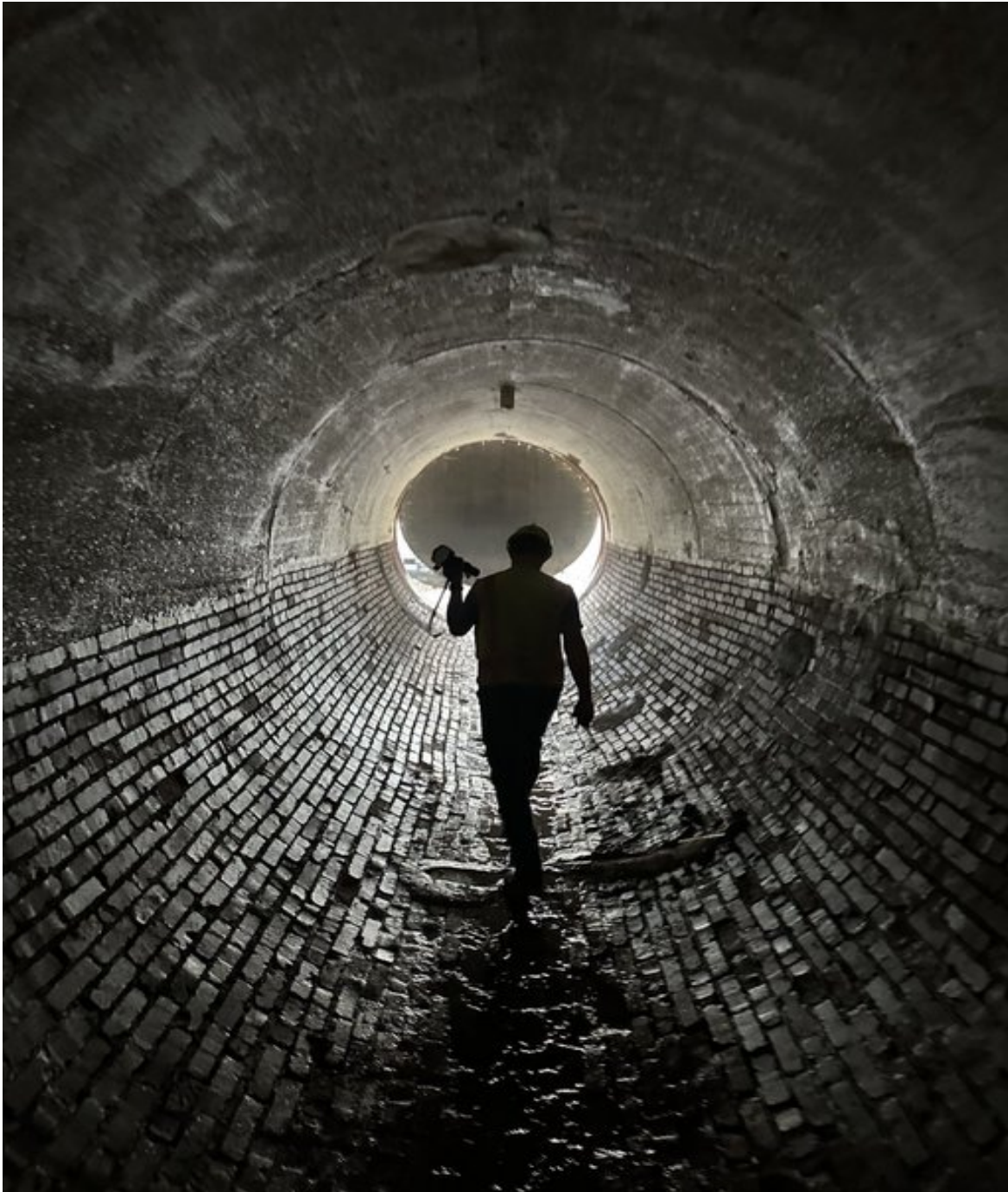
CAPITAL IMPROVEMENT PROGRAM - continued

Project:	Kingsbury Run Consolidation Sewer		
Design Start:	2nd Quarter 2022		
Construction Start:	1st Quarter 2025	Construction Est. (\$M):	\$96.0
Project Description:			
<p>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.</p>			

Project:	Southerly Tunnel and Consolidation		
Design Start:	2nd Quarter 2021		
Construction Start:	1st Quarter 2024	Construction Est. (\$M):	\$326.0
Project Description:			
<p>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 Waste Water Treatment Plant (SWWTP). This project will have significant engineering costs during 2022-2023.</p>			

Project:	Southerly Second Stage Aeration Improvements		
Design Start:	4th Quarter 2021		
Construction Start:	1st Quarter 2024	Construction Est. (\$M):	\$33.0
Project Description:			
<p>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.</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, 2022 was \$967,932,443. 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.

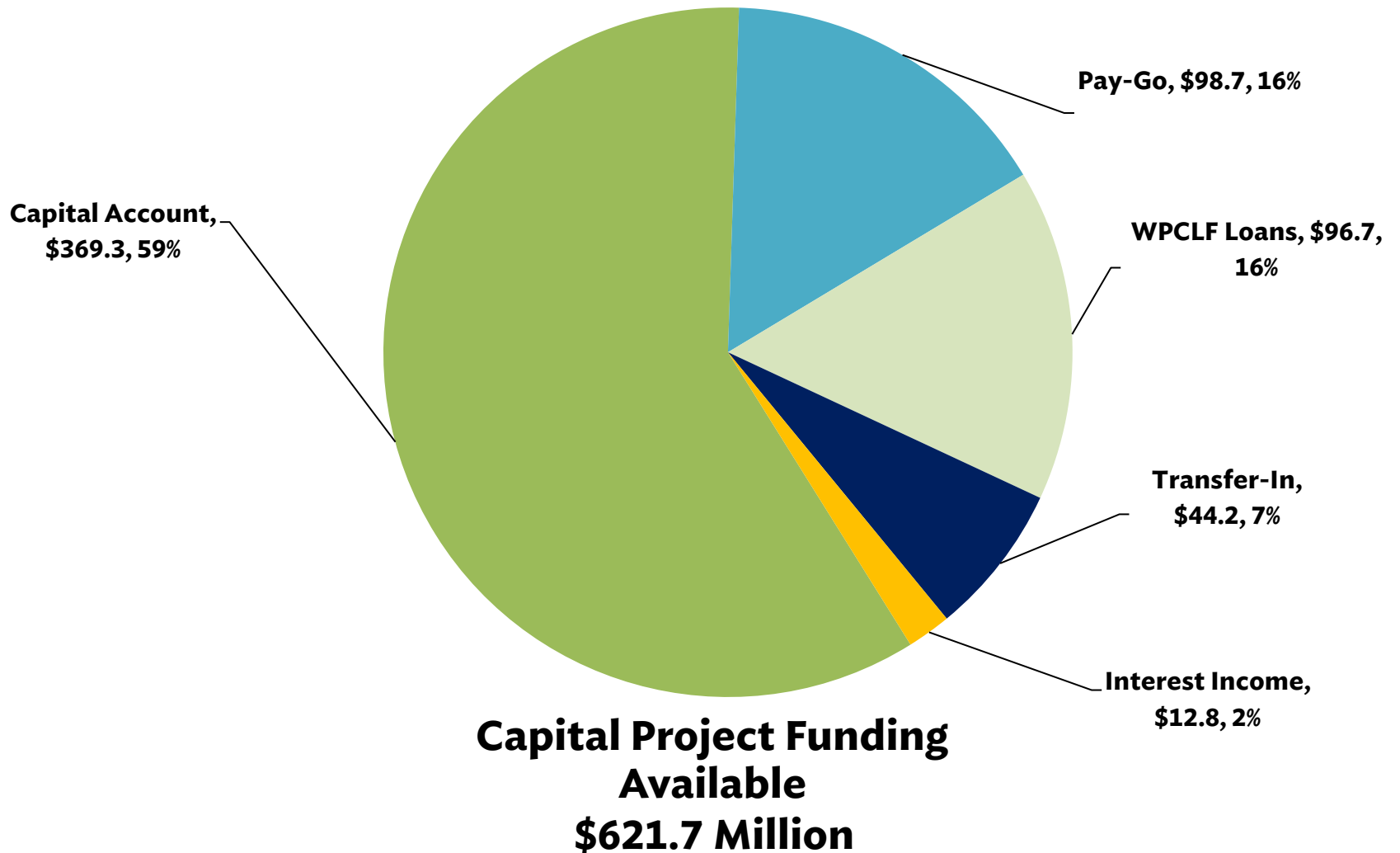
Wastewater Improvement Revenue Refunding Bonds, Series 2021

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			
WASTEWATER CAPITAL BOND PROJECTS ACCOUNT			
2023 SUMMARY OF CASH ACTIVITY			
	Capital Project Account	Bond Project Account	Total Capital & Bond Project Accounts
CAPITAL AND BOND PROJECT ACCOUNTS			
Beginning Balance:	\$ 369,283,932	\$ -	\$ 369,283,932
Funding Sources:			
Pay As You Go Capital Financing	\$ 98,706,471	\$ -	\$ 98,706,471
Transfer In from O&M	44,265,319	-	44,265,319
Interest Income	12,772,428	-	12,772,428
WPCLF Loans	96,671,317	-	96,671,317
Total Funding Sources	\$ 252,415,535	\$ -	\$ 252,415,535
Total Sources of Capital funds	\$ 621,699,467	\$ -	\$ 621,699,467
Uses:			
Capitalized Labor & Fringe Benefits	\$ 6,500,000	\$ -	\$ 6,500,000
Capital Outlays	191,384,161	-	191,384,161
Minor Capital	10,266,056	-	10,266,056
Anticipated Capital Payments	\$ 208,150,217	\$ -	\$ 208,150,217
Ending Balance	\$ 413,549,250	\$ -	\$ 413,549,250

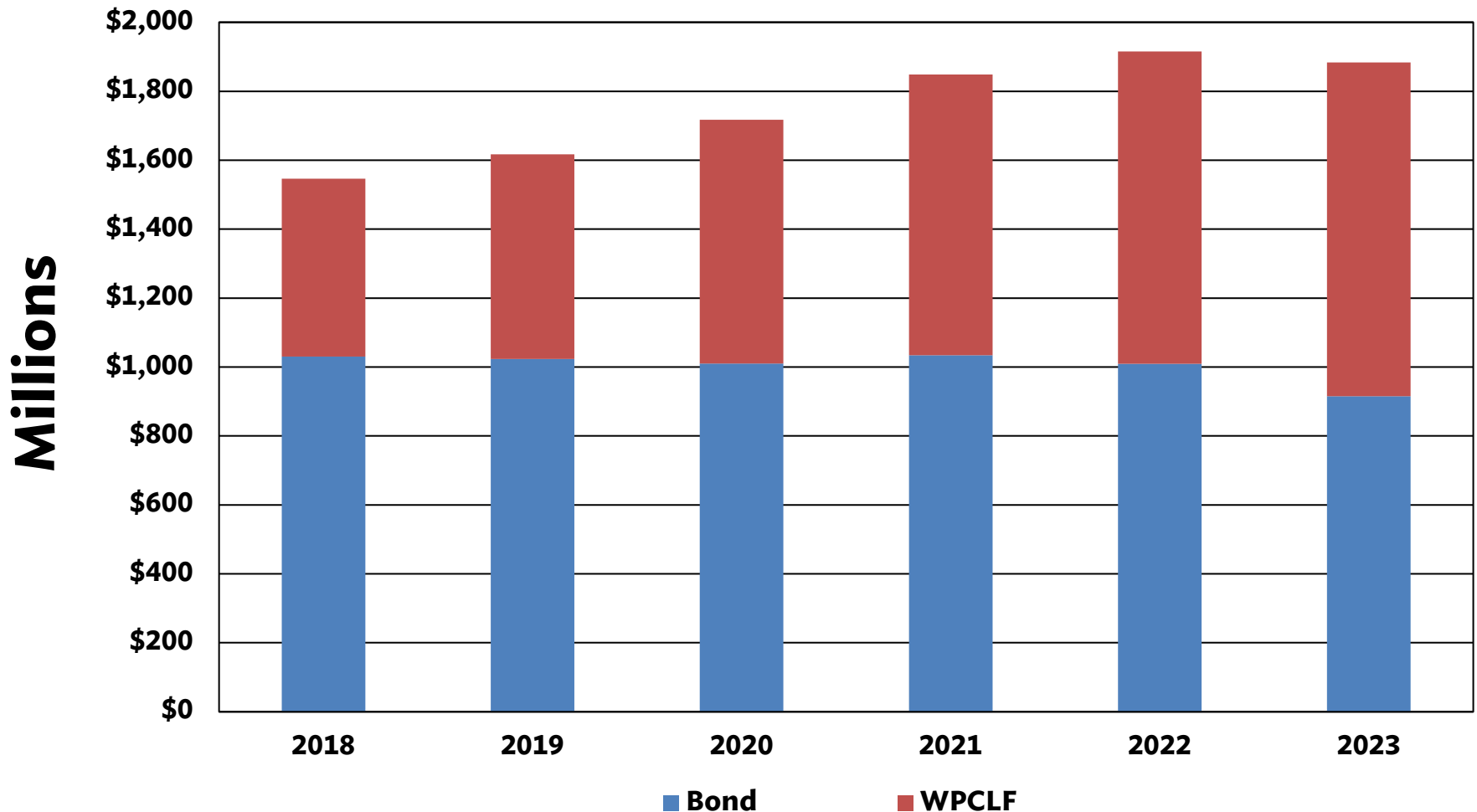
NORTHEAST OHIO REGIONAL SEWER DISTRICT

2023 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

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

A summary of long-term debt outstanding at December 31, 2022 follows:

	Interest Rate	2022	2021
Wastewater Improvement Revenue			
Bonds, Series 2010:			
Serial Bonds Maturing 2026 through 2040	5.44%	\$ 85,210,000	\$ 85,210,000
Wastewater Improvement Revenue			
Bonds, Series 2013:			
Serial Bonds Maturing 2020 through 2022	2.00%-5.00%	-	1,915,000
Wastewater Improvement Revenue			
Bonds, Series 2014:			
Serial Bonds Maturing 2017 through 2024	1.75%-5.00%	7,590,000	62,865,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2016:			
Serial Bonds Maturing 2017 through 2036	3.00%	21,265,000	21,445,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2017:			
Serial Bonds Maturing 2019 through 2043	3.00%-5.00%	239,195,000	239,840,000
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%	205,920,000	240,025,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2021:			
Serial Bonds Maturing 2021 through 2046	0.21%-2.77%	111,300,000	113,070,000
Water Pollution Control Loans Payable			
Through 2062	0.00%-5.20%	968,851,558	906,309,873
Total Debt		1,884,336,558	1,915,684,873
Less Current Maturities		(62,120,575)	(59,038,353)
Bond Premium, Net		26,497,708	32,392,049
Total Long-Term Debt		\$ 1,848,713,691	\$ 1,889,038,569

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
2023	\$ -	\$ 3,107,604	\$ 3,705,000	\$ 340,650
2024	-	3,107,604	3,885,000	155,400
2025	-	3,107,604	-	-
2026	1,540,000	3,107,604	-	-
2027	9,820,000	3,051,440	-	-
2028-2032	73,850,000	8,749,871	-	-
2033-2037	-	-	-	-
2038-2042	-	-	-	-
2043-2047	-	-	-	-
2048-2052	-	-	-	-
2053-2057	-	-	-	-
Total	\$ 85,210,000	\$ 24,231,727	\$ 7,590,000	\$ 496,050

	Wastewater Improvement Revenue Refunding Bonds Series 2016		Wastewater Improvement Revenue Refunding Bonds Series 2017	
	Principal	Interest	Principal	Interest
2023	\$ 190,000	\$ 637,950	\$ 1,185,000	\$ 9,526,213
2024	195,000	632,250	2,280,000	9,466,963
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	8,885,462
2028-2032	1,155,000	2,972,700	27,435,000	40,085,312
2033-2037	19,110,000	1,716,150	50,315,000	33,106,512
2038-2042	-	-	114,515,000	19,355,312
2043-2047	-	-	28,320,000	1,132,800
2048-2052	-	-	-	-
2053-2057	-	-	-	-
Total	\$ 21,265,000	\$ 7,820,100	\$ 239,195,000	\$ 140,073,000

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
2023	\$ -	\$ 7,958,700	\$ 1,695,000	\$ 6,218,281
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
2028-2032	-	39,793,500	33,960,000	29,188,189
2033-2037	133,175,000	32,327,750	26,220,000	24,665,715
2038-2042	111,830,000	6,773,550	44,380,000	19,756,705
2043-2047	-	-	92,550,000	8,521,090
2048-2052	-	-	-	-
2053-2057	-	-	-	-
Total	\$ 245,005,000	\$ 118,688,300	\$ 205,920,000	\$ 112,896,110

	Wastewater Improvement Revenue Refunding Bonds Series 2021		Water Pollution Control Loans	
	Principal	Interest	Principal	Interest
2023	\$ 1,780,000	\$ 2,266,022	\$ 53,565,575	17,046,628
2024	1,785,000	2,259,703	51,167,891	16,376,163
2025	5,840,000	2,248,619	55,169,238	18,123,388
2026	7,605,000	2,200,380	54,891,047	17,076,508
2027	7,675,000	2,124,634	46,672,997	16,000,638
2028-2032	23,805,000	9,206,964	209,006,502	66,516,585
2033-2037	12,530,000	7,365,743	171,268,202	46,194,625
2038-2042	1,445,000	6,882,466	126,883,006	32,608,384
2043-2047	48,835,000	4,706,885	103,091,262	22,642,561
2048-2052	-	-	85,592,614	11,495,282
2053-2057	-	-	11,543,225	314,799
Total	\$ 111,300,000	\$ 39,261,416	\$ 968,851,558	\$ 264,395,561

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>
2023	\$ 62,120,575	\$ 47,102,048
2024	61,037,891	46,144,944
2025	66,799,238	47,573,526
2026	71,556,047	46,245,302
2027	72,007,997	44,716,994
2028-2032	369,211,502	196,513,121
2033-2037	412,618,202	145,376,495
2038-2042	399,053,006	85,376,417
2043-2047	272,796,262	37,003,336
2048-2052	85,592,614	11,495,282
2053-2057	11,543,225	314,799
Total	<u>\$ 1,884,336,558</u>	<u>\$ 707,862,264</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT**Debt Service Coverage Test****(in thousands)**

	2022 Unaudited Actual	2023 Adopted Budget
Sewer Service Revenues	\$ 392,991	\$ 405,436
Miscellaneous Revenues	1,456	2,262
Interest Revenues	332	2,956
Total Revenues	<u>\$ 394,779</u>	<u>\$ 410,654</u>
Operating Expenses (less:Capitalized Payroll)	\$ 117,445	\$ 141,726
Transferred to Rate Stabilization Account	-	-
	<u>\$ 117,445</u>	<u>\$ 141,726</u>
Net Revenues Available	<u>\$ 277,334</u>	<u>\$ 268,928</u>
Debt Service		
Sr. Lien Revenue Bonds	43,112	38,615
WPCLF Loans	77,014	76,556
Total Debt Service	<u>\$ 120,126</u>	<u>\$ 115,171</u>
Debt Service Coverage		
Sr. Lien Coverage	1.25	1.25
Target Sr. Lien Debt Coverage	6.43	6.96
All Debt Coverage	1.05	1.05
Target All Debt Coverage	2.31	2.34

DEPARTMENT SUMMARIES

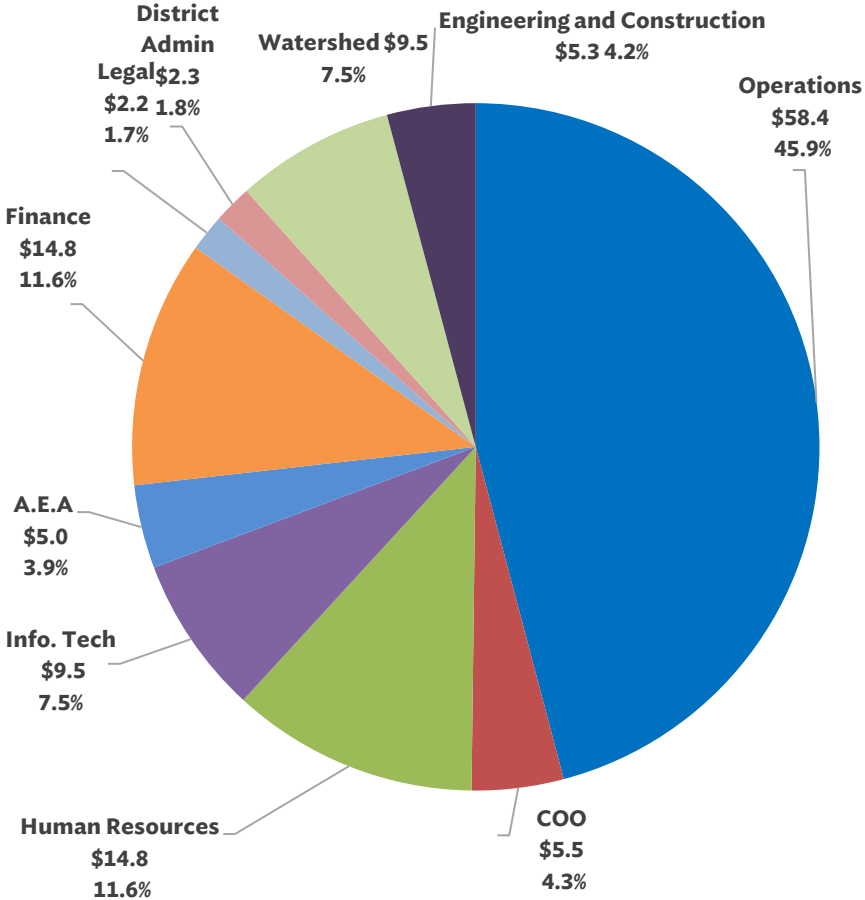


**NORTHEAST OHIO REGIONAL SEWER DISTRICT
SEWER SERVICE OPERATING EXPENSE COMPARISON BY BUDGET CENTER
2023 ADOPTED BUDGET VS. 2022 ACTUALS**

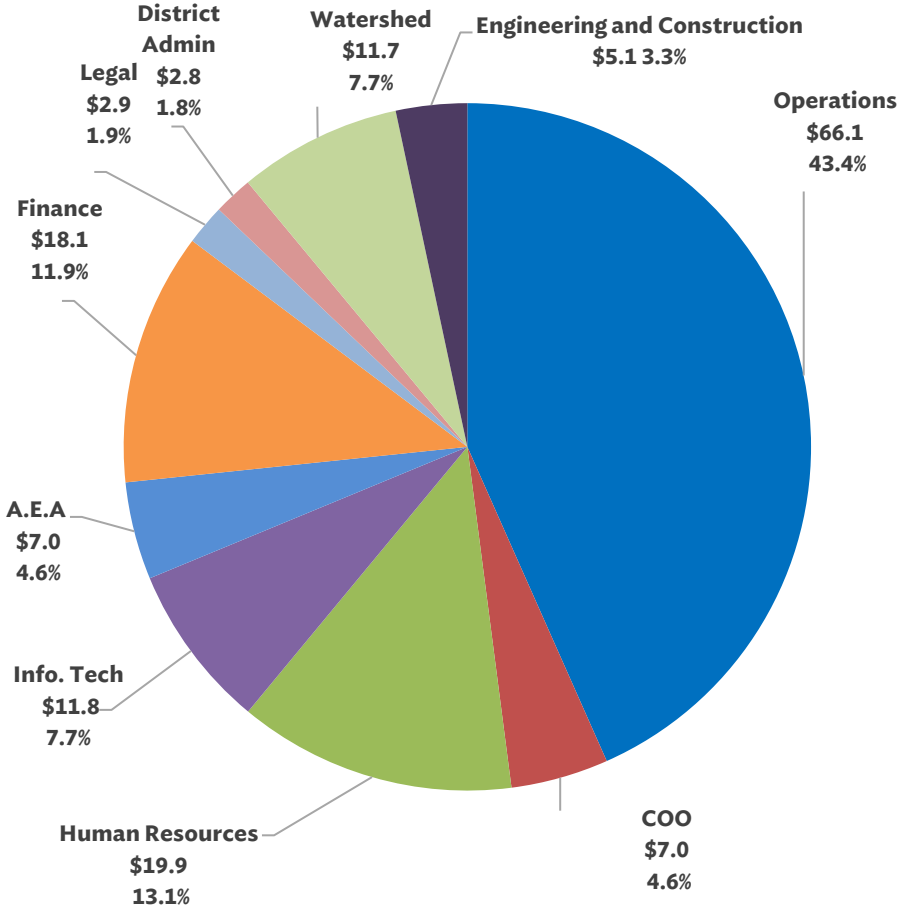
		2022	2022	2023	2023	%
		ADOPTED	UNAUDITED	PRELIMINARY	BUDGET 2022 OVER	INCREASE
BUDGET CENTER		BUDGET	ACTUALS	BUDGET	(UNDER)	(DECREASE)
OPERATIONS:						
1100	SOUTHERLY WASTEWATER TREATMENT PLANT	\$ 27,816,969	\$ 26,006,043	\$ 29,952,963	\$ 3,946,920	15.18%
1200	WESTERLY WASTEWATER TREATMENT PLANT	8,550,950	7,641,006	9,101,973	1,460,967	19.12%
1300	EASTERLY WASTEWATER TREATMENT PLANT	9,082,662	8,328,779	8,870,010	541,231	6.50%
	TOTAL PLANTS	\$ 45,450,581	\$ 41,975,828	\$ 47,924,946	\$ 5,949,118	14.17%
1000	OPERATION AND MAINTENANCE	\$ 990,374	\$ 813,646	\$ 957,869	\$ 144,223	17.73%
1400	MAINTENANCE SERVICES	664,793	741,894	665,248	(76,646)	-10.33%
1500	SEWER SYSTEM MAINTENANCE AND OPERATION	7,097,039	6,238,670	6,630,030	391,360	6.27%
1600	FLEET SERVICES	1,701,371	1,609,088	1,725,391	116,303	7.23%
3100	PROCESS CONTROL AND AUTOMATION	3,286,848	3,023,673	3,208,954	185,281	6.13%
	TOTAL O&M	\$ 13,740,425	\$ 12,426,971	\$ 13,187,492	\$ 760,521	6.12%
1700	BUILDING MAINTENANCE	\$ 1,977,088	\$ 2,228,717	\$ 2,913,746	\$ 685,029	30.74%
6300	ADMINISTRATIVE SERVICES	1,939,768	1,733,671	2,078,802	345,131	19.91%
	TOTAL CENTRAL SERVICES	\$ 3,916,856	\$ 3,962,388	\$ 4,992,548	\$ 1,030,160	26.00%
	TOTAL OPERATIONS	\$ 63,107,862	\$ 58,365,187	\$ 66,104,986	\$ 7,739,799	13.26%
CHIEF OPERATION OFFICER:						
2100	SECURITY	\$ 2,913,895	\$ 2,817,347	\$ 3,290,230	\$ 472,883	16.78%
3200	TECHNICAL SERVICE GROUP	3,060,748	2,731,485	3,633,337	901,852	33.02%
9000	ENGINEERING AND CONSTRUCTION	5,787,426	5,302,862	5,130,202	(172,660)	-3.26%
	TOTAL COO	\$ 11,762,069	\$ 10,851,694	\$ 12,053,769	\$ 1,202,075	46.55%
INFORMATION TECHNOLOGY						
3000	INFORMATION TECHNOLOGY	\$ 11,234,541	\$ 9,541,621	\$ 11,813,085	\$ 2,271,464	23.81%
FINANCE:						
6000	FINANCE	\$ 14,430,113	\$ 12,753,524	\$ 15,778,834	\$ 3,025,310	23.72%
6100	INVENTORY CONTROL	609,570	601,943	626,482	24,539	4.08%
6200	PURCHASING	1,026,519	1,005,562	1,131,211	125,649	12.50%
6500	CONTRACT COMPLIANCE	532,719	419,577	551,710	132,133	31.49%
	TOTAL FINANCE	\$ 16,598,921	\$ 14,780,606	\$ 18,088,237	\$ 3,307,631	22.38%
ADMINISTRATION AND EXTERNAL AFFAIRS:						
5000	ADMINISTRATION AND EXTERNAL AFFAIRS	\$ 4,249,081	\$ 3,352,071	\$ 4,661,460	\$ 1,309,389	39.06%
6400	CUSTOMER SERVICE	2,160,377	1,610,564	2,330,197	719,633	44.68%
2000	HUMAN RESOURCES	19,274,612	14,808,285	19,866,295	5,058,010	34.16%
	TOTAL ADMIN AND EXTERNAL AFFAIRS	\$ 25,684,070	\$ 19,770,920	\$ 26,857,952	\$ 7,087,032	117.90%
LEGAL:						
7000	LEGAL	\$ 2,710,846	\$ 2,152,148	\$ 2,915,916	\$ 763,768	35.49%
DISTRICT ADMINISTRATION:						
8000	DISTRICT ADMINISTRATION	\$ 1,830,887	\$ 1,649,111	\$ 1,920,027	\$ 270,916	16.43%
8200	INTERNAL AUDIT	881,001	693,065	892,512	199,447	28.78%
	TOTAL DISTRICT ADMINISTRATION	\$ 2,711,888	\$ 2,342,176	\$ 2,812,539	\$ 470,363	20.08%
WATERSHED PROGRAMS:						
1800	WATER QUALITY AND INDUSTRIAL SURVEILLANCE	\$ 2,631,486	\$ 2,391,341	\$ 2,688,085	\$ 296,744	12.41%
1900	ANALYTICAL SERVICES	3,533,225	3,298,401	3,640,851	342,450	10.38%
8100	WATERSHED PROGRAMS	2,505,462	1,818,734	2,629,930	811,196	44.60%
8300	STORMWATER INSPECTION AND MAINTENANCE	841,152	694,013	1,160,722	466,709	67.25%
8400	HEALTH AND SAFETY	935,835	752,376	1,022,245	269,869	35.87%
8500	ENVIRONMENTAL SERVICES	495,110	499,852	538,037	38,185	7.64%
	TOTAL WATERSHED PROGRAMS	\$ 10,942,270	\$ 9,454,717	\$ 11,679,870	\$ 2,225,153	23.53%
	TOTAL WASTEWATER OPERATING EXPENSES	\$ 144,752,462	\$ 127,259,068	\$ 152,326,354	\$ 25,067,285	19.70%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by District Function



**2022 Preliminary Actual
\$127.3 Million**

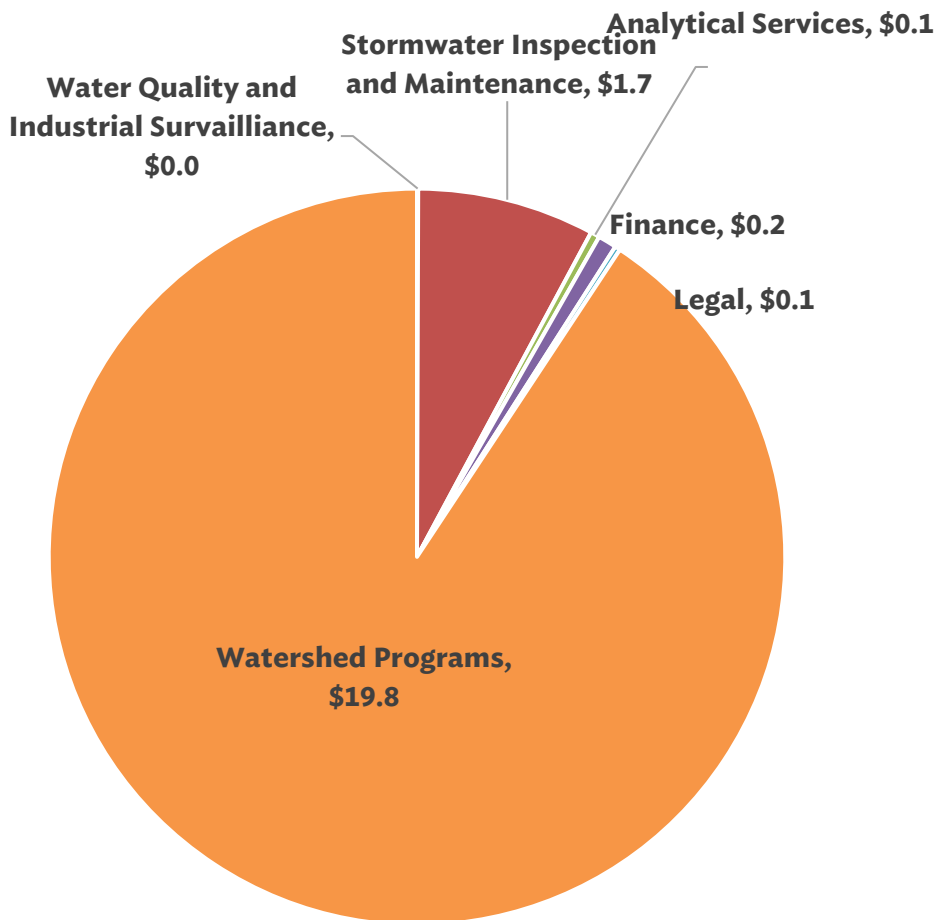


**2023 Adopted Budget
\$152.3 Million**

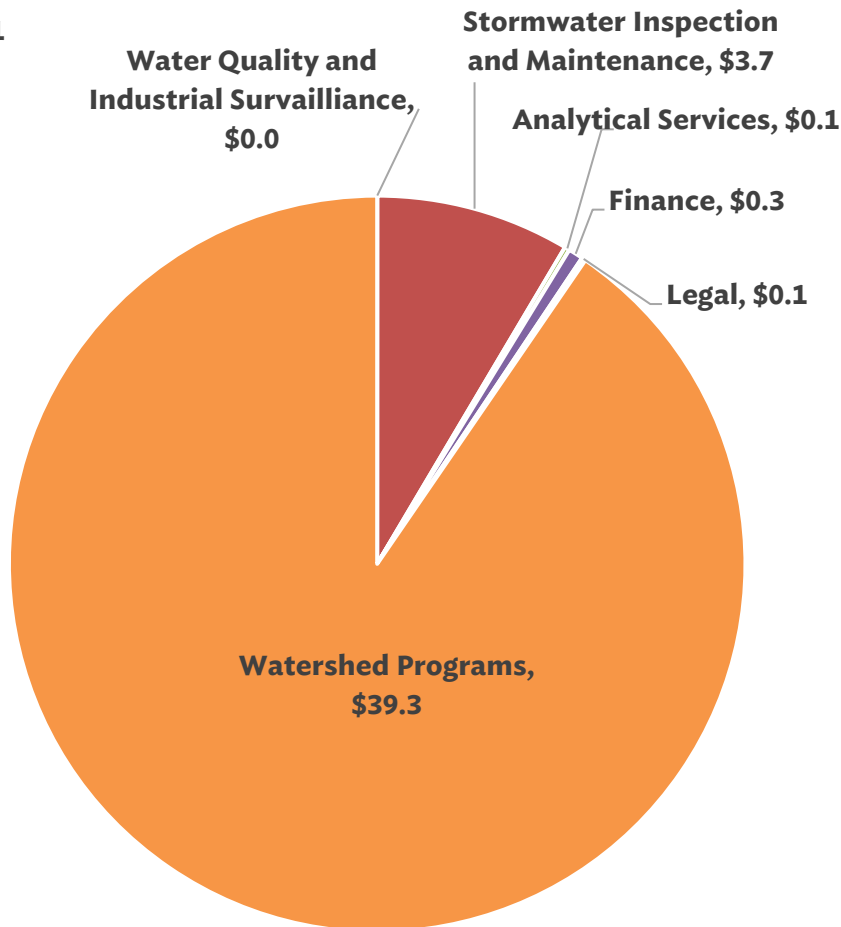
NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER OPERATING EXPENSE COMPARISON BY BUDGET CENTER						
2023 ADOPTED BUDGET VS. 2022 ACTUALS						
		2022 ADJUSTED BUDGET	2022 UNAUDITED ACTUALS	2023 PRELIMINARY BUDGET	2023 BUDGET OVER (UNDER) 2022 BUDGET	% INCREASE (DECREASE)
BUDGET CENTER:						
1800	WATER QUALITY AND INDUSTRIAL SURVAILLIANCE	\$ 11,750	\$ 11,325	\$ 3,150	\$ (8,600)	-73.19%
1900	ANALYTICAL SERVICES	95,000	86,679	95,000	-	0.00%
6000	FINANCE	314,000	177,808	283,100	(30,900)	-9.84%
7000	LEGAL	75,000	52,122	75,000	-	0.00%
8100	WATERSHED PROGRAMS	27,241,637	19,820,694	39,269,498	12,027,861	44.15%
8300	STORMWATER INSPECTION AND MAINTENANCE	3,863,499	1,681,512	3,734,561	(128,938)	-3.34%
TOTAL STORMWATER OPERATING EXPENSES		\$ 31,600,886	\$ 21,830,140	\$ 43,460,309	\$ 11,859,423	37.53%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by District Function



**2022 Preliminary Actual
\$21.8 Million**

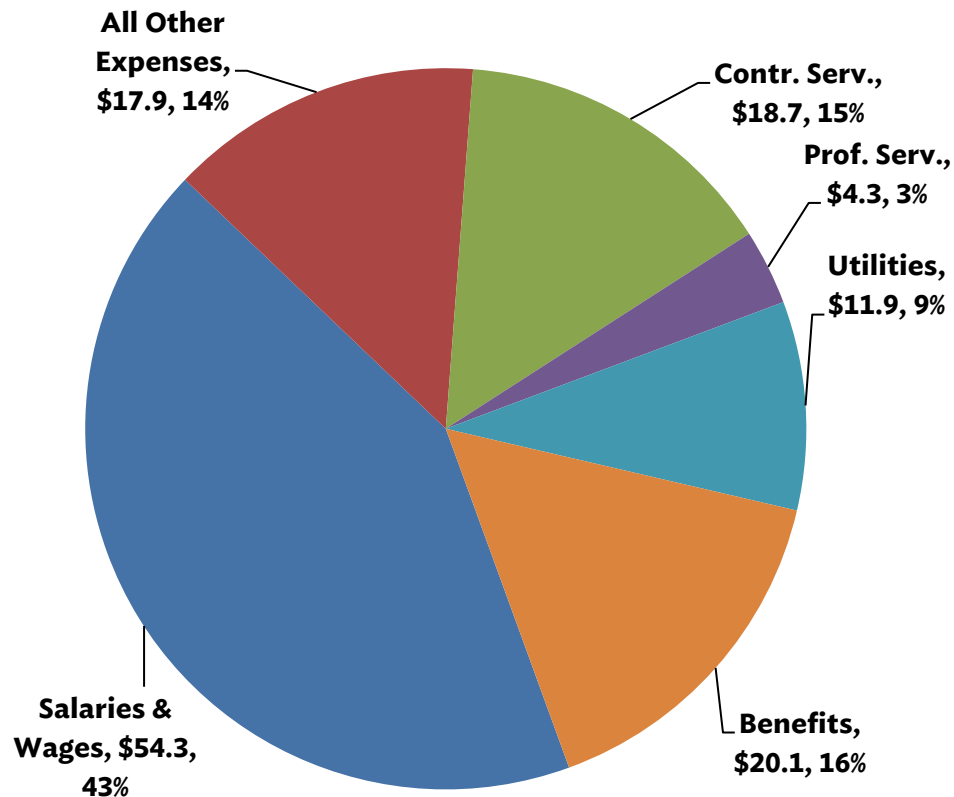


**2023 Adopted Budget
\$43.5 Million**

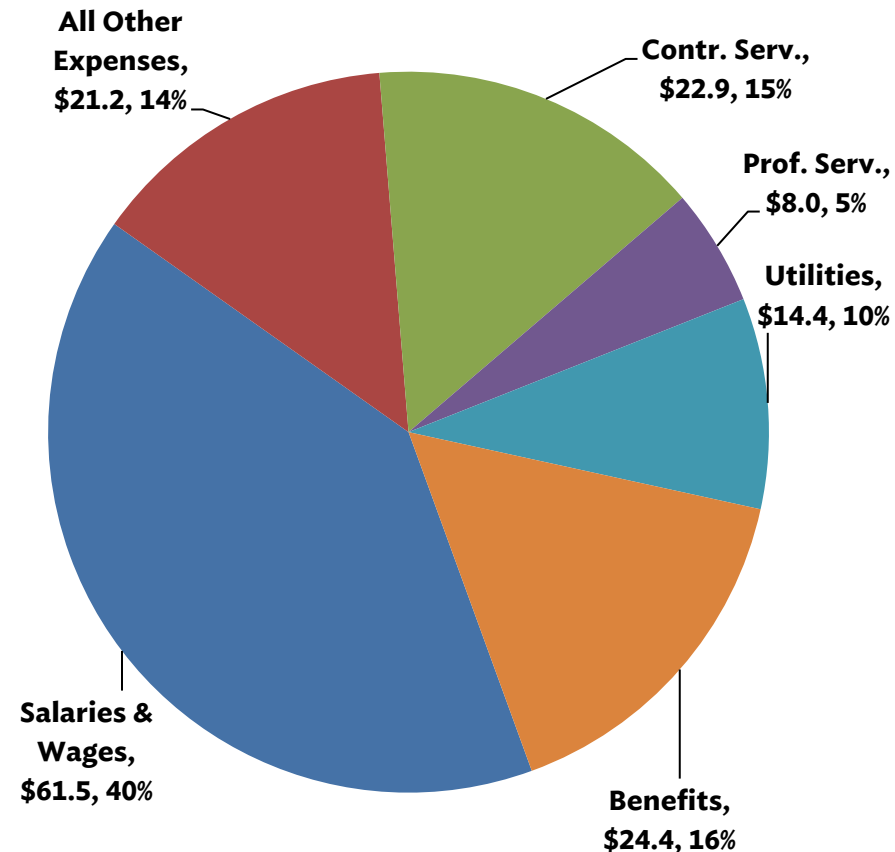
NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SEWER SERVICE OPERATING EXPENSE COMPARISON BY CATEGORY				
2023 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS				
EXPENSE CATEGORY	2021 AUDITED ACTUAL	2022 UNAUDITED ACTUAL	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET
Salaries	\$ 52,707,793	\$ 54,289,131	\$ 58,476,684	\$ 61,463,400
Benefits	19,782,583	20,072,217	23,515,983	24,363,754
Reimbursable Expenses	402,912	488,580	856,772	1,021,561
Utilities	11,364,347	11,947,781	13,096,748	14,390,434
Professional Services	6,838,130	4,320,516	8,028,169	8,023,324
Contractual Services	17,662,378	18,704,360	20,800,913	22,865,347
Material & Supplies	11,894,646	14,099,736	15,380,859	16,697,070
Equipment Repair & Maintenance	1,991,532	2,026,855	2,802,845	2,015,465
Building & Road Repair & Maintenance	1,657,677	1,297,826	1,593,490	1,286,000
Judgements & Awards	(3,139)	12,070	200,000	200,000
TOTAL OPERATING EXPENSES	\$ 124,298,859	\$ 127,259,072	\$ 144,752,463	\$ 152,326,355

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by Cost Category



**2022 Preliminary
Actual
\$127.3 Million**



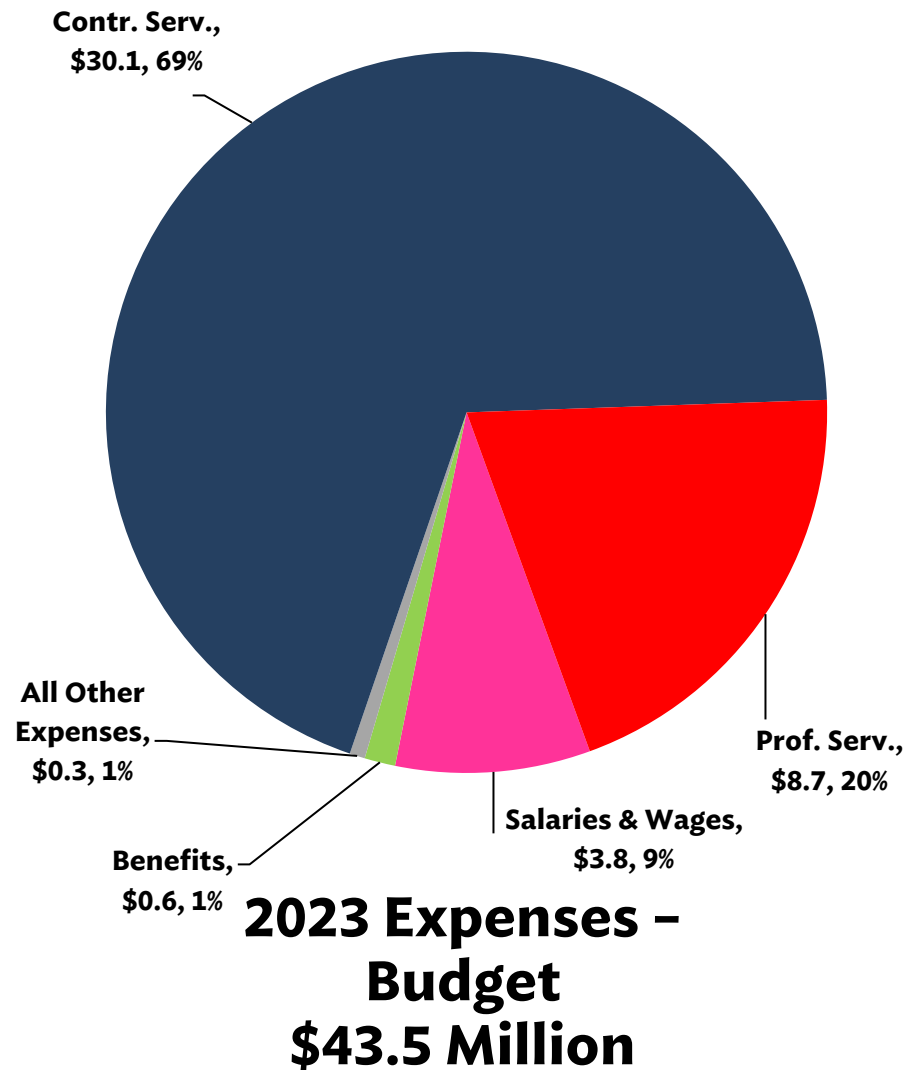
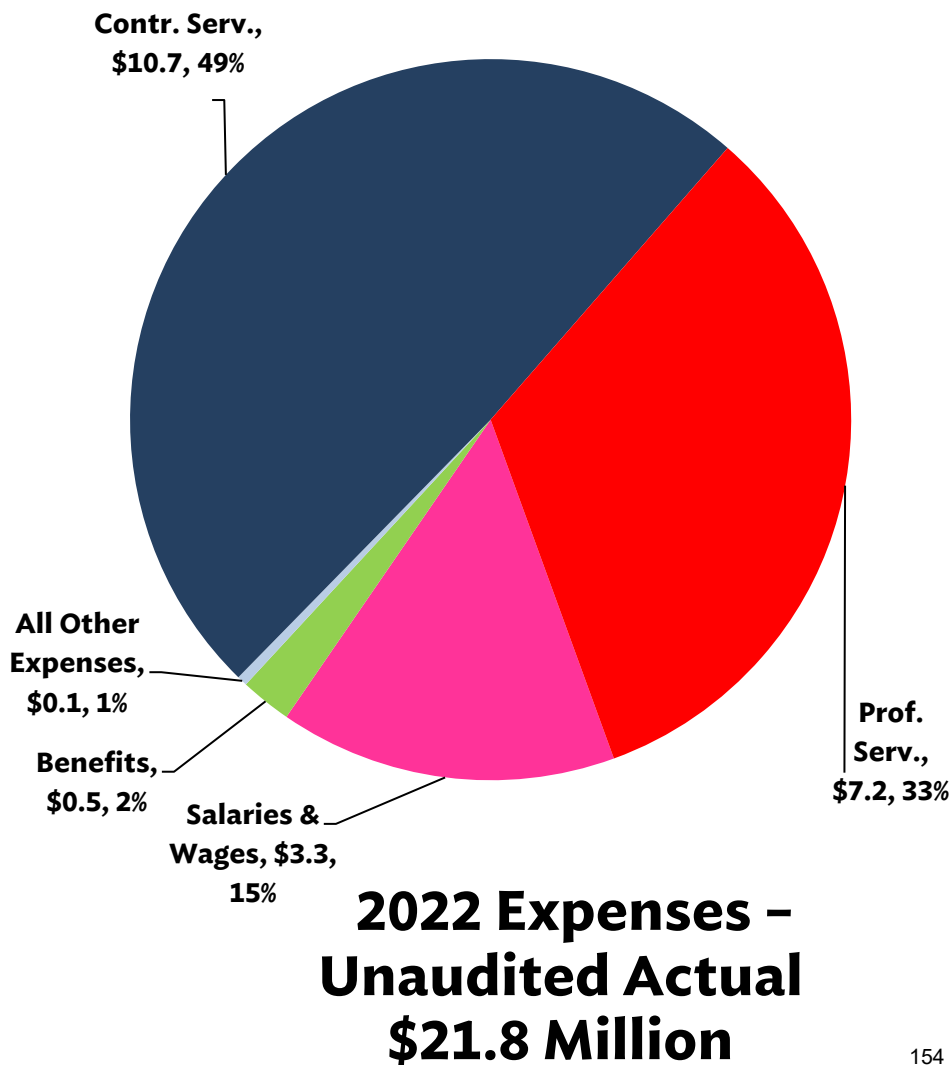
**2023 Adopted
Budget
\$152.3 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT
STORMWATER OPERATING EXPENSE COMPARISON BY CATEGORY
2023 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS

<u>EXPENSE CATEGORY</u>	2021 AUDITED ACTUAL	2022 UNAUDITED ACTUAL	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET
Salaries	\$ 3,460,956	\$ 3,754,564	\$ 3,319,843	\$ 3,795,606
Benefits	531,274	587,381	519,072	593,721
Reimbursable Expenses	12,628	51,500	27,038	56,335
Professional Services	8,062,505	9,611,000	7,192,862	8,712,076
Contractual Services	5,739,575	17,438,141	10,654,629	30,122,771
Material & Supplies	95,301	148,300	116,696	154,800
Judgements & Awards	-	10,000	-	25,000
TOTAL OPERATING EXPENSES	\$ 17,902,239	\$ 31,600,886	\$ 21,830,140	\$ 43,460,309

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by Cost Category

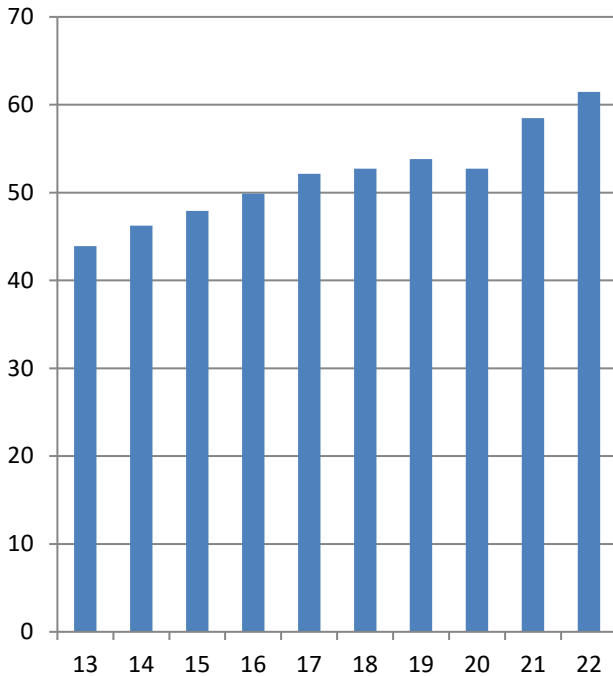


NORTHEAST OHIO REGIONAL SEWER DISTRICT

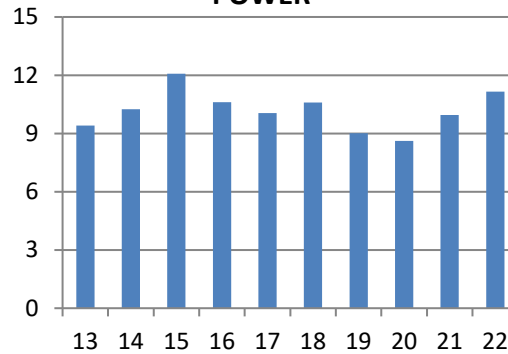
10 Year Comparison of Major Sewer Expenditures

\$Millions

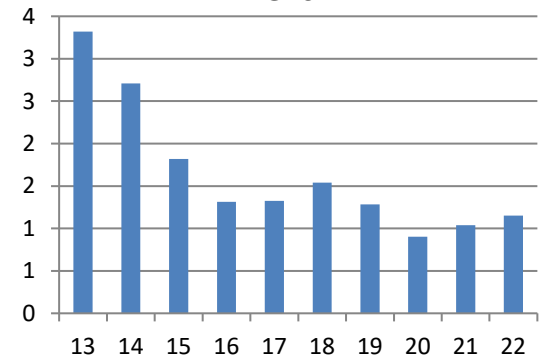
SALARIES & WAGES



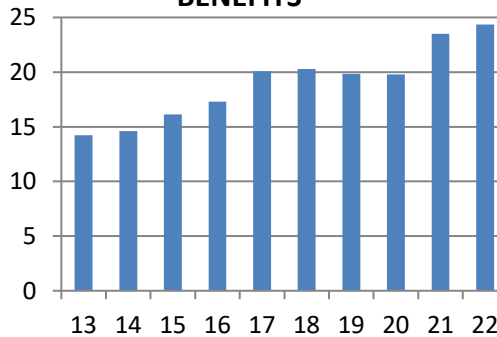
POWER



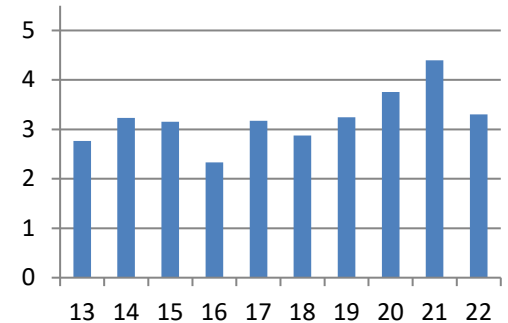
GAS



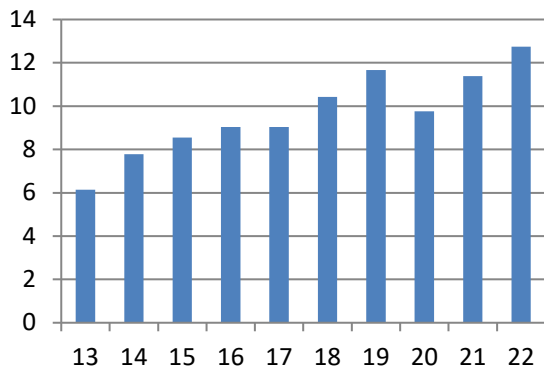
BENEFITS



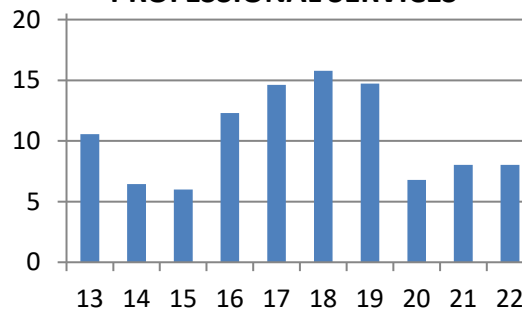
REPAIRS & MAINTENANCE



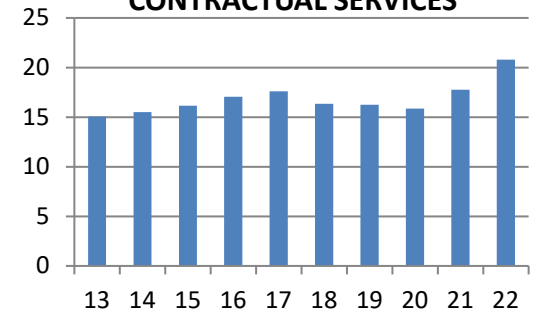
MATERIALS & SUPPLIES



PROFESSIONAL SERVICES



CONTRACTUAL SERVICES

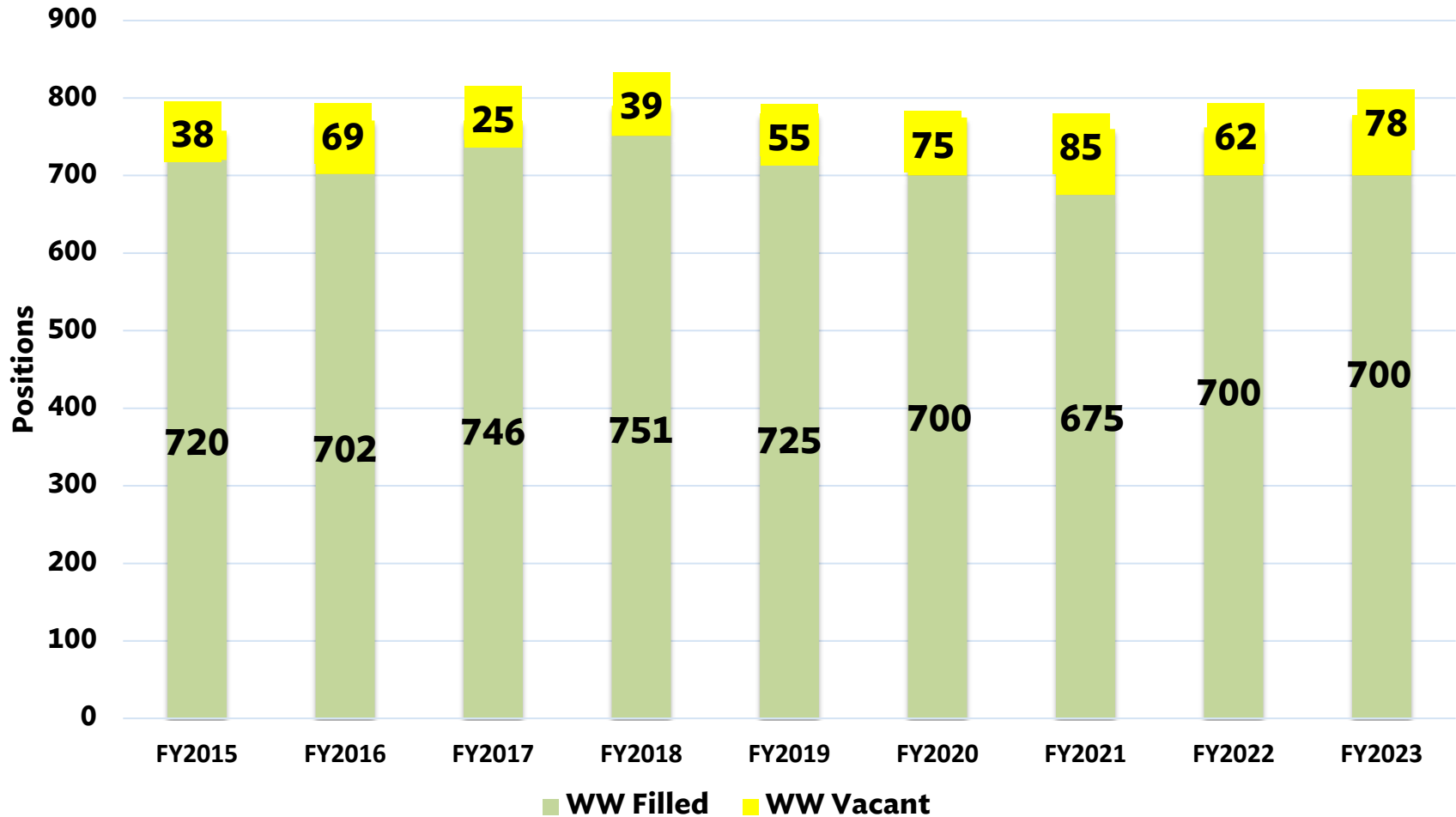


NORTHEAST OHIO REGIONAL SEWER DISTRICT									
STAFFING SUMMARY BY BUDGET CENTER									
NON-STUDENT FULL-TIME/PART-TIME EMPLOYEES									
BUDGET CENTER	Positions			Budgeted					
	2020	2021	2022	2022	Deleted	Added	Transfer	2023	Change
Wastewater									
Plant Operations									
1100 - Southerly WWTP	145	145	146	163	0	7	0	170	7
1200 - Westerly WWTP	50	40	46	50	0	0	1	51	1
1300 - Easterly WWTP	51	51	52	53	0	0	-1	52	-1
Total Plant Operations	246	236	244	266	0	7	0	273	7
Other Operations									
1000 - Operation and Maintenance	9	6	7	7	-1	0	0	6	-1
Total Other Operations	9	6	7	7	-1	0	0	6	-1
EMSC									
1400 - Maintenance Services	6	7	5	6	0	0	0	6	0
1500 - Sewer System Maintenance And Operation	47	47	51	55	0	0	0	55	0
1600 - Fleet Services	8	9	7	10	0	0	0	10	0
1700 - Building Maintenance	13	13	15	16	0	3	0	19	3
3100 - Process Control And Automation	16	16	15	16	0	0	0	16	0
6300 - Administrative Services	7	5	7	7	0	0	0	7	0
2100 - Security	34	29	35	34	0	1	0	35	1
3200 - Technical Services Group	30	31	31	35	0	2	2	39	4
Total EMSC	161	157	166	179	0	6	2	187	8
Total Operations	416	399	417	452	-1	13	2	466	14
INFORMATION TECHNOLOGY									
3000 - Information Technology	34	32	33	37	0	1	0	38	1
ADMINISTRATION & EXTERNAL AFFAIRS									
2000 - Human Resources	25	23	25	28	0	0	0	28	0
5000 - Administration And External Affairs	18	18	22	32	0	1	0	33	1
6400 - Customer Service	12	11	12	12	0	1	0	13	1
Total Administration & External Affairs	55	52	59	72	0	2	0	74	2
FINANCE									
6000 - Finance	21	19	20	21	0	0	0	21	0
6100 - Inventory Control	10	9	8	9	0	0	0	9	0
6200 - Purchasing	10	10	10	10	0	0	0	10	0
6500 - Contract Compliance	5	4	6	6	0	0	0	6	0
Total Finance	46	42	44	46	0	0	0	46	0
LEGAL									
7000 - Legal	11	11	10	11	0	0	0	11	0
DISTRICT ADMINISTRATION									
8000 - District Administration	13	13	13	14	0	1	0	15	1
8200 - Internal Audit	5	5	5	5	0	0	0	5	0
Total District Administration	18	18	18	19	0	1	0	20	1
WATERSHED PROGRAMS									
1800 - Water Quality & Industrial Surveillance	25	26	27	27	0	0	0	27	0
1900 - Analytical Services	29	28	28	30	0	0	0	30	0
8100 - Watershed Programs	9	11	10	10	0	0	0	10	0
8300 - Stormwater Inspection & Maintenance	2	3	2	3	0	1	0	4	1
8400 - Health And Safety	7	6	6	7	0	1	0	8	1
8500 - Environmental Services	5	5	5	5	0	0	0	5	0
Total Watershed Programs	77	79	78	82	0	2	0	84	2
ENGINEERING									
9000 - Engineering And Construction	43	42	41	43	-2	0	-2	39	-4
WASTEWATER TOTAL	700	675	700	762	-3	19	0	778	16
STORMWATER MANAGEMENT									
WATERSHED PROGRAMS									
8300 - Stormwater Inspection & Maintenance	12	11	9	11	-1	0	0	10	-1
8100 - Watershed Programs	28	28	28	29	0	1	0	30	1
Total Watershed Programs	40	39	37	40	-1	1	0	40	0
STORMWATER TOTAL	40	39	37	40	-1	1	0	40	0
DISTRICT TOTAL	740	714	737	802	-4	20	0	818	16

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Wastewater Filled vs. Vacant Positions

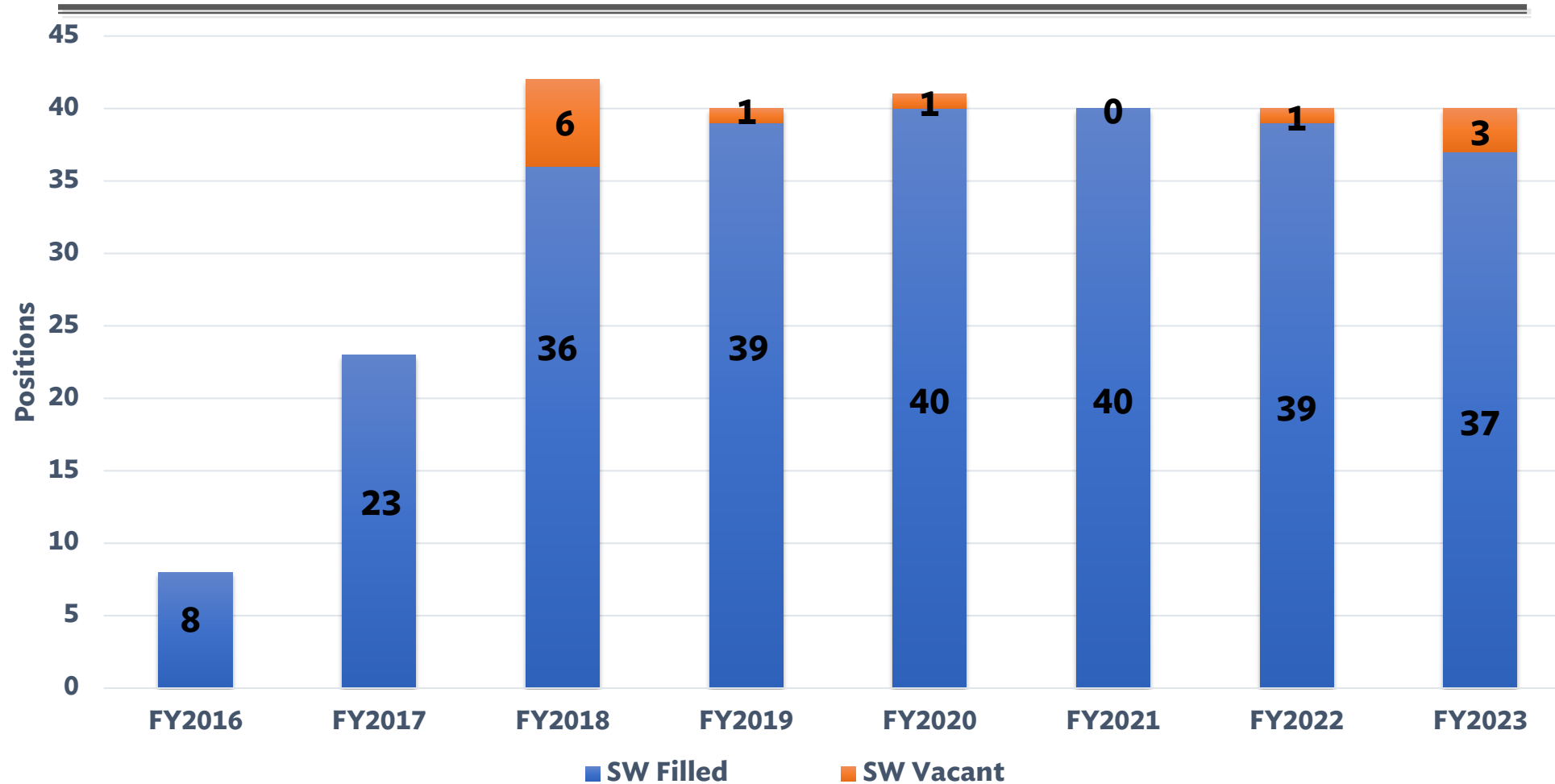
As of Year End 2015-2023



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Filled vs. Vacant Positions

As of Year End 2016-2023



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 2022, the District's treatment plants received and processed an average of approximately 237.24 million gallons of wastewater per day for a total of approximately 86.6 billion gallons treated during the year.

2022 Accomplishments		2023 Goals	
*	Maintained a safe work environment for employees.	*	Maintain a safe work environment for employees.
*	Met NPDES permits and other regulatory requirements.	*	Meet NPDES permits and other regulatory requirements.
*	Executed 2022 Operational Readiness Implementation (ORI) tasks.	*	Execute 2023 Operational Readiness Implementation (ORI) tasks.
*	Provided support for CIP projects and for Automation Program Management (APM).	*	Complete condition assessments for critical equipment at each plant and for the collection systems.
*	Implemented District and O&M Diversity, Equity, and Inclusion initiatives.	*	Conduct regularly Emergency Response drills at all facilities.
*	Continued to improve communications through regular meetings with Union leadership, O&M managers, and O&M staff.	*	Continue to meet permit requirements while coordinating with E&C on construction of the Westerly CHERT project.
		*	Continue succession planning for positions throughout the O&M department.
		*	Participate in the negotiation of new CBAS for Locals 2798 and 18S.
		*	Execute O&M 2023 DEI goals.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

OPERATIONS AND MAINTENANCE -- 1000

STAFFING

One Year History and Budget Comparison

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Business Manager	1	0	1	1
O&M Budget Analyst I	1	0	1	1
Assistant Superintendent	0	0	1	1
Director Of Oper & Maint	1	1	1	0
Deputy Director of O&M	1	1	1	0
Emgy Mgmt & Bus Cont Pm	1	1	1	0
Business Mgr O&M	0	1	0	(1)
Budget Analyst O&M	0	1	0	(1)
O&M Workforce Adminr	0	1	0	(1)
Administrative Assistant	1	1	0	(1)
TOTAL FULL TIME	6	7	6	(1)
Para Intern H&S	0	1	0	(1)
B STEM Intern O&M	1	0	2	2
TOTAL INTERNS/STUDENTS	1	1	2	1
TOTAL EMPLOYEES	7	8	8	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1000: OPERATION & MAINTENANCE						
	2021	2022	2022	2023		
	Audited	Unaudited	Adopted	Adopted	Budget	Budget
	Actuals	Actuals	Budget	Budget		Variance
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 578,475	\$ 443,152	\$ 505,063	\$ 526,142	\$	21,079
52030 - Professionals Salaries	185,277	189,802	199,706	178,506		(21,200)
52031 - Administrative Support Salaries	14,537	18,257	45,917	-		(45,917)
52036 - Para-Professional Salaries	19,685	14,779	38,333	-		(38,333)
52040 - Operations Hourly	(546)	-	-	-		-
52060 - Student Salaries	-	2,462	-	49,321		49,321
52071 - Longevity	2,300	1,850	2,500	2,400		(100)
52081 - Sick Buy Out	10,924	12,790	11,600	11,100		(500)
52231 - Administrative Support Overtime	18	80	250	-		(250)
52236 - Para-Professional Overtime	7	-	250	400		150
Salaries and Wages	\$ 810,676	\$ 683,172	\$ 803,619	\$ 767,869	\$	(35,751)
Benefits:						
52320 - Opers	\$ 110,697	\$ 88,222	\$ 112,507	\$ 107,502	\$	(5,005)
52360 - Medicare	11,629	9,879	11,653	11,134		(519)
52313 - Wellness Credit	12	5	-	-		-
52370 - Uniform Allowance	1,920	1,420	1,920	1,440		(480)
52380 - Awards and Recognition	-	1,277	18,000	24,000		6,000
Benefits	\$ 124,258	\$ 100,803	\$ 144,080	\$ 144,076	\$	(4)
Total Salaries and Benefits	\$ 934,934	\$ 783,975	\$ 947,699	\$ 911,944	\$	(35,755)
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 1,002	\$ 2,683	\$ 8,150	\$ 5,400	\$	(2,750)
52430 - Employee Education	2,010	1,899	5,100	5,900		800
Reimbursable Expenses	\$ 3,012	\$ 4,582	\$ 13,250	\$ 11,300	\$	(1,950)
Professional Services:						
52610 - General Professional Services	\$ 15,119	\$ 10,737	\$ 10,000	\$ 15,000	\$	5,000
52615 - General Professional Services-Training	2,184	11,429	-	-		-
Professional Services	\$ 17,303	\$ 22,166	\$ 10,000	\$ 15,000	\$	5,000
Contractual Services:						
52715 - Printing	\$ -	\$ 60	\$ 200	\$ 100	\$	(100)
52730 - Dues and Subscriptions	1,601	637	1,725	2,025		300
52775 - Licenses,Fees, And Permits	-	44	-	-		-
Contractual Services	\$ 1,601	\$ 740	\$ 1,925	\$ 2,125	\$	200
Materials and Supplies:						
52805 - Office Supplies	\$ 987	\$ 443	\$ 1,000	\$ 1,000	\$	-
52825 - Chemicals	7,203	-	-	-		-
52845 - General Hardware Supplies	50	-	-	-		-
52846 - Equipment And Instrumentation Parts	997	-	-	-		-
52851 - Other Minor Equipment	448	-	-	-		-
52865 - Other Supplies	1,463	1,659	16,500	16,500		-
52870 - Freight	59	81	-	-		-
52890 - Inventory Adjustment-Book To Physical	(7,154)	-	-	-		-
Materials And Supplies	\$ 4,053	\$ 2,183	\$ 17,500	\$ 17,500	\$	-
Equipment Repair and Maintenance:						
52920 - Equipment Repair and Maintenance	\$ 3,822	\$ -	\$ -	\$ -	\$	-

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1000: OPERATION & MAINTENANCE						
	2021	2022	2022	2023		
	Audited	Unaudited	Adopted	Adopted	Budget	Budget
	Actuals	Actuals	Budget	Budget		Variance
Equipment Repair And Maintenance	\$ 3,822	\$ -	\$ -	\$ -	\$ -	\$ -
Building and Road Repair:						
53050 - Building Maintenance Supplies	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -
Building and Road Repair	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Operating Expenses	\$ 29,823	\$ 29,671	\$ 42,675	\$ 45,925	\$ 3,250	3,250
Total Operating Expenses	\$ 964,757	\$ 813,646	\$ 990,374	\$ 957,869	\$ (32,505)	(32,505)

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 2022, the plant treated 44.11 billion gallons of wastewater at an average daily flow of 121.5 MGD. Southerly incinerated 41,278 dry tons of biosolids and generated 4.08 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).

2022 Accomplishments		2023 Goals	
*	Operated and maintained the plant to achieve regulatory compliance.	*	Complete condition assessments for critical equipment.
*	Reduced maintenance backlogs.	*	Develop and deliver training for the safe operation of the REF incinerators to the Southerly staff.

BUDGET CENTER: Southerly WWTP - 1100

MANAGED BY: Tracey Phelps
Deputy Director of Operation and Maintenance

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

	2022 Accomplishments		2023 Goals
*	Continued to standardize and improve communication and feedback initiatives between O&M, E&C, and IT.	*	Develop and implement a REF emergency response plan.
*	Reduced operating and maintenance costs through ORI implemented initiatives.	*	Work with external organizations to develop a pipeline for employment opportunities for skilled trade positions.
*	Reduced greenhouse gas emissions to align with District sustainability goals.	*	Crosstrain maintenance staff on other equipment areas within the plant.
*	Determined and implemented a plan to abandon and mothball effluent filters.	*	Integrate Diversity, Equity, and Inclusion best practices into the culture of Southerly.
*	Monitored and tracked DEI initiatives. Supported employee engagement in the Innovation Education & Outreach Program.	*	Support new ORI leadership and initiatives.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SOUTHERLY WASTE WATER TREATMENT PLANT -- 1100				
STAFFING				
One Year History and Budget Comparison				
JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Supt Plants	3	0	2	2
Shift Mgr East/West	1	0	0	0
Shift Mgr South	5	0	5	5
UMP Sys Util Maint Person	1	0	0	0
Stationary Engineer	0	0	1	1
Deputy Director of O&M	1	1	1	0
Plt Admin Mgr	1	1	1	0
Process Manager	1	1	0	-1
Unit Process Manager	3	5	4	-1
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
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
Shift Manager II	0	5	0	-5
Asst Supt	0	2	0	-2
Asset Rel Mgr	4	4	4	0
Process Specialist 1	0	1	1	0
Plt Maint Aide	1	1	0	-1
Admin Asst South	0	0	0	0
Administrative Assistant	2	2	2	0
Plant Clerk	1	1	1	0
Plt Maint Electrician	5	7	7	0
Plt Maint Machinist	1	2	1	-1
WWP Operator IT	1	2	4	2
WWP Operator C1	10	12	12	0
WWP Operator	22	22	22	0
PUM	24	25	30	5
Elec Inst Technician	1	1	1	0
Instrument Tech South	0	2	0	-2
Instrument Tech	7	9	12	3
UMP Instrument Tech	2	0	3	3
UMP Plt Maint Elec	1	3	4	1
UMP Plt Util Maint Person	0	4	0	-4
UMP Plt Util Maint Person	7	5	7	2
PUMP Welder	1	1	1	0
PUMP South	0	1	0	-1
UMP Plt Util Maint Person	0	0	0	0
Plt Mnt Electrician South	0	0	0	0
UMT - Equip Operator	2	2	2	0
Util Maint Tech	1	1	1	0
Custodial Worker	4	5	5	0
Maint Worker	14	15	16	1
TOTAL FULL TIME	147	163	170	7

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 2,937,680	\$	\$ 3,182,547	\$	\$ 3,235,550	\$	\$ 3,355,531	\$	119,981
52030 - Professionals Salaries	378,195		392,246		408,198		421,471		13,273
52031 - Administrative Support Salaries	146,362		126,109		207,697		151,297		(56,400)
52034 - Technicians Salaries	-		46,884		-		-		-
52040 - Operations Hourly	4,962,948		2,653,694		4,982,579		2,167,545		(2,815,034)
52050 - Maintenance Hourly	939,053		3,302,484		1,617,158		4,982,328		3,365,171
52071 - Longevity	35,200		38,950		34,000		36,000		2,000
52081 - Sick Buy Out	68,719		66,887		88,200		70,100		(18,100)
52231 - Administrative Support Overtime	2,772		424		5,000		2,000		(3,000)
52240 - Operations Hourly Overtime	1,451,401		1,103,409		1,540,231		1,208,369		(331,862)
52250 - Maintenance Hourly Overtime	96,558		350,108		87,125		420,000		332,875
Salaries and Wages	\$ 11,018,888	\$	\$ 11,263,741	\$	\$ 12,205,738	\$	\$ 12,814,641	\$	\$ 608,904
Benefits:									
52320 - Opers	\$ 1,625,187	\$	\$ 1,678,990	\$	\$ 1,580,851	\$	\$ 1,712,334	\$	131,484
52360 - Medicare	156,555		160,582		163,732		177,349		13,617
52313 - Wellness Credit	149		53		-		-		-
52370 - Uniform Allowance	3,340		4,472		20,280		20,000		(280)
Benefits	\$ 1,785,231	\$	\$ 1,844,096	\$	\$ 1,764,862	\$	\$ 1,909,683	\$	\$ 144,821
Total Salaries and Benefits	\$ 12,804,119	\$	\$ 13,107,837	\$	\$ 13,970,600	\$	\$ 14,724,325	\$	\$ 753,725
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 2,399	\$	\$ 9,144	\$	\$ 7,650	\$	\$ 19,900	\$	12,250
52430 - Employee Education	1,992		7,878		8,715		8,075		(640)
Reimbursable Expenses	\$ 4,391	\$	\$ 17,022	\$	\$ 16,365	\$	\$ 27,975	\$	\$ 11,610
Utilities Expenses:									
52510 - Electricity	\$ 4,009,638	\$	\$ 4,501,317	\$	\$ 4,790,229	\$	\$ 6,408,253	\$	1,618,024
52520 - Natural Gas	541,148		621,084		659,200		650,960		(8,240)
52530 - Water and Other Utilities	520,398		514,028		568,260		531,080		(37,180)
Utilities Expenses	\$ 5,071,183	\$	\$ 5,636,428	\$	\$ 6,017,689	\$	\$ 7,590,293	\$	\$ 1,572,604
Professional Services:									
52610 - General Professional Services	\$ 149,982	\$	\$ 15,483	\$	\$ -	\$	\$ -	\$	\$ -
Professional Services	\$ 149,982	\$	\$ 15,483	\$	\$ -	\$	\$ -	\$	\$ -
Contractual Services:									
52715 - Printing	\$ 23	\$	\$ 78	\$	\$ 1,000	\$	\$ 300	\$	(700)
52730 - Dues and Subscriptions	1,126		894		2,803		3,219		416
52735 - Equipment Rental	5,740		3,671		5,000		5,000		-
52770 - Uniforms	51,939		57,984		65,000		70,000		5,000
52775 - Licenses, Fees, And Permits	4,020		2,908		4,875		4,875		-
52780 - Other Contractual Services	546,388		694,670		729,378		688,206		(41,172)
52745 - Grease Removal	5,035		-		4,200		4,200		-
52755 - Grit and Screening Disposal	250,123		298,273		287,070		285,838		(1,232)
52760 - Sludge Hauling Disposal	50,535		232,281		61,905		34,252		(27,653)
52765 - Ash Hauling Disposal	639,839		763,591		775,500		804,300		28,800
Contractual Services	\$ 1,554,767	\$	\$ 2,054,349	\$	\$ 1,936,731	\$	\$ 1,900,190	\$	\$ (36,541)
Materials and Supplies:									
52805 - Office Supplies	\$ 3,082	\$	\$ 4,513	\$	\$ 5,100	\$	\$ 5,100	\$	\$ -
52806 - Software	8,191		-		-		-		-
52810 - Fuel and Oil	264,486		134,348		-		155,000		155,000
52811 - Vehicle Maintenance Parts	195		4,101		-		-		-

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
52825 - Chemicals	2,158,172		2,361,864		2,840,984		2,720,220		(120,764)
52840 - Laboratory Supplies	2,550		5,976		3,500		3,780		280
52845 - General Hardware Supplies	265,283		356,074		300,000		370,000		70,000
52846 - Equipment And Instrumentation Parts	1,492,063		1,332,367		1,425,000		1,527,000		102,000
52851 - Other Minor Equipment	73,010		130,586		125,000		168,150		43,150
52860 - Postage, Ups	1,493		-		500		250		(250)
52865 - Other Supplies	416,790		438,382		506,500		394,680		(111,820)
52870 - Freight	50,134		48,432		45,000		50,000		5,000
52880 - Invoice Price Variance	694		(947)		-		-		-
52890 - Inventory Adjustment-Book To Physical	28,762		(6,450)		-		-		-
Materials And Supplies	\$ 4,764,905		\$ 4,809,245		\$ 5,251,584		\$ 5,394,180		\$ 142,596
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$ 2,119		\$ 71		\$ -		\$ -		\$ -
52920 - Equipment Repair and Maintenance	545,759		311,154		450,000		300,000		(150,000)
Equipment Repair And Maintenance	\$ 547,877		\$ 311,224		\$ 450,000		\$ 300,000		\$ (150,000)
Building and Road Repair:									
53020 - Road Repair and Maintenance	\$ -		\$ 8,000		\$ 8,000		\$ 8,000		\$ -
53040 - Miscellaneous Repair and Maintenance	16,453		7,792		14,000		8,000		(6,000)
53050 - Building Maintenance Supplies	117,670		5,686		100,000		-		(100,000)
53051 - Building Maintenance Services	242,668		20,577		39,500		-		(39,500)
53052 - Building Maintenance Miscellaneous	(10,665)		12,400		12,500		-		(12,500)
Building and Road Repair	\$ 366,126		\$ 54,455		\$ 174,000		\$ 16,000		\$ (158,000)
Total Other Operating Expenses	\$ 12,459,231		\$ 12,898,206		\$ 13,846,369		\$ 15,228,638		\$ 1,382,269
Total Operating Expenses	\$ 25,263,350		\$ 26,006,043		\$ 27,816,969		\$ 29,952,963		\$ 2,135,994

BUDGET CENTER: Westerly WWTC – 1200

MANAGED BY: CarrieAnne McConnell
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, 2022, the Westerly plant treated 8.3 billion gallons of wastewater at an average daily flow rate of 22.8 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,2022, Westerly has removed 4,280.69 dry tons of biosolids.

2022 Accomplishments		2023 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.
*	Continued to prepare 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.
*	Continued to maintain high asset availability through enhanced maintenance practices to ensure permit compliance.	*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance.
*	Support the close out effort of the APM project at Westerly.	*	Support CEHRT project.

BUDGET CENTER:	Westerly WWTC – 1200
MANAGED BY:	CarrieAnne McConnell Superintendent

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

2022 Accomplishments		2023 Goals	
*	Prepared and managed a budget that supported the District’s projected revenue.	*	Prepare and manage a budget that supports the District’s projected revenue, while exploring ways to reduce utility 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.
*	Developed and implemented multiple standard operating and maintenance procedures for the plant.	*	Continue to develop and implement standard operating and maintenance procedures for the entire plant.
*	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 WASTE WATER TREATMENT PLANT -- 1200**

STAFFING

One Year History and Budget Comparison

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Asst Supt Plants	2	0	2	2
Process Specialist I	1	0	1	1
Shift Mgr East/West	5	0	5	5
Elec Inst Technician	1	0	1	1
Shift MgrShift Mgr	0	1	0	(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
Supt PlantsPlant Supt	1	1	1	0
Shift Manager II	0	4	0	(4)
Asst Supt	0	1	0	(1)
O&M Construction CoordinatorProcess Specialist 1	0	1	1	0
Utility Maintenance Technician	0	1	1	0
Admin Asst West	0	1	0	(1)
Administrative Assistant	1	0	1	1
Plant Clerk	0	1	0	(1)
Plt Maint Electrician	1	2	2	0
WWP Operator IT	5	3	6	3
WWP Operator	7	10	7	(3)
PUMP	6	4	7	3
Instrument Tech	1	2	1	(1)
UMP Instrument Tech	0	1	1	0
UMP Plt Maint Elec	1	1	1	0
UMP Plt Util Maint Person	0	1	1	0
PUMP West	0	3	0	(3)
UMT - Equip Operator	1	1	1	0
Custodial Worker	1	1	1	0
Maint Worke	5	5	5	0
TOTAL FULL TIME	44	50	51	1
B STEM Intern	0	1	1	0
TOTAL INTERNS/STUDENTS	0	1	1	0
TOTAL EMPLOYEES	44	51	52	1

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 2022, the Easterly plant provided complete treatment to 32.75 billion gallons of combined wastewater for an average daily flow rate of 90.06 MGD. In addition, a total of 1,754.03 million gallons of wastewater received partial treatment.

2022 Accomplishments		2023 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 WASTE WATER TREATMENT PLANT -- 1300**

STAFFING

One Year History and Budget Comparison

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Assistant	1	0	1	1
Asst Supt Plants	1	0	1	1
Shift Mgr East/West	4	0	5	5
Shift Manager II	0	5	0	-5
Unit Process Manager	1	2	1	-1
Plant Mtce Mgr I E & I	1	1	1	0
Plant Mtce Mgr I Mech	3	2	3	1
Asst Supt	0	1	0	-1
Supt Plants	1	1	1	0
Process Specialist	0	1	1	0
Admin Asst East	0	1	0	-1
Plant Clerk	1	1	1	0
UMP Instrument Tech	0	1	0	-1
Plt Maint Electrician	2	1	2	1
WWP Operator IT	2	1	4	3
WWP Operator	10	13	10	-3
PUMP	5	8	5	-3
Elec Inst Technician	0	1	0	-1
Instrument Tech	2	2	2	0
UMP Plt Maint Elec	1	1	1	0
UMP Plt Util Maint Person	2	0	4	4
UMT - Equip Operator	1	1	1	0
Util Maint Tech	1	2	1	-1
Custodial Worker	1	1	1	0
Maint Worker	6	6	6	0
TOTAL FULL TIME	46	53	52	-1
Seasonal Wrkr GL & Main	0	2	0	-2
TOTAL INTERNS/STUDENTS	0	2	0	-2

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 1,138,964	\$	1,155,988	\$	1,158,849	\$	1,127,811	\$	(31,038)
52030 - Professionals Salaries	37,339		-		-		-		-
52031 - Administrative Support Salaries	97,771		93,152		97,855		99,402		1,547
52040 - Operations Hourly	1,727,068		977,767		1,745,191		864,734		(880,457)
52050 - Maintenance Hourly	397,960		989,413		480,233		1,374,904		894,671
52060 - Student Salaries	-		-		17,163		-		(17,163)
52071 - Longevity	14,400		12,800		14,100		14,700		600
52081 - Sick Buy Out	30,171		33,700		31,900		30,800		(1,100)
52231 - Administrative Support Overtime	131		26		500		500		-
52240 - Operations Hourly Overtime	279,300		327,584		295,000		304,000		9,000
52250 - Maintenance Hourly Overtime	15,033		56,400		55,000		65,000		10,000
Salaries and Wages	\$ 3,738,139	\$	3,646,830	\$	3,895,791	\$	3,881,851	\$	(13,939)
Benefits:									
52320 - Opers	\$ 531,903	\$	526,614	\$	545,411	\$	543,459	\$	(1,952)
52360 - Medicare	50,601		49,582		56,489		56,287		(202)
52313 - Wellness Credit	72		19		-		-		-
52370 - Uniform Allowance	180		1,900		5,780		5,300		(480)
52380 - Awards and Recognition	-		(25)		-		-		-
Benefits	\$ 582,755	\$	578,090	\$	607,681	\$	605,046	\$	(2,635)
Total Salaries and Benefits	\$ 4,320,894	\$	4,224,920	\$	4,503,471	\$	4,486,897	\$	(16,574)
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 634	\$	127	\$	650	\$	950	\$	300
52430 - Employee Education	373		470		2,440		1,840		(600)
Reimbursable Expenses	\$ 1,007	\$	597	\$	3,090	\$	2,790	\$	(300)
Utilities Expenses:									
52510 - Electricity	\$ 2,218,072	\$	2,186,719	\$	2,500,000	\$	2,281,500	\$	(218,500)
52520 - Natural Gas	136,098		155,353		200,000		200,000		-
52530 - Water and Other Utilities	255,230		293,324		284,141		298,977		14,836
Utilities Expenses	\$ 2,609,400	\$	2,635,396	\$	2,984,141	\$	2,780,477	\$	(203,664)
Professional Services:									
52610 - General Professional Services	\$ 80,000	\$	3,815	\$	-	\$	-	\$	-
52615 - General Professional Services-Training	-		30,521		-		-		-
Professional Services	\$ 80,000	\$	34,336	\$	-	\$	-	\$	-
Contractual Services:									
52715 - Printing	\$ -	\$	-	\$	200	\$	200	\$	-
52720 - Taxes	-		-		500		-		(500)
52730 - Dues and Subscriptions	455		620		1,240		700		(540)
52735 - Equipment Rental	-		-		1,200		1,200		-
52770 - Uniforms	18,656		18,514		25,000		25,000		-
52775 - Licenses, Fees, And Permits	1,161		1,151		1,726		1,846		120
52780 - Other Contractual Services	89,910		137,368		82,595		98,829		16,234
52745 - Grease Removal	2,895		7,346		10,736		10,736		-
52755 - Grit and Screening Disposal	234,839		(33,334)		123,030		126,105		3,075

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Contractual Services	\$	347,917	\$	131,666	\$	246,227	\$	264,616	\$ 18,389
Materials and Supplies:									
52805 - Office Supplies	\$	1,088	\$	2,201	\$	1,500	\$	2,500	\$ 1,000
52806 - Software		5,076		-		-		-	-
52810 - Fuel and Oil		41,496		21,272		-		20,000	20,000
52811 - Vehicle Maintenance Parts		234		280		1,500		1,000	(500)
52825 - Chemicals		266,569		381,426		400,000		416,615	16,615
52840 - Laboratory Supplies		534		1,555		1,500		1,500	-
52845 - General Hardware Supplies		45,134		61,601		50,000		50,000	-
52846 - Equipment And Instrumentation Parts		447,607		483,503		500,000		540,000	40,000
52851 - Other Minor Equipment		12,166		73,354		25,000		35,000	10,000
52865 - Other Supplies		138,483		153,017		120,000		120,000	-
52870 - Freight		7,702		12,877		10,000		10,000	-
52880 - Invoice Price Variance		1,196		(15)		-		-	-
52890 - Inventory Adjustment-Book To Physical		37,472		8,763		-		-	-
Materials And Supplies	\$	1,004,756	\$	1,199,833	\$	1,109,500	\$	1,196,615	\$ 87,115
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$	280	\$	-	\$	-	\$	-	\$ -
52920 - Equipment Repair and Maintenance		112,184		87,240		125,133		125,615	482
52930 - Vehicle Repairs		(350)		-		-		-	-
Equipment Repair And Maintenance	\$	112,115	\$	87,240	\$	125,133	\$	125,615	\$ 482
Building and Road Repair:									
53010 - Building Repair and Maintenance	\$	-	\$	12,300	\$	-	\$	13,000	\$ 13,000
53020 - Road Repair and Maintenance		-		-		7,500		-	(7,500)
53030 - Sewer Repair and Maintenance		-		-		5,000		-	(5,000)
53050 - Building Maintenance Supplies		25,292		1,722		34,100		-	(34,100)
53051 - Building Maintenance Services		115,730		770		64,500		-	(64,500)
Building and Road Repair	\$	141,022	\$	14,792	\$	111,100	\$	13,000	\$ (98,100)
Total Other Operating Expenses	\$	4,296,217	\$	4,103,859	\$	4,579,191	\$	4,383,113	\$ (196,078)
Total Operating Expenses	\$	8,617,111	\$	8,328,779	\$	9,082,662	\$	8,870,010	\$ (212,652)

BUDGET CENTER: Maintenance Services - 1400

MANAGED BY: OPEN
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 in order 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:	OPEN Superintendent of Maintenance Services

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

2022 Accomplishments		2023 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.	*	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 and project management services through customer and community connections in alignment with 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 and encouraged participation in Employee Resource Groups.	*	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: OPEN
Superintendent of Maintenance Services

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

2022 Accomplishments		2023 Goals	
*	Provided resources and support to the Engineering & Construction Department Capital Improvement Program (CIP) projects through participation in meetings, design 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	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Asst Supt Maint Services	1	0	1	1
Supt Maintenance Services	1	1	1	0
Mgr Maint	0	1	0	(1)
Asst Supt	0	1	0	(1)
Asset Rel Mgr	2	1	2	1
O&M Construction Coord	1	1	1	0
Administrative Assistant	1	0	1	1
Administrative Clerk	0	1	0	(1)
TOTAL POSITIONS	6	6	6	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1400: MAINTENANCE SERVICES

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 279,581	\$	251,413	\$	342,417	\$	251,437	\$	(90,981)
52030 - Professionals Salaries	172,226		264,416		174,489		255,570		81,081
52031 - Administrative Support Salaries	96,561		68,817		47,477		52,652		5,176
52036 - Para-Professional Salaries	9,333		-		-		-		-
52071 - Longevity	1,700		1,200		1,100		1,700		600
52081 - Sick Buy Out	3,735		3,884		3,800		3,800		-
52231 - Administrative Support Overtime	138		245		250		250		-
Salaries and Wages	\$ 563,273	\$	589,975	\$	569,532	\$	565,409	\$	(4,124)
Benefits:									
52320 - Opers	\$ 78,760	\$	82,555	\$	79,735	\$	79,157	\$	(577)
52360 - Medicare	7,981		8,333		8,258		8,198		(59)
52313 - Wellness Credit	13		1		-		-		-
52370 - Uniform Allowance	-		2,200		-		-		-
Benefits	\$ 86,755	\$	93,089	\$	87,992	\$	87,356	\$	(637)
Total Salaries and Benefits	\$ 650,028	\$	683,064	\$	657,525	\$	652,764	\$	(4,760)
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ -	\$	727	\$	600	\$	3,100	\$	2,500
52430 - Employee Education	-		1,375		1,940		3,800		1,860
Reimbursable Expenses	\$ -	\$	2,102	\$	2,540	\$	6,900	\$	4,360
Contractual Services:									
52715 - Printing	\$ -	\$	-	\$	200	\$	50	\$	(150)
52730 - Dues and Subscriptions	46		228		698		184		(514)
52770 - Uniforms	1,094		1,311		1,080		1,350		270
Contractual Services	\$ 1,140	\$	1,539	\$	1,978	\$	1,584	\$	(394)
Materials and Supplies:									
52805 - Office Supplies	\$ 6	\$	145	\$	250	\$	-	\$	(250)
52810 - Fuel and Oil	252		-		-		-		-
52811 - Vehicle Maintenance Parts	11		-		-		-		-
52825 - Chemicals	6		-		-		-		-
52840 - Laboratory Supplies	22		-		-		-		-
52845 - General Hardware Supplies	3,276		758		-		-		-
52846 - Equipment And Instrumentation Parts	17,680		424		-		-		-
52851 - Other Minor Equipment	340		41,837		-		-		-
52865 - Other Supplies	3,239		2,144		2,500		4,000		1,500
52870 - Freight	7,144		10,015		-		-		-
52880 - Invoice Price Variance	(6,400)		(717)		-		-		-
52890 - Inventory Adjustment-Book To Physical	4,665		585		-		-		-
Materials And Supplies	\$ 30,241	\$	55,190	\$	2,750	\$	4,000	\$	1,250
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ (28)	\$	-	\$	-	\$	-	\$	-
Equipment Repair And Maintenance	\$ (28)	\$	-	\$	-	\$	-	\$	-
Building and Road Repair:									
53050 - Building Maintenance Supplies	\$ 48,888	\$	-	\$	-	\$	-	\$	-
53051 - Building Maintenance Services	42,381		-		-		-		-
Building and Road Repair	\$ 91,269	\$	-	\$	-	\$	-	\$	-
Judgements and Awards:									
Total Other Operating Expenses	\$ 122,623	\$	58,830	\$	7,268	\$	12,484	\$	5,216
Total Operating Expenses	\$ 772,651	\$	741,894	\$	664,793	\$	665,248	\$	456

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 twenty-two (322) miles of sewer pipe, approximately seven hundred forty (740) fixed-weir regulators, twenty-four (24) automated regulators, thirty (30) precipitation gauges, sixty-four (64) level and flow monitoring sites, ten (10) floatables control facilities, eight (8) odor control facilities, eleven (11) pump stations, ten (10) generators, and ten (10) tunnel control structures.

2022 Accomplishments		2023 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.
*	Continued to utilize the new Computerized Maintenance Management System (CMMS) and promoted proficiency throughout the department.	*	Refine asset management within the Computerized Maintenance Management System (CMMS) to promote proficiency throughout the department.
*	Provided excellent customer service. Provided resources for collection system outreach. Ensured O & M performance KPIs are met including wet weather performance and dry weather overflow avoidance. 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:	Jarrold Lewis Manager – Sewer System Maintenance & Operation

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

2022 Accomplishments		2023 Goals	
*	Effectively prepared for and responded to emergencies. Ensured all safety items are distributed 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 and inclusion efforts and outreach activities.	*	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	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Mgr of SSMO	1	0	1	1
Administrative Assistant	1	0	1	1
Mgr of SSMO	0	1	1	0
Supervisor of SSMO - EMI	2	2	2	0
Supervisor of SSMO - MIR	3	3	3	0
System Maintenance & Operation Assistant Manager	0	1	3	2
Tech Support Aide	1	1	1	0
Administrative Assistant	0	1	0	(1)
Flow Monitoring Spec	1	2	1	(1)
Flow Monitoring Tech	0	2	0	(2)
Field Tech Operator	7	8	8	0
Field Tech Oper Heavy Equ	3	3	3	0
Operator/Tech	8	9	9	0
UMP Sys Util Maint Person	2	4	3	(1)
Sys Util Maint Person	9	8	9	1
Field Tech	9	10	10	0
TOTAL FULL TIME	47	55	55	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 474,837	\$	556,775	\$	625,798	\$	628,040	\$	2,242
52030 - Professionals Salaries	87,357		18,606		88,038		-		(88,038)
52031 - Administrative Support Salaries	29,253		27,060		36,667		50,965		14,298
52034 - Technicians Salaries	180,135		147,468		240,280		269,022		28,742
52040 - Operations Hourly	1,263,123		288,670		1,284,274		-		(1,284,274)
52050 - Maintenance Hourly	791,295		1,996,329		1,090,966		2,538,097		1,447,132
52071 - Longevity	12,400		14,450		11,200		12,600		1,400
52081 - Sick Buy Out	18,785		10,290		22,800		19,200		(3,600)
52231 - Administrative Support Overtime	17		336		250		350		100
52234 - Technician Overtime	-		10		250		-		(250)
52240 - Operations Hourly Overtime	92,451		22,999		-		-		-
52250 - Maintenance Hourly Overtime	65,987		197,141		165,000		214,000		49,000
Salaries and Wages	\$ 3,015,641	\$	3,280,135	\$	3,565,523	\$	3,732,275	\$	166,752
Benefits:									
52320 - Opers	\$ 428,115	\$	464,746	\$	487,624	\$	522,518	\$	34,894
52360 - Medicare	43,008		46,823		50,504		54,118		3,614
52313 - Wellness Credit	31		1		-		-		-
52370 - Uniform Allowance	1,551		1,153		6,894		6,360		(534)
Benefits	\$ 472,705	\$	512,723	\$	545,022	\$	582,996	\$	37,974
Total Salaries and Benefits	\$ 3,488,346	\$	3,792,859	\$	4,110,545	\$	4,315,271	\$	204,726
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ -	\$	(17)	\$	250	\$	50	\$	(200)
52430 - Employee Education	-		690		1,100		22,150		21,050
Reimbursable Expenses	\$ -	\$	673	\$	1,350	\$	22,200	\$	20,850
Utilities Expenses:									
52510 - Electricity	\$ 906,219	\$	812,595	\$	998,000	\$	854,000	\$	(144,000)
52520 - Natural Gas	30,389		40,290		30,000		41,000		11,000
52530 - Water and Other Utilities	7,794		12,860		20,000		11,800		(8,200)
Utilities Expenses	\$ 944,403	\$	865,745	\$	1,048,000	\$	906,800	\$	(141,200)
Professional Services:									
52610 - General Professional Services	\$ 45,000	\$	-	\$	-	\$	-	\$	-
Professional Services	\$ 45,000	\$	-	\$	-	\$	-	\$	-
Contractual Services:									
52715 - Printing	\$ -	\$	-	\$	50	\$	50	\$	-
52720 - Taxes	-		-		-		-		-
52730 - Dues and Subscriptions	993		415		1,166		1,166		-
52735 - Equipment Rental	59,213		8,469		51,500		15,000		(36,500)
52770 - Uniforms	21,486		23,203		23,000		26,500		3,500
52775 - Licenses, Fees, And Permits	5,393		5,867		9,828		10,810		982
52780 - Other Contractual Services	388,497		949,862		722,000		767,988		45,988

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Contractual Services	\$ 475,583	\$	987,817	\$	807,544	\$	821,514	\$	13,970
Materials and Supplies:									
52805 - Office Supplies	\$ 893	\$	1,193	\$	2,000	\$	1,200	\$	(800)
52806 - Software	5,200		-		-		-		-
52810 - Fuel and Oil	113,912		13,031		-		16,000		16,000
52811 - Vehicle Maintenance Parts	1,054		1,881		1,500		1,320		(180)
52825 - Chemicals	229		236		-		-		-
52840 - Laboratory Supplies	311		186		1,200		450		(750)
52845 - General Hardware Supplies	73,323		42,425		61,450		66,500		5,050
52846 - Equipment And Instrumentation Parts	218,380		142,983		209,700		196,500		(13,200)
52851 - Other Minor Equipment	40,761		28,532		40,000		37,800		(2,200)
52860 - Postage, Ups	-		-		50		-		(50)
52865 - Other Supplies	56,767		44,411		73,000		58,500		(14,500)
52870 - Freight	359		276		1,000		1,475		475
Materials And Supplies	\$ 511,189	\$	275,154	\$	389,900	\$	379,745	\$	(10,155)
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$ 560	\$	-	\$	-	\$	-	\$	-
52920 - Equipment Repair and Maintenance	94,922		114,454		117,000		109,500		(7,500)
Equipment Repair And Maintenance	\$ 95,482	\$	114,454	\$	117,000	\$	109,500	\$	(7,500)
Building and Road Repair:									
53020 - Road Repair and Maintenance	\$ 320	\$	-	\$	-	\$	-	\$	-
53030 - Sewer Repair and Maintenance	425,474		189,846		610,600		75,000		(535,600)
53050 - Building Maintenance Supplies	20,151		12,123		8,300		-		(8,300)
53051 - Building Maintenance Services	81,047		-		3,800		-		(3,800)
Building and Road Repair	\$ 526,993	\$	201,969	\$	622,700	\$	75,000	\$	(547,700)
Total Other Operating Expenses	\$ 2,598,649	\$	2,445,812	\$	2,986,494	\$	2,314,759	\$	(671,735)
Total Operating Expenses	\$ 6,086,995	\$	6,238,670	\$	7,097,039	\$	6,630,030	\$	(467,009)

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.

2022 Accomplishments		2023 Goals	
*	Continued to document, report, and maintain the emergency generators to meet regulatory requirements. Continued to work with stakeholders in successful execution of demand response initiatives. Provided fueling event documentation to regulatory compliance to be placed in each generator on site binder.	*	Operate and maintain the wastewater emergency standby generators to achieve regulatory compliance through operational excellence. Continue to work with stake holders in successful execution of demand response initiatives.
*	Continued work to further improve the readiness of vehicles and equipment for all stakeholders.	*	Improve readiness of vehicles and equipment for all stakeholders and execute minor capital procurement process for vehicle replacement.
*	Continued management of the Fleet Services' budget in the most efficient and economical manner. Continued 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.
*	Continued to support furthering district wide deployment of WEX fuel card. Continued to provide support to internal customers for Fuel Master.	*	Implement efficient fuel management practices across District facilities.

BUDGET CENTER: Fleet Services - 1600

MANAGED BY:

Richard Conley
Manager of Fleet Services

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

2022 Accomplishments		2023 Goals	
*	Right sized fleet assets to meet departmental requirements and operated more cost efficient. Focused on utility cart alternatives for future deployment, as well as on improving preventative maintenance and up time on current utility cart fleet.	*	Evaluate facility requirements for mobilization of utility cart alternatives to implement in capital plan with a replacement schedule.
*	Continued to work with stakeholders on CMMS and GPS to further the accomplishments of 2021 with Fleet Maintenance practices and intervals.	*	Maintain GPS integration into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.
*	Continued to work with key stakeholders to leverage GPS program to increase district fleet efficiency.	*	Evaluate GPS alternatives to establish specifications for upcoming contract renewal.
*	Continued work to further develop the strategy to manage vehicle rotation for optimization of performance and utilization by leveraging data from both the CMMS and GPS systems.	*	Generate 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	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Fleet Services	0	1	1	0
Project Coord Fleet Svcs	0	1	0	(1)
Project Coord (O&M)	1	0	1	1
Administrative Assistant	1	1	1	0
Fleet Services Mechanic	4	6	6	0
Fleet Svcs Worker	0	1	1	0
TOTAL FULL TIME	6	10	10	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1600: FLEET SERVICES					
	2021	2022	2022	2023	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 90,102	\$ 81,289	\$ 91,520	\$ 97,000	\$ 5,480
52030 - Professionals Salaries	41,093	66,081	64,480	67,059	2,579
52031 - Administrative Support Salaries	46,447	48,392	48,131	50,056	1,925
52040 - Operations Hourly	312,087	77,719	303,703	-	(303,703)
52050 - Maintenance Hourly	11,573	232,021	98,903	396,208	297,305
52071 - Longevity	3,300	2,900	3,200	3,400	200
52081 - Sick Buy Out	3,012	2,102	6,000	3,100	(2,900)
52231 - Administrative Support Overtime	58	87	-	-	-
52240 - Operations Hourly Overtime	54,315	17,451	40,000	42,000	2,000
52250 - Maintenance Hourly Overtime	469	58,456	-	-	-
Salaries and Wages	\$ 562,456	\$ 586,498	\$ 655,938	\$ 658,824	\$ 2,886
Benefits:					
52320 - Opers	\$ 84,400	\$ 78,879	\$ 91,831	\$ 92,235	\$ 404
52360 - Medicare	7,859	8,223	9,510	9,553	43
52313 - Wellness Credit	13	5	-	-	-
52370 - Uniform Allowance	-	-	900	900	-
Benefits	\$ 92,273	\$ 87,106	\$ 102,242	\$ 102,688	\$ 447
Total Salaries and Benefits	\$ 654,729	\$ 673,605	\$ 758,180	\$ 761,512	\$ 3,332
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ (8)	\$ -	\$ 50	\$ 50	\$ -
52430 - Employee Education	-	-	400	30,000	29,600
Reimbursable Expenses	\$ (8)	\$ -	\$ 450	\$ 30,050	\$ 29,600
Contractual Services:					
52715 - Printing	\$ 572	\$ 60	\$ -	\$ -	\$ -
52730 - Dues and Subscriptions	545	1,733	1,100	1,708	608
52735 - Equipment Rental	3,890	-	825	1,080	255
52770 - Uniforms	3,602	3,787	5,500	4,500	(1,000)
52780 - Other Contractual Services	57,260	46,732	62,146	51,596	(10,550)
Contractual Services	\$ 65,870	\$ 52,311	\$ 69,571	\$ 58,884	\$ (10,687)
Materials and Supplies:					
52805 - Office Supplies	\$ 2,305	\$ 633	\$ 500	\$ 500	\$ -
52810 - Fuel and Oil	25,611	541,439	539,270	567,695	28,425
52811 - Vehicle Maintenance Parts	269,025	231,395	236,000	230,000	(6,000)
52825 - Chemicals	18	55	-	-	-
52840 - Laboratory Supplies	-	8	100	50	(50)
52845 - General Hardware Supplies	2,904	1,622	3,500	2,500	(1,000)
52846 - Equipment And Instrumentation Parts	1,949	2,356	6,500	1,750	(4,750)
52851 - Other Minor Equipment	6,273	284	4,500	2,700	(1,800)
52865 - Other Supplies	7,745	4,354	16,300	9,500	(6,800)
52870 - Freight	650	18	500	500	-
Materials And Supplies	\$ 316,482	\$ 782,164	\$ 807,170	\$ 815,195	\$ 8,025

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1600: FLEET SERVICES					
	2021	2022	2022	2023	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 32,751	\$ 68,957	\$ 31,000	\$ 32,750	\$ 1,750
52930 - Vehicle Repairs	24,077	32,051	35,000	27,000	(8,000)
Equipment Repair And Maintenance	\$ 56,828	\$ 101,008	\$ 66,000	\$ 59,750	(6,250)
Building and Road Repair:					
53050 - Building Maintenance Supplies	\$ 225	\$ -	\$ -	\$ -	\$ -
53051 - Building Maintenance Services	300	-	-	-	-
Building and Road Repair	\$ 525	\$ -	\$ -	\$ -	\$ -
Judgements and Awards:					
Total Other Operating Expenses	\$ 439,697	\$ 935,484	\$ 943,191	\$ 963,879	\$ 20,688
Total Operating Expenses	\$ 1,094,426	\$ 1,609,088	\$ 1,701,371	\$ 1,725,391	\$ 24,020

BUDGET CENTER: Building Maintenance – 1700

MANAGED BY: James 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 heating and ventilation equipment, 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.

2022 Accomplishments		2023 Goals	
*	Enhanced the service and maintenance of Districtwide HVAC assets through continued development of the HVAC-R technicians.	*	Enhance the service and maintenance of Districtwide HVAC assets by transitioning workload from contract to District staff.
*	Provided support to incorporate HVAC asset information with deployment of the new Computerized Maintenance Management System.	*	Provide support to refine HVAC asset identification and incorporate bill of materials in the Computerized Maintenance Management System.
*	Provided support for increasing the application and functionality of the Building Automation System for HVAC.	*	Provide support for increasing 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. Continue 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 and inclusion efforts and outreach activities.	*	Provide resources to support diversity, equity, and inclusion practices and encourage participation through Employee Resource Group events.

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

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

2022 Accomplishments		2023 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**BUILDING MAINTENANCE -- 1700****STAFFING****One Year History and Budget Comparison**

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Project Coord (O&M)	1	0	2	2
Building Systems Supvr	1	1	1	0
Mgr of Building Maint	1	1	1	0
Project Coord Bld Maint	0	1	0	(1)
Administrative Assistant	0	1	1	0
HVAC R Tech	5	6	8	2
Bldg Maint Person	5	6	6	0
TOTAL FULL TIME	13	16	19	3
Para Professional Intern	0	1	1	0
TOTAL INTERNS/STUDENTS	0	1	1	0
TOTAL EMPLOYEES	13	17	20	3

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1700: BUILDING MAINTENANCE					
	2021	2022	2022	2023	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 172,837	\$ 179,046	\$ 176,800	\$ 183,872	\$ 7,072
52030 - Professionals Salaries	81,142	78,616	80,829	133,368	52,539
52031 - Administrative Support Salaries	-	-	49,691	52,000	2,309
52036 - Para-Professional Salaries	-	-	17,160	18,699	1,539
52050 - Maintenance Hourly	629,223	604,268	703,621	905,887	202,265
52071 - Longevity	2,950	2,600	2,500	3,000	500
52081 - Sick Buy Out	2,398	1,782	5,500	2,400	(3,100)
52250 - Maintenance Hourly Overtime	111,940	144,411	142,000	170,000	28,000
Salaries and Wages	\$ 1,000,491	\$ 1,010,722	\$ 1,178,102	\$ 1,469,226	\$ 291,124
Benefits:					
52320 - Opers	\$ 140,276	\$ 155,469	\$ 156,954	\$ 193,792	\$ 36,838
52360 - Medicare	14,098	14,282	16,256	20,071	3,815
52313 - Wellness Credit	15	4	-	-	-
52370 - Uniform Allowance	-	-	1,500	1,900	400
Benefits	\$ 154,389	\$ 169,755	\$ 174,710	\$ 215,763	\$ 41,053
Total Salaries and Benefits	\$ 1,154,880	\$ 1,180,477	\$ 1,352,812	\$ 1,684,989	\$ 332,177
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ -	\$ 282	\$ 75	\$ 2,044	\$ 1,969
52430 - Employee Education	-	665	600	12,630	12,030
Reimbursable Expenses	\$ -	\$ 947	\$ 675	\$ 14,674	\$ 13,999
Contractual Services:					
52715 - Printing	\$ -	\$ -	\$ 30	\$ 50	\$ 20
52730 - Dues and Subscriptions	386	415	861	456	(405)
52735 - Equipment Rental	-	1,833	-	-	-
52770 - Uniforms	6,363	6,049	5,450	6,472	1,022
52775 - Licenses,Fees, And Permits	72	478	-	-	-
52780 - Other Contractual Services	-	2,680	-	-	-
Contractual Services	\$ 6,821	\$ 11,454	\$ 6,341	\$ 6,978	\$ 637
Materials and Supplies:					
52805 - Office Supplies	\$ 2	\$ 140	\$ 100	\$ 25	\$ (75)
52806 - Software	5,200	-	-	-	-
52810 - Fuel and Oil	13,362	271	-	-	-
52811 - Vehicle Maintenance Parts	26	21	-	-	-
52840 - Laboratory Supplies	67	-	40	30	(10)
52845 - General Hardware Supplies	10,675	26,697	30,000	15,000	(15,000)
52846 - Equipment And Instrumentation Parts	14,739	27,169	44,000	20,000	(24,000)
52851 - Other Minor Equipment	13,766	437	29,000	11,000	(18,000)
52865 - Other Supplies	3,233	9,794	4,000	3,750	(250)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1700: BUILDING MAINTENANCE

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
52870 - Freight	-		416		-		-		-
Materials And Supplies	\$ 61,070	\$	64,944	\$	107,140	\$	49,805	\$	(57,335)
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 263	\$	216	\$	230	\$	300	\$	70
Equipment Repair And Maintenance	\$ 263	\$	216	\$	230	\$	300	\$	70
Building and Road Repair:									
53050 - Building Maintenance Supplies	\$ 50,309	\$	402,465	\$	161,715	\$	450,000	\$	288,285
53051 - Building Maintenance Services	41,557		568,214		348,175		707,000		358,825
Building and Road Repair	\$ 91,867	\$	970,679	\$	509,890	\$	1,157,000	\$	647,110
Judgements and Awards:									
Total Other Operating Expenses	\$ 160,020	\$	1,048,240	\$	624,276	\$	1,228,757	\$	604,481
Total Operating Expenses	\$ 1,314,900	\$	2,228,717	\$	1,977,088	\$	2,913,746	\$	936,658

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.

2022 Accomplishments		2023 Goals	
*	Monitored and developed Security Career Paths in support of staff development, succession planning, and diversity and inclusion	*	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.
*	Supported efforts to implement new weigh scale computer system at Southerly. Learned new software and business practices as needed	*	Negotiate a long-term relationship with CCSO for maintenance of police commissions. Pursue legislation change to gain the rights to commission our own staff as police officers.
*	Worked with IT and EM to establish new locations of security cameras as business needs dictate. Offered suggestions to IT of new camera locations and support systems that could reduce staffing requirements	*	Provide input and security support throughout the WCEHRT project. Provide security consultation on various construction projects.

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

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Chief of Security	1	1	1	0
Lieutenant	1	1	1	0
Exec Asst Security	0	1	0	(1)
Security Officer	27	28	30	2
Sergeant	3	3	3	0
TOTAL FULL TIME	32	34	35	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 2100: SECURITY

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 97,920	\$	\$ 101,989	\$	\$ 154,209	\$	\$ 273,654	\$	119,445
52030 - Professionals Salaries	87,040		90,669		88,292		91,824		3,532
52031 - Administrative Support Salaries	56,900		20,772		58,431		-		(58,431)
52041 - Protective Service Salaries	1,587,612		1,549,363		1,627,845		1,779,607		151,761
52071 - Longevity	7,150		7,850		8,000		7,300		(700)
52081 - Sick Buy Out	6,430		2,547		11,800		67,800		56,000
52241 - Protective Service Overtime	368,376		542,152		443,600		461,400		17,800
Salaries and Wages	\$ 2,211,428	\$	\$ 2,315,342	\$	\$ 2,392,178	\$	\$ 2,681,585	\$	289,408
Benefits:									
52320 - Opers	\$ 307,188	\$	\$ 342,290	\$	\$ 330,901	\$	\$ 371,250	\$	40,349
52360 - Medicare	32,070		33,271		34,272		38,451		4,179
52313 - Wellness Credit	22		8		-		-		-
52370 - Uniform Allowance	29,258		9,127		39,294		38,794		(500)
Benefits	\$ 368,538	\$	\$ 384,696	\$	\$ 404,467	\$	\$ 448,495	\$	44,028
Total Salaries and Benefits	\$ 2,579,966	\$	\$ 2,700,038	\$	\$ 2,796,645	\$	\$ 3,130,080	\$	333,435
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 223	\$	\$ 1,775	\$	\$ 3,000	\$	\$ 3,000	\$	-
52430 - Employee Education	-		5,345		7,600		10,000		2,400
Reimbursable Expenses	\$ 223	\$	\$ 7,120	\$	\$ 10,600	\$	\$ 13,000	\$	2,400
Contractual Services:									
52715 - Printing	\$ -	\$	\$ 239	\$	\$ -	\$	\$ -	\$	-
52730 - Dues and Subscriptions	-		220		250		250		-
52770 - Uniforms	10,612		57,029		38,200		50,000		11,800
52775 - Licenses, Fees, And Permits	125		765		1,500		1,500		-
52780 - Other Contractual Services	1,805		4,850		9,500		19,000		9,500
Contractual Services	\$ 12,542	\$	\$ 63,103	\$	\$ 49,450	\$	\$ 70,750	\$	21,300
Materials and Supplies:									
52805 - Office Supplies	\$ 1,893	\$	\$ 2,117	\$	\$ 4,000	\$	\$ 2,000	\$	(2,000)
52810 - Fuel and Oil	552		105		-		-		-
52811 - Vehicle Maintenance Parts	3		142		-		-		-
52840 - Laboratory Supplies	174		-		-		-		-
52845 - General Hardware Supplies	527		436		500		500		-
52846 - Equipment And Instrumentation Parts	436		921		-		-		-
52851 - Other Minor Equipment	21,714		33,020		45,600		63,100		17,500
52865 - Other Supplies	5,636		9,709		7,000		10,000		3,000
52870 - Freight	-		637		100		800		700
Materials And Supplies	\$ 30,936	\$	\$ 47,086	\$	\$ 57,200	\$	\$ 76,400	\$	19,200
Building and Road Repair:									
53050 - Building Maintenance Supplies	\$ 2,397	\$	\$ -	\$	\$ -	\$	\$ -	\$	-
Building and Road Repair	\$ 2,397	\$	\$ -	\$	\$ -	\$	\$ -	\$	-
Total Other Operating Expenses	\$ 46,098	\$	\$ 117,309	\$	\$ 117,250	\$	\$ 160,150	\$	42,900
Total Operating Expenses	\$ 2,626,065	\$	\$ 2,817,347	\$	\$ 2,913,895	\$	\$ 3,290,230	\$	376,335

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 process control and automation systems for all District facilities. Automation 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.

2022 Accomplishments		2023 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	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Automation Engineer	1	0	1	1
B STEM Intern PC&A	1	0	2	2
Network Engineer I	1	0	1	1
PC&A Commissioning Mgr	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
Commissioning Mgr	0	1	0	(1)
Automation Engineer II	4	4	4	0
Automation Engineer III	2	2	2	0
Network Engineer II	2	2	2	0
Network Engineer III	1	1	1	0
Automation Engineer I	0	1	0	(1)
Automation Engineer 1	0	1	1	0
Auto Infrastructure Tech	0	1	0	(1)
B STEM Intern	0	2	0	(2)
TOTAL FULL TIME	16	18	18	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 3100: PROCESS CONTROL & AUTOMATION

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 440,832	\$	\$ 377,161	\$	\$ 447,804	\$	\$ 350,654	\$	(97,150)
52030 - Professionals Salaries	783,934		961,217		869,513		1,103,430		233,917
52034 - Technicians Salaries	114,991		33,184		77,503		-		(77,503)
52050 - Maintenance Hourly	-		7,583		-		-		-
52060 - Student Salaries	-		7,041		51,488		58,353		6,865
52071 - Longevity	2,450		2,150		2,600		2,500		(100)
52081 - Sick Buy Out	10,879		13,956		12,100		11,100		(1,000)
52250 - Maintenance Hourly Overtime	-		119		-		-		-
52260 - Student Overtime	-		-		1,000		1,000		-
Salaries and Wages	\$ 1,353,085	\$	\$ 1,402,411	\$	\$ 1,462,008	\$	\$ 1,527,037	\$	65,028
Benefits:									
52320 - Opers	\$ 190,909	\$	\$ 190,063	\$	\$ 204,680	\$	\$ 213,785	\$	9,105
52360 - Medicare	19,584		20,328		21,200		22,142		942
52313 - Wellness Credit	33		2		-		-		-
52370 - Uniform Allowance	3,600		3,380		5,160		5,160		-
Benefits	\$ 214,125	\$	\$ 213,773	\$	\$ 231,040	\$	\$ 241,087	\$	10,047
Total Salaries and Benefits	\$ 1,567,211	\$	\$ 1,616,183	\$	\$ 1,693,048	\$	\$ 1,768,124	\$	75,075
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 574	\$	\$ 2,509	\$	\$ 17,000	\$	\$ 16,300	\$	(700)
52430 - Employee Education	144		5,102		8,000		8,000		-
Reimbursable Expenses	\$ 718	\$	\$ 7,611	\$	\$ 25,000	\$	\$ 24,300	\$	(700)
Professional Services:									
52610 - General Professional Services	\$ -	\$	\$ 422,633	\$	\$ 450,000	\$	\$ 475,000	\$	25,000
Professional Services	\$ -	\$	\$ 422,633	\$	\$ 450,000	\$	\$ 475,000	\$	25,000
Contractual Services:									
52715 - Printing	\$ -	\$	\$ 60	\$	\$ 300	\$	\$ 300	\$	-
52730 - Dues and Subscriptions	2,145		2,399		1,950		2,400		450
52770 - Uniforms	597		354		4,600		3,880		(720)
Contractual Services	\$ 2,742	\$	\$ 2,812	\$	\$ 6,850	\$	\$ 6,580	\$	(270)
Materials and Supplies:									
52805 - Office Supplies	\$ 1,198	\$	\$ 1,940	\$	\$ 3,000	\$	\$ 3,000	\$	-
52806 - Software	14,166		23,102		27,500		74,550		47,050
52810 - Fuel and Oil	168		87		-		-		-
52840 - Laboratory Supplies	5		-		100		100		-
52845 - General Hardware Supplies	7,849		10,112		75,000		50,000		(25,000)
52846 - Equipment And Instrumentation Parts	68,500		253,223		295,000		225,000		(70,000)
52851 - Other Minor Equipment	15,175		13,272		3,000		15,000		12,000
52865 - Other Supplies	941		457		2,000		2,000		-
52870 - Freight	237		338		300		300		-
Materials And Supplies	\$ 108,240	\$	\$ 302,531	\$	\$ 405,900	\$	\$ 369,950	\$	(35,950)
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 407,050	\$	\$ 671,902	\$	\$ 706,050	\$	\$ 565,000	\$	(141,050)
Equipment Repair And Maintenance	\$ 407,050	\$	\$ 671,902	\$	\$ 706,050	\$	\$ 565,000	\$	(141,050)
Total Other Operating Expenses	\$ 518,749	\$	\$ 1,407,490	\$	\$ 1,593,800	\$	\$ 1,440,830	\$	(152,970)
Total Operating Expenses	\$ 2,085,960	\$	\$ 3,023,673	\$	\$ 3,286,848	\$	\$ 3,208,954	\$	(77,895)

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

2022 Accomplishments		2023 Goals	
*	Administered and fully supported the Nexgen CMMS application in support of O&M asset management objectives	*	Lead the effort for utilization of the Contractor Portal and Asset Life Cycle Assessment
*	Continued to provide administration and end user support for the PDMS system ensuring data collection and reporting are meeting Sewer District needs	*	Enhance the use of PDMS and other operational data through the use of Microsoft PowerBI
*	Continued to manage the planning, development, migration, deployment, and user training and support for the Kahua project management system and SharePoint Online to replace the current SharePoint 2010 environment	*	Fully migrate the current SharePoint 2010 environment to Kahua Project Management and SharePoint Online
*	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	*	Establish the Asset Records Controls Team to develop standards for all asset related support documentation
*	Continued to provide and enhance CIP, project management, document control, technical, and administrative support to E&C, Watersheds and O&M	*	Provide and enhance CIP, project management, document control, technical, and administrative support previously given to E&C, Watersheds and O&M

*	Continued to provide support and application development to E&C, O&M, Security, Watersheds, and Human Resources	*	Provide support and application development using the Microsoft Power Platform to all departments. Rollout the Watersheds Grant Program tracking suite of apps.
*	Continued to support O&M with eLogger modifications, Operator iPad rollout, and LOTO application development	*	Support O&M with eLogger enhancements, Operator iPad rollout, and shutdown requests application development
*	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
*	Continued to assist in the DEI initiative for the identification of registered BOP firms for use in E&C projects by validating changes in the B2G system and developing a Power BI tool to easily identify potential BOP firms prior to the bidding of E&C projects	*	Provide assistance with DEI initiatives to better track ERG sign-ups and meeting attendance. Develop a tool for end of year report generation.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
TECHNICAL SERVICES GROUP -- 3200				
STAFFING				
One Year History and Budget Comparison				
POSITION	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Cost Engineer II	1	0	1	1
Systems Engineer I (TSG)	1	0	2	2
Systems Engineer I	1	0	1	1
Tech Sol Funct Lead	1	0	1	1
Analyst II Asset Mgmt SysAnalyst	2	1	2	1
Contract Admin Lead	2	3	2	-1
Mgr of Technical Services	1	1	1	0
Mgr Business Proc & Cntrl	1	1	1	0
Mgr of Contract Admin	1	1	1	0
Mgr of Project Controls	1	1	1	0
Mgr of Systms Integration	1	1	1	0
Systems Support Spec	1	1	1	0
Application Manager	0	1	0	-1
Analyst I Asset Mgmt Sys	0	2	2	0
Data Analyst	1	2	1	-1
Contract Administrator I	2	2	3	1
Contract Administrator II	1	1	2	1
CMMS Program Lead	1	1	1	0
Apps and Systems Lead	1	1	1	0
Process and Controls Lead	1	1	1	0
Mgr of Syst Dev & Ops	1	1	1	0
P/Q A Analyst II	1	1	1	0
Apps & Syst Suprt Spec I	0	1	0	-1
App Sys Supp Spec II	0	1	0	-1
Document Cntrl Specialist	1	1	1	0
Infrastructure Spprt Spec	1	1	1	0
Project Cntrls Spec I	1	1	1	0
Project Cntrls Spec II	0	1	1	0
Business Process Spec	1	2	2	0
Sys Integration Spec	1	1	1	0
Cost Engr I	0	1	0	-1
Document Cntrl Assoc I	1	1	1	0
Eng Tech II	1	1	3	2
Total Full Time	30	35	39	4
Para Intern Tech Srvc	0	5	4	-1
Total Intern	0	5	4	-1
Total Employee	30	40	43	3

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 3200: TECHNICAL GROUP SERVICES

	2021		2022		2022		2023		Budget		Budget		Budget		Variance
	Audited		Unaudited		Adopted		Adopted		Budget		Budget		Budget		Variance
	Actuals		Actuals		Budget		Budget		Budget		Budget		Budget		Variance
Operating Expenses:															
52020 - Officials and Managers Salaries	\$ 846,526	\$	779,691	\$	1,174,923	\$	829,890	\$	(345,033)						
52030 - Professionals Salaries	1,243,056		1,379,660		1,235,870		1,760,501		524,630						
52031 - Administrative Support Salaries	70,211		51,592		51,160		53,215		2,055						
52034 - Technicians Salaries	60,656		63,115		62,597		185,413		122,815						
52036 - Para-Professional Salaries	57,429		38,757		76,667		106,429		29,762						
52060 - Student Salaries	-		1,395		-		-		-						
52071 - Longevity	4,350		5,650		-		-		-						
52081 - Sick Buy Out	10,225		12,315		-		-		-						
52231 - Administrative Support Overtime	9		18		250		250		-						
52236 - Para-Professional Overtime	688		34		1,000		1,000		-						
Salaries and Wages	\$ 2,293,150	\$	2,332,226	\$	2,602,467	\$	2,936,697	\$	334,230						
Benefits:															
52320 - Opers	\$ 317,771	\$	323,920	\$	364,344	\$	411,138	\$	46,794						
52360 - Medicare	32,516		33,016		37,736		42,582		4,846						
52313 - Wellness Credit	50		13		-		-		-						
52370 - Uniform Allowance	1,863		1,974		3,570		3,920		350						
Benefits	\$ 352,200	\$	358,923	\$	405,650	\$	457,640	\$	51,990						
Total Salaries and Benefits	\$ 2,645,349	\$	2,691,149	\$	3,008,117	\$	3,394,337	\$	386,220						
Other Operating Expenses:															
Reimbursable Expenses:															
52410 - Travel	\$ 1,526	\$	9,362	\$	11,975	\$	24,000	\$	12,025						
52430 - Employee Education	8,223		5,636		9,837		23,000		13,163						
52440 - Tuition Reimbursement	-		6,259		-		-		-						
Reimbursable Expenses	\$ 9,749	\$	21,257	\$	21,812	\$	47,000	\$	25,188						
Professional Services:															
52610 - General Professional Services	\$ -	\$	-	\$	-	\$	150,000	\$	150,000						
Professional Services	\$ -	\$	-	\$	-	\$	150,000	\$	150,000						
Contractual Services:															
52715 - Printing	\$ -	\$	-	\$	350	\$	-	\$	(350)						
52730 - Dues and Subscriptions	319		86		739		1,500		761						
52770 - Uniforms	-		(25)		750		-		(750)						
52775 - Licenses,Fees, And Permits	-		285		-		-		-						
Contractual Services	\$ 319	\$	346	\$	1,839	\$	1,500	\$	(339)						
Materials and Supplies:															
52805 - Office Supplies	\$ 371	\$	1,065	\$	5,000	\$	5,000	\$	-						
52806 - Software	14,402		17,398		15,980		27,000		11,020						
52810 - Fuel and Oil	441		-		-		-		-						
52846 - Equipment And Instrumentation Parts	33		75		500		500		-						
52851 - Other Minor Equipment	2,581		-		7,500		7,500		-						
52865 - Other Supplies	4,908		195		-		500		500						
Materials And Supplies	\$ 22,735	\$	18,733	\$	28,980	\$	40,500	\$	11,520						
Total Other Operating Expenses	\$ 32,804	\$	40,336	\$	52,631	\$	239,000	\$	186,369						
Total Operating Expenses	\$ 2,678,153	\$	2,731,485	\$	3,060,748	\$	3,633,337	\$	572,589						

BUDGET CENTER: Administrative Services - 6300

MANAGED BY: OPEN
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.

2022 Accomplishments		2023 Goals	
*	Provided safe working environment for employees as the pandemic continues to affect daily lives.	*	Continue to support outreach activities sponsored by the District.
*	Monitored expenses to align with approved budget for the year.	*	Create janitorial contract and copier contracts with the assistance of TSG.
*	Provided support and resources to outreach activities for CCR.	*	Provide a safe workplace for those at GJM and EMSC through contracted and in house services.
*	Worked with TSG to monitor and improve contracts to meet needs of District.	*	Monitor budgets monthly to ensure sound financial stewardship.

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

JOB	2022	2022	2023	BUDGET
Administrative Assistant	1	1	1	1
Admin Srvcs	1	0	1	1
Mgr of Facility & Admin	1	1	1	0
Asst Mgr Fac & Admin Sppt	1	1	1	0
Facilities Asst	0	1	0	-1
Facilities Technician	4	3	4	1
TOTAL FULL TIME	8	7	8	2
B STEM Intern	0	1	0	-1
Seasonal Wrkr GL & Main	0	1	1	0
TOTAL INTERNS/STUDENTS	0	2	1	0
TOTAL POSITIONS	8	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6300: ADMINISTRATIVE SERVICES

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 90,019	\$	145,714	\$	152,964	\$	163,266	\$	10,302
52030 - Professionals Salaries	63,117		5,000		1,017		-		(1,017)
52031 - Administrative Support Salaries	83,826		53,654		87,675		51,376		(36,299)
52034 - Technicians Salaries	-		133,911		38,838		192,849		154,011
52050 - Maintenance Hourly	132,907		22,555		98,733		-		(98,733)
52060 - Student Salaries	15,922		19,046		38,984		40,084		1,100
52071 - Longevity	1,900		2,000		2,300		2,000		(300)
52081 - Sick Buy Out	3,706		5,312		5,100		3,800		(1,300)
52231 - Administrative Support Overtime	581		1,544		1,000		1,500		500
52234 - Technician Overtime	-		12,196		-		-		-
52250 - Maintenance Hourly Overtime	5,016		2,668		9,000		9,000		-
52260 - Student Overtime	32		166		500		500		-
Salaries and Wages	\$ 397,027	\$	403,765	\$	436,110	\$	464,376	\$	28,265
Benefits:									
52320 - Opers	\$ 54,455	\$	56,438	\$	61,055	\$	65,013	\$	3,958
52360 - Medicare	5,527		5,630		6,323		6,733		410
52313 - Wellness Credit	10		7		-		-		-
52370 - Uniform Allowance	-		-		400		400		-
Benefits	\$ 59,992	\$	62,075	\$	67,778	\$	72,146	\$	4,368
Total Salaries and Benefits	\$ 457,018	\$	465,840	\$	503,888	\$	536,522	\$	32,634
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ (13)	\$	-	\$	250	\$	300	\$	50
Reimbursable Expenses	\$ (13)	\$	-	\$	250	\$	300	\$	50
Utilities Expenses:									
52510 - Electricity	\$ 341,786	\$	387,729	\$	350,350	\$	436,050	\$	85,700
52520 - Natural Gas	58,710		80,964		61,750		67,845		6,095
52530 - Water and Other Utilities	20,093		24,675		28,600		26,485		(2,115)
Utilities Expenses	\$ 420,588	\$	493,367	\$	440,700	\$	530,380	\$	89,680
Contractual Services:									
52715 - Printing	\$ 5,062	\$	10,061	\$	6,000	\$	11,000	\$	5,000
52735 - Equipment Rental	182,160		65,592		158,500		158,500		-
52740 - Real Property Rental	102,230		97,210		83,280		37,800		(45,480)
52770 - Uniforms	709		2,838		2,000		2,000		-
52775 - Licenses,Fees, And Permits	1,093		1,170		2,000		2,000		-
52780 - Other Contractual Services	453,283		393,212		419,750		454,750		35,000
Contractual Services	\$ 744,537	\$	570,082	\$	671,530	\$	666,050	\$	(5,480)
Materials and Supplies:									
52805 - Office Supplies	\$ 19,915	\$	28,696	\$	25,750	\$	25,750	\$	-
52810 - Fuel and Oil	25,110		226		-		-		-
52840 - Laboratory Supplies	347		-		50		50		-
52845 - General Hardware Supplies	8,341		9,698		12,000		12,000		-
52846 - Equipment And Instrumentation Parts	2,525		1,567		3,000		3,000		-
52851 - Other Minor Equipment	4,577		7,647		53,000		128,000		75,000
52860 - Postage,Ups	23,011		38,158		41,000		41,000		-
52861 - Training Supplies	19,049		34,920		92,100		55,750		(36,350)
52865 - Other Supplies	35,395		40,499		30,000		40,000		10,000
52870 - Freight	4,626		-		1,500		1,000		(500)
Materials And Supplies	\$ 142,897	\$	161,411	\$	258,400	\$	306,550	\$	48,150

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6300: ADMINISTRATIVE SERVICES

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$ 280	\$	38	\$	2,000	\$	2,000	\$	-
52920 - Equipment Repair and Maintenance	25,918		20,798		32,000		32,000		-
Equipment Repair And Maintenance	\$ 26,198	\$	20,836	\$	34,000	\$	34,000	\$	-
Building and Road Repair:									
53020 - Road Repair and Maintenance	\$ -	\$	-	\$	5,000	\$	5,000	\$	-
53050 - Building Maintenance Supplies	100,409		7,619		-		-		-
53051 - Building Maintenance Services	131,466		13,992		25,000		-		(25,000)
53052 - Building Maintenance Miscellaneous	382		523		1,000		-		(1,000)
Building and Road Repair	\$ 232,258	\$	22,134	\$	31,000	\$	5,000	\$	(26,000)
Total Other Operating Expenses	\$ 1,566,465	\$	1,267,831	\$	1,435,880	\$	1,542,280	\$	106,400
Total Operating Expenses	\$ 2,023,483	\$	1,733,671	\$	1,939,768	\$	2,078,802	\$	139,034

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 2023 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 and providing strategic/technical support for Control Measure 2 modification efforts
- Support O&M: Carryout APM efforts, conduct operational reviews during design, provide support during startup activities, support ORI tasks, & continue coordination/communications efforts
- 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 SharePoint upgrade to ensure continuous improvement in the management and delivery of the Capital Improvement Program
- 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 2023 DE&I Goals including but not limited a department level workshop on the District's newly adopted Environmental Justice (EJ) statement

BUDGET CENTER Engineering and Construction -- 9000

MANAGED BY Devona A. Marshall
Director of Engineering & Construction

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

2022 Accomplishments

- KPI PR1: Deliver 85% of planned 2022 CIP Cashflow. **(75%)**
- KPI PR2: Meet Sewer District’s Business Opportunity Program goals (15.56%). **(31.66%)**
- KPI P1: Complete 2022 CIP validation process by October 2022 and prioritization by November 2022 to support 2023 budget process. **(Delivered on time)**
- KPI P2: Met all of 3 required 2022 Consent Decree Compliance reporting and Performance Milestones. **(3 of 3)**
- KPI D1: Complete designs within 60 days of planned. **(+18 Day)**
- KPI D2: Identify \$10M VE saving of the planned 2022 CIP cashflow. **(\$12.1 M)**
- KPI D3: Of the average lowest 3 bids received, EOPCC within 10%. **(+5.75%)**
- KPI D4: Award construction contracts within 60 days of planned. **(+15 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. **(+120 Days)**
- KPI C2: On average, close construction contracts within 95% of original contract amount. **(94.7%)**
- KPI C3: Report out work orders by change categories as a percent of construction. **(2.67%)**

2023 Goals

- KPI PR1: Deliver 85% of planned 2023 CIP Cashflow.
- KPI PR2: Meet Sewer District’s BOP goals.
- KPI P1: Complete 2024 CIP validation process by October 2023 and prioritization by November 2023 to support 2024 budget process.
- KPI P2: Meet all required 2023 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 \$10M of the planned 2023 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

ENGINEERING AND CONSTRUCTION -- 9000

STAFFING

One Year History and Budget Comparison

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Executive Assistant	1	0	1	1
Deputy Director of E&C	1	1	1	0
Director Of Engr & Const	1	1	1	0
Mgr of Construction	3	3	3	0
Mgr of Design	1	1	2	1
Program Manager	2	2	1	(1)
Mgr of Planning	1	1	1	0
Project Mgr I (E&C)	2	3	2	(1)
Project Mgr II (E&C)	2	1	2	1
Project Mgr III (E&C)	5	5	5	0
Const Supvr II	4	4	4	0
Const Supvr III	5	7	5	(2)
Project Engr I	2	2	1	(1)
P/Q A Analyst I	2	2	2	0
Const Supvr I	8	5	8	3
Exec Asst E&C	0	1	0	(1)
Const Tech II	1	4	0	(4)
Total Fulltime	41	43	39	(4)
Para Intern E&C	1	2	2	0
Total Intern	1	2	2	0
Total Employee	42	45	41	(4)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 9000: ENGINEERING & CONSTRUCTION

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 3,083,837	\$	3,131,176	\$	3,099,090	\$	3,003,510	\$	(95,581)
52030 - Professionals Salaries	607,326		814,937		665,404		831,168		165,764
52031 - Administrative Support Salaries	55,782		58,760		57,283		59,575		2,292
52034 - Technicians Salaries	231,327		81,660		236,049		-		(236,049)
52036 - Para-Professional Salaries	26,440		15,915		68,650		75,739		7,089
52071 - Longevity	10,300		11,350		10,700		10,500		(200)
52081 - Sick Buy Out	46,942		40,312		34,600		47,900		13,300
Salaries and Wages	\$ 4,061,955	\$	4,154,110	\$	4,171,777	\$	4,028,392	\$	(143,385)
Benefits:									
52320 - Opers	\$ 571,837	\$	576,747	\$	584,049	\$	563,975	\$	(20,074)
52360 - Medicare	57,803		59,036		60,490		58,412		(2,079)
52313 - Wellness Credit	98		23		8,424		8,424		-
52370 - Uniform Allowance	6,750		6,480		7,500		7,500		-
Benefits	\$ 636,488	\$	642,286	\$	660,464	\$	638,311	\$	(22,153)
Total Salaries and Benefits	\$ 4,698,443	\$	4,796,396	\$	4,832,240	\$	4,666,702	\$	(165,538)
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 4,318	\$	18,379	\$	53,000	\$	53,000	\$	-
52430 - Employee Education	7,217		17,174		32,000		32,000		-
52440 - Tuition Reimbursement	-		2,590		-		-		-
Reimbursable Expenses	\$ 11,535	\$	38,143	\$	85,000	\$	85,000	\$	-
Professional Services:									
52610 - General Professional Services	\$ 2,273,111	\$	415,808	\$	779,000	\$	275,000	\$	(504,000)
Professional Services	\$ 2,273,111	\$	415,808	\$	779,000	\$	275,000	\$	(504,000)
Contractual Services:									
52715 - Printing	\$ 381	\$	1,683	\$	8,000	\$	8,000	\$	-
52730 - Dues and Subscriptions	52,793		47,646		50,185		55,000		4,815
52770 - Uniforms	107		-		7,500		15,000		7,500
Contractual Services	\$ 53,280	\$	49,328	\$	65,685	\$	78,000	\$	12,315
Materials and Supplies:									
52805 - Office Supplies	\$ 905	\$	892	\$	15,000	\$	15,000	\$	-
52810 - Fuel and Oil	3,595		377		-		-		-
52840 - Laboratory Supplies	3		-		-		-		-
52845 - General Hardware Supplies	449		163		2,500		2,500		-
52846 - Equipment And Instrumentation Parts	145		20		1,000		1,000		-
52851 - Other Minor Equipment	-		42		5,000		5,000		-
52865 - Other Supplies	1,856		1,686		2,000		2,000		-
52870 - Freight	63		6		-		-		-
Materials And Supplies	\$ 7,015	\$	3,186	\$	25,500	\$	25,500	\$	-
Total Other Operating Expenses	\$ 2,344,942	\$	506,466	\$	955,185	\$	463,500	\$	(491,685)
Total Operating Expenses	\$ 7,043,386	\$	5,302,862	\$	5,787,426	\$	5,130,202	\$	(657,223)

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.

2022 Accomplishments		2023 Goals	
*	Launched Frontline Leadership Development Program.	*	Reduce the number of open positions
*	Conducted Pay for Performance.	*	Host two NEORSO Career Fairs
*	Conducted benefit renewals.	*	Recruit two additional Clean Water Fellows
*	Led active Open Enrollment process.	*	Recruit a new Maintenance Training class
*	Decreased overall open positions.	*	Conduct Performance Management Redesign. This will assist in recruitment and improving productivity, employee engagement, and retention of current employees.
*	Conducted career pathing for AEA, Security, Finance, and IT.	*	Issue Total Rewards Statements that will be customized to each individual, educating employees on the full value of benefits they receive.
		*	Launch Relocation Assistance Program to offer greater DEI employment opportunities.
		*	Engage in a college co-op with Cleveland State University.
		*	Begin the succession planning process.
		*	Develop an Employee Engagement program.
		*	Revise the Pay for Performance goal setting and evaluation form.
		*	Prepare and launch the People Assist UKG tool.
		*	Complete the pilot of the Frontline Leadership Program.
		*	Conduct Wellness Program redesign and launch formal Wellness Program.
		*	Prepare and conduct union negotiations.
		*	Conduct Internship Program redesign.
		*	Conduct career pathing for TSG, Legal and HR.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HUMAN RESOURCES --2000

STAFFING

One Year History and Budget Comparison

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Benefits and HRIS Adminr	0	1	0	-1
Compensation AnalystCompensation Analyst	0	1	0	-1
Dir of Human Resources	0	0	1	1
Director of HR	0	1	0	-1
Early Talent Prgm Spec	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 Manager - Training	1	1	1	0
HR Mgr - Tal Acq	0	1	0	-1
HR Mgr Emp & Labor Rel	0	1	1	0
HR Mgr Talent Acquisition	1	0	1	1
HR Mgr TR and HRIS	1	0	1	1
HR Spec Training & Reg	1	1	1	0
HR Specialist - Services	1	1	1	0
HR Specialist Initiatives	1	1	1	0
HR Supvr Ent & Tech Learn	1	1	1	0
HRIS Analyst	2	2	2	0
Instructor Industrl Elect	1	1	1	0
Instructor Industrl Maint	1	2	2	0
Instructor Plant Ops	1	1	1	0
Leave of Absence Administrator	0	1	1	0
Mgr HR Tot Rew HRIS Perf	0	1	0	-1
Sr HR Mgr Org Effective	1	0	0	0
Sr HR Mgr Relationships	0	1	0	-1
Sr HR Mgr Services	1	0	1	1
Tal Acq & Emp Spec	2	3	2	-1
Total Rewards Analyst	2	0	2	2
Training & Dev Lead	1	1	1	0
Total Full Time	25	28	28	0
Para Intern HR	0	1	1	0
Total Intern	0	1	1	0
Total Employee	25	29	29	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 2000: HUMAN RESOURCES

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 761,291	\$	807,219	\$	1,176,876	\$	798,805	\$	(378,071)
52030 - Professionals Salaries	1,172,580		1,151,689		1,133,328		1,436,095		302,767
52031 - Administrative Support Salaries	77,851		48,025		58,240		63,440		5,200
52036 - Para-Professional Salaries	32,882		23,176		38,333		36,947		(1,386)
52071 - Longevity	2,750		3,050		2,200		2,800		600
52081 - Sick Buy Out	6,870		9,280		15,200		7,000		(8,200)
52231 - Administrative Support Overtime	569		-		-		-		-
52236 - Para-Professional Overtime	263		131		-		-		-
Salaries and Wages	\$ 2,055,057	\$	2,042,570	\$	2,424,178	\$	2,345,088	\$	(79,090)
Benefits:									
52310 - Health Care	\$ 9,770,970	\$	9,697,308	\$	12,500,000	\$	12,500,000	\$	-
52311 - Health Care Opt-Out Full	352,275		366,625		275,000		400,000		125,000
52312 - Health Care Opt-Out Supplemental	-		-		-		90,000		90,000
52320 - Opers	294,110		281,202		339,385		328,312		(11,073)
52330 - Workers Compensation	121,187		188,118		255,870		360,000		104,130
52335 - Short Term Disability	629,172		640,534		662,130		705,029		42,899
52340 - Life Insurance	73,228		74,425		90,000		90,000		-
52350 - Unemployment Compensation	26,300		17,677		40,000		40,000		-
52360 - Medicare	29,755		29,280		35,151		34,004		(1,147)
52313 - Wellness Credit	77,944		77,048		100,000		90,000		(10,000)
52314 - Dental and Vision Premiums	290,769		294,637		500,000		413,000		(87,000)
52370 - Uniform Allowance	3,934		3,154		5,000		3,000		(2,000)
52380 - Awards and Recognition	25,479		41,428		58,400		63,400		5,000
52390 - Relocation Expense Reimbursement	-		-		-		50,000		50,000
Benefits	\$ 11,695,123	\$	11,711,435	\$	14,860,936	\$	15,166,745	\$	305,809
Total Salaries and Benefits	\$ 13,750,180	\$	13,754,005	\$	17,285,114	\$	17,511,832	\$	226,719
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 450	\$	9,768	\$	25,080	\$	43,500	\$	18,420
52430 - Employee Education	3,104		19,203		38,030		38,530		500
52440 - Tuition Reimbursement	227,777		151,807		250,000		250,000		-
Reimbursable Expenses	\$ 231,331	\$	180,778	\$	313,110	\$	332,030	\$	18,920
Professional Services:									
52610 - General Professional Services	\$ 238,556	\$	242,007	\$	657,191	\$	851,621	\$	194,430
52615 - General Professional Services-Training	240,528		440,297		906,271		770,855		(135,416)
52620 - Temporary Staffing	-		119,779		25,000		200,000		175,000
Professional Services	\$ 479,084	\$	802,082	\$	1,588,462	\$	1,822,476	\$	234,014
Contractual Services:									
52715 - Printing	\$ 8,448	\$	884	\$	-	\$	10,000	\$	10,000
52720 - Taxes	-		-		4,500		4,000		(500)
52730 - Dues and Subscriptions	24,450		35,617		48,392		107,502		59,110
52735 - Equipment Rental	760		-		-		-		-
52750 - Advertising	750		-		1,500		1,500		-
52770 - Uniforms	1,131		824		-		1,000		1,000
52780 - Other Contractual Services	-		331		-		-		-
52790 - Community Outreach And Education	510		(225)		5,000		5,000		-
Contractual Services	\$ 36,049	\$	37,431	\$	59,392	\$	129,002	\$	69,610
Materials and Supplies:									
52805 - Office Supplies	\$ 887	\$	2,522	\$	9,000	\$	15,500	\$	6,500
52810 - Fuel and Oil	42		37		-		-		-
52845 - General Hardware Supplies	982		8,809		-		-		-
52846 - Equipment And Instrumentation Parts	1,784		4,299		-		-		-
52851 - Other Minor Equipment	86		3,262		-		-		-
52861 - Training Supplies	25,031		10,118		17,034		52,855		35,821
52865 - Other Supplies	3,097		3,900		2,000		1,600		(400)
52870 - Freight	216		1,043		500		1,000		500
Materials And Supplies	\$ 32,126	\$	33,989	\$	28,534	\$	70,955	\$	42,421
Total Other Operating Expenses	\$ 778,590	\$	1,054,281	\$	1,989,498	\$	2,354,463	\$	364,965
Total Operating Expenses	\$ 14,528,770	\$	14,808,285	\$	19,274,612	\$	19,866,295	\$	591,684

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.

2022 Accomplishments

- Commemorated NEORSD’s 50th anniversary.
- Developed and implemented Diversity, Equity and Inclusion goals in Administration & External Affairs, Human Resources, DEI and Customer Service departments.
- Effectively onboarded new Communications and Community Relations staff members.
- Resumed in-person full-scale Clean Water Fest, welcoming 1700 people.
- Monitored the Sewer District’s Strategic Planning process.
- Conducted All Employee Meetings.
- Conducted a Cost Savings Research Study to determine most effective outreach methods.
- Stabilized the restructured Good Neighbor Ambassador team.
- Continued ongoing efforts of the Communications Alignment Project.
- Focused on building a stronger relationship with the City of Cleveland.
- Expanded affordability outreach to eligible customers.
- Advanced leadership role in Greater Cleveland Water Equity Partners.
- Continued to adapt to COVID-19 pandemic issues.

2023 Goals

- Welcome 3000 guests to the Clean Water Fest, an increase of 1300 attendees from the previous year.
- Begin to utilize SharePoint to store AEA content, beginning with Sewer District photographs.
- Release two episodes of the Clean Water Works podcasts monthly.
- Continue Diversity, Equity, and Inclusion (DEI) racial justice dialogues.
- Launch DEI Learning Communities.
- Continue to launch of LGBTQ+ ERG.
- Add two additional Clean Water Fellows.
- Host 7 Utility Assistance Resource Fairs (UARF) and 2 UARF Training Clinics.
- Explore program management options for cost savings programs.
- Onboard Good Neighbor Ambassadors (GNA) for Cohort 9.
- Complete GNA study with CSU Diversity Institute & Dr. Ronnie Dunn.
- Support Greater Cleveland Water Equity Partners.
- Build relationship with new Cuyahoga County administration.
- Develop at least one student pipeline opportunity via existing student programs.
- Conduct the annual Sewer U for local executive assistants and community stakeholders

BUDGET CENTER Administration and External Affairs -- 5000

MANAGED BY Constance T. Haqq
Director of Administration and External Affairs

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

2022 Accomplishments

- Determined best staffing method to assist with DEI program implementation.
 - Launched the Minority Technical Rotation Program/Clean Water Fellowship Program.
 - Continued Racial Justice Dialogues.
 - Expanded Dialogues to include broad DEI topics such as LGBTQ, migration, etc.
 - Required departments to submit 2022 DEI department goals.
- Hosted 6 Utility Assistance Resource Fairs.

2023 Goals

- Develop the outreach plan for new PCL construction projects.
- Work with GIS to develop a comprehensive numbers reference repository.
- Launch internal DEI survey.
- Reimagine outreach materials, including two Clean Water Works magazines, Sewer U and scholastic outreach.
- Complete all Employee Meetings.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ADMINISTRATION AND EXTERNAL AFFAIRS -- 5000				
STAFFING				
One Year History and Budget Comparison				
JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Admin Asst Adm Svcs	0	2	0	(2)
Admin Project Coord	1	0	1	1
Administrative Assistant	1	0	1	1
Business Manager	1	1	1	0
Business Strat Prog Mgr	1	0	1	1
Chief Admin Officer	1	1	1	0
Clean Water Fellow	1	0	3	3
Comms Production Lead II	1	0	1	1
Communications Spec I	1	0	1	1
Communications Spec	0	1	0	(1)
Community Relations Spec	0	2	0	(2)
Community Rels Spec II	2	0	2	2
DE&I Specialist II	1	0	1	1
DEI Specialist	0	0	1	1
Dir of AEA	1	0	1	1
Div Equity & Incl Spec	0	1	0	(1)
Engineering, Science & Construction Management Development Professional	0	3	0	(3)
Executive Assistant	2	2	2	0
GNA Coordinator	0	1	0	(1)
GNA Supervisor	1	0	1	1
Good Neighbor Ambassador	5	10	10	0
Gov Affairs Program Mgr	1	0	1	1
Gov Affairs Specialist I	1	0	1	1
Gov Affairs Specialist II	1	0	1	1
Government Affairs Mgr	0	0	0	0
Government Affairs Specialist	0	1	0	(1)
Govt Affairs Adm - GNA	0	1	0	(1)
Mgr of Communications	1	1	1	0
Sr Communications Spec	0	1	0	(1)
Sr Gvt Affairs Spec	0	1	0	(1)
Sr Mgr Comm & Community R	0	1	0	(1)
Sr Mgr Govt & Cust Relat	1	1	1	0
Sr Public Info Spec	0	1	0	(1)
Total Fulltime	25	32	33	1
Para Intern AEA	1	0	3	3
Para Intern CCR	0	5	1	(4)
Total Intern	1	5	4	(1)
Total Employee	26	37	37	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 5000: ADMINISTRATION & EXTERNAL AFFAIRS

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 637,442	\$	797,691	\$	699,433	\$	891,739	\$	192,306
52030 - Professionals Salaries	485,162		512,148		666,194		767,038		100,844
52031 - Administrative Support Salaries	177,504		183,584		230,117		187,234		(42,883)
52036 - Para-Professional Salaries	81,386		33,045		157,763		84,592		(73,171)
52050 - Maintenance Hourly	106,445		103,331		285,581		316,557		30,976
52071 - Longevity	3,700		4,300		3,800		3,800		-
52081 - Sick Buy Out	7,764		21,778		18,800		8,000		(10,800)
52230 - Professional Overtime	-		606		-		-		-
52231 - Administrative Support Overtime	228		1,601		-		-		-
52236 - Para-Professional Overtime	2,872		1,234		-		-		-
Salaries and Wages	\$ 1,502,503	\$	1,659,318	\$	2,061,689	\$	2,258,960	\$	197,272
Benefits:									
52320 - Opers	\$ 210,622	\$	233,758	\$	288,762	\$	316,254	\$	27,492
52360 - Medicare	21,504		23,933		29,908		32,755		2,847
52313 - Wellness Credit	24		7		1,872		-		(1,872)
52370 - Uniform Allowance	8,320		5,058		14,000		15,000		1,000
52380 - Awards and Recognition	199		2,477		1,000		2,000		1,000
52390 - Relocation Expense Reimbursement	-		686		-		-		-
Benefits	\$ 240,669	\$	265,918	\$	335,542	\$	366,009	\$	30,468
Total Salaries and Benefits	\$ 1,743,172	\$	1,925,236	\$	2,397,231	\$	2,624,970	\$	227,739
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 2,800	\$	17,975	\$	42,000	\$	47,000	\$	5,000
52430 - Employee Education	51,518		13,221		34,650		39,650		5,000
Reimbursable Expenses	\$ 54,318	\$	31,197	\$	76,650	\$	86,650	\$	10,000
Professional Services:									
52610 - General Professional Services	\$ 170,265	\$	142,434	\$	421,300	\$	376,900	\$	(44,400)
52615 - General Professional Services-Training	2,650		-		-		-		-
Professional Services	\$ 172,915	\$	142,434	\$	421,300	\$	376,900	\$	(44,400)
Contractual Services:									
52715 - Printing	\$ 173,267	\$	222,354	\$	525,000	\$	498,250	\$	(26,750)
52730 - Dues and Subscriptions	15,079		27,202		18,500		30,390		11,890
52735 - Equipment Rental	21,904		18,152		35,000		55,000		20,000
52750 - Advertising	(5,200)		750		-		-		-
52770 - Uniforms	-		2,564		-		-		-
52780 - Other Contractual Services	43,115		53,247		55,500		232,300		176,800
52790 - Community Outreach And Education	594,246		772,528		600,000		600,000		-
Contractual Services	\$ 842,410	\$	1,096,797	\$	1,234,000	\$	1,415,940	\$	181,940
Materials and Supplies:									
52805 - Office Supplies	\$ 4,977	\$	3,263	\$	6,000	\$	10,000	\$	4,000
52810 - Fuel and Oil	401		140		-		-		-
52840 - Laboratory Supplies	1,235		248		-		-		-
52845 - General Hardware Supplies	-		452		-		-		-
52846 - Equipment And Instrumentation Parts	-		131		-		-		-
52851 - Other Minor Equipment	15,506		14,467		11,600		7,500		(4,100)
52860 - Postage, Ups	10,000		100,000		50,000		75,000		25,000
52865 - Other Supplies	7,157		35,879		51,800		64,000		12,200
52870 - Freight	90		1,828		500		500		-
Materials And Supplies	\$ 39,367	\$	156,407	\$	119,900	\$	157,000	\$	37,100
Total Other Operating Expenses	\$ 1,109,010	\$	1,426,835	\$	1,851,850	\$	2,036,490	\$	184,640
Total Operating Expenses	\$ 2,852,182	\$	3,352,071	\$	4,249,081	\$	4,661,460	\$	412,379

BUDGET**CENTER:** Customer Service Department - 6400**MANAGED BY:** Pauletta Hubbard
Customer Service Manager**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Customer Service Budget Center acts as the Sewer District’s liaison by providing full cycle service and responsiveness to and for Sewer District customers, the public, local, and government agencies.

Customer Service is responsible for: Providing accurate & updated information to Sewer District customers with regards to the Sewer District’s Cost Savings Programs, customer billing inquiries, initiating investigations for both wastewater and stormwater related billing & maintenance issues. Administering the Sewer District’s bi-annual certification program. Providing support to internal departments by acting as liaison to public, private, and governmental entities. Fostering community relations through Sewer District outreach events.

2022 Accomplishments		2023 Goals	
*	Developed new partnerships with external agencies to support & increase enrollment in District Cost Savings programs.	*	Collaborate with Finance Department to develop payment plan SOP for direct billed customers.
*	Increased awareness about District Cost Savings Programs by collaborating with District Partners & various local utilities.	*	Increase awareness and expand outreach efforts by continuing to assist in District (UARF) Utility Assistance Outreach Fairs & create opportunities to develop new partnerships.
*	Developed training module to be utilized internally & externally to educate about Sewer District Cost Savings Programs.	*	Host both employee & external informational sessions regarding cost savings to educate about eligibility criteria & enrollment
*	Developed Cost Savings calculator to assist customers with determining eligibility requirements for various programs. Providing accurate & up to date information to its customers.	*	Develop plan to remove barriers with regards to enrollment & renewal processes for Stormwater Homestead, Crisis Assistance & Sewer Affordability programs.
*	Assisted with staffing for Sewer District Outreach & community events.	*	Ensure Departmental DEI goals are met.
	Utilized technology (iPad & laptops) at outreach events to assist customers with billing inquiries		Continue to utilize technology to assist customers and improve customer experience.

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

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Admin Clk	0	1	0	(1)
Billing & Prog Spec	0	1	0	(1)
Cust Srvc Outreach Coord	1	0	1	1
Cust Srvc Rep I	5	0	5	5
Cust Srvc Rep II	3	0	4	4
Cust Srvc Specialist - DO	1	0	1	1
Customer Service Rep	0	5	0	(5)
Infrastructure Svc Rep	0	3	0	(3)
Mgr of Customer Service	1	1	1	0
Supvr of Customer Service	1	1	1	0
Total Fulltime	12	12	13	1
Total Employee	12	12	13	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6400: CUSTOMER SERVICE

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52030 - Professionals Salaries	\$ 218,970	\$	\$ 258,619	\$	\$ 225,081	\$	\$ 244,318	\$	19,237
52031 - Administrative Support Salaries	377,076		315,469		409,766		498,012		88,246
52071 - Longevity	1,850		2,250		1,700		1,900		200
52081 - Sick Buy Out	4,310		5,845		4,300		4,400		100
52230 - Professional Overtime	-		2,846		-		-		-
52231 - Administrative Support Overtime	15,103		28,397		20,000		50,000		30,000
Salaries and Wages	\$ 617,309	\$	\$ 613,426	\$	\$ 660,847	\$	\$ 798,630	\$	137,783
Benefits:									
52320 - Opers	\$ 86,848	\$	\$ 94,754	\$	\$ 92,519	\$	\$ 111,808	\$	19,289
52360 - Medicare	8,422		8,453		9,583		11,580		1,997
52313 - Wellness Credit	12		2		878		878		-
Benefits	\$ 95,281	\$	\$ 103,209	\$	\$ 102,980	\$	\$ 124,267	\$	21,287
Total Salaries and Benefits	\$ 712,591	\$	\$ 716,635	\$	\$ 763,827	\$	\$ 922,897	\$	159,070
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 256	\$	\$ 1,572	\$	\$ 10,000	\$	\$ 10,000	\$	-
52430 - Employee Education	2,873		1,989		10,000		10,000		-
Reimbursable Expenses	\$ 3,128	\$	\$ 3,561	\$	\$ 20,000	\$	\$ 20,000	\$	-
Professional Services:									
52610 - General Professional Services	\$ 688,740	\$	\$ 879,910	\$	\$ 1,350,000	\$	\$ 1,350,000	\$	-
52615 - General Professional Services-Training	-		-		8,000		8,000		-
Professional Services	\$ 688,740	\$	\$ 879,910	\$	\$ 1,358,000	\$	\$ 1,358,000	\$	-
Contractual Services:									
52715 - Printing	\$ -	\$	\$ -	\$	\$ 5,000	\$	\$ 2,000	\$	(3,000)
52730 - Dues and Subscriptions	-		468		2,000		2,000		-
52770 - Uniforms	-		2,750		3,000		10,000		7,000
Contractual Services	\$ -	\$	\$ 3,218	\$	\$ 10,000	\$	\$ 14,000	\$	4,000
Materials and Supplies:									
52805 - Office Supplies	\$ 152	\$	\$ 106	\$	\$ 1,300	\$	\$ 1,300	\$	-
52860 - Postage,Ups	-		5,455		5,250		9,000		3,750
52861 - Training Supplies	65		1,641		2,000		5,000		3,000
52870 - Freight	-		37		-		-		-
Materials And Supplies	\$ 217	\$	\$ 7,239	\$	\$ 8,550	\$	\$ 15,300	\$	6,750
Total Other Operating Expenses	\$ 692,086	\$	\$ 893,929	\$	\$ 1,396,550	\$	\$ 1,407,300	\$	10,750
Total Operating Expenses	\$ 1,404,676	\$	\$ 1,610,564	\$	\$ 2,160,377	\$	\$ 2,330,197	\$	169,820

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 implementations. 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**

2022 Accomplishments

- Completed the upgrade of Oracle EBS application from 12.1 to 12.2
- Supported re-design of performance evaluation process and evaluate software solution to provide electronic solution for performance and compensation eliminating manual process.
- Completed deployment of equipment purchased in 2021 by November of 2022
- Oversaw and managed the provision of first-level support, resolutions provided by the Service Delivery team, with a positive customer satisfaction rating of 4.93 out of 5.
- Continued to improve IT Asset Management to better track and expedite computer deployments, imaging, and inventory processes.
- Upgrade of Laboratory Software and IT equipment.

2023 Goals

- Complete deployment of equipment purchased in 2022 by November of 2023
- 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.
- Complete the upgrade of Laboratory Software and IT equipment.
- Continue to support the Sewer District-wide DEI program by completing IT's DEI goals and participating in the Advisory and sub-committees.
- Implementation of the New Unified EndPoint Management System (replacement for ZenWorks).
- Complete implementation of Cylance Endpoint Detection and Response (EDR) Anti-Virus/Anti-Malware/Zero-Day, which includes removal of Symantec Endpoint Protection.
- Complete upgrades to core switches and targeted edge switches on the business network.
- Replace the storage area network platform at both GJM and EMSC.
- Refine and test the IT Incident Response Plan and Disaster Recovery Plan
- Complete implementation of MFA for other Sewer District enterprise applications including Kahua, NexGen, and UKG

BUDGET CENTER Information Technology -- 3000

MANAGED BY Mohan Kurup
Director of Information Technology

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

2022 Accomplishments

- Continued to support the Sewer District-wide DEI program by completing IT's DEI goals and participating in the Advisory and sub-committees.
- Completed development of multiple DEI Dashboards.
- Improved IT Change Management process to include manager review of changes implemented.
- Rolled out Development Cycle 3 and 4 the SWFT application to implement enhancements and address bug fixes.
- Implemented Power BI.
- Procured high power workstation for the Innovyze application and license upgrade.
- Implemented Level and Flow Monitoring data into the data warehouse.
- Improved Lien certification process.
- Implemented Overtime site phase 2 enhancements.
- Completed upgrade of our Cherwell IT Service Management system.
- Provided support and technology equipment to all 2022 Utility Resource Fairs.
- Noetix Upgrade
- OAC Upgrade
- GARR Data Management Phase 2
- Data Warehouse Reconciliation Project
- Salesforce Enhancement – Cost Savings

2023 Goals

- Implement a solution to track and approve the HR discipline process.
- Implement UKG People Assist to track HR requests and report to management and build KPIs.
- Implement UKG Document management to reduce paper document & centralize all employee document in UKG.
- Enhance UKG-LMS application to reduce manual effort in tracking the employee's training courses.
- Implement solution in UKG to reduce manual tracking of grievances and discipline.
- Support Finance to consolidate construction and engineering invoices by integrating Kahua to Oracle EBS.
- Support Finance by developing an electronic billing solution.
- Support Finance by enhancing Oracle EBS application to improve cashflow forecasting.
- Assess and implement a solution to eliminate the manual bidding process.
- Implement solution to integrate legal property management between OnBase and GIS application.
- Direct Bill Certification
- Southerly Operations & Maintenance overtime Site
- Easterly & Westerly Ops & Maint. overtime Site
- ArcGIS Enterprise Upgrade
- SWFT Development Cycle 5
- Cost Savings Programs
- Open RiverCAM
- Highbond Robotics & Analytics Implementation

- | | |
|--|--|
| | <ul style="list-style-type: none">• Diversity, Equity & Inclusion Tool Kit• Talend Upgrade• SSCBOOTS Application Project• Support all 2023 Utility Resource Fairs, by providing assistance and technical resources (wireless data, laptops, and printers/copiers).• Automation of the new Oracle EBS environment for proactive responses on I-Supplier website and email notification.• Complete Vulnerability Management Implementation• Complete Westerly Wireless Tunnel Project, which will provide Wi-Fi, 2-way radio, and Verizon support in the part of the Westerly tunnels.• Complete audio/visual upgrades to the Public Meeting Room, First Floor Training Room, and EMSC Conference Rooms A-D |
|--|--|

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
INFORMATION TECHNOLOGY -- 3000				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Applications Tech Lead	1	0	1	1
BI Developer I	2	0	2	2
IT Service Engineer I	3	0	3	3
IT Service Engineer II	1	0	1	1
IT Service Engineer Lead	1	0	1	1
Network Engineer II (IT)	1	0	1	1
Network Engineer III (IT)	2	0	2	2
Oracle Apps Developer III	3	0	4	4
Oracle Solut Func Lead	1	0	1	1
Project Manager III - IT	2	0	2	2
Programmer Analyst I	2	0	2	2
Programmer Analyst II	2	0	3	3
Systems Engineer I	1	0	1	1
Systems Engineer II	1	0	1	1
Systems Engineer III	1	0	1	1
Telecom Analyst I	1	0	1	1
BI Architect	0	0	1	1
Director Of IT	1	1	1	0
Database Architect & Mgr	1	1	1	0
Mgr of Data Governance BI	1	1	1	0
Mgr of IT Infrastructure	1	1	1	0
Mgr IT Project Mgmt Svcs	0	2	0	-2
Mgr of IT Srvc Delivery	1	1	1	0
Oracle Technical Mgr	1	1	1	0
Sr Mgr IT Infrastr & SecIT	1	1	1	0
Sr DB & EBS Adminr	0	1	0	-1
Oracle Funct Fin Analyst	0	1	0	-1
Senior Programmer Analyst	0	2	0	-2
BI Developer	0	2	0	-2
Sr Oracle Apps Developer	0	5	0	-5
Project Manager I - ITProject Manager I - IT	2	2	2	0
Prog Analyst	0	2	0	-2
Sr Network Analyst	0	3	0	-3
Sr Oracle Funct Fin Analy	0	1	0	-1
SharePoint & Web Arch	0	1	0	-1
Sr Oracle Solution Eng	0	1	0	-1
Technical Service Spec I	0	2	0	-2
Tech Svc Spec II	0	2	0	-2
Sr.Database Administrator	0	1	1	0
Tech Project Cntrls Spec	0	1	0	-1
Sr Telecomm Analyst	0	1	0	-1
Total Fulltime	34	37	38	1
Para Intern IT	2	4	2	-2
Para Intern Maint Svcs	0	0	1	1
Total Intern	2	4	3	(1)
Total Positions	36	41	41	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 3000: INFORMATION TECHNOLOGY

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 1,020,355	\$	871,993	\$	1,058,166	\$	776,766	\$	(281,400)
52030 - Professionals Salaries	1,725,476		2,119,896		2,080,520		2,776,068		695,548
52031 - Administrative Support Salaries	118,376		24,237		82,304		-		(82,304)
52036 - Para-Professional Salaries	55,717		45,174		112,514		114,736		2,222
52071 - Longevity	4,550		6,550		4,800		4,600		(200)
52081 - Sick Buy Out	42,195		44,487		40,000		43,000		3,000
52236 - Para-Professional Overtime	668		1,286		-		-		-
Salaries and Wages	\$ 2,967,336	\$	3,113,624	\$	3,378,304	\$	3,715,170	\$	336,866
Benefits:									
52320 - Opers	\$ 410,015	\$	445,601	\$	472,963	\$	520,124	\$	47,161
52360 - Medicare	42,211		44,183		48,986		53,870		4,884
52313 - Wellness Credit	32		35		-		-		-
52370 - Uniform Allowance	8,780		8,620		-		-		-
52390 - Relocation Expense Reimbursement	-		7,733		-		-		-
Benefits	\$ 461,038	\$	506,171	\$	521,949	\$	573,994	\$	52,045
Total Salaries and Benefits	\$ 3,428,375	\$	3,619,795	\$	3,900,253	\$	4,289,164	\$	388,911
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 1,421	\$	2,750	\$	14,500	\$	13,250	\$	(1,250)
52430 - Employee Education	23,887		14,803		33,800		45,678		11,878
52440 - Tuition Reimbursement	-		813		-		-		-
Reimbursable Expenses	\$ 25,308	\$	18,366	\$	48,300	\$	58,928	\$	10,628
Utilities Expenses:									
52550 - Communications	\$ 972,503	\$	909,109	\$	1,073,504	\$	1,115,564	\$	42,060
Utilities Expenses	\$ 972,503	\$	909,109	\$	1,073,504	\$	1,115,564	\$	42,060
Professional Services:									
52610 - General Professional Services	\$ 260,569	\$	253,366	\$	584,000	\$	616,000	\$	32,000
Professional Services	\$ 260,569	\$	253,366	\$	584,000	\$	616,000	\$	32,000
Contractual Services:									
52715 - Printing	\$ -	\$	60	\$	-	\$	-	\$	-
52730 - Dues and Subscriptions	5,489		11,414		11,075		10,731		(344)
52770 - Uniforms	(25)		-		-		-		-
52780 - Other Contractual Services	195,875		231,393		247,000		232,000		(15,000)
Contractual Services	\$ 201,339	\$	242,867	\$	258,075	\$	242,731	\$	(15,344)
Materials and Supplies:									
52805 - Office Supplies	\$ 1,998	\$	-	\$	-	\$	-	\$	-
52806 - Software	2,457,551		4,034,068		4,507,859		5,238,848		730,989
52845 - General Hardware Supplies	7,233		2,397		-		-		-
52846 - Equipment And Instrumentation Parts	550		1,195		-		-		-
52851 - Other Minor Equipment	75,266		125,293		65,250		62,350		(2,900)
52865 - Other Supplies	218		842		6,000		6,000		-
52870 - Freight	24		-		-		-		-
Materials And Supplies	\$ 2,542,839	\$	4,163,794	\$	4,579,109	\$	5,307,198	\$	728,089
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$ 363,241	\$	334,324	\$	791,300	\$	183,500	\$	(607,800)
Equipment Repair And Maintenance	\$ 363,241	\$	334,324	\$	791,300	\$	183,500	\$	(607,800)
Building and Road Repair:									
Total Other Operating Expenses	\$ 4,365,798	\$	5,921,826	\$	7,334,288	\$	7,523,921	\$	189,633
Total Operating Expenses	\$ 7,794,173	\$	9,541,621	\$	11,234,541	\$	11,813,085	\$	578,543

BUDGET CENTER: Finance - 6000

MANAGED BY: Kenneth 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 insuring 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. 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 Comprehensive Annual Financial Report (CAFR) 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

2022 Accomplishments

- * Upgraded Oracle eBusiness to version 12.2
- * Updated Debt Management Policy
- * Updated Fixed Asset Policy
- * Executed \$84.2M Defeasance of 2014 and 2020 Bonds with debt service savings of \$81.2M
- * Earned Auditor of State Award with Distinction
- * Earned GFOA ACFR and Budget Awards.

2023 Goals

- * Update billing agreement with CWD
- * Implement GASB 87, Leases for 2022 Audit
- * Evaluate Online Payment Options for Direct Bill Customer
- * Develop online employee training for Internet Expense module in Oracle
- * Earn Auditor of State Award with Distinction
- * Earn GFOA ACFR and Budget Awards.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
FINANCE -- 6000				
STAFFING				
Two Year History and Budget Comparison				
JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Accountant	0	1	0	-1
Accountant II	1	0	1	1
Accountant III	1	0	1	1
Accts Payable Assoc I	1	0	1	1
Accts Payable Assoc II	2	0	2	2
Asst Acct	0	3	0	-3
Billing & Rev Analyst I	1	0	1	1
Billing & Rev Analyst II	1	0	1	1
Billing Analyst	0	2	0	-2
Billing Spec I	1	0	1	1
Billing Spec	0	1	0	-1
Budget Analyst Fin	0	1	0	-1
Budget Analyst I	1	0	1	1
Chief Financial Officer	1	1	1	0
Debt Administrator	0	1	0	-1
Debt Administrator I	1	0	1	1
Financial Analyst	0	1	0	-1
Financial Analyst II	2	0	2	2
Financial Analyst	0	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
Mgr of Finance and Comp	1	1	1	0
Payroll Administrator	1	1	1	0
Senior Acct	0	1	0	-1
Senior Financial Analyst	0	1	0	-1
Sr Finance Adminr	1	1	1	0
Supvr of Accounts Payable	1	1	1	0
TOTAL FULLTIME	20	21	21	0
Para Intern Finance	0	0	1	1
B STEM Intern Fin	0	1	0	-1
TOTAL INTERN/STUDENT	0	1	1	0
TOTAL EMPLOYEES	20	22	22	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6000: FINANCE					
	2021	2022	2022	2023	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 665,666	\$ 705,297	\$ 678,997	\$ 707,926	\$ 28,928
52030 - Professionals Salaries	601,873	853,063	643,478	964,917	321,440
52031 - Administrative Support Salaries	314,113	92,968	348,187	76,960	(271,226)
52036 - Para-Professional Salaries	-	6,482	-	36,845	36,845
52060 - Student Salaries	21,295	6,878	37,398	-	(37,398)
52071 - Longevity	3,600	4,300	4,100	3,700	(400)
52081 - Sick Buy Out	19,121	19,138	23,100	19,500	(3,600)
52230 - Professional Overtime	-	548	500	500	-
52231 - Administrative Support Overtime	502	19	750	750	-
52236 - Para-Professional Overtime	-	47	-	200	200
52260 - Student Overtime	-	-	200	-	(200)
Salaries and Wages	\$ 1,626,170	\$ 1,688,740	\$ 1,736,710	\$ 1,811,298	\$ 74,588
Benefits:					
52320 - Opers	\$ 225,474	\$ 236,411	\$ 243,140	\$ 253,582	\$ 10,442
52360 - Medicare	22,902	23,763	25,182	26,264	1,082
52313 - Wellness Credit	33	17	-	-	-
52370 - Uniform Allowance	2,860	2,400	3,000	3,000	-
Benefits	\$ 251,269	\$ 262,591	\$ 271,322	\$ 282,846	\$ 11,524
Total Salaries and Benefits	\$ 1,877,439	\$ 1,951,330	\$ 2,008,032	\$ 2,094,144	\$ 86,112
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 3,144	\$ 12,771	\$ 17,000	\$ 17,000	\$ -
52430 - Employee Education	10,117	5,854	13,950	13,950	-
Reimbursable Expenses	\$ 13,261	\$ 18,625	\$ 30,950	\$ 30,950	\$ -
Professional Services:					
52610 - General Professional Services	\$ 419,735	\$ 296,952	\$ 323,060	\$ 417,520	\$ 94,460
Professional Services	\$ 419,735	\$ 296,952	\$ 323,060	\$ 417,520	\$ 94,460
Contractual Services:					
52705 - Collection Fees	\$ 8,682,905	\$ 9,011,288	\$ 10,296,300	\$ 11,286,100	\$ 989,800
52715 - Printing	4,680	5,926	7,250	7,950	700
52720 - Taxes	178,570	62,471	200,000	200,000	-
52725 - Insurance And Bonds	1,223,164	1,366,756	1,431,027	1,605,000	173,973
52730 - Dues and Subscriptions	7,987	3,362	13,309	14,460	1,151
52740 - Real Property Rental	32,950	32,620	34,950	37,475	2,525
52750 - Advertising	2,350	3,930	5,000	5,000	-
52775 - Licenses, Fees, And Permits	905	163	1,185	1,185	-
52780 - Other Contractual Services	-	-	25,000	25,000	-
Contractual Services	\$ 10,133,511	\$ 10,486,516	\$ 12,014,021	\$ 13,182,170	\$ 1,168,149
Materials and Supplies:					
52805 - Office Supplies	\$ 109	\$ 9	\$ 2,500	\$ 2,500	\$ -
52851 - Other Minor Equipment	310	-	1,000	1,000	-
52865 - Other Supplies	52	90	350	350	-
52870 - Freight	13	-	200	200	-
Materials And Supplies	\$ 484	\$ 100	\$ 4,050	\$ 4,050	\$ -
Judgements and Awards:					
53220 - Other Awards	\$ (1,693)	\$ -	\$ 50,000	\$ 50,000	\$ -
Judgments And Awards	\$ (1,693)	\$ -	\$ 50,000	\$ 50,000	\$ -
Total Other Operating Expenses	\$ 10,565,297	\$ 10,802,193	\$ 12,422,081	\$ 13,684,690	\$ 1,262,609
Total Operating Expenses	\$ 12,442,736	\$ 12,753,524	\$ 14,430,113	\$ 15,778,834	\$ 1,348,721

BUDGET CENTER	Inventory Control -- 6100
MANAGED BY	Shannon Johnson Warehouse Supervisor

**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.

2022 Accomplishments	2023 Goals
<ul style="list-style-type: none"> • Oracle Upgrade Project in conjunction with IT • Develop a Standard Operating Procedure for New Stock Item Request with O&M and TSG • Southerly basement reorganization project • Relocated Building 89 inventory to Southerly Stockroom • Established a review committee for disposal of obsolete/inactive inventory • Easterly inventory clean-up for relocation • Achieved an avg cycle accuracy of 97% ~ 53K items counted 	<ul style="list-style-type: none"> • Oracle/NexGen Stock Item Photo Project • Oracle Upgrade Project Phase II in conjunction with IT • Establish a consumable catalog for items not charged to a workorder • Item description standardization • Southerly & EMSC filter relocation project

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

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Warehouse Supvr	1	1	1	0
Inventory Control Clerk	0	1	0	(1)
Storekeeper	2	7	3	(4)
Storekeeper S	3	0	4	4
Supvr Inventory	1	0	1	1
Total Fulltime	7	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6100: INVENTORY CONTROL

Operating Expenses:										
52020 - Officials and Managers Salaries	\$	120,674	\$	143,537	\$	139,360	\$	144,935	\$	5,574
52031 - Administrative Support Salaries		338,298		350,837		347,443		371,724		24,281
52071 - Longevity		400		1,000		1,700		400		(1,300)
52081 - Sick Buy Out		3,492		2,559		4,600		3,600		(1,000)
52231 - Administrative Support Overtime		4,503		5,793		7,000		7,000		-
Salaries and Wages	\$	467,366	\$	503,727	\$	500,103	\$	527,659	\$	27,556
Benefits:										
52320 - Opers	\$	66,948	\$	70,401	\$	70,015	\$	73,872	\$	3,858
52360 - Medicare		6,268		7,278		7,252		7,651		399
52313 - Wellness Credit		10		5		-		-		-
52370 - Uniform Allowance		500		960		500		800		300
Benefits	\$	73,726	\$	78,644	\$	77,767	\$	82,323	\$	4,557
Total Salaries and Benefits	\$	541,091	\$	582,371	\$	577,870	\$	609,982	\$	32,112
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	438	\$	-	\$	500	\$	500	\$	-
52430 - Employee Education		-		-		500		500		-
Reimbursable Expenses	\$	438	\$	-	\$	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		2,070		2,113		3,500		3,500		-
Contractual Services	\$	2,070	\$	2,113	\$	4,250	\$	4,250	\$	-
Materials and Supplies:										
52805 - Office Supplies	\$	747	\$	883	\$	700	\$	1,000	\$	300
52840 - Laboratory Supplies		-		53		-		-		-
52845 - General Hardware Supplies		2,184		1,182		2,500		2,500		-
52846 - Equipment And Instrumentation Parts		3,042		3,026		-		-		-
52851 - Other Minor Equipment		2,051		23		15,500		10,000		(5,500)
52860 - Postage, Ups		772		1,510		-		-		-
52865 - Other Supplies		1,398		1,813		1,500		1,500		-
52870 - Freight		1,176		10,167		30,000		20,000		(10,000)
52880 - Invoice Price Variance		-		27		-		-		-
52890 - Inventory Adjustment-Book To Physical		88		(1,372)		(36,250)		(36,250)		-
Materials And Supplies	\$	11,460	\$	17,314	\$	13,950	\$	(1,250)	\$	(15,200)
Equipment Repair and Maintenance:										
52920 - Equipment Repair and Maintenance	\$	321	\$	145	\$	2,500	\$	2,500	\$	-
Equipment Repair And Maintenance	\$	321	\$	145	\$	2,500	\$	2,500	\$	-
Total Other Operating Expenses	\$	14,290	\$	19,572	\$	31,700	\$	16,500	\$	(15,200)
Total Operating Expenses	\$	555,381	\$	601,943	\$	609,570	\$	626,482	\$	16,912

BUDGET CENTER Purchasing -- 6200

MANAGED BY Linda Shomon
Purchasing Supervisor

**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.

2022 Accomplishments

- Achieved the Excellence in Procurement Award
- Oracle Upgrade Project in conjunction with IT
- Electricity Procurement with Engie Resources LLC in the amount of \$18,858,386 ~ 27% Green-e REC's
- Sold 99 items on GovDeals ~ \$43,514.60

2023 Goals

- Obtain Achievement of Excellence in Procurement Award
- Oracle Upgrade Project Phase II in conjunction with IT
- Work with TSG on converting the Contract Tracking Log from SharePoint to SharePoint on-line with enhancements (notifications, alerts, and additional fields for date tracking)
- Electronic bidding

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

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Buyer Assistant	1	0	1	1
BuyerBuyer	2	2	2	0
Junior Buyer/Expeditior	0	1	0	(1)
Mgr of Procurement Svcs	1	1	1	0
Procurement Assistant	1	0	1	1
Procurement Asst	0	1	0	(1)
Procurement Spec I	1	0	1	1
Procurement Spec II	2	2	2	0
Purch & Materials Analyst	1	0	1	1
Purchasing & Inv Analyst	0	1	0	(1)
Purchasing Supvr	1	1	1	0
Technical Buyer	0	1	0	(1)
Total Fulltime	10	10	10	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6200: PURCHASING

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 200,820	\$	206,071	\$	201,135	\$	207,638	\$	6,504
52030 - Professionals Salaries	392,721		465,595		417,438		480,853		63,415
52031 - Administrative Support Salaries	97,861		51,471		99,810		50,035		(49,776)
52071 - Longevity	2,800		3,200		3,300		2,900		(400)
52081 - Sick Buy Out	4,796		4,597		6,200		4,900		(1,300)
52230 - Professional Overtime	-		38		-		-		-
52231 - Administrative Support Overtime	514		(464)		500		500		-
Salaries and Wages	\$ 699,512	\$	730,507	\$	728,383	\$	746,826	\$	18,443
Benefits:									
52320 - Opers	\$ 96,564	\$	102,271	\$	101,974	\$	104,556	\$	2,582
52360 - Medicare	9,989		10,503		10,562		10,829		267
52313 - Wellness Credit	7		16		-		-		-
52370 - Uniform Allowance	540		540		1,000		1,000		-
Benefits	\$ 107,100	\$	113,330	\$	113,536	\$	116,385	\$	2,849
Total Salaries and Benefits	\$ 806,612	\$	843,838	\$	841,919	\$	863,211	\$	21,292
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 1,141	\$	2,985	\$	2,500	\$	2,500	\$	-
52430 - Employee Education	1,742		1,622		3,500		3,500		-
Reimbursable Expenses	\$ 2,883	\$	4,607	\$	6,000	\$	6,000	\$	-
Professional Services:									
52610 - General Professional Services	\$ -	\$	100,000	\$	120,000	\$	200,000	\$	80,000
Professional Services	\$ -	\$	100,000	\$	120,000	\$	200,000	\$	80,000
Contractual Services:									
52715 - Printing	\$ 23	\$	132	\$	5,000	\$	5,000	\$	-
52730 - Dues and Subscriptions	6,600		2,099		2,000		4,500		2,500
52750 - Advertising	73,344		52,869		50,000		50,000		-
52770 - Uniforms	160		-		-		-		-
Contractual Services	\$ 80,128	\$	55,099	\$	57,000	\$	59,500	\$	2,500
Materials and Supplies:									
52805 - Office Supplies	\$ 570	\$	366	\$	1,500	\$	1,500	\$	-
52865 - Other Supplies	-		494		-		-		-
52870 - Freight	20		946		100		1,000		900
Materials And Supplies	\$ 590	\$	1,806	\$	1,600	\$	2,500	\$	900
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ -	\$	212	\$	-	\$	-	\$	-
Equipment Repair And Maintenance	\$ -	\$	212	\$	-	\$	-	\$	-
Total Other Operating Expenses	\$ 83,601	\$	161,724	\$	184,600	\$	268,000	\$	83,400
Total Operating Expenses	\$ 890,213	\$	1,005,562	\$	1,026,519	\$	1,131,211	\$	104,692

BUDGET CENTER Contract Compliance -- 6500	
MANAGED BY Tiffany E. Jordan Contract Compliance Manager	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>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.</p>	
2022 Accomplishments	2023 Goals
<ul style="list-style-type: none"> • Completed BOP Audit • Add addition question to on-site questionnaire • Add additional questions to certification application and re-certification application • Unsure Finance Department DEI goals 2022 are meet • Ensure all project with partial prevailing wage goals are entered in LCPtracker • Host certification clinics with Urban League of Greater Cleveland and Akron • Conduct additional on-site visit for construction firms that re-certify in the BOP 	<ul style="list-style-type: none"> • Outreach consist of hosting or co-hosting an events with organizations that promote minority, women, small and local businesses: <ul style="list-style-type: none"> • M/W/SBE Certifications • Pre-bids meetings, pre - consultant meetings, prevailing wage training • Certification Clinics with Urban League Cleveland/ Akron • Utilize the code system for all certified firms for accuracy in goal setting • Chair the Finance Department 2023 DEI goals • Host several internal and external outreach events for certified BOP firms (in-person or virtual) • Continue to work on improvements to the BOP with the BOP Committee • Monitor/Track Goods & Service spend

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

JOB TITLE	2021 ACTUALS	2021 BUDGET	2022 BUDGET	BUDGET VARIANCE
Certification Officer I	1	0	1	1
Certification Officer II	1	0	1	1
Certification Officer	0	2	0	(2)
Contract Project Coord I	2	0	2	2
Contract Project Coord	0	2	0	(2)
Mgr of Contract Compliance	1	1	1	0
Prevailing Wage Officer	1	1	1	0
TOTAL EMPLOYEES	6	6	6	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6500: CONTRACT COMPLIANCE

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 96,445	\$	\$ 100,111	\$	\$ 97,122	\$	\$ 101,007	\$	3,885
52030 - Professionals Salaries	94,166		247,430		192,697		337,078		144,380
52031 - Administrative Support Salaries	102,295		4,461		136,399		-		(136,399)
52071 - Longevity	300		800		300		300		-
52081 - Sick Buy Out	4,442		4,821		4,600		4,500		(100)
Salaries and Wages	\$ 297,647	\$	\$ 357,623	\$	\$ 431,119	\$	\$ 442,885	\$	\$ 11,766
Benefits:									
52320 - Opers	\$ 40,825	\$	\$ 50,029	\$	\$ 60,441	\$	\$ 62,004	\$	1,563
52360 - Medicare	4,183		5,128		6,260		6,422		162
52313 - Wellness Credit	3		5		-		-		-
52370 - Uniform Allowance	1,480		1,620		-		500		500
Benefits	\$ 46,490	\$	\$ 56,782	\$	\$ 66,700	\$	\$ 68,926	\$	\$ 2,225
Total Salaries and Benefits	\$ 344,138	\$	\$ 414,405	\$	\$ 497,819	\$	\$ 511,810	\$	\$ 13,991
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ -	\$	\$ 705	\$	\$ 4,000	\$	\$ 7,000	\$	3,000
52430 - Employee Education	1,650		3,726		2,000		2,000		-
52440 - Tuition Reimbursement	-		-		-		2,000		2,000
Reimbursable Expenses	\$ 1,650	\$	\$ 4,431	\$	\$ 6,000	\$	\$ 11,000	\$	\$ 5,000
Professional Services:									
52610 - General Professional Services	\$ -	\$	\$ -	\$	\$ 20,000	\$	\$ 20,000	\$	-
Professional Services	\$ -	\$	\$ -	\$	\$ 20,000	\$	\$ 20,000	\$	\$ -
Contractual Services:									
52715 - Printing	\$ -	\$	\$ 197	\$	\$ 1,200	\$	\$ 1,200	\$	-
52730 - Dues and Subscriptions	-		-		1,000		1,000		-
52770 - Uniforms	-		175		500		500		-
52790 - Community Outreach And Education	-		265		6,000		6,000		-
Contractual Services	\$ -	\$	\$ 638	\$	\$ 8,700	\$	\$ 8,700	\$	\$ -
Materials and Supplies:									
52805 - Office Supplies	\$ -	\$	\$ 97	\$	\$ 200	\$	\$ 200	\$	-
52870 - Freight	-		6		-		-		-
Materials And Supplies	\$ -	\$	\$ 103	\$	\$ 200	\$	\$ 200	\$	\$ -
Total Other Operating Expenses	\$ 1,650	\$	\$ 5,172	\$	\$ 34,900	\$	\$ 39,900	\$	\$ 5,000
Total Operating Expenses	\$ 345,788	\$	\$ 419,577	\$	\$ 532,719	\$	\$ 551,710	\$	\$ 18,991

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.

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

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
 Chief Legal Officer

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

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**

2022 Accomplishments	2023 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 in response, and related to, the continuing COVID-19 pandemic. • Territory expansion within the Village of Glenwillow for both the Sanitary Sewage and 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 Consolidated Financial Disclosure (CFD) form; and revised the 2021 CFD Form for distribution in December of 2021. • Updated Employee Handbook with an effective date of January 1, 2022. • Finalized all collective bargaining agreement contracts with the three unions. • Supported CBA negotiations with OPBA • Completed reconstitution procedure development for Legal and provided legal support to all departments on reconstitution efforts. • Successfully defended Sewer District against claims with negligible expense to Sewer District. 	<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. • Continue to seek and apply state and federal funding opportunities for Sewer District projects through the Legislative Affairs Program • Advance CSO Consent Decree material modification requests related to CM2 and Appendix 3 Green Infrastructure. • Continued review and revisions to Titles 3 and 4 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 COVID-19 support with policies and related matters. • Coordinate with HR and O&M in preparation for union negotiations in 2023. • Fully implement the OnBase ECM system for matter management. • Coordinate revisions of the Sewer District-wide Retention Schedule for Board approval

BUDGET CENTER	Legal Budget Center -- 7000
MANAGED BY	Eric Luckage Chief Legal Officer
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
<ul style="list-style-type: none"> • Supported regulatory compliance with regard to permitting and other regulatory matters. • Finalized revisions to Titles 1 and 2 of Sewer District Regulations and received Board approval. • Finalized the Enforcement Response Plan to meet Sewer District regulatory needs. • Successfully negotiated non-material modifications to the Consent Decree and lodged same with Federal Sewer District court. • Successfully advocated and engaged with the State regarding their Plan for Ohio’s \$43 million in Federal LIHWAP dollars for sewer and water customer utility assistance and implementation and rollout of the Program. • Participated and engaged in discussions with Cuyahoga County regarding use of the County’s American Rescue Plan Act (ARPA) funding for expansion of the Sewer District’s Green Infrastructure Grant Program • In 2021, applied for federal earmark funding through Congress’ FY 2022 Appropriations Bill, ultimately receiving \$3 million in earmarks for 2 Sewer District projects. • Continued enhanced legislative and rule review and evaluation process. • Assisted Finance and Customer Service Departments with resolving sewer and stormwater billing issues. 	<p>and submit a revised Retention Schedule to Ohio History Connection.</p> <ul style="list-style-type: none"> • Revise the Public Records Policy and submit for Board approval.

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

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Associate General Counsel	0	1	0	(1)
Asst General Counsel	5	5	5	0
Attorney/Non-Attorney	0	0	1	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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 7000: LEGAL

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 295,113	\$	\$ 315,318	\$	\$ 296,148	\$	\$ 316,344	\$	20,196
52030 - Professionals Salaries	833,665		830,603		890,962		944,052		53,090
52031 - Administrative Support Salaries	33,950		-		-		-		-
52071 - Longevity	1,800		2,200		1,200		1,800		600
52081 - Sick Buy Out	16,607		16,203		17,100		16,900		(200)
52231 - Administrative Support Overtime	456		-		-		-		-
Salaries and Wages	\$ 1,181,590	\$	\$ 1,164,325	\$	\$ 1,205,410	\$	\$ 1,279,096	\$	73,686
Benefits:									
52320 - Opers	\$ 167,057	\$	\$ 159,722	\$	\$ 168,757	\$	\$ 179,073	\$	10,316
52360 - Medicare	17,005		16,659		17,478		18,547		1,069
52313 - Wellness Credit	15		(12)		-		-		-
52370 - Uniform Allowance	1,520		1,505		2,000		2,000		-
Benefits	\$ 185,597	\$	\$ 177,874	\$	\$ 188,236	\$	\$ 199,620	\$	11,385
Total Salaries and Benefits	\$ 1,367,186	\$	\$ 1,342,199	\$	\$ 1,393,646	\$	\$ 1,478,716	\$	85,071
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 756	\$	\$ 11,524	\$	\$ 15,000	\$	\$ 15,000	\$	-
52430 - Employee Education	4,683		8,526		10,000		10,000		-
Reimbursable Expenses	\$ 5,439	\$	\$ 20,050	\$	\$ 25,000	\$	\$ 25,000	\$	-
Professional Services:									
52610 - General Professional Services	\$ 1,054,243	\$	\$ 722,515	\$	\$ 1,082,000	\$	\$ 1,197,000	\$	115,000
Professional Services	\$ 1,054,243	\$	\$ 722,515	\$	\$ 1,082,000	\$	\$ 1,197,000	\$	115,000
Contractual Services:									
52715 - Printing	\$ -	\$	\$ 78	\$	\$ -	\$	\$ -	\$	-
52730 - Dues and Subscriptions	13,491		11,619		15,500		15,500		-
52750 - Advertising	275		-		3,500		3,500		-
52780 - Other Contractual Services	40,067		43,266		40,000		45,000		5,000
Contractual Services	\$ 53,832	\$	\$ 54,963	\$	\$ 59,000	\$	\$ 64,000	\$	5,000
Materials and Supplies:									
52805 - Office Supplies	\$ 490	\$	\$ 352	\$	\$ 1,000	\$	\$ 1,000	\$	-
52870 - Freight	16		-		200		200		-
Materials And Supplies	\$ 506	\$	\$ 352	\$	\$ 1,200	\$	\$ 1,200	\$	-
Judgements and Awards:									
53210 - Judgments	\$ (7,836)	\$	\$ -	\$	\$ 150,000	\$	\$ 150,000	\$	-
53220 - Other Awards	6,500		12,070		-		-		-
Judgments And Awards	\$ (1,336)	\$	\$ 12,070	\$	\$ 150,000	\$	\$ 150,000	\$	-
Total Other Operating Expenses	\$ 1,112,685	\$	\$ 809,949	\$	\$ 1,317,200	\$	\$ 1,437,200	\$	120,000
Total Operating Expenses	\$ 2,479,872	\$	\$ 2,152,148	\$	\$ 2,710,846	\$	\$ 2,915,916	\$	205,071

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**

2022 Accomplishments	2023 Goals
<ul style="list-style-type: none"> • Guided organization through the long-term implications of COVID-19 pandemic which included new policies for flex time and remote work. • Began negotiation of agreement for billing services with the City of Cleveland. • Completed the upgrade to EBS. • Held Utility Assistance Resource Fairs. • Continued to implement actions and practices that ensure racism and other forms of discrimination are not structural impediments to the success of under-represented groups. • Formalized cyber security policy and improved the network infrastructure. • Continued career pathing for remaining District departments with focus on succession planning. • Improved communication between labor and management. • Completed revisions and obtain Board approval for Titles III and IV. • Began design of the Doan Brook at Horseshoe Lake restoration project. • Captured federal earmark funding for Brookside Culvert repair and Upper Ridgewood Lake project. 	<ul style="list-style-type: none"> • Secure police commission for security through County Sheriff and pursue changes to the Ohio Revised Code • Successfully complete union negotiations. • Implement added cyber security measures including expanded multifactor authentication. • Complete Consent Decree modifications for Easterly • Complete Southerly filter pilot testing and secure OEPA approval to remove filters from the treatment process • Set the groundwork for greenhouse gas reduction through possible onsite solar generation and sustainable electrical procurement • Hold additional Utility Assistance Resource Fairs. • Improve functionality of UKG learning and performance management modules. • Complete Kahua implementation. • Implement the Clean Water Fellowship program. • Increase the socially and economically disadvantaged candidate pool for hiring

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DISTRICT ADMINISTRATION -- 8000

STAFFING

One Year History and Budget Comparison

JOB	2022	2022	2023	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	1	1	1	0
Mgr of Innovation Prog	1	1	0	-1
Mgr of Sustain & Spl Proj	1	0	1	1
Process Engineer	0	0	1	1
Program Mgr Dist Admin	1	1	1	0
Project Cntrls Spec I	0	0	0	0
Project Engineer 1	0	1	1	0
Sustain Spec Proj Special	1	0	1	1
Sustainability Prg Mgr	0	1	0	-1
Total Fulltime	14	14	15	1
Intern Engineer	0	0	1	1
Para Intern Dist Admin	1	1	1	0
Total Intern	1	1	2	1
Total Positions	15	15	17	2

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 8000: DISTRICT ADMINISTRATION

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 1,009,879	\$	974,506	\$	1,046,763	\$	842,942	\$	(203,821)
52030 - Professionals Salaries	17,266		111,694		-		256,599		256,599
52034 - Technicians Salaries	-		-		52,000		-		(52,000)
52036 - Para-Professional Salaries	15,965		35,383		38,333		66,943		28,610
52071 - Longevity	1,750		1,400		1,700		1,800		100
52081 - Sick Buy Out	4,565		4,324		15,700		4,700		(11,000)
52236 - Para-Professional Overtime	40		390		-		-		-
Salaries and Wages	\$ 1,049,466	\$	1,127,697	\$	1,154,497	\$	1,172,984	\$	18,487
Benefits:									
52320 - Opers	\$ 146,898	\$	154,676	\$	161,630	\$	164,218	\$	2,588
52360 - Medicare	14,934		15,991		16,740		17,008		268
52313 - Wellness Credit	12		15		-		-		-
52370 - Uniform Allowance	1,440		1,620		-		-		-
52380 - Awards and Recognition	-		-		2,000		-		(2,000)
Benefits	\$ 163,284	\$	172,302	\$	180,370	\$	181,226	\$	856
Total Salaries and Benefits	\$ 1,212,751	\$	1,299,999	\$	1,334,867	\$	1,354,210	\$	19,343
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 5,224	\$	16,301	\$	22,250	\$	41,300	\$	19,050
52430 - Employee Education	2,410		5,920		9,300		10,900		1,600
Reimbursable Expenses	\$ 7,634	\$	22,221	\$	31,550	\$	52,200	\$	20,650
Professional Services:									
52610 - General Professional Services	\$ 485	\$	1,425	\$	56,000	\$	50,000	\$	(6,000)
Professional Services	\$ 485	\$	1,425	\$	56,000	\$	50,000	\$	(6,000)
Contractual Services:									
52715 - Printing	\$ -	\$	60	\$	-	\$	-	\$	-
52730 - Dues and Subscriptions	396,293		321,696		396,370		390,767		(5,603)
52750 - Advertising	(2,000)		-		-		-		-
52780 - Other Contractual Services	3,050		1,907		5,800		13,100		7,300
Contractual Services	\$ 397,343	\$	323,663	\$	402,170	\$	403,867	\$	1,697
Materials and Supplies:									
52805 - Office Supplies	\$ -	\$	372	\$	1,800	\$	450	\$	(1,350)
52810 - Fuel and Oil	65		-		-		-		-
52845 - General Hardware Supplies	-		4		-		-		-
52846 - Equipment And Instrumentation Parts	10		-		-		-		-
52865 - Other Supplies	3,180		1,394		4,500		59,300		54,800
Materials And Supplies	\$ 3,254	\$	1,770	\$	6,300	\$	59,750	\$	53,450
Equipment Repair and Maintenance:									
52910 - Office Equipment and Repair	\$ -	\$	31	\$	-	\$	-	\$	-
Equipment Repair And Maintenance	\$ -	\$	31	\$	-	\$	-	\$	-
Total Other Operating Expenses	\$ 408,717	\$	349,112	\$	496,020	\$	565,817	\$	69,797
Total Operating Expenses	\$ 1,621,467	\$	1,649,111	\$	1,830,887	\$	1,920,027	\$	89,140

BUDGET CENTER Risk & Assurance -- 8200

MANAGED BY John A. Wasko
Manager – Risk & Assurance

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

Risk & Assurance Objectives

Assist the organization with identifying risks to completing organizational objectives and identifying the controls used by management to mitigate those risks, using risk assessment 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.

2022 Accomplishments

- Maintained 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 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 Highbond development progress.

2023 Goals

- Continued development of the Assurance, Audit Follow-up reporting quality – Developing quality reporting on both current and past Assurance Projects, Assessments and related findings.
- Continued implementation and training on the Highbond 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 from Highbond can be used to augment the Risk & Assurance function for the organization overall.

BUDGET CENTER Risk & Assurance -- 8200	
MANAGED BY John A. Wasko Manager – Risk & Assurance	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
<ul style="list-style-type: none"> • Incorporate ERM specific risks and controls into individual audit planning, objectives, scope and procedures. • Ongoing COSO risk identification and documentation of compliance principles of internal control in audit planning and workpapers. • Certified Fraud Examiner certification and Data Analytics training for audit staff successfully completed. • 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 Sewer District’s Risk & Assurance Department. • Continued implementation and expansion of the new Diligent Highbond Audit and Risk Management software

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	0	1	1	0
TOTAL INTERN	0	1	1	0
TOTAL EMPLOYEE	5	6	6	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8200: INTERNAL AUDIT					
	2021	2022	2022	2023	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 119,951	\$ 128,641	\$ 124,800	\$ 129,792	\$ 4,992
52030 - Professionals Salaries	257,156	302,029	288,593	309,473	20,880
52036 - Para-Professional Salaries	12,642	14,723	38,333	36,845	(1,489)
52071 - Longevity	800	900	600	800	200
52081 - Sick Buy Out	5,161	2,119	1,100	5,200	4,100
Salaries and Wages	\$ 395,709	\$ 448,413	\$ 453,427	\$ 482,110	\$ 28,684
Benefits:					
52310 - Health Care	\$ 79,012	\$ 74,820	-	-	-
52320 - Opers	59,941	62,778	63,480	67,495	4,015
52360 - Medicare	5,693	6,418	6,574	6,991	416
52313 - Wellness Credit	11	2	-	-	-
52370 - Uniform Allowance	980	1,440	-	-	-
Benefits	\$ 145,636	\$ 145,458	\$ 70,054	\$ 74,486	\$ 4,432
Total Salaries and Benefits	\$ 541,345	\$ 593,870	\$ 523,481	\$ 556,596	\$ 33,115
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 3,815	\$ 17,465	\$ 16,000	\$ 19,500	\$ 3,500
52430 - Employee Education	5,340	8,339	13,000	13,000	-
Reimbursable Expenses	\$ 9,155	\$ 25,804	\$ 29,000	\$ 32,500	\$ 3,500
Professional Services:					
52610 - General Professional Services	\$ 289,856	\$ 69,096	\$ 320,000	\$ 294,896	\$ (25,104)
Professional Services	\$ 289,856	\$ 69,096	\$ 320,000	\$ 294,896	\$ (25,104)
Contractual Services:					
52725 - Insurance And Bonds	\$ -	\$ 2,050	\$ -	\$ -	\$ -
52730 - Dues and Subscriptions	1,800	2,245	5,290	5,290	-
52770 - Uniforms	-	-	530	530	-
Contractual Services	\$ 1,800	\$ 4,295	\$ 5,820	\$ 5,820	\$ -
Materials and Supplies:					
52805 - Office Supplies	\$ 16	\$ -	\$ 2,500	\$ 2,500	\$ -
52870 - Freight	-	-	200	200	-
Materials And Supplies	\$ 16	\$ -	\$ 2,700	\$ 2,700	\$ -
Total Other Operating Expenses	\$ 300,827	\$ 99,195	\$ 357,520	\$ 335,916	\$ (21,604)
Total Operating Expenses	\$ 842,172	\$ 693,065	\$ 881,001	\$ 892,512	\$ 11,511

BUDGET CENTER: Environmental Services (WQIS) – 1800

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

DESCRIPTION OF SERVICES PROVIDED

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 78 spill or odor complaints.

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.

The major objectives for WQIS in 2023 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.

ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
Workflows completed and will continue to be developed in 2023.	Develop and implement workflows for the new Equipment Technician position
Met all NPDES Pretreatment Program requirements; No NPDES permit violations as a result of pass-through, interference and/or inhibition.	Meet all National Pollutant Discharge Elimination System (NPDES) Pretreatment Program requirements.
Completed all planned environmental monitoring projects.	Complete 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.	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.
Met with external agencies to identify areas for collaboration and to share monitoring data.	Meet with external agencies to identify areas for collaboration; share monitoring data.
Continued the development of staff through various training programs, workshops and certifications.	Develop 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).	Effectively communicate the results of the District's Environmental Monitoring Programs 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.	Continue to conduct monitoring requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree.
Completed all environmental monitoring required by the District's CSO permit.	Conduct all environmental monitoring required by the District's CSO permit.
Hosted regulatory compliance seminars via zoom for local industrial users.	Work with local industry to further enhance their understanding of discharge regulations, explore opportunities for pollution prevention measures.
Identified, sampled and traced illicit discharges to their sources.	Continue to identify illicit discharges to the environment. Continue to source track so the discharges can be eliminated.

ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
Met with County Board of Health Departments virtually to discuss District stormwater services.	Implement component of District’s Stormwater Management program into the WQIS Department.
Some issues corrected with the Pretreatment Information Management System (PIMS) and Environmental Information Management System (EIMS) currently in progress.	Ensure new Pretreatment Information Management System (PIMS) and Environmental Information Management System (EIMS) are working properly
Worked with the County Board of Health Departments within our service area to provide stormwater services.	Continue to work with the County Board of Health Departments within our service area to provide stormwater services.
Collected thermometers and other mercury containing items at EMSC.	Continue to work with CCR to conduct mercury thermometer exchange events.
	Keep abreast of PFAS regulatory developments
	Conduct Community Industrial User Inventory within our Service Area
	Continue to support sampling and drone requests from other district departments

NORTHEAST OHIO REGIONAL SEWER DISTRICT

ENVIRONMENTAL SERVICES -- 1800

STAFFING

One Year History and Budget Comparison

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Enviro Comp Inspector I	12	6	10	4
Enviro Comp Inspector II	1	6	2	-4
Equipment Tech	1	0	1	1
Field Biologist I	3	3	0	-3
Field Biologist II	0	1	3	2
Industrial Comp Spec I	3	2	3	1
Industrial Compliance Specialist II	0	2	1	(1)
Mgr of WQIS	1	1	1	0
Pretreatment Prgm Spec	1	1	1	0
Process Analyst	1	0	1	1
Process Analyst	0	1	0	(1)
Supv Pollution Prevention	1	1	1	0
Supvr of Business Progrms	1	1	1	0
Supvr of Enforcement	1	1	1	0
Supvr of Envir Assessment	1	1	1	0
Total Fulltime	27	27	27	0
Para Intern WQIS	0	0	4	4
Para Intern Env Svcs	0	1	0	(1)
Para Intern Maint Svcs	0	4	0	(4)
Total Intern	0	5	4	(1)
Total Postions	27	32	31	(1)

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1800: ENVIRONMENTAL SERVICES						
	2021	2022	2022	2023		
	Audited	Unaudited	Adopted	Adopted		Budget
	Actuals	Actuals	Budget	Budget		Variance
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 348,228	\$ 362,432	\$ 355,214	\$ 453,821	\$	98,606
52030 - Professionals Salaries	1,212,838	1,293,698	1,357,602	1,313,095		(44,507)
52031 - Administrative Support Salaries	56,209	58,509	57,195	59,488		2,293
52034 - Technicians Salaries	4,230	46,353	-	47,374		47,374
52036 - Para-Professional Salaries	23,348	61,579	164,192	123,158		(41,034)
52040 - Operations Hourly	-	-	47,111	-		(47,111)
52071 - Longevity	6,100	6,500	5,700	6,200		500
52081 - Sick Buy Out	9,064	9,538	10,000	9,200		(800)
52231 - Administrative Support Overtime	-	21	-	500		500
52234 - Technician Overtime	-	33	-	1,000		1,000
52236 - Para-Professional Overtime	2,218	3,587	9,000	9,000		-
Salaries and Wages	\$ 1,662,234	\$ 1,842,250	\$ 2,006,015	\$ 2,022,836	\$	16,821
Benefits:						
52320 - Opers	\$ 235,460	\$ 256,613	\$ 280,843	\$ 283,197	\$	2,354
52360 - Medicare	22,213	24,618	29,087	29,331		244
52313 - Wellness Credit	68	(1)	-	-		-
52370 - Uniform Allowance	480	1,040	4,200	7,700		3,500
Benefits	\$ 258,222	\$ 282,271	\$ 314,129	\$ 320,228	\$	6,099
Total Salaries and Benefits	\$ 1,920,456	\$ 2,124,521	\$ 2,320,144	\$ 2,343,064	\$	22,920
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 42	\$ 4,263	\$ 14,900	\$ 8,050	\$	(6,850)
52430 - Employee Education	2,122	10,661	14,125	4,500		(9,625)
52440 - Tuition Reimbursement	-	4,677	-	-		-
Reimbursable Expenses	\$ 2,164	\$ 19,601	\$ 29,025	\$ 12,550	\$	(16,475)
Professional Services:						
52610 - General Professional Services	\$ (95)	\$ -	\$ -	\$ -	\$	-
Professional Services	\$ (95)	\$ -	\$ -	\$ -	\$	-
Contractual Services:						
52715 - Printing	\$ -	\$ 682	\$ 1,260	\$ 1,260	\$	-
52730 - Dues and Subscriptions	25,005	16,355	20,296	22,911		2,615
52750 - Advertising	2,388	3,495	3,500	4,000		500
52770 - Uniforms	13,552	60,916	13,300	16,000		2,700
52775 - Licenses,Fees, And Permits	1,875	1,851	2,550	2,550		-
52780 - Other Contractual Services	48,297	31,416	75,600	80,800		5,200
Contractual Services	\$ 91,116	\$ 114,714	\$ 116,506	\$ 127,521	\$	11,015
Materials and Supplies:						
52805 - Office Supplies	\$ 3,221	\$ 8,610	\$ 6,282	\$ 5,000	\$	(1,282)
52810 - Fuel and Oil	12,057	640	-	-		-
52811 - Vehicle Maintenance Parts	927	2,507	4,550	1,650		(2,900)
52825 - Chemicals	122	147	1,600	1,600		-
52840 - Laboratory Supplies	9,434	9,791	8,970	9,250		280
52845 - General Hardware Supplies	13,274	29,807	21,036	24,500		3,464
52846 - Equipment And Instrumentation Parts	22,907	35,059	41,873	39,450		(2,423)
52851 - Other Minor Equipment	11,195	14,693	31,819	42,500		10,681
52860 - Postage,Ups	1,772	1,485	4,900	5,000		100
52865 - Other Supplies	15,992	20,934	26,931	27,000		69
52870 - Freight	1,022	877	1,500	1,500		-

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1800: ENVIRONMENTAL SERVICES					
	2021	2022	2022	2023	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Materials And Supplies	\$ 91,923	\$ 124,552	\$ 149,461	\$ 157,450	\$ 7,989
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 6,503	\$ 7,954	\$ 16,350	\$ 47,500	\$ 31,150
Equipment Repair And Maintenance	\$ 6,503	\$ 7,954	\$ 16,350	\$ 47,500	\$ 31,150
Building and Road Repair:					
53050 - Building Maintenance Supplies	\$ 234	\$ -	\$ -	\$ -	\$ -
53051 - Building Maintenance Services	1,209	-	-	-	-
Building and Road Repair	\$ 1,443	\$ -	\$ -	\$ -	\$ -
Total Other Operating Expenses	\$ 193,055	\$ 266,821	\$ 311,342	\$ 345,021	\$ 33,679
Total Operating Expenses	\$ 2,113,511	\$ 2,391,341	\$ 2,631,486	\$ 2,688,085	\$ 56,599

2023



**OPERATING
BUDGET**

BUDGET CENTER: Analytical Services – 1900

MANAGED BY: Cheryl Soltis-Muth
Manager of Analytical Services

DESCRIPTION OF SERVICES PROVIDED

Analytical Services provides:

- Legally defensible and quality data, 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 the 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 Operations and Maintenance and WQIS.
- Analytical testing to external clients and analytical method research and development for grants and governmental organizations. In 2022, these services totaled approximately \$240,000.
- Support staff for a variety of outreach activities throughout the year.

The major objectives for Analytical Services in 2023 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. 2023 areas of focus include Polyfluoroalkyl Substances (PFAS), Microbial Source Tracking (MST), metals speciation, 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 creation and implementation of the 2023-2025 Strategic Plan for Environmental Services.

ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
<p>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) to 95% of pre-pandemic level.</p>	<p>Work cooperatively with operations for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month. Meet with operations to ensure testing meets their analytical needs and adjust accordingly.</p>
<p>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.</p>	<p>Provide internal training to all laboratory personnel including lab analyst certification classes, required QA/QC subjects, safety, and good laboratory practices (GLP). Utilize QT9 and UKG to maintain and create additional online training modules.</p>
<p>Provided analytical support to internal and external customers. Completed all samples submitted by these internal and external stakeholders within regulatory, contract, or project specifications.</p>	<p>Continue to provide analytical support to internal and external customers and complete all work within regulatory, contract, or project specifications.</p> <ul style="list-style-type: none"> • Implement PFAS analysis 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

ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
	for technology demonstration and for method research and development.
Stayed up to date with all aspects of the laboratory's NELAP accreditation status including all documentation and performance evaluation studies.	Stay up to date with all aspects of the laboratory's NELAP accreditation status.
Analyzed IDDE samples for local health departments in support of the Sewer District's stormwater program.	Continue to analyze 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.	Further develop analytical methods utilizing qPCR and DNA sequencing to support of a Microbial Source Tracking (MST) project to evaluate effectiveness of the LTCP. Work on a marker for racoon is being developed.
Streamlined Horizon Laboratory Information Management System (LIMS) and performed pre-testing in support of the upgrade from v 12.9 to v 13.3.	Troubleshoot and improve Horizon LIMS. Pre-test for the implement of Horizon LIMS v 13.4 before the end of second quarter.
Purchased the following equipment: Discrete Analyzer (Phosphorus analysis - NPDES permit support), Autoclave (laboratory support and infectious waste treatment),	Purchase equipment to support Sewer District needs and initiatives.

ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
Cyanotoxin Automated Assay System (CASS – water quality support), Cyanide Manifold (NPDES permit support), and Automated Glassware Washer (laboratory support).	
Worked with Environmental, Health, & Safety, and Maintenance Services to implement infectious waste (IW) procedures in the lab.	Maintain IW procedures, follow recommendations from quarterly inspections, and comply with regulations.

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

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Biologist I	1	1	1	0
Biologist II	1	0	1	1
Biologist III	1	2	1	-1
Chemist I	3	4	4	0
Chemist II	2	3	1	-2
Lab Analyst III	1	0	1	1
Lab Analyst II	5	4	6	2
Lab Analyst I	6	5	5	0
Lab Data Analyst	0	1	1	0
Lab Data Spec	0	1	0	-1
Laboratory Asst	2	2	2	0
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 Sample Control	1	1	1	0
Total Fulltime	29	30	30	0
Para Intern Anl Svcs	1	5	5	0
Total Intern	1	5	5	0
Total Postions	30	35	35	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1900: ANALYTICAL SERVICES					
	2021	2022	2022	2023	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 477,864	\$ 495,741	\$ 492,772	\$ 512,483	\$ 19,711
52030 - Professionals Salaries	585,334	638,652	617,863	613,535	(4,328)
52031 - Administrative Support Salaries	44,914	27,956	47,970	-	(47,970)
52034 - Technicians Salaries	597,804	621,511	738,135	760,105	21,970
52036 - Para-Professional Salaries	101,039	94,061	143,604	186,684	43,080
52071 - Longevity	4,350	4,350	4,300	4,400	100
52081 - Sick Buy Out	5,409	5,383	7,300	5,500	(1,800)
52231 - Administrative Support Overtime	17	3,396	3,000	-	(3,000)
52234 - Technician Overtime	22,181	30,036	28,000	32,000	4,000
52236 - Para-Professional Overtime	8,457	8,406	9,000	12,000	3,000
Salaries and Wages	\$ 1,847,370	\$ 1,929,491	\$ 2,091,944	\$ 2,126,708	\$ 34,763
Benefits:					
52320 - Opers	\$ 263,785	\$ 268,418	\$ 289,470	\$ 293,959	\$ 4,489
52360 - Medicare	26,531	27,496	29,980	30,446	465
52313 - Wellness Credit	57	17	-	-	-
52370 - Uniform Allowance	20	480	1,000	500	(500)
Benefits	\$ 290,392	\$ 296,411	\$ 320,451	\$ 324,905	\$ 4,454
Total Salaries and Benefits	\$ 2,137,762	\$ 2,225,902	\$ 2,412,395	\$ 2,451,612	\$ 39,217
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ (84)	\$ 191	\$ 6,125	\$ 3,529	\$ (2,596)
52430 - Employee Education	738	195	5,225	7,980	2,755
Reimbursable Expenses	\$ 654	\$ 386	\$ 11,350	\$ 11,509	\$ 159
Professional Services:					
52610 - General Professional Services	\$ -	\$ 20,865	\$ 20,865	\$ -	\$ (20,865)
Professional Services	\$ -	\$ 20,865	\$ 20,865	\$ -	\$ (20,865)
Contractual Services:					
52715 - Printing	\$ 1,041	\$ 1,222	\$ 1,200	\$ 1,000	\$ (200)
52730 - Dues and Subscriptions	2,741	3,150	4,915	4,180	(735)
52770 - Uniforms	3,830	3,462	5,000	4,000	(1,000)
52775 - Licenses, Fees, And Permits	1,686	9,360	7,000	8,000	1,000
52780 - Other Contractual Services	44,307	43,194	51,500	43,500	(8,000)
Contractual Services	\$ 53,605	\$ 60,388	\$ 69,615	\$ 60,680	\$ (8,935)
Materials and Supplies:					
52805 - Office Supplies	\$ 8,727	\$ 8,520	\$ 9,000	\$ 9,000	\$ -
52810 - Fuel and Oil	-	17	-	-	-
52825 - Chemicals	212,765	283,508	295,000	295,000	-
52840 - Laboratory Supplies	272,982	335,945	290,000	325,000	35,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1900: ANALYTICAL SERVICES

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
52845 - General Hardware Supplies	17,955		19,078		18,000		18,000		-
52846 - Equipment And Instrumentation Parts	26,677		40,639		30,000		40,000		10,000
52851 - Other Minor Equipment	32,298		45,364		70,000		109,050		39,050
52865 - Other Supplies	29,705		32,020		25,000		35,000		10,000
52870 - Freight	14,255		18,194		15,000		18,000		3,000
52880 - Invoice Price Variance	452		(1)		-		-		-
52890 - Inventory Adjustment-Book To Physical	53		-		-		-		-
Materials And Supplies	\$ 615,871		\$ 783,283		\$ 752,000		\$ 849,050		\$ 97,050
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$ 198,546		\$ 206,931		\$ 225,000		\$ 248,000		\$ 23,000
Equipment Repair And Maintenance	\$ 198,546		\$ 206,931		\$ 225,000		\$ 248,000		\$ 23,000
Building and Road Repair:									
53040 - Miscellaneous Repair and Maintenance	\$ -		\$ 320		\$ 10,000		\$ 5,000		\$ (5,000)
53050 - Building Maintenance Supplies	12,774		-		15,000		5,000		(10,000)
53051 - Building Maintenance Services	20,631		325		12,000		5,000		(7,000)
53052 - Building Maintenance Miscellaneous	-		-		5,000		5,000		-
Building and Road Repair	\$ 33,405		\$ 645		\$ 42,000		\$ 20,000		\$ (22,000)
Total Other Operating Expenses	\$ 902,081		\$ 1,072,498		\$ 1,120,830		\$ 1,189,239		\$ 68,409
Total Operating Expenses	\$ 3,039,843		\$ 3,298,401		\$ 3,533,225		\$ 3,640,851		\$ 107,626

BUDGET CENTER: Watershed Programs – 8100

MANAGED BY: Frank Greenland, P.E.
Director of Watershed Programs

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

The Watershed Programs Department is responsible for the coordination and implementation of watershed management-related services within the Sewer District. This Department provides watershed management leadership and support in the following areas:

Watershed Programs: The Watershed Programs Department administers the Sewer District’s Regional Stormwater Management Program (RSMP) by implementing the Stormwater Construction Plan, which is supported by the stormwater project prioritization process and design development that is based on the findings of field evaluations of regional stormwater system assets and refinement of completed stormwater master plans that cover the entire stormwater service area. 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. The Watershed Programs Department oversees the implementation of the Member Community Infrastructure Program, Green Infrastructure Grant Program, Watershed Partner Service Agreements and the RSMP’s Community Cost Share grant programs. The Watershed Programs Department also coordinates member community compliance with the Sewer District’s Community Discharge Permit Program, assists the Engineering and Construction Department by managing the maintenance of the Sewer District’s Appendix 3 Green Infrastructure projects under Project Clean Lake and assists with the delivery of study results and discussion from the Local Sewer System Evaluation Studies (LSSSES) with Member Communities.

Environmental Compliance and Health & Safety: The Environmental Compliance workgroup coordinates regulatory compliance activities and information sharing across Sewer District departments, ensuring compliance with environmental permits and regulations, manages environmental assessment projects in support of the Sewer District’s capital improvement program and works 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.

Geographic Information Systems: The Geographic Information Systems (GIS) workgroup provides data management, mapping, infrastructure information and tools to assist internal Sewer District and external stakeholders with a variety of GIS data management and analysis to support the management of wastewater, stormwater, and watershed infrastructure

throughout the Sewer District service area. The GIS workgroup also supports Billing Services, Customer Service, Sewer System Maintenance & Operation, Engineering & Construction, Water Quality Industrial Surveillance and the Communication & Community Relations Departments and workgroups with data management and mapping tools developed for analysis and effective communication of information to Member Communities, customers and the public.

Watershed Technical Support: The Watershed Technical Support workgroup is responsible for implementation of the Community Discharge Permit Program, oversees the administration of the Sewer District’s Title III & IV Code of Regulations and conducts all plan reviews in support of the Sewer District’s Title V Code of Regulations. Additionally, the Watershed Technical Support workgroup administers the Sewer District’s Regional Stormwater Management Program’s credit program and leads the implementation of the stormwater master plans for the five major watersheds in the Sewer District stormwater service area. This workgroup also oversees the Water Resource Restoration Sponsor Program in partnership with the Finance Department.

Analytical Services: 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 for research and technical service provider programs.

Water Quality Industrial Surveillance: The WQIS (Budget Center – 1800) workgroup administers the Sewer District’s NPDES pre-treatment program, supports the Sewer District’s WWTPs in meeting discharge limits, 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.

2022 Accomplishments		2023 Goals	
*	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.	*	Lead effective and refined implementation efforts related to the Regional Stormwater Management Program.
*	Continued and enhanced delivery of the Member Community Infrastructure Program. Successfully implemented the Equity Investment Focus Area funding under the Member Community Infrastructure Program.	*	Effectively implement direct disbursement payments under the Member Community Infrastructure Program.

*	Supported the operation and maintenance of Project Clean Lake - Appendix 3 Green Infrastructure projects.	*	Enhance the operation and maintenance of Project Clean Lake - Appendix 3 Green Infrastructure Program projects.
*	Implemented program elements improving the Sewer District's environmental monitoring, research, GIS, and analytical efforts.	*	Continue to seek opportunities to improve the Sewer District's environmental monitoring, research, GIS, and analysis efforts.
*	Coordinated and delivered new environmental compliance and health & safety programs supporting District departments.	*	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.
*	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. Also completed adoption of revisions to the Title V Stormwater Management Code.	*	Efficiently administer the Member Community Infrastructure Program, Green Infrastructure Grant, and Community Cost Share grant programs.
*	Developed GIS tools to further enhance infrastructure asset management and streamline data collection.	*	Issue new Community Discharge Permits to Member Communities based on revised Sewer District Title III and IV Code of Regulations.
		*	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	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Mgr of Enviro, Hlth & Saf	1	0	1	1
Dir of Watershed Prgms	1	1	1	0
Mgr of EnvironmentalM	1	1	1	0
Comm Dis Permit Prog Mgr	0	1	1	0
Grant Programs Admin I	1	0	1	1
Watershed Team Leader I	2	0	0	0
Enviro Specialist IE	1	1	1	0
Enviro Specialist II	1	1	1	0
Grant Programs Admin II	1	1	1	0
Comm Dis Permit Prg Spec	1	1	1	0
Executive Assistant	1	0	1	1
Reg Compliance Mgr	0	1	0	-1
Watershed Program Spec	0	1	0	-1
Exec Asst Watershed	0	1	0	-1
Total Fulltime	11	10	10	0
Para Intern WSHED	2	0	1	1
Para Intern Maint Svcs	0	1	0	-1
Total Intern	2	1	1	0
Total Positions	13	11	11	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 8100: WATERSHED PROGRAMS

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 439,117.0	\$	\$ 457,387.0	\$	\$ 514,674.0	\$	\$ 414,707.0	\$	(99,968.0)
52030 - Professionals Salaries	368,609		418,287		365,107		464,841		99,734
52031 - Administrative Support Salaries	59,228		61,628		60,227		62,636		2,409
52036 - Para-Professional Salaries	8,770		39,208		-		39,110		39,110
52071 - Longevity	3,000		2,750		3,500		3,900		400
52081 - Sick Buy Out	2,628		4,401		13,400		2,700		(10,700)
52236 - Para-Professional Overtime	350		264		1,000		1,000		-
Salaries and Wages	\$ 881,701.0	\$	\$ 983,926.0	\$	\$ 957,908.0	\$	\$ 988,894.0	\$	\$ 30,986.0
Benefits:									
52320 - Opers	\$ 123,396.0	\$	\$ 134,836.0	\$	\$ 134,107.0	\$	\$ 138,445.0	\$	4,338.0
52360 - Medicare	12,441		13,814		13,890		14,339		449
52313 - Wellness Credit	14		5		-		-		-
52370 - Uniform Allowance	1,180		1,855		2,000		2,000		-
Benefits	\$ 137,031.0	\$	\$ 150,510.0	\$	\$ 149,997.0	\$	\$ 154,784.0	\$	\$ 4,787.0
Total Salaries and Benefits	\$ 1,018,732.0	\$	\$ 1,134,436.0	\$	\$ 1,107,905.0	\$	\$ 1,143,678.0	\$	\$ 35,773.0
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$ 1,810.0	\$	\$ 16,815.0	\$	\$ 13,000.0	\$	\$ 13,000.0	\$	-
52430 - Employee Education	7,162		8,439		8,925		8,925		-
Reimbursable Expenses	\$ 8,972.0	\$	\$ 25,254.0	\$	\$ 21,925.0	\$	\$ 21,925.0	\$	\$ -
Professional Services:									
52610 - General Professional Services	\$ 704,180.0	\$	\$ 22,404.0	\$	\$ 681,632.0	\$	\$ 531,632.0	\$	(150,000.0)
Professional Services	\$ 704,180.0	\$	\$ 22,404.0	\$	\$ 681,632.0	\$	\$ 531,632.0	\$	\$ (150,000.0)
Contractual Services:									
52715 - Printing	\$ -	\$	\$ 1,034.0	\$	\$ 2,000.0	\$	\$ 1,000.0	\$	(1,000.0)
52730 - Dues and Subscriptions	4,557		7,845		5,387		7,147		1,760
52775 - Licenses,Fees, And Permits	292,364		35,774		207,563		205,698		(1,865)
52780 - Other Contractual Services	717,039		577,933		472,850		714,650		241,800
Contractual Services	\$ 1,013,959.0	\$	\$ 622,586.0	\$	\$ 687,800.0	\$	\$ 928,495.0	\$	\$ 240,695.0
Materials and Supplies:									
52805 - Office Supplies	\$ 1,166.0	\$	\$ 270.0	\$	\$ 1,500.0	\$	\$ 1,500.0	\$	-
52806 - Software	1,500		-		2,000		-		(2,000)
52810 - Fuel and Oil	718		-		-		-		-
52846 - Equipment And Instrumentation Parts	15,062		4,641		-		-		-
52851 - Other Minor Equipment	-		9,045		1,000		1,000		-
52860 - Postage,Ups	-		-		500		500		-
52865 - Other Supplies	43		38		1,000		1,000		-
52870 - Freight	89		59		200		200		-
Materials And Supplies	\$ 18,579.0	\$	\$ 14,053.0	\$	\$ 6,200.0	\$	\$ 4,200.0	\$	\$ (2,000.0)
Total Other Operating Expenses	\$ 1,745,691.0	\$	\$ 684,298.0	\$	\$ 1,397,557.0	\$	\$ 1,486,252.0	\$	\$ 88,695.0
Total Operating Expenses	\$ 2,764,423.0	\$	\$ 1,818,734.0	\$	\$ 2,505,462.0	\$	\$ 2,629,930.0	\$	\$ 124,468.0
Non-Operating Expenses:									
70030 - Green Infrastructure Grant	\$ 1,295,007.0	\$	\$ 476,359.0	\$	\$ 1,454,300.0	\$	\$ 2,385,000.0	\$	930,700.0
70010 - Member Community Infrastructure Program	5,079,829		4,029,006		7,500,000		7,500,000		-
Total Non-Operating Expenses	\$ 6,374,836.0	\$	\$ 4,505,364.0	\$	\$ 8,954,300.0	\$	\$ 9,885,000.0	\$	\$ 930,700.0
Total Expenses	\$ 9,139,259.0	\$	\$ 6,324,099.0	\$	\$ 11,459,762.0	\$	\$ 12,514,930.0	\$	\$ 1,055,168.0

BUDGET CENTER Stormwater Inspection and Maintenance – Budget Center 8300

MANAGED BY Kristen Buccier
 Manager of Stormwater Inspection & Maintenance

**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.

2022 Accomplishments	2023 Goals
<ul style="list-style-type: none"> • Completed 1,366 RSS inspections. • Completed 199 maintenance projects on the RSS. • Completed 10 property demolitions. • Organized and prioritized all RSS culverted stream inspections and repairs based on condition scores. • Completed dredging of an unnamed tributary to the Cuyahoga River to reduce flooding of Riverview Road in Brecksville. • Completed the Beaver Avenue trail improvements at the Woodland-Central GI site. • Completed the GI Vegetation Enhancements 1 project to improve bioretention cell 3 at the ETDPS site and the bioretention cell at Euclid Creek Tunnel Shaft Site 5. The project also installed additional plantings at the Slavic Village and Woodland East GI sites. 	<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. • Implement the Doan Brook Stream Stabilization at Shaker Country Club and Big Creek Streambank Stabilization at Pecan Drive in Parma projects. • Manage the design of the Nine Mile Debris Racks project. • Complete phase 1 of Chevy Branch dredging near Milligan Ave Cleveland. • Enter into a professional services agreement to collect updated spherical imagery for the Cuyahoga River North and South subwatersheds. • Complete the installation of new educational signs at all GI sites. • Enter into a professional services agreement for the Woodland West GI Access and Greenspace Improvements project.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER INSPECTION AND MAINTENANCE -- 8300				
STAFFING				
One Year History and Budget Comparison				
JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Project Coord I - SWIM	1	0	0	0
Supervisor of Stormwater Inspection & Maintenance	0	0	1	1
Green Infrast Worker	2	3	3	0
Total Postions	3	3	4	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 8300: STORMWATER INSPECTION AND MAINTENANCE

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ -		\$ 930		\$ -		\$ 96,720		\$ 96,720
52031 - Administrative Support Salaries	-		27,500		-		-		-
52050 - Maintenance Hourly	73,842		107,303		128,880		132,853		3,973
52250 - Maintenance Hourly Overtime	53		38		-		-		-
Salaries and Wages	\$ 73,894		\$ 135,771		\$ 128,880		\$ 229,573		\$ 100,693
Benefits:									
52320 - Opers	\$ 10,274		\$ 19,249		\$ 18,043		\$ 32,140		\$ 14,097
52360 - Medicare	1,077		2,027		1,869		3,329		1,460
52313 - Wellness Credit	4		(4)		-		-		-
52370 - Uniform Allowance	-		260		500		500		-
Benefits	\$ 11,355		\$ 21,532		\$ 20,412		\$ 35,969		\$ 15,557
Total Salaries and Benefits	\$ 85,249		\$ 157,303		\$ 149,292		\$ 265,542		\$ 116,251
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ -		\$ 22		\$ 750		\$ 1,200		\$ 450
52430 - Employee Education	-		375		750		3,000		2,250
Reimbursable Expenses	\$ -		\$ 397		\$ 1,500		\$ 4,200		\$ 2,700
Utilities Expens:									
52510 - Electricity	\$ -		\$ -		\$ 360		\$ 360		\$ -
52530 - Water and Other Utilities	-		-		-		120		120
Utilities Expenses	\$ -		\$ -		\$ 360		\$ 480		\$ 120
Professional Services:									
52610 - General Professional Services	\$ 17,682		\$ 22,047		\$ 75,000		\$ 100,000		\$ 25,000
Professional Services	\$ 17,682		\$ 22,047		\$ 75,000		\$ 100,000		\$ 25,000
Contractual Services:									
52730 - Dues and Subscriptions	\$ -		\$ -		\$ -		\$ 500		\$ 500
52770 - Uniforms	-		(878)		1,000		1,000		-
52780 - Other Contractual Services	202,583		510,487		600,000		775,000		175,000
Contractual Services	\$ 202,583		\$ 509,609		\$ 601,000		\$ 776,500		\$ 175,500
Materials and Supplies:									
52845 - General Hardware Supplies	\$ 37		\$ -		\$ -		\$ -		\$ -
52846 - Equipment And Instrumentation Parts	-		-		1,000		1,000		-
52851 - Other Minor Equipment	6,391		2,714		13,000		11,000		(2,000)
52865 - Other Supplies	853		1,944		-		2,000		2,000
Materials And Supplies	\$ 7,280		\$ 4,658		\$ 14,000		\$ 14,000		\$ -
Total Other Operating Expenses	\$ 227,545		\$ 536,710		\$ 691,860		\$ 895,180		\$ 203,320
Total Operating Expenses	\$ 312,793		\$ 694,013		\$ 841,152		\$ 1,160,722		\$ 319,571

BUDGET CENTER:	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.

2022 Accomplishments		2023 Goals	
*	Implemented EHS Insight audit inspection module for EMSC Safety Committee to include Corrective Action/Preventative Action (CAPA) module.	*	Continue platform module rollout to other locations. Redesign KPI metric reporting to include I&I rates and leading indicator metrics. Distribute new report District-wide quarterly.
*	Developed five additional computer-based trainings to cover topics that require annual refresher to improve training compliance:	*	Finalize CBTs, secure OEPA contact hour credit through TSG and roll out trainings District-wide.
*	Completed Phase 1 of Roof Fall Prevention Project. Purchased and installed \$200,000 of rooftop guard railing at WWTPs and EMSC.	*	Complete remaining rooftop high risk areas by purchasing and installing additional guard railing.
*	Analyzed 5-year injury trend and discovered prevalence of ergonomic injuries. Strategized campaign aimed at raising awareness and reducing risk of soft tissue injuries,	*	2023 Safety Awareness Campaign focused on ergonomic injuries to include quarterly topics and activities, cumulating in year-end Safety Summit event for all safety committee participants,
*	Worked with Maintenance Services to evaluate current work vehicle visibility and provided recommendations for improving safety and visibility for field employees.	*	Conduct District-wide assessment of fire and life safety systems in order to update inventory, assign asset naming, improve compliance with annual inspection and testing requirements, and strategize system improvements.
*	Assembled field employee safety workgroup consisting of members from all departments with field employees to collaborate on developing emergency guide addressing various types of emergencies including violence.	*	Finalize field employee emergency response guide and provide “Stop the Bleed” field trauma training to field staff on a voluntary basis.
*	Collaborated with E&C to begin development of Contractor Orientation CBT (recommended by AIG)	*	Complete development of Contractor CBT and establish platform for contractor access.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**HEALTH & SAFETY -- 8400****STAFFING****Two Year History and Budget Comparison**

JOB	2022	2022	2023	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Health and Safety Technician	0	0	1	1
Mgr of Health & Safety	1	1	1	0
Health & Safety Coord I	1	1	0	-1
Health & Safety Coord II	1	1	2	1
Health & Safety Spec I	0	2	0	-2
Health & Safety Spec II	2	2	4	2
TOTAL FULLTIME	5	7	8	1
Para Intern	0	1	0	(1)
TOTAL INTERN	0	1	0	(1)
TOTAL EMPLOYEE	5	8	8	0

BUDGET CENTER: Environmental Services – 8500

MANAGED BY: Scott C. Broski
Superintendent of Environmental Services

DESCRIPTION OF SERVICES PROVIDED

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 2023 are:

Strategic Planning: Developing a plan for 2023 and beyond.

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 three new information management systems: Laboratory Information Management System (LIMS), Industrial Pretreatment Information Management System (PIMS), and Environmental Information Management System (EIMS). Continue end-user training and maintain system governance teams for each system. Explore system enhancements and upgrades.

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

ACCOMPLISHMENTS & GOALS	
2022 Accomplishments	2023 Goals
Continued to expand the Quality Program to incorporate more field (sample collection) quality procedures.	Continue gathering and assembling information to develop a non-monitored surcharge program.
Continued end-user training and development on departmental information systems and incorporate more of the available software functionality. Evaluated Sewer District deployment of these software packages for the upgrade to most current versions and expanded functionality.	Continue developing an Industrial User Recognition Program and recognize the first Industrial Users with awards for compliance with discharge regulations.
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.
Received Ohio EPA approval to modify the Sewer District's local limits and to revise the Sewer District's Enforcement Response Plan.	Work with Sustainability to obtain Green Lab Certification
Modified and implemented the District's Water Leak Policy	Continue to use technology to streamline Business Programs processes related to special billing.
Completed a full National Environmental Laboratory Accreditation Program (NELAP) audit; submitted responses to all audit corrective action requirements and recommendations. Maintained accreditation.	Develop in-house capabilities to perform VOC/SVOC and PFAS analyses in District laboratory

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

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Business Manager	0	0	1	1
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
Administrative Assistant	1	1	0	-1
TOTAL FULLTIME	5	5	5	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

ENVIRONMENTAL SERVICES: 8500

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 207,652	\$	218,375	\$	211,349	\$	271,617	\$	60,268
52030 - Professionals Salaries	130,741		148,443		145,600		151,424		5,824
52031 - Administrative Support Salaries	49,780		49,578		50,619		13,456		(37,163)
52071 - Longevity	1,250		1,550		900		1,300		400
52081 - Sick Buy Out	3,912		6,971		5,700		4,000		(1,700)
52231 - Administrative Support Overtime	9		37		500		500		-
Salaries and Wages	\$ 393,345	\$	424,953	\$	414,668	\$	442,297	\$	27,628
Benefits:									
52320 - Opers	\$ 53,813	\$	59,494	\$	58,054	\$	61,922	\$	3,868
52360 - Medicare	5,451		5,909		6,012		6,413		401
52313 - Wellness Credit	15		6		-		-		-
52370 - Uniform Allowance	480		480		600		600		-
Benefits	\$ 59,758	\$	65,888	\$	64,666	\$	68,935	\$	4,269
Total Salaries and Benefits	\$ 453,103	\$	490,841	\$	479,335	\$	511,232	\$	31,897
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 518	\$	2,260	\$	4,900	\$	6,600	\$	1,700
52430 - Employee Education	195		6,274		7,550		5,800		(1,750)
Reimbursable Expenses	\$ 713	\$	8,534	\$	12,450	\$	12,400	\$	(50)
Contractual Services:									
52730 - Dues and Subscriptions	\$ 841	\$	353	\$	825	\$	900	\$	75
52775 - Licenses,Fees, And Permits	56		-		500		505		5
52780 - Other Contractual Services	-		-		-		10,000		10,000
Contractual Services	\$ 897	\$	353	\$	1,325	\$	11,405	\$	10,080
Materials and Supplies:									
52805 - Office Supplies	\$ 846	\$	-	\$	1,000	\$	2,000	\$	1,000
52810 - Fuel and Oil	25		-		-		-		-
52865 - Other Supplies	335		42		1,000		1,000		-
52870 - Freight	6		81		-		-		-
Materials And Supplies	\$ 1,211	\$	123	\$	2,000	\$	3,000	\$	1,000
Total Other Operating Expenses	\$ 2,821	\$	9,010	\$	15,775	\$	26,805	\$	11,030
Total Operating Expenses	\$ 455,924	\$	499,852	\$	495,110	\$	538,037	\$	42,927

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 6000: FINANCE

	2021	2022	2022	2023	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses:					
Contractual Services:					
52705 - Collection Fees	\$ 193,626	\$ 177,808	\$ 254,000	\$ 233,100	\$ (20,900)
52780 - Other Contractual Services	-	-	50,000	25,000	(25,000)
Contractual Services	\$ 193,626	\$ 177,808	\$ 304,000	\$ 258,100	\$ (45,900)
Judgements and Awards:					
53220 - Other Awards	\$ -	\$ -	\$ 10,000	\$ 25,000	\$ 15,000
Judgments And Awards	\$ -	\$ -	\$ 10,000	\$ 25,000	\$ 15,000
Total Other Operating Expenses	\$ 193,626	\$ 177,808	\$ 314,000	\$ 283,100	\$ (30,900)
Total Operating Expenses	\$ 193,626	\$ 177,808	\$ 314,000	\$ 283,100	\$ (30,900)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 7000: LEGAL

	2021	2022	2022	2023	Budget
	Audited	Unaudited	Adopted	Adopted	Variance
	Actuals	Actuals	Budget	Budget	
Operating Expenses					
Professional Services:					
52610 - General Professional Services	\$ 67,704	\$ 52,122	\$ 75,000	\$ 75,000	\$ -
Professional Services	\$ 67,704	\$ 52,122	\$ 75,000	\$ 75,000	\$ -
Total Other Operating Expenses	\$ 67,704	\$ 52,122	\$ 75,000	\$ 75,000	\$ -
Total Operating Expenses	\$ 67,704	\$ 52,122	\$ 75,000	\$ 75,000	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 1800: ENVIRONMENTAL SERVICES					
	2021	2022	2022	2023	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52036 - Para-Professional Salaries	\$ 11,045	\$ 2,132	\$ -	\$ -	\$ -
52236 - Para-Professional Overtime	20	-	-	-	-
Salaries and Wages	\$ 11,066	\$ 2,132	\$ -	\$ -	\$ -
Benefits:					
52320 - Opers	\$ 1,521	\$ 298	\$ -	\$ -	\$ -
52360 - Medicare	160	31	-	-	-
Benefits	\$ 1,682	\$ 329	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ 12,747	\$ 2,461	\$ -	\$ -	\$ -
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ -	\$ -	\$ 900	\$ 1,500	\$ 600
52430 - Employee Education	-	-	600	900	300
Reimbursable Expenses	\$ -	\$ -	\$ 1,500	\$ 2,400	\$ 900
Contractual Services:					
52780 - Other Contractual Services	\$ -	\$ 1,555	\$ 10,000	\$ -	\$ (10,000)
Contractual Services	\$ -	\$ 1,555	\$ 10,000	\$ -	\$ (10,000)
Materials and Supplies:					
52825 - Chemicals	\$ -	\$ 48	\$ -	\$ -	\$ -
52846 - Equipment And Instrumentation Parts	-	-	-	500	500
52851 - Other Minor Equipment	-	7,261	-	-	-
52865 - Other Supplies	-	-	250	250	-
Materials And Supplies	\$ -	\$ 7,309	\$ 250	\$ 750	\$ 500
Total Other Operating Expenses	\$ -	\$ 8,864	\$ 11,750	\$ 3,150	\$ (8,600)
Total Operating Expenses	\$ 12,747	\$ 11,325	\$ 11,750	\$ 3,150	\$ (8,600)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 1900: WQIS

	2020		2021		2021		2022		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
Materials and Supplies:									
52825 - Chemicals	\$ 49,131		\$ 53,551		\$ 65,000		\$ 60,000		\$ (5,000)
52840 - Laboratory Supplies	23,373		33,128		30,000		35,000		5,000
Materials And Supplies	\$ 72,504		\$ 86,679		\$ 95,000		\$ 95,000		\$ -
Total Other Operating Expenses	\$ 72,504		\$ 86,679		\$ 95,000		\$ 95,000		\$ -
Total Operating Expenses	\$ 72,504		\$ 86,679		\$ 95,000		\$ 95,000		\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WATERSHED PROGRAMS -- 8100 Stormwater

STAFFING

One Year History and Budget Comparison

JOB	2021	2021	2022	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Comm Dis Permit Prog Mgr	1	0	0	0
Const Supvr II Watersheds	1	0	1	1
Const Supvr III Watershed	1	2	1	-1
Construction Supervisor I	0	1	1	0
Deputy Dir Of Watershed	1	1	1	0
Enviro Specialist III	1	1	1	0
GIS App Analyst I	1	0	1	1
GIS App Analyst I	0	1	0	-1
GIS App Analyst II	1	0	1	1
GIS App Analyst II	0	1	0	-1
GIS Data Analyst I	2	0	2	2
GIS Project Manager	1	0	1	1
Mgr of Community WS Coord	1	0	1	1
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 Watershed Programs	0	1	0	-1
Mgr of WS Grant Programs	1	0	1	1
Mgr Watershed Tech Sprt	1	1	1	0
Project Mgr I (SDC)	1	1	1	0
Project Mgr II (SDC)	2	3	3	0
Project Mgr II (WTS)	1	0	1	1
Project Mgr III (SDC)	1	2	1	-1
Project Mgr III (WTS)	1	0	1	1
Project Mgr Prop Acq	1	1	1	0
Stormwater Program Mgr	1	1	1	0
Stormwater Project Spec	0	1	0	-1
Stormwater Tech Spec	1	1	1	0
Watershed Team Leader II	0	1	2	1
Watershed Team Leader II	0	2	1	-1
Watershed Team Leader II	0	3	0	-3
Total Fulltime	26	29	30	1
Para Intern WSHED	3	4	4	0
Total Intern	3	4	4	0
Total Positions	29	33	34	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 8100: WATERSHED PROGRAMS					
	2021 Audited Actuals	2022 Unaudited Actuals	2022 Adopted Budget	2023 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 1,286,742	\$ 1,533,628	\$ 1,594,422	\$ 1,657,149	\$ 62,727
52030 - Professionals Salaries	904,317	869,636	929,658	1,070,820	141,161
52031 - Administrative Support Salaries	160,345	91,604	166,918	93,559	(73,359)
52034 - Technicians Salaries	127,589	-	2,685	-	(2,685)
52036 - Para-Professional Salaries	30,962	69,052	141,309	151,489	10,180
52071 - Longevity	4,900	6,800	4,000	5,000	1,000
52081 - Sick Buy Out	16,743	21,608	13,200	17,100	3,900
52236 - Para-Professional Overtime	7	40	1,000	1,000	-
Salaries and Wages	\$ 2,531,606	\$ 2,592,370	\$ 2,853,192	\$ 2,996,116	\$ 142,924
Benefits:					
52320 - Opers	\$ 352,354	\$ 360,817	\$ 399,447	\$ 419,456	\$ 20,010
52360 - Medicare	36,028	37,138	41,372	43,444	2,072
52313 - Wellness Credit	59	27	-	-	-
52370 - Uniform Allowance	3,820	4,369	3,500	3,500	-
Benefits	\$ 392,261	\$ 402,351	\$ 444,318	\$ 466,400	\$ 22,082
Total Salaries and Benefits	\$ 2,923,867	\$ 2,994,721	\$ 3,297,511	\$ 3,462,516	\$ 165,006
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 5,132	\$ 9,589	\$ 20,000	\$ 20,000	\$ -
52430 - Employee Education	4,199	4,499	13,935	13,935	-
Reimbursable Expenses	\$ 9,331	\$ 14,088	\$ 33,935	\$ 33,935	\$ -
Professional Services:					
52610 - General Professional Services	\$ 7,983,313	\$ 7,153,186	\$ 9,456,000	\$ 8,371,076	\$ (1,084,924)
52615 - General Professional Services-Training	-	-	5,000	16,000	11,000
Professional Services	\$ 7,983,313	\$ 7,153,186	\$ 9,461,000	\$ 8,387,076	\$ (1,073,924)
Contractual Services:					
52715 - Printing	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ (2,000)
52730 - Dues and Subscriptions	829	615	13,787	15,000	1,213
52770 - Uniforms	-	(25)	-	-	-
52775 - Licenses,Fees, And Permits	106,337	345,360	32,000	224,800	192,800
52780 - Other Contractual Services	3,947,966	9,312,296	14,376,854	27,119,621	12,742,767
Contractual Services	\$ 4,055,132	\$ 9,658,246	\$ 14,425,641	\$ 27,360,421	\$ 12,934,780
Materials and Supplies:					
52805 - Office Supplies	\$ -	\$ -	\$ 2,050	\$ 1,500	\$ (550)
52810 - Fuel and Oil	54	-	-	-	-
52846 - Equipment And Instrumentation Parts	495	-	-	-	-
52851 - Other Minor Equipment	-	-	21,000	23,550	2,550
52860 - Postage,Ups	-	-	500	500	-
52865 - Other Supplies	43	-	-	-	-
Materials And Supplies	\$ 592	\$ -	\$ 23,550	\$ 25,550	\$ 2,000
Total Other Operating Expenses	\$ 12,048,367	\$ 16,825,520	\$ 23,944,126	\$ 35,806,982	\$ 11,862,856
Total Operating Expenses	\$ 14,972,234	\$ 19,820,240	\$ 27,241,637	\$ 39,269,498	\$ 12,027,862
Non-Operating Expenses:					
70000 - Community Cost Share	\$ -	\$ -	\$ 10,000,000	\$ 8,000,000	\$ (2,000,000)
Total Non-Operating Expenses	\$ -	\$ -	\$ 10,000,000	\$ 8,000,000	\$ (2,000,000)
Total Expenses	\$ 14,972,234	\$ 19,820,240	\$ 37,241,637	\$ 47,269,498	\$ 10,027,862

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER INSPECTION AND MAINTENANCE -- 8300

STAFFING

One Year History and Budget Comparison

JOB TITLE	2022 ACTUALS	2022 BUDGET	2023 BUDGET	BUDGET VARIANCE
Analyst II - Asset Management Systems - SWIM	0	0	1	1
Analyst I - Asset Management Systems - SWIM	0	0	1	1
Mgr of SWIM	1	1	1	0
Supvr of SWIM	2	2	1	-1
Analyst II Asst Mgt Sys W	0	1	0	-1
Stormwater Inspector II	3	3	3	0
Stormwater Inspector III	1	1	1	0
Project Coordinator I - SWIM	0	1	1	0
Project Coord II - SWIM	1	1	1	0
Project Coord SWIM	0	1	0	-1
Total Fulltime	8	11	10	(1)
Para Intern SWIM	1	3	3	0
Total Intern	1	3	3	0
Total Positions	9	14	13	(1)

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER

BUDGET CENTER 8300 STORMWATER INSPECTION AND MAINTENANCE

	2021		2022		2022		2023		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$ 375,317	\$	\$ 300,687	\$	\$ 276,699	\$	\$ 192,558	\$	(84,141)
52030 - Professionals Salaries	173,014		288,704		367,612		356,153		(11,459)
52031 - Administrative Support Salaries	164,288		93,186		145,324		155,373		10,049
52034 - Technicians Salaries	142,357		-		-		-		-
52036 - Para-Professional Salaries	61,580		41,158		107,137		93,905		(13,232)
52071 - Longevity	1,500		1,600		1,700		1,500		(200)
52081 - Sick Buy Out	-		-		2,900		-		(2,900)
52236 - Para-Professional Overtime	229		7		-		-		-
Salaries and Wages	\$ 918,285	\$	\$ 725,342	\$	\$ 901,372	\$	\$ 799,490	\$	(101,882)
Benefits:									
52310 - Health Care	\$ (437)	\$	\$ -	\$	\$ -	\$	\$ -	\$	-
52320 - Opers	123,820		104,791		126,192		111,929		(14,264)
52360 - Medicare	13,385		10,592		13,070		11,593		(1,478)
52313 - Wellness Credit	24		10		1,800		1,800		-
52370 - Uniform Allowance	540		1,000		2,000		2,000		-
Benefits	\$ 137,331	\$	\$ 116,392	\$	\$ 143,063	\$	\$ 127,321	\$	(15,741)
Total Salaries and Benefits	\$ 1,055,616	\$	\$ 841,733	\$	\$ 1,044,434	\$	\$ 926,811	\$	(117,623)
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$ 1,757	\$	\$ 4,156	\$	\$ 8,500	\$	\$ 8,000	\$	(500)
52430 - Employee Education	1,540		8,795		7,565		12,000		4,435
Reimbursable Expenses	\$ 3,297	\$	\$ 12,951	\$	\$ 16,065	\$	\$ 20,000	\$	3,935
Professional Services:									
52610 - General Professional Services	\$ 11,488	\$	\$ (12,447)	\$	\$ 75,000	\$	\$ 250,000	\$	175,000
Professional Services	\$ 11,488	\$	\$ (12,447)	\$	\$ 75,000	\$	\$ 250,000	\$	175,000
Contractual Services:									
52715 - Printing	\$ 1,650	\$	\$ 317	\$	\$ 500	\$	\$ 250	\$	(250)
52730 - Dues and Subscriptions	165		689		500		1,000		500
52770 - Uniforms	2,559		6,344		2,500		7,000		4,500
52780 - Other Contractual Services	1,486,443		809,297		2,695,000		2,496,000		(199,000)
Contractual Services	\$ 1,490,817	\$	\$ 816,646	\$	\$ 2,698,500	\$	\$ 2,504,250	\$	(194,250)
Materials and Supplies:									
52805 - Office Supplies	\$ -	\$	\$ 32	\$	\$ 1,000	\$	\$ 500	\$	(500)
52810 - Fuel and Oil	6,553		681		7,500		9,000		1,500
52811 - Vehicle Maintenance Parts	-		9		-		-		-
52840 - Laboratory Supplies	8		-		-		-		-
52845 - General Hardware Supplies	872		1,368		-		1,500		1,500
52846 - Equipment And Instrumentation Parts	2,629		9,979		8,000		10,000		2,000
52851 - Other Minor Equipment	10,427		8,424		13,000		10,000		(3,000)
52865 - Other Supplies	1,694		2,112		-		2,500		2,500
52870 - Freight	21		24		-		-		-
Materials And Supplies	\$ 22,206	\$	\$ 22,629	\$	\$ 29,500	\$	\$ 33,500	\$	4,000
Total Other Operating Expenses	\$ 1,527,808	\$	\$ 839,779	\$	\$ 2,819,065	\$	\$ 2,807,750	\$	(11,315)
Total Operating Expenses	\$ 2,583,424	\$	\$ 1,681,512	\$	\$ 3,863,499	\$	\$ 3,734,561	\$	(128,938)

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

ACRONYMS Greater

GCP	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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

ACRONYMS Risk

RMP	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	Program Stormwater Asset Maintenance and
SWIM	Inspection Stormwater Inspection and
USDOJ	Maintenance 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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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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