



Northeast
Ohio Regional
Sewer District

2025 Budget Report

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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NORTHEAST OHIO REGIONAL SEWER DISTRICT

VISION AND MISSION

Our vision is to be the environmental leader in enhancing quality of life in the region and protecting its water resources. Our mission is to provide progressive regional management of sewage and stormwater that protects the environment and serves our community.

OUR VALUES

Our values consist of accountability; balanced and informed decision-making; customer focus; environmental stewardship; equity; ethics, honesty, and transparency; progressive culture; and respect.

Accountability to accept responsibility, account for one's action, and deliver on individual and collective commitments.

Balanced and Informed Decision-Making to 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 to collaborate effectively with internal and external customers when considering decisions, policies, and programs.

Environmental Stewardship to initiate and maintain effective practices of environmental sustainability through commitment to a better tomorrow, a healthy environment, and strong communities.

Equity to 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 to maintain, as public servants, the highest standards with our customers, our business partners, and each other, including compliance with the Ohio Ethics Law and the Sewer District's Code of Ethics.

Progressive Culture to facilitate positive changes and innovation that benefit the organization, our industry, and the region while fostering a learning environment and an engaged workforce.

Respect to demonstrate a high regard and consideration for self, others, community, and the environment.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 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
Devona Marshall.....	Chief Operating Officer
Eric Luckage	Chief Legal Officer
Constance T. Haqq.....	Chief Administrative Officer

SENIOR STAFF

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Northeast Ohio Regional Sewer District

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 CHIEF EXECUTIVE OFFICER'S MESSAGE

May 23, 2025

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 2025 Operating and Capital Budgets, which were approved and adopted by the Board of Trustees on March 20, 2025. Consistent with past practices, the 2025 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

2025 CHIEF EXECUTIVE OFFICER'S MESSAGE

2024 Accomplishments

WORKFORCE, RECRUITMENT & SUCCESSION PLANNING

- Continue to mentor two Clean Water Fellows as we seek innovative ways to build a diverse and more resilient workforce.
- Welcomed Jeremy Short as Director of HR.
- Actively engaged recruiting for Chief Operating Officer and Chief of Security.
- Launched official succession planning and development program for next generation of leaders and advanced the development of the Front Line Leader Development Program for managers.

AFFORDABILITY & EQUITY

- Launched in-house cost-saving program management and established monthly First Saturday Customer Service hours.
- Enhanced Utility Assistance Resource Fairs with new partnership with Tri-C.

DIVERSITY, EQUITY AND INCLUSION

- Conducted first District-wide Diversity, Equity & Inclusion survey since 2017, prioritizing 12 recommendations.
- Participated in 32 Business Opportunity Program outreach events to inform potential participants about the program.

FUNDING

- Maximized funding for member community projects under the Infrastructure Investment and Jobs Act, including \$5.75 million for projects in Cleveland Heights and Parma.
- Refinanced 2010 Build America bonds and tender refunding for other bonds, resulting in more than \$4 million net present value savings and risk reduction.
- Defeased approximately \$35 million of outstanding 2020 Bonds resulting in more than \$12 million net present value savings.
- Received “Positive” ratings outlook from Standard and Poor’s indicating strong financial performance.
- Received over \$3.75M in grants and principal forgiveness loan funding for projects/studies/trainings/lab equipment.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 CHIEF EXECUTIVE OFFICER'S MESSAGE

CONSENT DECREE

- U.S. District Court for the Northern District of Ohio approved and entered the 5th amendment to our consent decree.
- 52 of 79 projects are complete. Of those remaining, 21 are active and six have yet to begin.
- Completed mining of the Shoreline Storage Tunnel.
- Commenced construction of the Southerly Tunnel and Consolidation Sewer project.
- Activated the Westerly Tunnel and Westerly Tunnel Dewatering Pump Station.

OPERATIONAL EXCELLENCE

- Will complete 2025-2027 Strategic Plan by year's end.
- Earned NACWA Peak Performance Awards at all three treatment plants (Southerly silver, Westerly gold, Easterly platinum) for 2023.
- Completed the West Creek Stabilization, the largest stream stabilization project under the Regional Stormwater Management Program to date.
- Earned NACWA Public Information & Education Award for our Clean Water Works Podcast, and Utility Leadership Award for retired Director of Watershed Programs Frank Greenland.
- Earned multiple awards for financial reporting and procurement.
- Implemented Electronic Bidding software to streamline the bidding process and make it easier for vendors to participate in our opportunities.
- Successfully completed Doan Brook Restoration Near Horseshoe Lake Park litigation.

RELATIONSHIPS

- Hosted public meetings for Doan Brook Restoration near Horseshoe Lake Park and Lower Shaker Lake Dam Reconstruction projects and opened Upper Ridgewood Basin and Nathan Hale Basin projects to the public.
- Represented our stakeholders' interests while serving on numerous committees at the regional, state, and federal level.

ADVOCACY

- Engaged Ohio EPA on topics of state and local interest including water quality and more.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 CHIEF EXECUTIVE OFFICER'S MESSAGE

2025 Priorities

- Work to implement the priority recommendations from the 2024 DEI report as selected by the District's DEI Advisory Committee.
- Continue to ensure an efficient and effective utility with a focus on long-term rate control and launch the 2027 to 2031 Rate Study.
- Recruit and retain leaders across the organization through the succession planning process and maintain positive employee and labor relations.
- Work with member communities to ensure that Northeast Ohio continues to benefit from the Infrastructure Investment and Jobs Act.
- Begin implementation of the District's approach for post-long term control plan compliance.
- Continue implementation of a culture of continuous improvement throughout the organization and maintain a safe environment for employees and visitors.
- Work with internal and external leaders to understand the implications of machine learning for District operations and begin to adjust policies and procedures as necessary.
- Continue to develop and expand local, state and national relationships to learn best practices and promote the District with a focus on affordability and equity.
- Advocate for legislative and policy actions in the best interest of the District and ratepayers with a focus on removing barriers to customers accessing cost savings programs.
- Complete the 2025 to 2027 Strategic Plan with inclusion of the District's sustainability and DEI goals as well as the fundamentals of U.S. EPA's Effective Utility Management Primer.

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,



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 2024 (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 3.4%. Cuyahoga County's unemployment rate was 0.8% lower than the unemployment rate for the State of Ohio (4.2%) and 0.4% lower than the national rate of 3.8%. 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

2025 will be the fourth year of the current Rate Study period of 2022 through 2026. The largest variance is revenue, which is projected to be 10.8% higher than the Rate Study projection due to the four prior years of better-than-expected consumption. The capital budget for 2025 is about 9.6% lower than the 2025 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 25.3% lower than the rate study projection. The primary reason for that decrease is from the 2021 and 2024 bond refunding, and 2022 and 2024 bond defeasances that resulted in lower than projected debt service for 2025.

2025 Budget vs. 2024 Budget

The Sewer District revenues 2025 budget to 2024 budget are projected to increase about 1.6%. The rate increase difference is mainly associated with the annual rate increase approved by the Board. Our 2025 revenue budget is \$431.8 million which is primarily driven by user fees. User fees are

primarily billed for the sewer district by our billing agent which is 92% or \$386.7 million of our total revenue. The City of Cleveland Water Department is our largest billing agent. The Sewer District will directly bill 8.0% of revenue or \$33.0 million.

The 2025 sewer budget is a 2.5% increase from the 2024 budget. The primary areas where these increases are from salaries, healthcare, electricity, professional services, and collection fees. Salaries and wages are about \$6.0 million above the 2024 actuals. That increase is driven by wage increases for 2025 as well as added staff. Similarly, benefits are about \$2.2 million above 2024 actuals. Benefits are higher due to projected increases in healthcare claims as well as increases in OPERS associated with the higher wages and additional potential staff.

Electricity is level with 2024 actuals which is driven primarily by a new power contract in June of 2022 with significantly higher rates than the previous contract and the current budget has incorporated these increases, about \$400 thousand. Professional services are about \$1.0 million above 2024 actuals. Contractual Services has increased by \$3.3 million over 2024 actuals and includes Collection Fees and Solids Handling costs. Chemicals are projected as flat from \$3.7 million actuals to \$3.7 million for our budget for 2025. Collection Fees are budgeted higher due to anticipated negotiated contractual rate increase with the City of Cleveland for billing services.

The Sewer District has a robust 2025 sewer capital improvement plan that includes 19 planned contractual awards that total about \$191.3 million.

Long-Term Financial Planning

The Sewer District has had a strong financial history since its inception in 1972. Moving forward, the Sewer District is positioned to continue to meet the level of service and regulatory requirements demanded by its customers, its Board, and regulatory agencies. Part of that responsibility will entail investment over the next 10 years of approximately \$1.7 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 \$1.2 billion in capital project expenditures from 2025 to 2029, primarily for improvements to our Southerly Wastewater Treatment Plant and our CSO long-term control plan. This includes approximately \$124.5 million for the plants, \$779.3 million for the CSO projects, \$77.4 million for the collection system and building improvements and \$250.3 million of miscellaneous Sewer District-wide improvements and minor capital purchases. Over this five-year period, the Sewer District will need to address both regulatory driven capital improvements and rehabilitation driven capital improvements at its three (3) wastewater treatment plants and within its collection system.

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

Debt Administration

At year-end, the Sewer District had bonded debt outstanding of \$834,070,000. The debt, including applicable bond premium costs and discounts, is \$874,099,931. The Sewer District has also obtained loans through the State of Ohio Water Pollution Control Loan Fund (WPCLF). As of December 31, 2024, the outstanding loan balance was \$1,005,914,751 for the WPCLF. Outstanding revenue bonds of the Sewer District are rated AA+ by Standard & Poor's and Aa1 by Moody's rating agencies. Note 7 to the financial statements includes schedules of debt outstanding and future debt service requirements.

CSO Long-Term Control Plan

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

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

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

In 2024, the Sewer District began construction of the Southerly Storage Tunnel (SST), the sixth of the seven large-scale tunnels that will be constructed under the Consent Decree. This tunnel system has the capacity to store 64 million gallons of combined sewage for treatment at the Sewer District's Southerly Wastewater Treatment Plant controlling an estimated 760 million gallons of CSO annually. This is in addition to the previously completed Euclid Creek Tunnel (ECT), Dugway Storage Tunnel (DST), and Doan Valley Tunnel (DVT) that control over 1.1 billion gallons of CSO in a typical year. Additionally, the Sewer District continued construction of the fifth large-scale tunnel, the Shoreline Storage Tunnel. The Sewer District completed construction of the Westerly Tunnel Dewatering Pump Station associated with the Westerly Storage Tunnel (WST), the fourth large-scale tunnel constructed by the Sewer District. Design began for the Big Creek Tunnel (BCT), the final large diameter CSO storage tunnel. The BCT will capture and store a combination of sanitary sewage and stormwater and upon completion, CSO volume discharged to Big Creek and its tributaries will be reduced by 580 million gallons annually. 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's LTCP also includes a commitment to green infrastructure projects to further reduce CSO flows beyond those captured by the tunnel systems. In total, nine (9) green infrastructure projects were constructed.

Other major projects the Sewer District completed under its Consent Decree outside of the storage tunnels include improvements at the Easterly WWTP completed in 2017 and Southerly WWTC completed in 2024 to increase secondary capacity at both plants. Additionally, the construction of upgrades to the existing Westerly CSO Treatment Facility (CSOTF) with chemically enhanced high-rate treatment and disinfection (CEHRT) for further treatment of flow discharging at CSO 002, the third largest of the Sewer District's CSOs, commenced in April 2022 and continued through 2024.

Regional Stormwater Management Program 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 2025 stormwater rate study projections with the 2025 stormwater budget, the projected operating revenue budget is \$52.5 million which is nearly the same as the rate study revenue of \$52.1 million. Stormwater operating expenses budget is projected to be down by about 25.0% from the rate study's 2025 projection of \$48.1 million. With that decrease, the stormwater capital plan for 2025 budget is projected to be up by 192.1% over the rate study. The rate study had \$4 million in capital land and projects and the current budget has about \$11.7 million. When stormwater operating expenses and the capital projects are combined, the current budget is about a \$4.3 million decrease from the rate study.

Stormwater 2025 Budget vs. 2024 Budget

The 2024 budget versus the 2025 budget is projected to have more operating revenue than the 2024 budget by about \$2.2 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 2025 stormwater operating budget is projected to decrease by about 18.0%. We project to spend about \$36.1 million on operating expenses of which is \$27.1 million, which is related to an increase in our design and construction activities. The 2025 capital projects budget is projected to be \$11.7 million, an 32.4% decrease from the prior year.

Stormwater Background

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

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

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

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

Community Cost-Share Program

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

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

Green Infrastructure Grant Program

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

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

Member Community Infrastructure Program

The Member Community Infrastructure Program (MCIP) is a funding program provided by the Sewer District to assist both member communities and other eligible political subdivisions of the State of Ohio within the District's territory public entities that own, operate, and maintain eligible publicly owned sewerage system 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's 2022-2024 Strategic Plan served as a guided document over those years to ensure our work remained mission-focused and impactful.

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.

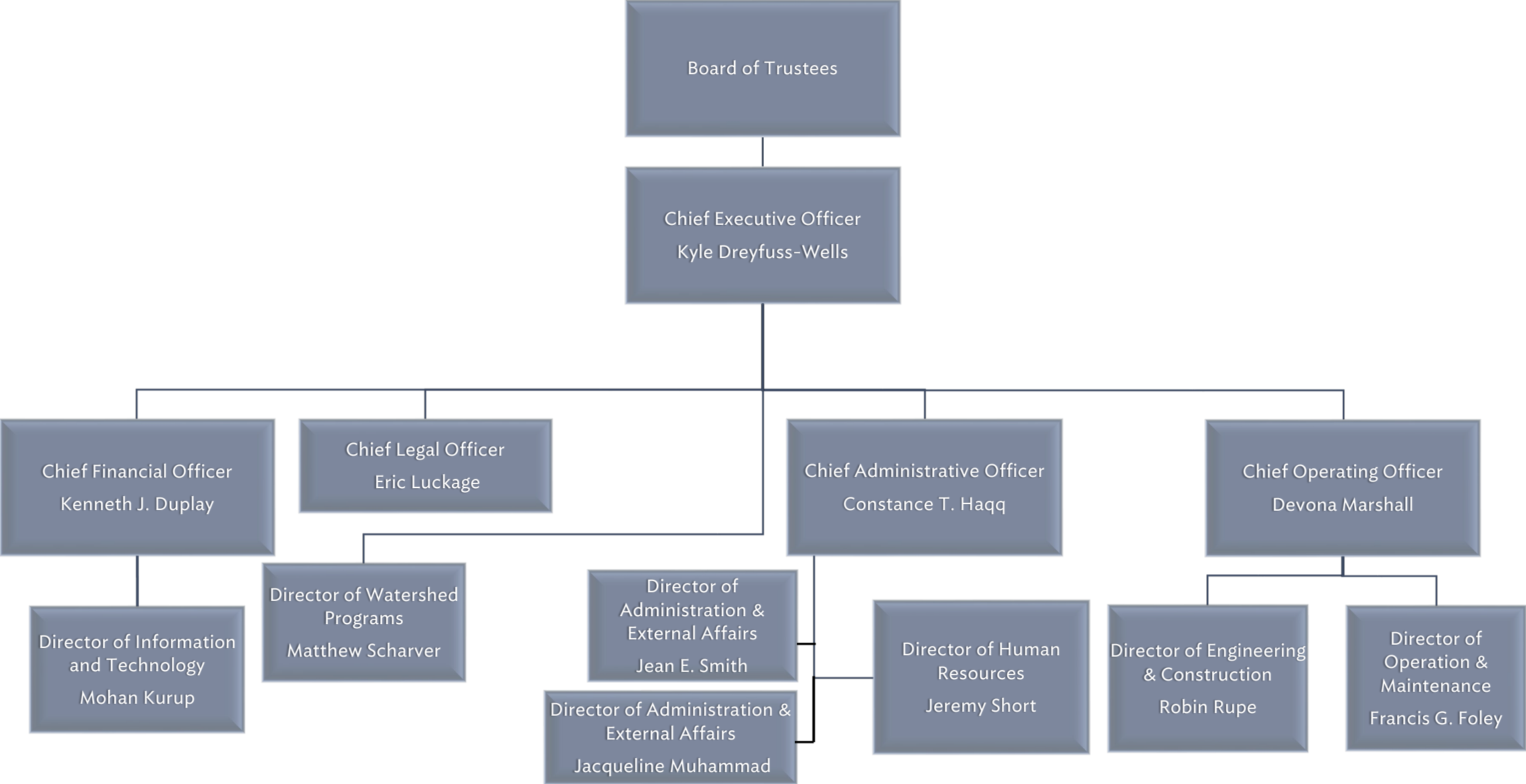
The Strategic Plan provides a navigational guide for the Sewer District year over year. The continually changing environment in which the Sewer District operates requires annual review for these plans to remain timely and useful, and for a new plan to be released every three years. The Sewer District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

In 2024, as part of our Operational Action Plan, the Sewer District completed our sustainability plan. This involved benchmarking ourselves compared to eight industry peers, holding internal meetings, and gaining external perspective on the draft document prior to completion. This District-wide plan sets ambitious goals for NEORSD for the next 3 years and assigns specific employees to be accountable for their implementation. We also updated our Sustainable Purchasing Policy and Guidelines and held trainings for everyone from administrative assistants to purchasers.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 OFFICIALS TABLE OF ORGANIZATION

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



NORTHEAST OHIO REGIONAL SEWER DISTRICT
2025 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

2025 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 NEORSD 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

2025 BOARD OF TRUSTEES - continued

Ronald D. Sulik, Vice President

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

Mayor Timothy DeGeeter, Secretary

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

Mayor Samuel J. Alai, Member

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

Mayor Jack Bacci, Member

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 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 of Accounting and Financial Information Systems degree from Cleveland State University. Additionally, she serves as a board member of several civic and religious organizations. Ms. Dumas' current term expires March 1, 2029.

Marjorie Chambers, Member

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 DIRECTORS



Kyle Dreyfuss-Wells,
Chief Executive Officer



Eric Luckage,
Chief Legal Officer



Kenneth J. Duplay,
Chief Financial Officer



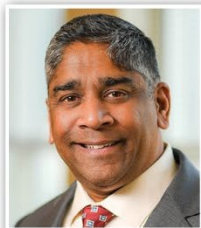
Devona Marshall,
Chief Operating Officer



Constance T. Haqq,
Chief Administrative
Officer



Francis G. Foley,
Director of
Operation & Maintenance



Mohan Kurup,
Director of
Information Technology



Jacqueline Muhammad,
Director of Government
& Customer Relations



Robin Rupe,
Director of Engineering
& Construction



Matthew Scharver,
Director of
Watershed Programs



Jeremy Short,
Director of
Human Resources



Jean E. Smith,
Director of
Administration &
External Affairs

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 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
Devona Marshall.....	Chief Operating Officer
Eric Luckage.	Chief Legal Officer
Constance T. Haqq.....	Chief Administrative Officer
Francis G. Foley	Director of Operation & Maintenance
Mohan Kurup.....	Director of Information Technology
Jacqueline Muhammad	Director of Government & Customer Relations
Robin Rupe	Director of Engineering & Construction
Matthew Scharver	Director of Watershed Programs
Jeremy Short	Director of Human Resources
Jean E. Smith.	Director of Administration & External Affairs

Kyle Dreyfuss-Wells, Chief Executive Officer

As CEO, Ms. Dreyfuss-Wells 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 District's watershed management, including the Regional Stormwater Management Program and the application of stormwater control measures to reduce combined sewer overflows under the 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 District, she was Director of the Chagrin River Watershed Partners, Inc.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 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.

Devona Marshall, Chief Operating Officer

Ms. Marshall is joined the Sewer District more than 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. She was promoted to Chief Operating Officer in February 2025. Ms. Marshall received her BS in Civil Engineering from the University of Akron in 1997 and her MS 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 District's technical team during Combined Sewer Overflow (CSO) Consent Decree negotiations with U.S and Ohio EPA and the 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.

Eric Luckage, Chief Legal Officer

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS - continued

Constance T. Haqq, Chief Administrative 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.

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.

Mohan Kurup, Director of Information Technology

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 DIRECTORS – continued

Jacqueline Muhammad, Director of Government & Customer Relations

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

Robin Rupe, Director of Engineering & Construction

Ms. Rupe has been a member of the Sewer District team since 2015. She was named Director of Engineering & Construction in March 2025 after serving most recently as Manager of Design for our treatment plants, managing programs, projects, and personnel during that time. She has more than 27 years of experience in engineering, managing, and leading. Ms. Rupe earned her Bachelor of Science degree from Syracuse University and is a member of the American Water Works Association and the Water Environment Federation.

Matthew Scharver, Director of Watershed Programs

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 DIRECTORS – continued

Jeremy Short, Director of Human Resources

Mr. Short joined the Sewer District in May of 2024. With prior experience as Chief Talent Officer at Baldwin Wallace University and Director of Talent Management and Development at The MetroHealth System, he has established and advanced leadership development programs, recruitment and retention efforts, and refined information systems processes, experience that will help shape the future of our HR department and our ability to meet the needs of our current and future employees.

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 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.

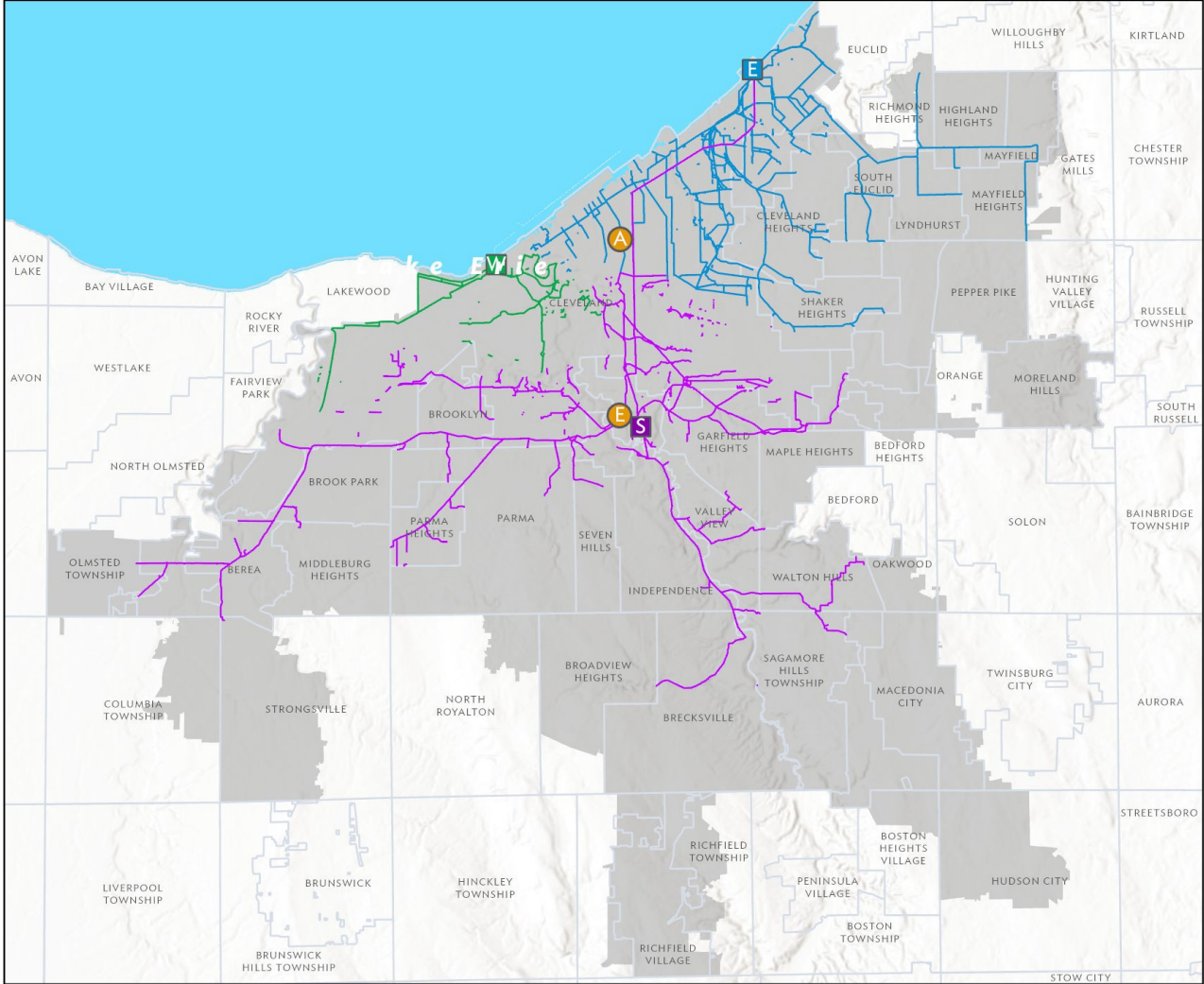
For rate-making and financing purposes, the Court divided the Sewer District into two subdistricts. Subdistrict 1 includes all of the service area within Cleveland; Subdistrict 2 includes all the area served in the suburbs. The Court stipulated that operating expenses would be shared uniformly throughout 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.

NEORS Sanitary Service Area



Legend

-  GJM Administration
-  EMSC
-  Westerly WPCC
-  Easterly WWTP
-  Southerly WWTC
-  Easterly Interceptors
-  Southerly Interceptors
-  Westerly Interceptors
-  District Sanitary Service Area



1:250,000



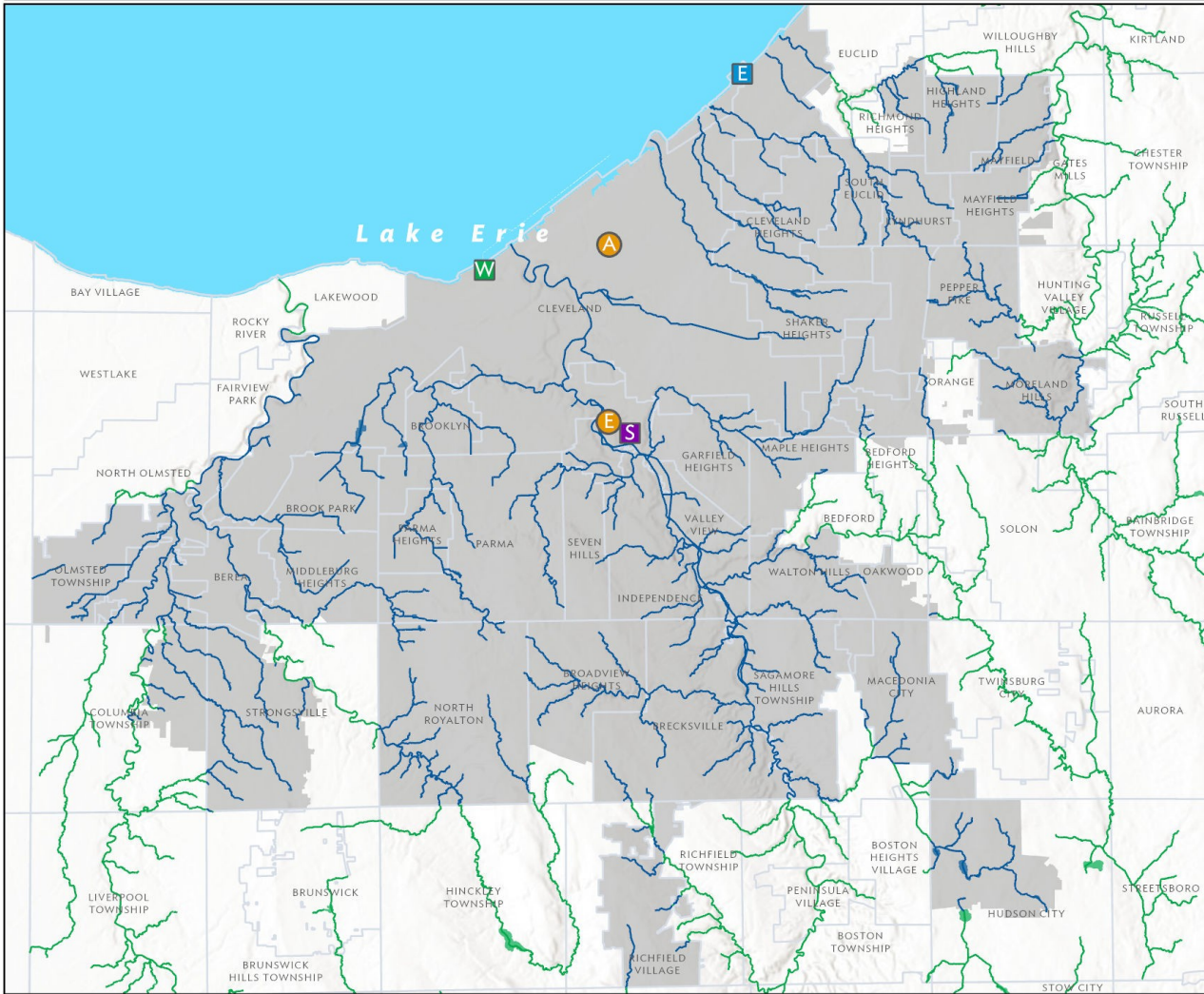
Coordinate System: Ohio State Plane North
Datum: NAD 1983
Projection: Lambert Conformal Conic
Sources: NEORS GIS, County, and Esri Sources

Map Created: May 2025

Notes

This map data was compiled by the northeast Ohio Regional Sewer District ("District") which makes every effort to produce and publish the most current and accurate information possible. This map data was created and compiled to serve the District for planning and analysis purposes. The District makes no warranties, expressed or implied, with respect to the accuracy of this map data and its use for any specific purpose. The District and its employees expressly disclaim any liability that may result from the use of this map data. For more information, please contact: GIS Services 3900 Euclid Avenue, Cleveland, Ohio 44115 GIS@neorsd.org.

NEORSD Stormwater Service Area



Legend

- A GJM Administration
- E EMSC
- W Westerly WPCC
- E Easterly WWTP
- S Southerly WWTC
- Regional Stormwater System Inside District Service Area
- Regional Stormwater System Outside District Service Area
- District Stormwater Service Area

NEORSD GIS

1:250,000



Coordinate System: Ohio State Plane North
Datum: NAD 1983
Projection: Lambert Conformal Conic
Sources: NEORSD GIS, County, and Esri

Map Created: May 2025

Notes

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NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 MUNICIPALITIES SERVED BY THE DISTRICT

<u>Municipality</u>	Estimated Service Population (1)	<u>Municipality</u>	Estimated Service Population (1)
SUBDISTRICT 1			
Cleveland City	365,877	Total Subdistrict 1	365,877
SUBDISTRICT 2		SUBDISTRICT 2	
Bath Township	0	Mayfield Village	3,353
Beachwood City	13,867	Middleburg Heights City	15,557
Bedford City	- (3)	Moreland Hills Village	3,326
Bedford Heights City	18 (3)	Newburgh Heights Village	1,789
Berea City	17,787	North Randall Village	920
Boston Heights Village	754 (2)	North Royalton City	3,722 (2)
Bratenahl Village	1,393	Northfield Center Township	5,458
Brecksville City	13,373 (2)	Northfield Village	3,480
Broadview Heights City	15,090 (2)	Oakwood Village	1,507 (2)
Brook Park City	17,906	Olmsted Falls City	8,560 (2)
Brooklyn City	10,970	Olmsted Township	9,394 (2)
Brooklyn Heights Village	1,485	Orange Village	1,114 (2)
Cleveland Heights City	44,384	Parma City	78,323
Columbia Township	3,956 (2)	Parma Heights City	19,915
Cuyahoga Heights Village	547	Pepper Pike City	6,714 (2)
East Cleveland City	13,631	Richfield Township	1,186 (2)
Euclid City	288 (2)	Richfield Village	3,760 (2)
Garfield Heights City	29,040	Richmond Heights City	4,725 (2)
Gates Mills Village	386 (2)	Sagamore Hills Township	10,731
Glenwillow Village	30 (2)	Seven Hills City	11,812
Highland Heights City	8,631	Shaker Heights City	28,916
Highland Hills Village	780	Solon City	142 (2)
Hudson City	9,220 (2)	South Euclid City	20,616
Hunting Valley	2	Strongsville City	26,491 (2)
Independence City	7,412	Twinsburg City	- (2)
Lakewood City	94 (3)	Twinsburg Township	563 (2)
Linndale Village	116	University Heights City	13,186
Lyndhurst City	13,914	Valley View Village	1,817
Macedonia City	11,912	Walton Hills Village	1,990
Maple Heights City	22,941	Warrensville Heights City	13,603
Mayfield Heights City	20,319	Willoughby Hills City	- (3)
		Total Subdistrict 2	582,914
Total estimated service population			948,791

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 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 D 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, 2024 and 2015

Employer Name (1)	2024			2015		
	Number of	Rank (1)	Percentage of Total County Employment (2)	Number of	Rank (1)	Percentage of Total County Employment (2)
	Employees (1) FTE*			Employees (1) FTE*		
	12-31-2024			12-31-2015		
Cleveland Clinic Health System	51,351	1	7.75%	35,291	1	5.04%
Group Management Services Inc.	35,711	2	5.39%	-	- (3)	-
Minute Men Cos.	27,987	3	4.22%	-	- (3)	-
University Hospitals	25,936	4	3.91%	19,907	2	2.84%
Amazon	20,000	5	3.02%	-	- (3)	-
US Federal Government	16,665	6	2.51%	-	- (3)	-
Progressive Corp.	12,461	7	1.88%	9,330	4	1.33%
Walmart	10,750	8	1.62%	-	- (3)	-
Giant Eagle Inc.	9,339	9	1.41%	9,016	5	1.29%
The MetroHealth System	7,688	10	1.16%	-	- (3)	-
U.S. Office of Personnel Management	-	-	-	14,382	3	2.06%
State of Ohio	-	-	-	9,003	6	1.29%
United States Postal Service	-	-	-	8,478	7	1.21%
Cuyahoga County	-	-	-	7,772	8	1.11%
Cleveland Municipal School District	-	-	-	7,203	9	1.03%
City of Cleveland	-	-	-	6,666	10	0.95%
Total	217,888		32.87%	127,048		18.16%
Total Cuyahoga County Employment (2)			662,823			699,724

* Full-Time Equivalent.

(1) Sources are *Crain's Cleveland Business*, December 2024 and June 2015.

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 2025-2027

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Strategic Plan Formulation

The Strategic goal created is an effective organization planning tool that is the cornerstone of accomplishing the mission and goals of the organization. The strategic goals allow for the organization to review its current state of its mission and vision, and then to plan for a desired future.

Some of the processes used to create the strategic goal includes:

1. Defining the Creation of the Strategic goals by
 - a. Revisiting the Vision, Mission and Values of the organization
 - b. Conducting an analysis of the previous goals by measuring the output produced during the period. This provides feedback on how to create new strategic goals.
 - c. Then the Sewer District uses brainstorming, employees survey and meetings as primary tools to create the Strategic plan. The team includes the Board of Director, Executive leadership, the Senior level Directors, and employees identified to join scheduled workshops where ideas for the Strategic goals were discussed.
 - d. The Sewer District also identified a consultant to guide and develop the Strategic goals of the organization.
 - e. The goals that were developed were specific to the mission and goals of the organization
 - f. The goals were also measurable, meaning goals that were identified could easily be traced to Departments in the organization and output are tied to the goals.
 - g. The goals must be achievable, meaning that departments are provided with the resources needed to achieve the goals. The budget presented to the Board of Directors provides what resources are needed, and the spend level for the resources. This resource allocation is used to achieve the strategic goals identified.
 - h. The goals ultimately are aligned to the mission and vision of the goals.
 - i. All goals identified were tied to some type of time factor for when goals should be achieved. Some of the goals are yearly, while some goals require long term focus. Especially Capital Improvement goals.
2. Implementing and Monitoring Goals
 - a. The Executive team meets with Directors quarterly to monitor the progress of the goals.
 - b. Senior level Directors within the organization provide updates to the Board of Directors on the progress of goals, projects and priorities identified in the Strategic goals. Some of these presentations are also conducted by Sewer District Managers.

3. The Goals are For
 - a. External: The Sewer District rate paying customers, supplies and regulatory bodies
 - b. Internally: For the Board of Directors, Employees and the Executive team provide leadership to execute the mission and goals of the organization.

STRATEGIC PLAN 2025-2027

Organizational Excellence

Continue to increase the efficiency and effectiveness of our wastewater and stormwater services to protect public health, the environment, and employee safety.

A. Infrastructure - Improve and maintain the Sewer District's infrastructure.

- Manage and deliver the Capital Improvement Plan and Stormwater Construction Plan to meet organizational and financial requirements and deadlines
- Implement years 2025 through 2027 of Project Clean Lake
- Enhance project planning process to improve efficiency in wastewater operations and maintenance

B. District-Wide Operation and Maintenance - Continue to protect public health and the environment through excellent operations and cost-effective maintenance of the Sewer District's wastewater infrastructure and Regional Stormwater System.

- Meet NPDES permits, air permits, and other regulatory requirements
- Analyze and monitor water quality to meet or exceed industry standards
- Evolve the focus of the Operational Readiness Group to the Plant Engineering Group
- Advance the focus on predictive maintenance
- Continue to improve plant operations with the introduction of process control tools
- Optimize and standardize Renewable Energy Facility preventative maintenance procedures and standard operating procedures to improve uptime
- Complete the identified Operation and Maintenance Standard Operating Procedures and develop a process for regular review by staff
- Complete updates to the Security Department policies and Standard Operating Procedures
- Audit Sewer System Maintenance & Operation instrumentation assets and load in NexGen
- Evaluate return activated sludge pumping at all facilities for process and energy efficiency
- Audit, tag, and develop attributes for activities in collection system and plant preventative maintenance
- Meet the ongoing needs of industrial and commercial customers by evaluating and offering flexibility to accommodate variable discharge loads with available capacity at treatment facilities
- Continue reliance upon the Legal Department as a strategic partner to accomplish the organization's mission
- Maintain an updated strategic plan and develop the 2028-2030 Strategic Plan
- Meet the region's needs for urgent storm response with ready resources

- Maintain conveyance of the Regional Stormwater System

C. Safety – Provide a safe workplace and uphold a proactive safety culture.

- Create a District-wide Safety Strategy to maintain a continuously-improving safety culture
- Continue to clarify expectations and enhance accountability to promote safe work practices for all employees
- Advance review of and updates to Lock Out Tag Out procedures and Emergency Response Plans
- Define and track leading indicators to evaluate health and safety management system progress

D. Technology Adaptation – Explore opportunities to incorporate new technology solutions to improve the efficiency and effectiveness of operations across the Sewer District.

- Explore and govern the use of machine learning and incorporate these tools into Sewer District work where appropriate
- Expand and improve the use of data analytics tools like GIS and Power BI to increase the effective use of data in decision-making
- Develop and maintain robust data systems to uphold high standards of data management and support Organizational Excellence
- Identify and incorporate new or alternative data sources to enhance accuracy, accessibility, and relevance of information
- Encourage data-driven decision-making by ensuring the system to enable effective communication and proactive management of system threats (e.g., flooding)
- Reduce complexity of the Plant Data Management System (PDMS) data transfer to improve reliability
- Continue to improve treatment process models to provide process insights

E. Cybersecurity – Protect Sewer District resources and data from cyberattacks.

- Advance implementation of the National Institute of Standards and Technology Cybersecurity Framework
- Provide regular training on cybersecurity threats and risks
- Work with WaterISAC and related cybersecurity agencies to monitor cyber threats
- Regularly test the Sewer District’s cybersecurity response and training through activities like phishing and table-top exercises
- Remediate any issues identified by audits, penetration testing, and/or cybersecurity events
- Monitor legislation related to cybersecurity and advocate on behalf of the Sewer District as appropriate

Environmental Protection and Sustainability

Set the standard for wastewater and stormwater management and business practices that prioritize environmental protection and sustainability.

F. Environmental Regulations – Continuously prepare for changes to environmental regulations.

- Prepare for the impacts of new and pending regulatory changes through research, partnerships, and coordinated action at the local, state, national, and international levels
- Determine and implement a strategy to obtain regulatory certainty for compliance with the Clean Water Act following completion of combined sewer overflow Consent Decree

G. Resilience to Climate Change – Ensure the Sewer District remains resilient amidst a changing climate of wetter, warmer, and wilder weather.

- Implement actions related to climate resilience in the Sewer District’s plans and programs—including the Capital Improvement Plan, Regional Stormwater Management Program, and Sustainability Plan
- Improve efforts to track and analyze historic and current data to better understand the potential impacts of climate change on Sewer District infrastructure and program delivery
- Consider climate change impacts in the design of infrastructure
- Protect Sewer District intellectual property related to developing climate change adaptation tools to ensure these tools remain publicly available

H. Sustainable Business Practices – Implement sustainable business practices to conserve resources, maximize efficiency, and explore new technologies to reduce the Sewer District’s environmental impact.

- Implement the Sewer District’s Sustainability Plan including activities related to:
 - Reducing energy and resource consumption
 - Determining options to increase the use of renewable electricity
 - Incorporating sustainability into project planning
 - Reporting on and reducing greenhouse gas emissions
- Continue to increase the efficiency of plant operations including activities related to:
 - Considering the various methods to transfer Westerly Wastewater Treatment Plant biosolids to Southerly Wastewater Treatment Plant and increase Fluid Bed Incinerators (FBI) efficiency
 - Evaluating grit reuse methods to reduce costs and develop sustainable reuse options
 - Optimizing aeration controls at all wastewater treatment plants

- Optimizing wastewater treatment processes for phosphorus reduction to Lake Erie and the Cuyahoga River
- Maximize and promote consistent EnergyCAP use to enhance efficiency by centrally tracking utility usage and costs across all locations. Leverage EnergyCAP’s advanced capabilities to perform detailed analysis of granular data, enabling deeper insights and more informed decision-making

Customer and Community Connections

Strengthen community relationships and partnerships.

I. Community Infrastructure - Continue and expand support for Member Communities to increase the effectiveness and resilience of water-related community infrastructure.

- Deliver the Member Community Infrastructure Program (MCIP) to support communities in meeting long-term water-related infrastructure needs
- Support ongoing partnership programs like the Watershed Partner Service Agreements program, stormwater partner projects, and the Green Infrastructure (GI) Grant Program
- Analyze and/or conduct pre- and post-performance monitoring of renewed and rehabilitated infrastructure to better understand and learn from the results of community projects
- Continue providing technical assistance and support to Member Communities seeking state and federal funding opportunities
- Enhance community familiarity of and use of the Ohio Environmental Protection Agency’s Water Pollution Control Loan Fund as a long-term funding source for capital improvement projects

J. Customer Relations - Deepen relationships with Sewer District customers by providing excellent service, reliably answering questions, and resolving problems.

- Update the Rules of Procedure and deploy Hearing Manager and Customer Ombuds functions to ensure that hearing processes are clear and understandable to customers
- Maintain and enhance the responsiveness and quality of the service provided to customers
- Manage multiple communication channels and opportunities for customers to access information and receive assistance
- Improve the customer’s digital experience and usability of the Sewer District’s website

K. Equity and Environmental Justice - Continue to integrate equity and environmental justice practices into the Sewer District’s programs to minimize any negative consequences to our customers.

- Expand efforts to increase customer use of cost-saving programs by removing barriers, including activities related to:
 - Hosting Utility Assistance Resource Fairs that provide enhanced customer service
 - Advocating for a streamlined assistance application process across providers
 - Advertising of the cost-saving programs to increase community awareness
 - Finding automatic enrollment options when possible
- Incorporate resources such as the Environmental Justice in Action tool to assess community impacts as projects are planned, designed, and constructed
- Continue to develop consistent outreach messages and meaningful engagement with all communities during project planning and execution
- Maintain advocacy for a permanent federally funded low-income water assistance program

L. Public Engagement - Engage community members so they understand who we are, what we do, and why it's important.

- Host the annual Clean Water Fest
- Use numerous communications tools to expand reach to additional, diverse audiences
- Explore additional sponsorship relationships to expand impact
- Ensure all external communications are timely, truthful, thoughtful, and two-way
- Further refine presence on diverse media outlets, develop content curated for that specific outlet and related demographic
- Continue to cultivate relationships with elected officials, civic and community organizations, and regional and national leaders
- Develop a comprehensive communication strategy for rate changes that accounts for internal and external audiences and tactics

M. Advocacy and Industry Leadership - Advocate for legislative and policy actions in the best interest of the Sewer District, ratepayers, and the environment as we develop and expand local, state, and national relationships to implement and share best practices.

- Advocate for legislative, regulatory, and policy actions that align with the Sewer District's goals
- Position the Sewer District as an industry leader and subject matter expert on water-related issues through continued involvement and leadership in major water industry organizations and events
- Enhance visibility of the Sewer District's professional partnerships and collaborations with educational institutions, advocacy organizations, and research entities. Enhance communication to highlight shared initiatives, research outcomes, and best practices to showcase leadership and foster industry engagement

- Educate local, state, and federal elected and government officials on water-related issues
- Invite elected and government officials to facilities and events that highlight the Sewer District's work
- Participate in the events of elected and government officials that align with the Sewer District's mission
- Pursue funding opportunities for Sewer District and Member Community projects and initiatives
- Advocate for legislative, regulatory, and policy actions that align with the Sewer District's goals
- Position the Sewer District as an industry leader and subject matter expert on water-related issues through continued involvement and leadership in major water industry organizations and events
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- Participate in the events of elected and government officials that align with the Sewer District's mission
- Pursue funding opportunities for Sewer District and Member Community projects and initiatives

Workforce Planning, Engagement, and Investment

Invest in an inclusive, engaged, and skilled workforce.

N. Internal Communication – Improve internal communication processes to support consistency, collaboration, and engagement.

- Develop consistent tools and processes to foster effective leadership communication within and across departments
- Develop tools, training, and support for middle and front-line managers so they are well-equipped to consistently communicate information
- Investigate alternatives to all-employee meetings to increase communication and collaboration
- Continue to offer interactive experiences for employees to further their knowledge of the Sewer District

- Expand the District's multi-channel internal communication process to ensure that employees can receive information in a variety of ways
- Streamline employee surveys and determine process and protocol for future surveys and all-staff communications

O. Diversity, Equity, and Inclusion - Continue efforts to integrate diversity, equity, and inclusion practices into the Sewer District's work so that all are treated fairly and able to participate actively as employees.

- Develop and implement the 2025-2027 Diversity, Equity, and Inclusion Plan to further embed best practices throughout the organization
- Continuously assess and refine our policies, programs, and workplace practices to remove barriers and drive equitable outcomes
- Implement the twelve priority recommendations from the Sewer District's Diversity, Equity, and Inclusion Advisory Committee, including activities related to:
 - Expand cultural appreciation days to include cultural groups that have we have not recognized in the past
 - Emphasize the importance of recognition and appreciation by supervisors as a part of increasing a culture of inclusion
 - Increase participation from all levels of leadership in diversity, equity, and inclusion trainings
 - Establish a coaching program that supports employees in integrating diversity, equity, and inclusion concepts.
 - Further incorporate diversity, equity, and inclusion principles into performance reviews through competencies and goals
 - Regularly conduct listening sessions for employees to uplift feedback and concerns to senior leadership
 - Continue to integrate employee feedback into strategic planning
 - Increase employee understanding of how to uplift concerns at the Sewer District
 - Create more structured and consistent feedback loops where employees can see the outcomes of their suggestions
 - Review union and non-union performance review processes for opportunities for improvement
 - Continue promoting career pathways and develop a comprehensive talent management strategy
 - Continue to foster a culture of collaboration between union and management

P. Workforce Planning - Attract, engage, and develop highly skilled and motivated employees to ensure a workforce that can meet the District's current and future needs.

- Enhance supervisor training and support, especially for new managers and front-line supervisors, so that all are equipped to manage workloads, overcomes silos, be consistent, and communicate effectively
- In collaboration with HR, develop a comprehensive workforce strategy to ensure staffing levels are appropriate to support Sewer District goals and account for anticipated staffing needs
- Refine and implement the Employee Engagement Strategy
- Expand succession planning efforts to address a wider range of positions
- Continue efforts to improve the performance management system to ensure all employees receive meaningful and constructive feedback
- Establish a comprehensive leadership development framework at all levels
- Enhance current career management and development structures that provide employees with the opportunity to shape their careers and reach their full potential in the organization
- Ensure competitive and equitable compensation and benefits, including activities related to:
 - Performing regular compensation studies and enhancing comprehensive compensation guidelines
 - Evolving the Benefits Task Force to evaluate market conditions, changing needs, and expectations
 - Better communicating the benefits of working at the Sewer District
- Examine employee workload concerns to better understand the root causes and determine whether there are opportunities for the Sewer District to make improvements
- Continue to increase the efficiency and effectiveness of the recruitment process and support the Sewer District's recruitment brand
- Develop a comprehensive strategy to leverage workforce pipeline programs and establish a structure for talent development and recruitment

Financial Responsibility

Maintain the Sewer District's long-term financial viability and minimize the financial impact on ratepayers.

Q. Customer Rates – Provide effective rate control to meet the Sewer District's obligation to ensure reliable, high-quality services and infrastructure.

- Complete the 2027-2031 rate study
- Continue analysis of optimal funding mechanisms
- Continue to explore options to diversify funding sources

R. Financial Management - Continue to maintain strong financial management and planning to ensure long-term organizational resilience.

- Meet target financial metrics
- Improve repair and renewal planning to better support capital planning and more accurately capture rate impacts
- Improve the budgeting process and tools to increase the accuracy of budget management and forecasting
- Plan and forecast finances regularly, including planning for anticipated significant expenditures under the Regional Stormwater Management Program
- Encourage a culture of fiscal responsibility by educating staff on their role in efficiently using ratepayer dollars and streamlining the checks and balances to improve efficiency
- Continue to identify efficiencies and reduce costs where possible throughout the Sewer District

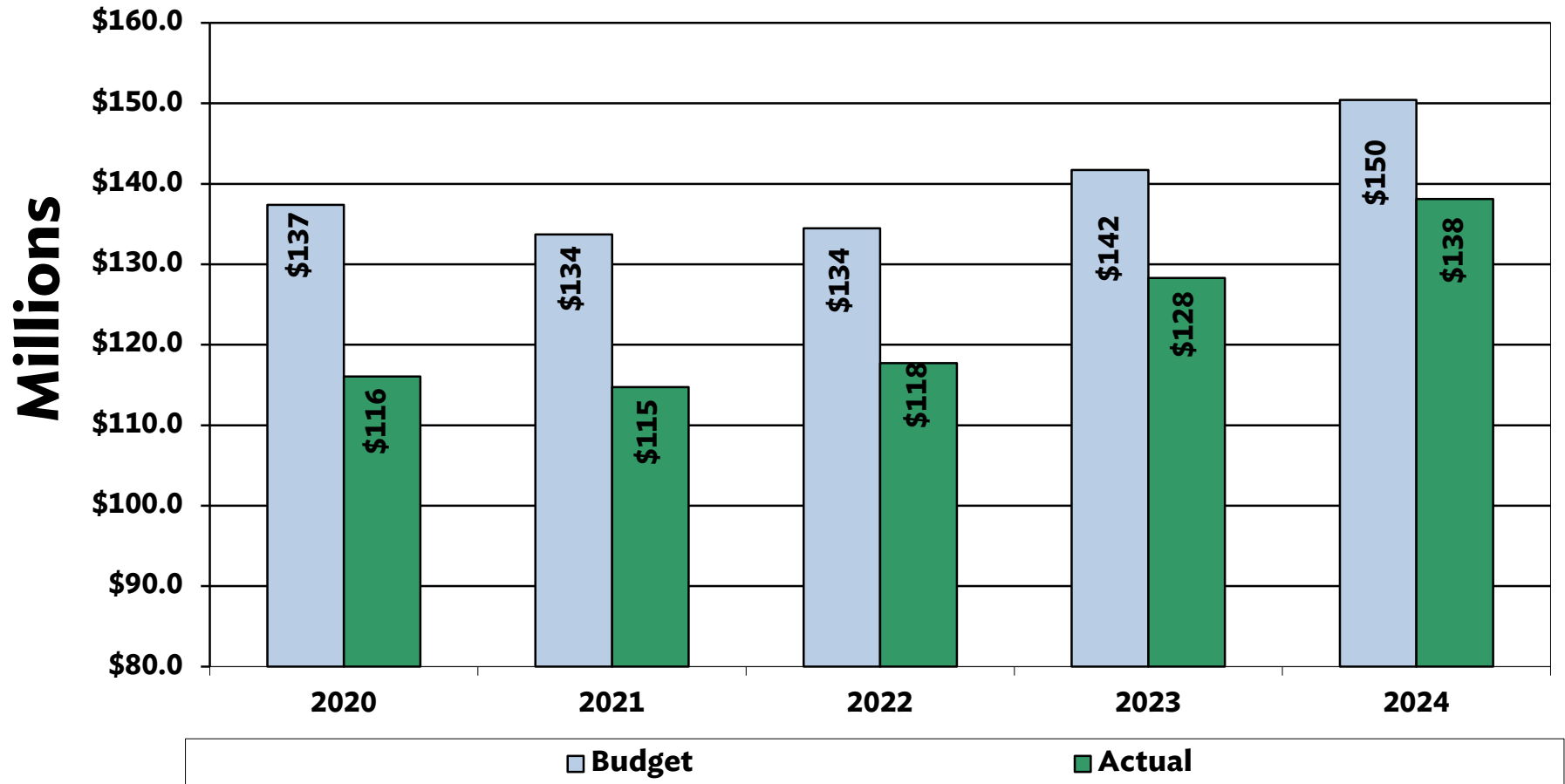
PERFORMANCE MEASURES&TARGETS



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Operating Expense Budget vs. Actual

2020-2024

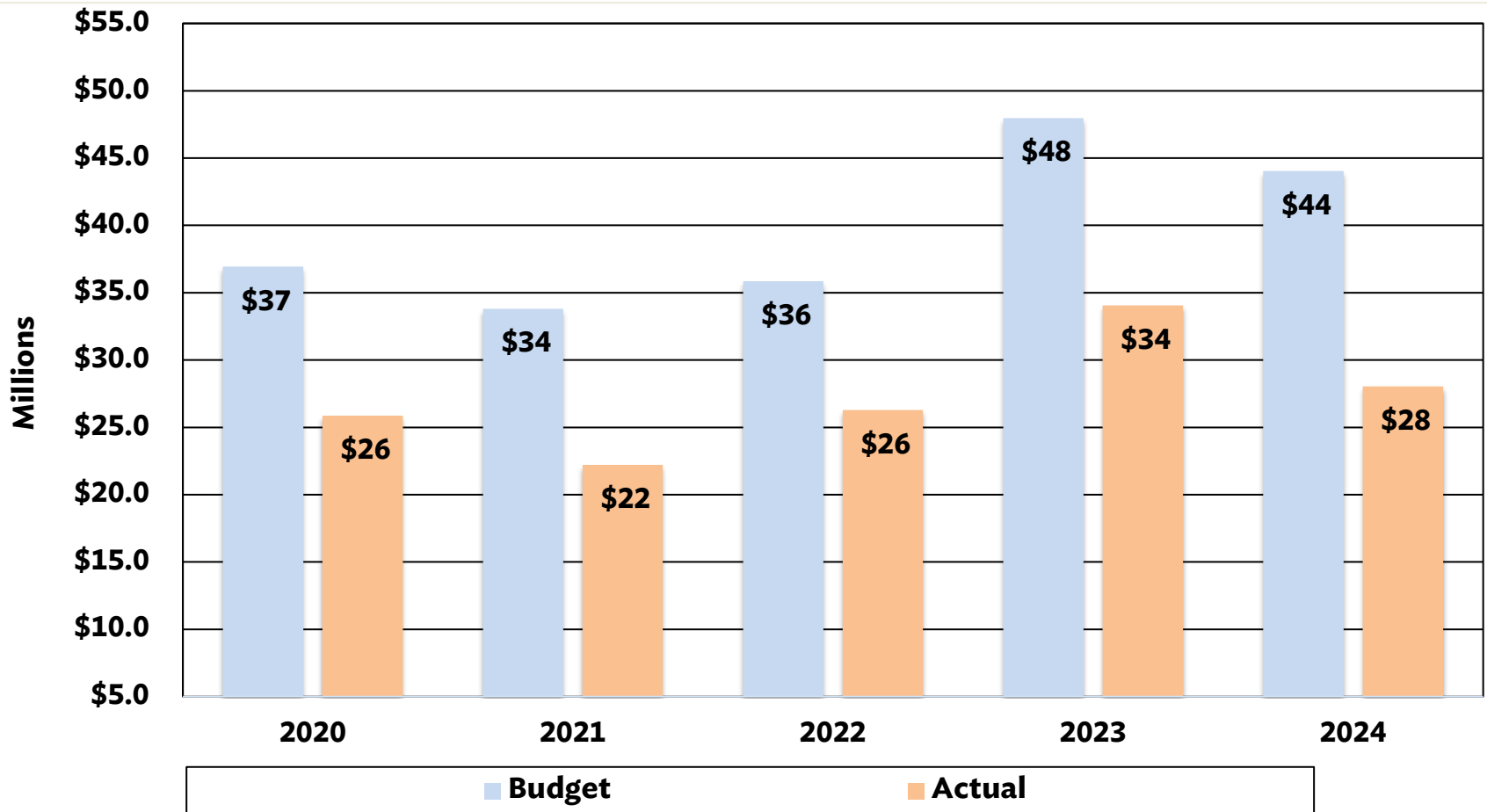


Net of Capital Internal Labor and starting in 2016, Indirect Cost Allocation to Stormwater

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Operating Expense Budget vs. Actuals

2020-2024



Net of Indirect Cost Allocation

Northeast Ohio Regional Sewer District

2024 Results: Debt Service Coverage

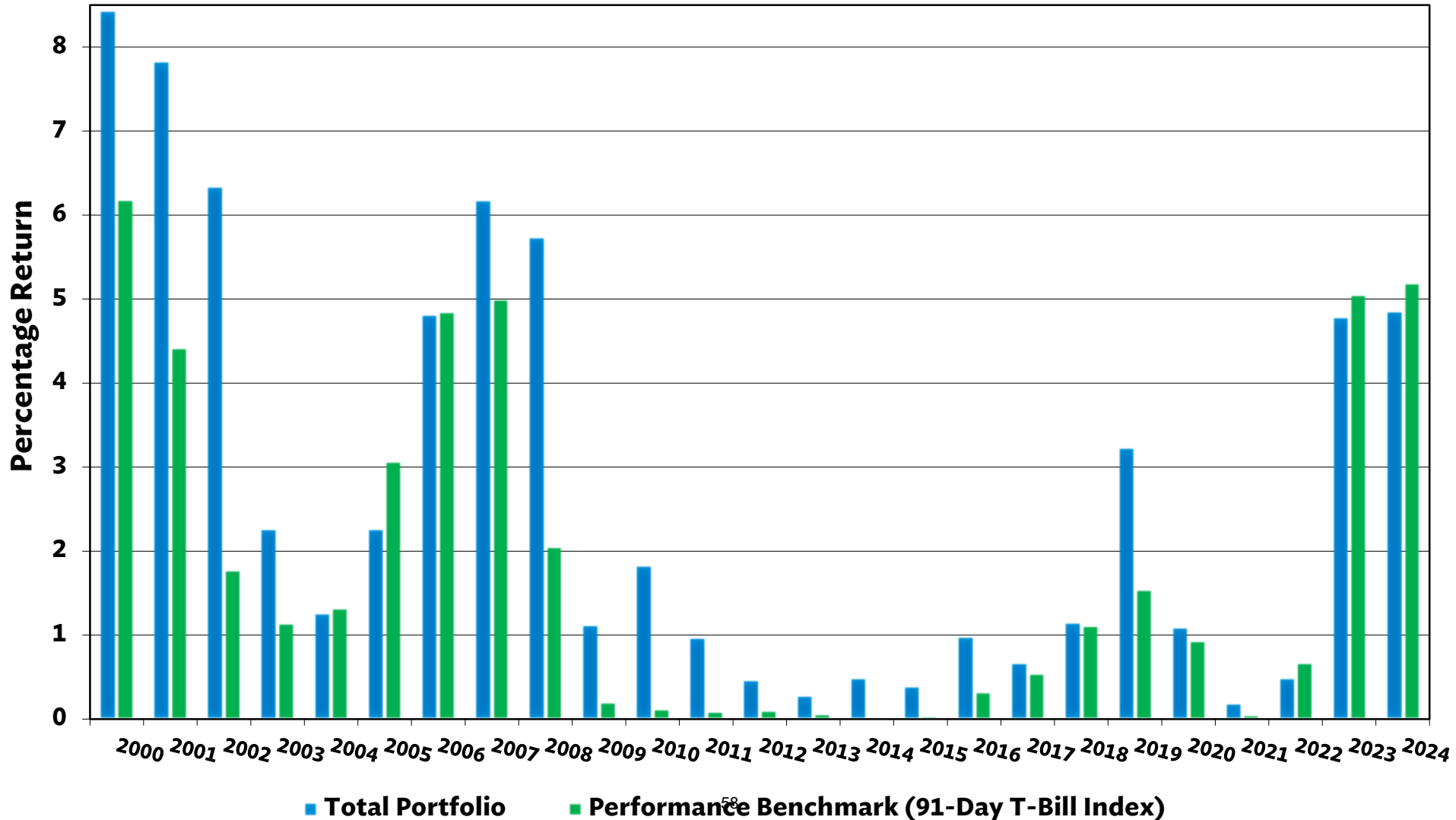
Total Revenue Available for Debt Service	\$423.2 million
Less: Net Operating Expenses	(\$137.4 million)
Net Revenue Available for Debt Service	<u>\$285.8 million</u>
Debt Service on Bonds Debt Service Coverage (1.25x Goal)	\$39.2 million 7.30
Debt Service on All Debt Debt Service Coverage (1.05x Goal)	\$105.9 million 2.70

Note: Revenue and Operating Expenses are unaudited

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Investment Portfolio Performance Report

Percent Return 2000 – 2024



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2024 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 2024.

EASTERLY WWTP

	Actual 2024 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	3.8	15
TSS (mg/l)	4	20
TPO ₄ (mg/l)	0.197	1.0

SOUTHERLY WWTP

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

WESTERLY WWTP

	Actual 2024 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	5.61	15
TSS (mg/l)	5.25	20
TPO ₄ (mg/l)	0.8	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

10 Year Long-Term Financial Plan 2025-2034

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

- **Operating Budget Policy**

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

- **Rate Revenue Policy**

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

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

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 2016, 2017, 2019, 2020, 2021 and 2024 Bonds and 150% of all Sewer District debt service. For purposes of clause (A) of the preceding sentence, “Net Revenues Available for Debt Service” for any Fiscal Year shall include any amounts transferred from the Rate Stabilization Account to the Reserve Operating Account during such Fiscal Year but shall be reduced by any amounts transferred from the Reserve Operating Account to the Rate Stabilization Account during that period.

- **Reserve Policy**

- **GENERAL OPERATING RESERVE**

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

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

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

▪ **DEBT SERVICE RESERVE**

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

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

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

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

▪ **INSURANCE RESERVE**

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

▪ **RATE 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

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

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

▪ USES OF SURPLUSES

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

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

• Investment Policy

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

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

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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.

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- **Capital Asset Policy**

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

Description

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

Estimated Lives

Primarily 75 years
Primarily 40 years
5 to 20 years

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OPERATION AND MAINTENANCE EXPENSES

In recent 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.

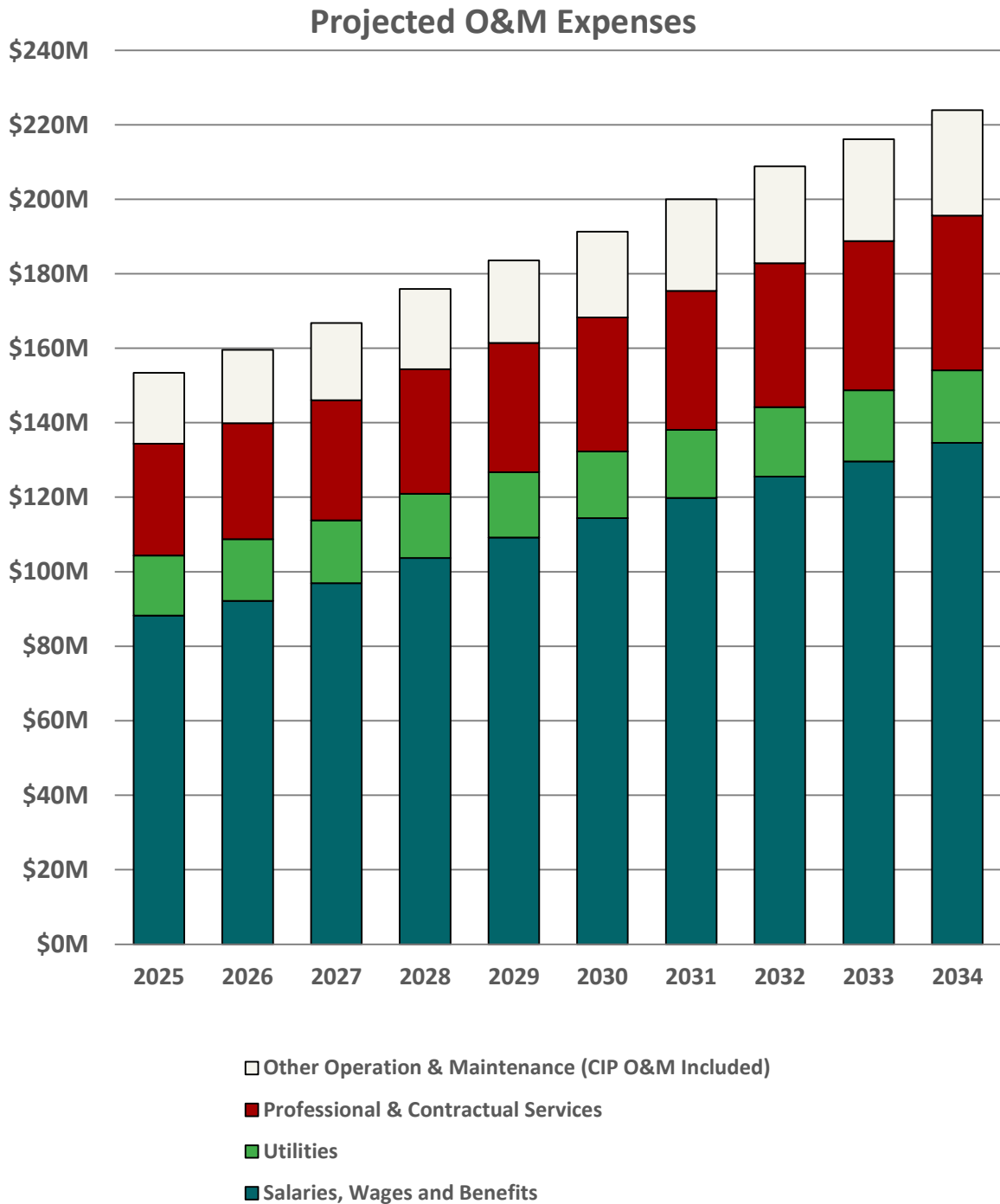
It is the Sewer District's practice to revise annually its financial plan for projecting a ten-year period. Rate recommendations are presented to the Sewer District's Board of Trustees in five-year increments. As such, the forecast of O&M costs considers projected operational needs for the periods 2025 through 2034. Over the past decade, the Sewer District's O&M costs have increased annually by a compounded rate of 3.1% due in large part to substantial cost pressures from certain categorical costs, particularly energy, chemicals, materials, supplies 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 the Southerly Wastewater Treatment Plant 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.

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Over the ten-year planning period, the projected O&M expenses are assumed to have a compounded rate of growth of 4.3%.



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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) (2025 – 2034) 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 2025 – 2034 are approximately \$1.7 billion.

- **Non-CSO Projects**

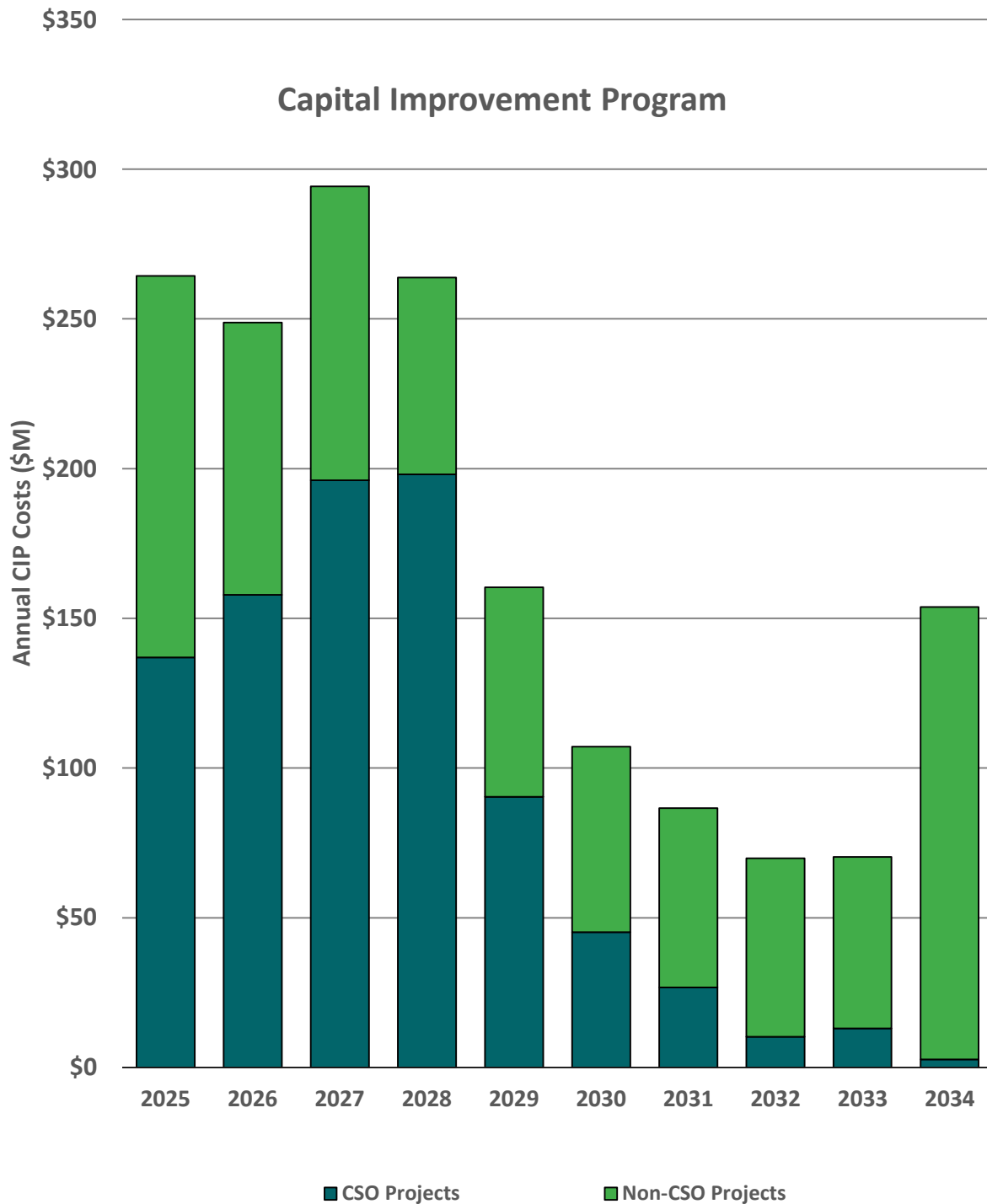
The Sewer District has identified approximately \$842.2 million in Non-CSO capital improvements in 2025 and over the ten-year planning period. Primarily, these anticipated projects are related to various system improvements at the three wastewater treatment facilities, as well as specific costs associated 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 \$877.2 million in CSO LTCP improvements to be completed over the ten-year planning period.

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MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS

❖ Southerly Second Stage Aeration Improvements (1637)

➤ Est. Construction Cost: \$34M, Start Date: 1st Quarter 2023

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

❖ Southerly Tunnel and Consolidation (1622)

➤ Est. Construction Cost: \$308M, Start Date: 1st Quarter 2023

- The Southerly Tunnel (SOT) project includes the construction of a 23-foot diameter storage tunnel extending approximately 18,000 feet in length.
- The SOT will be controlled by the Southerly Tunnel Dewatering Pump Station (STDPS) to send wet weather flows to the Southerly Wastewater Treatment Plant (SWWTP).
- This project will have significant engineering costs during 2025 and 2026.

❖ Kingsbury Run Consolidation Sewer (1648)

➤ Est. Construction Cost: \$105M, 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 Tunnel Boring Machine (TBM) retrieval shaft and coordination between these two projects will be critical.
- The project will include significant engineering costs during 2025 and 2026.

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❖ **Westerly Trickling Filter and Solids Contact Tank Aeration Improvements (1692)**

➤ Est. Construction Cost: \$27M, Start Date: 2nd Quarter 2026

- This project consists of the replacement of the filter media and equipment within the three trickling filters at Westerly WWTP
- Upgrades to the building as well as code improvements are also part of this project

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

➤ Est. Construction Cost: \$126M, Start Date: 2nd Quarter 2026

- This project includes the construction of a new high-rate treatment facility with a peak treatment capacity of 400 million gallons per day (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 Dewatering Pump Station (1672)**

➤ Est. Construction Cost: \$55M, Start Date: 2nd Quarter 2026

- This project includes the construction of a deep tunnel pump station that will dewater much of the proposed combined sewer overflow (CSO) tunnel storage network within the Southerly Sewer District.
- The pump station will be rated at approximately 56 million gallons per day (MGD) to facilitate dewatering of the storage tunnel network after the conclusion of a storm event into Southwest Interceptor after the storms to get stored flow treatment at Southerly Wastewater Treatment Plant (SWWTP).
- The pump station would lift flows from the deep storage tunnels to be conveyed by gravity to the SWWTP.
- The pump station will be roughly 180 feet deep with a screening facility to protect the pumps from solids.
- This project has an expected completion date in the 1st quarter 2030.

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❖ **Big Creek Tunnel (1680)**

➤ Est. Construction Cost: \$260M, 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.

❖ **BCSO-2 Bellaire Road/Peelor Ave. Consolidated Sewer (9101-2018)**

➤ Est. Construction Cost: \$21M, Start Date: 3rd Quarter 2027

- The Bellaire Road Consolidation Sewer System will intercept wet weather overflow from an existing regulator near the intersection of Kensington Avenue and Bellaire Road
- The Peelor Avenue Consolidation Sewer System will collect wet weather flow from existing regulators
- These consolidation sewers will control CSOs 055, 056, 057, 058 and 255 by delivering wet weather flows to the Big Creek Tunnel

❖ **BCSO-3 Consolidation Sewers (9102-2018)**

➤ Est. Construction Cost: \$53M, Start Date: 3rd Quarter 2029

- The BCSO-3 Consolidation Sewers project will intercept wet weather overflows from numerous regulators along W 129th and W 143rd Streets
- These sewers will control CSOs 057, 058, 233 and 238 by directing flow to the Big Creek Tunnel.

❖ **BCSO-1 Ridge Road Consolidation (9097-2018)**

➤ Est. Construction Cost: \$22M, Start Date: 4th Quarter 2031

- The Ridge Rd. Consolidation will intercept wet weather overflow from a regulator on Ridge Rd.
- This consolidation sewer will deliver wet weather overflow to the Big Creek Tunnel.

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FINANCING PLAN

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

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

The financing plan includes funding sources used traditionally by the Sewer District including cash reserves, internally generated capital, and the Ohio Water Pollution Control Loan Fund ("WPCLF"). As of March of 2024, the Sewer District received some grant funding which has been incorporated into this plan. Congressionally Directed Spending (CDS)/Community Project Funding (CPF) of \$4 million has been appropriated to the Sewer District to offset sewer project costs. First, in federal Fiscal Year (FY) 2022, \$2 million of CDS/CPF was granted to the Sewer District for the Kingsbury Asset Renewal project. Secondly, in federal FY 2023, another \$2 million in CDS/CPF was appropriated to the Sewer District for the Garfield Heights Combined Sewer Overflow Project. The \$4 million CDS/CPF funding for both projects are projected to be received in the calendar year 2025 and is incorporated into this plan. The Sewer District was also awarded \$4.2 million in State Appropriations of American Rescue Plan Act of 2021 (ARPA), for the Brookside Culvert Repair project, which was fully received during fiscal year 2024. 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 2034. 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 84.1% over the period through the end of projections in 2034.

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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 2025 is approximately \$71.5 million and grows to approximately \$94.9 million in 2034 due to interest earnings.

- **WPCLF Loans**

The Sewer District has consistently utilized the State of Ohio’s revolving fund loan program as a low-cost source for capital improvement projects. For modeling purposes, the Sewer District anticipates funding a portion of its capital requirements through WPCLF funds. The utilization of the WPCLF loan program is due to the ability to leverage below market interest rates, flexibility in debt terms such as the option to borrow over a term of up to 40 years depending on the type of project, the ability to customize debt amortization, and there currently being no cap on annual funds available. It was determined that it would be advantageous for the Sewer District to leverage the WPCLF loans to meet a portion of its funding needs. The financial forecast assumes that new WPCLF loans will be repaid over a 40-year period at an average rate no greater than 2.5%, with structured principal and interest repayment. Additionally, an assumption is made that the full repayment of these funds will not begin until 90% of the loan proceeds have been drawn down, which is anticipated to occur within two years of project initiation. Currently, the 10-year plan projects approximately \$365.4 million in loan funded projects over the planning period.

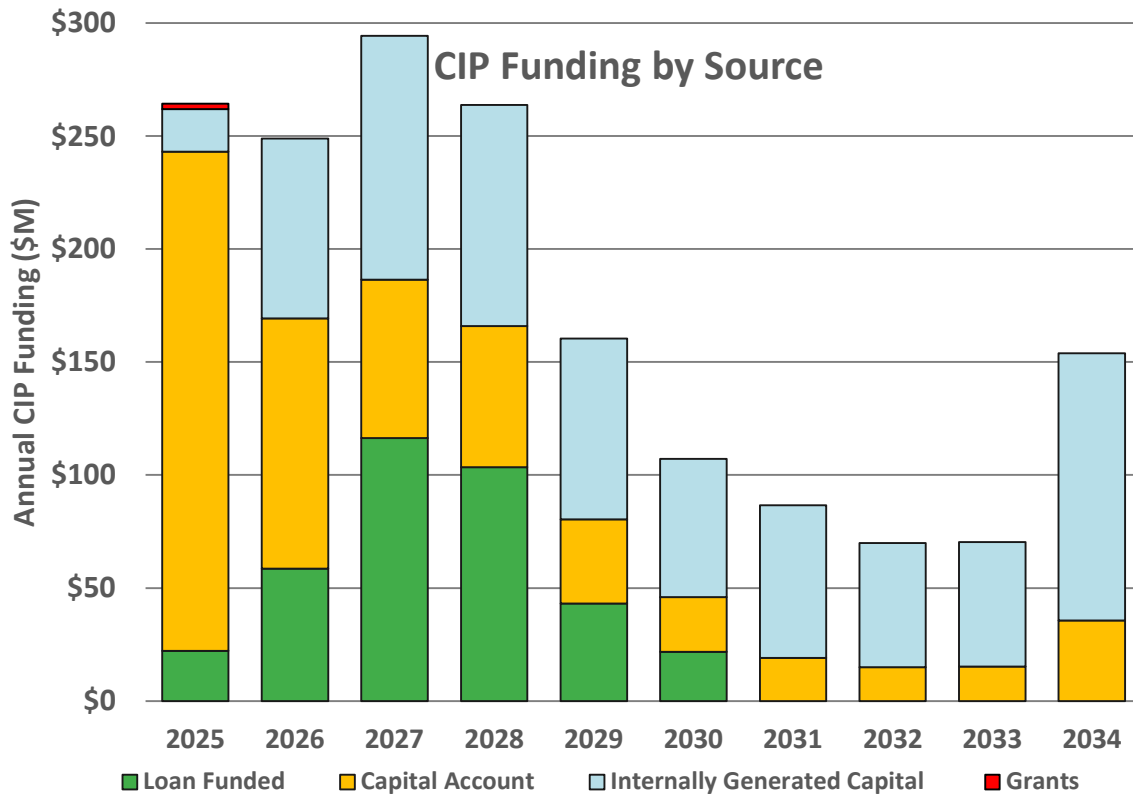
- **Revenue Bonds**

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.



- **Debt Service Requirements**

The financial plan indicates the Sewer District will need to secure WPCLF loans to fund a large portion of 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 forecast capital costs. In the current year the Sewer District is obligated to pay approximately \$114.7 million in debt service associated with the Series 2016, Series 2017, Series 2019, Series 2020, Series 2021 and Series 2024 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 \$365.4 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 \$114.7 million in 2025 to \$126.9 million in 2034. Although this represents a significant increase, the financing plan's emphasis is on utilizing cash funding, WPCLF loans, and using reserves to retire older outstanding debt with higher interest rates. This approach lowered the Sewer District's annual debt service materially when compared to alternative financing approaches.

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- **Revenue Requirements**

Recovering an appropriate level of revenue requirements through rates and charges ensures a utility's financial sufficiency and ability to provide safe and reliable services. For a governmental utility, it is typical to establish revenue requirements on a cash basis. Annual cash needs to cover both operating and capital costs are reviewed and projected over the forecast period. Consideration is also given to debt service coverage and reserve fund targets to produce a consolidated financial plan. To address concerns related to revenue sufficiency and anticipated rate adjustments, a forecast of revenue requirements was developed based on the 2025 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 2025-2034. The current Board approved rate increase of 4.2% annual began in 2022 through 2026 and an average projected rate increase of 1.7% for the period of 2027 to 2034. In addition, the projected annual decrease in consumption will be 1.6% for 2025-2034.

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.

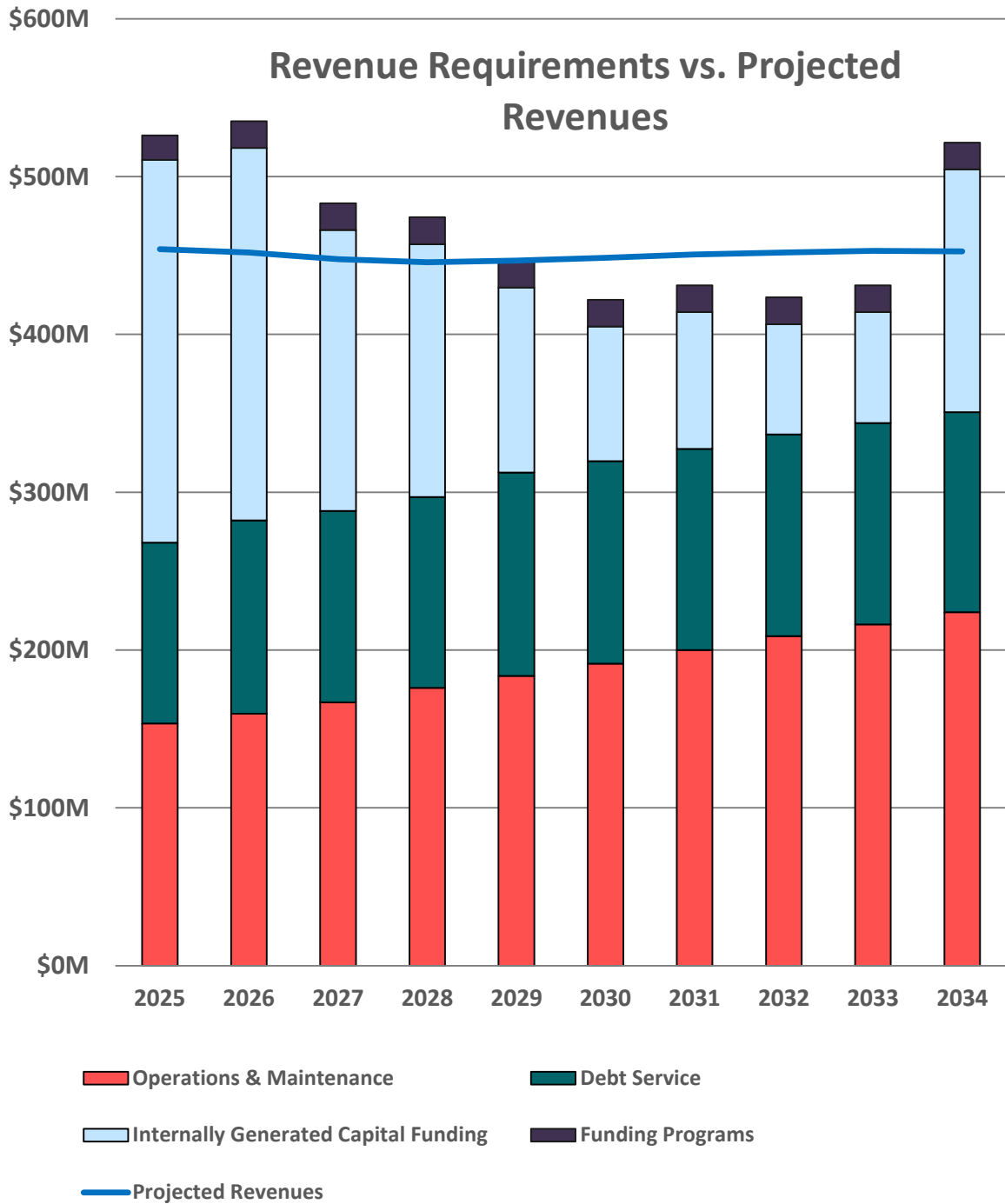
- **Revenue and Coverage Requirements**

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, transfers to reserves and the MCIP and GIG funding programs. The Member Community Infrastructure Program (MCIP) is a funding program provided by NEORSD to assist member communities in addressing water quality and quantity issues associated with sewer infrastructure that adversely impact human health and the environment through cost-effective sewer infrastructure projects. The Green Infrastructure Grant (GIG) Program is open to member communities, governmental entities, non-profit organizations 501(c)(3) or businesses working in partnership with their communities in the combined sewer area interested in implementing green infrastructure projects that remove stormwater from the combined sewer system. As described below, the debt service coverage requirements establish the minimum level of net revenues that must exceed annual debt service payments. This

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section provides an overview of the Sewer District's projected revenue requirements and debt service coverage targets.



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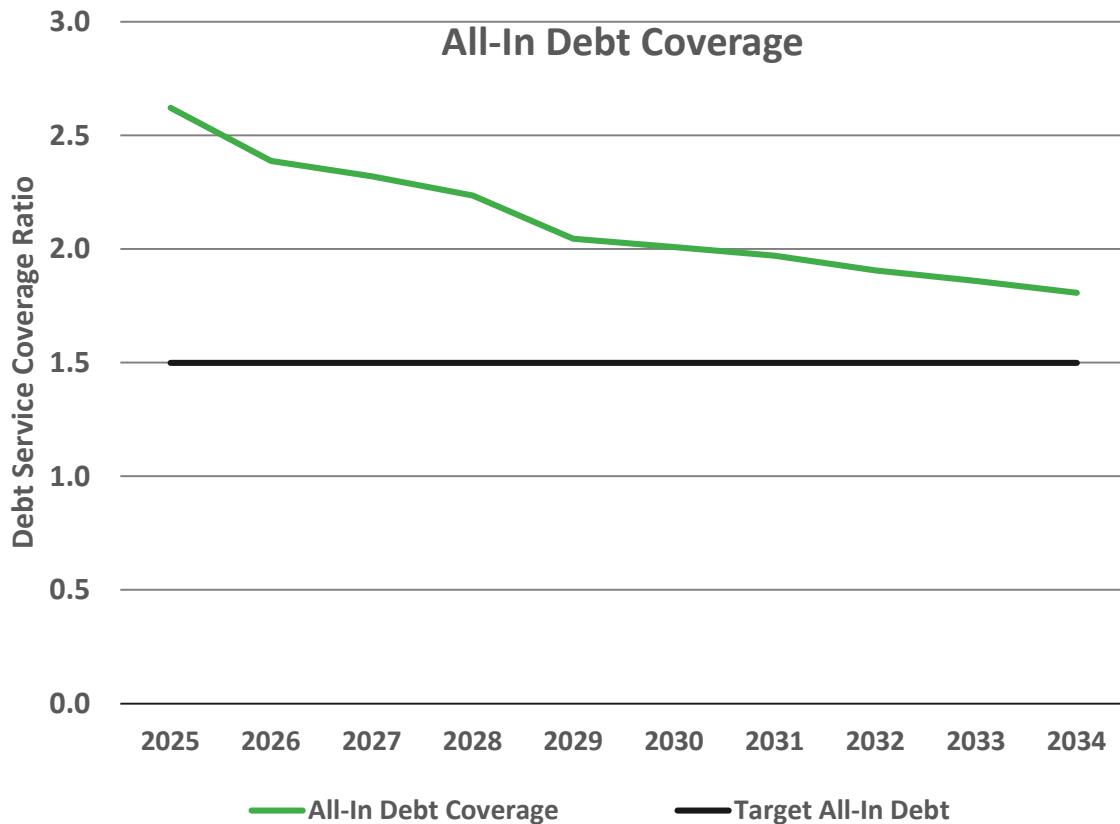
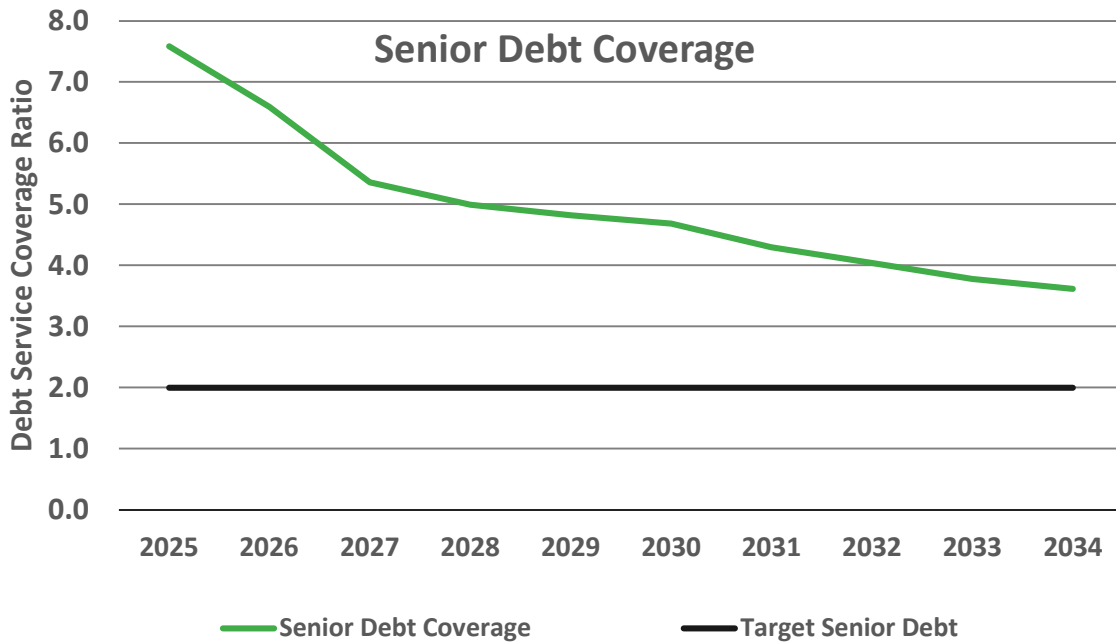
- **Debt Service Coverage**

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 six outstanding bond issues (Series 2016, 2017, 2019, 2020, 2021 and 2024 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 October 2, 2024, which will have a positive impact on the Sewer District's cost of borrowing. The financial plan builds a level of internally generated funds to finance specific capital improvement projects on an annual basis. Throughout the ten-year period, the projections exceed coverage goals. Over the forecasted period, senior debt service coverage never falls below 361% and total debt service coverage never falls below 181%. 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 2025, 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 at a rate of \$125.50 per Mcf of billed water consumption. The Sewer District's Homestead Program provides a rate discount in both Sub-Districts for senior citizens and disabled customers. The Sewer District offers a Rate Reduction Program rate to customers meeting certain income requirements.

Inflationary pressures and the need to fund \$1.7 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.

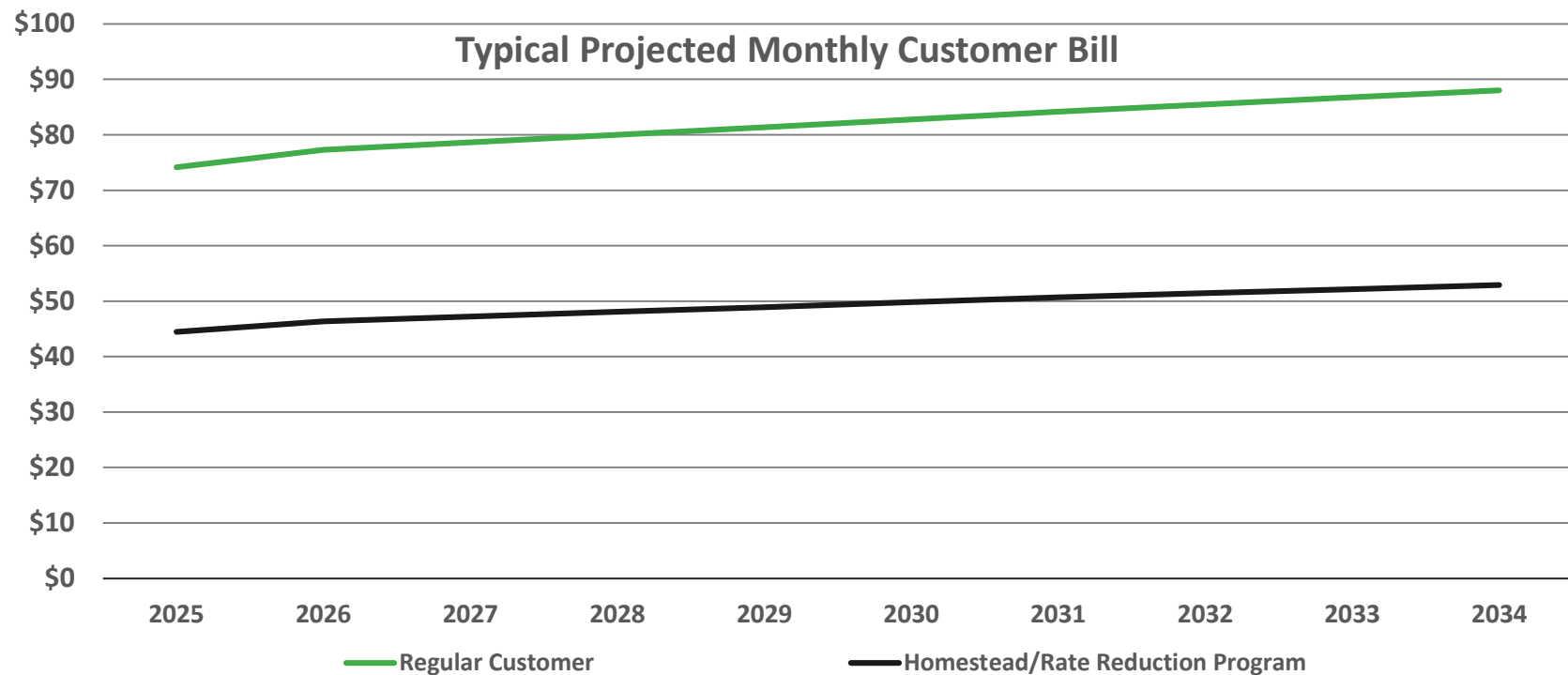
	Approved		Projected							
Projected Rates	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Fixed Cost Recovery Fee per Month	\$11.40	\$11.90	\$12.10	\$12.30	\$12.50	\$12.70	\$12.90	\$13.10	\$13.30	\$13.50
Rate Reduction Program Fixed Cost Recovery Fee per Month	\$6.85	\$7.15	\$7.30	\$7.45	\$7.60	\$7.75	\$7.90	\$8.00	\$8.10	\$8.20
Rate Per Mcf										
Subdist.1 & 2, Regular	\$125.50	\$130.75	\$133.05	\$135.40	\$137.75	\$140.15	\$142.60	\$144.75	\$146.90	\$149.10
Subdist.1 & 2, Homestead / Rate Reduction Program	\$75.30	\$78.45	\$79.85	\$81.25	\$82.65	\$84.10	\$85.55	\$86.85	\$88.15	\$89.45

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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. The 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).

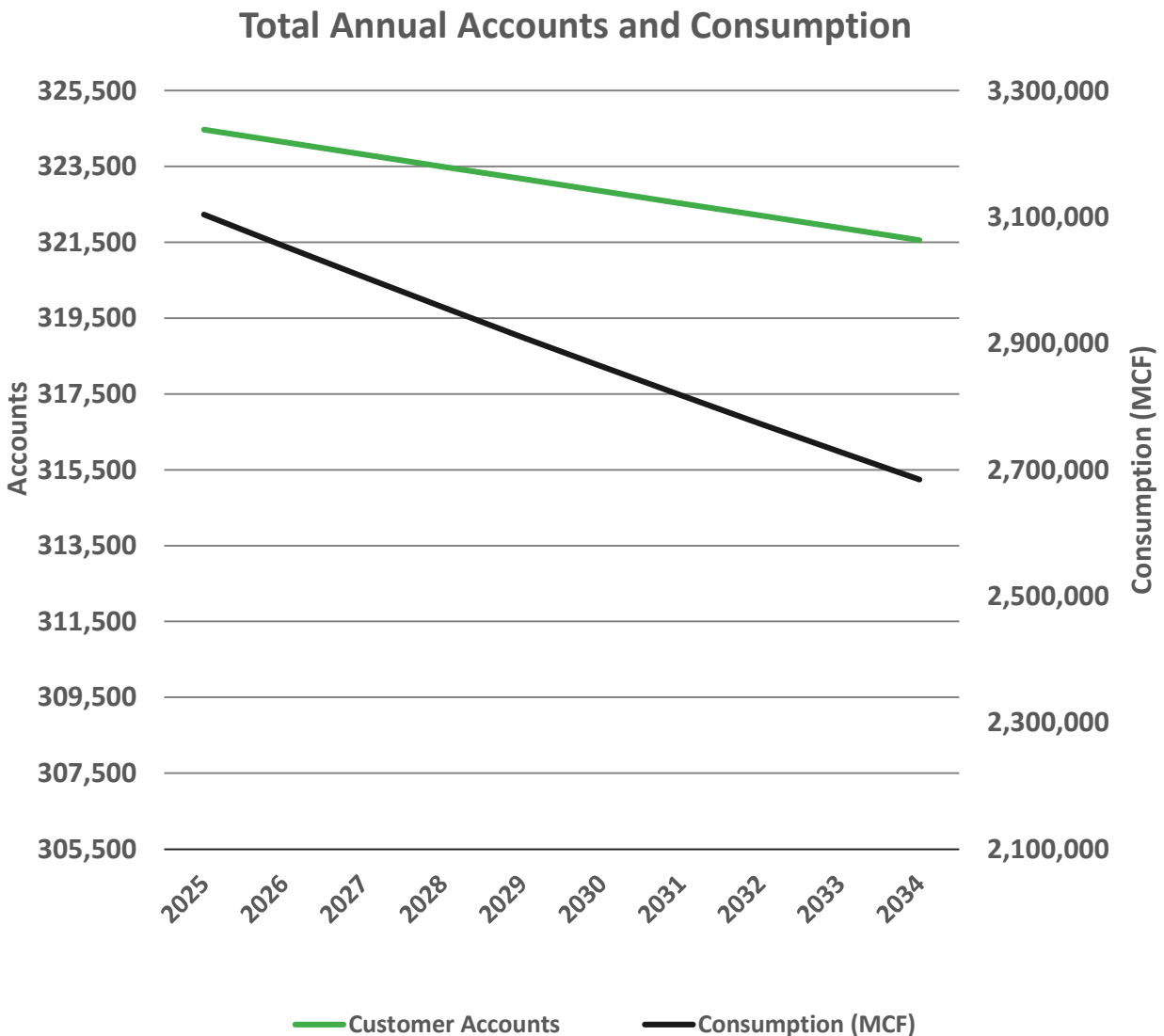


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- **Customer Accounts and Consumption**

The decline in historical customers and households has been less severe than the decline in consumption. From 2025 through 2034, 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 1.6% from 2025 through 2034 based on consumption history and forecasted decline in usage.



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Reserves and Targets

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

- **General Operating Reserve**

The General Operating Reserve is a fund of unrestricted assets needed to accommodate the short-term cycles of revenues and expenses. Any surplus realized at the end of the fiscal year will be transferred to the General Operating Reserve. The minimum target for this fund is 90 days of the annual operating budget. For 2025, the General Operating Reserve is forecasted to have a balance equal to 90 days of the annual operating budget. Again, due to the size of the Sewer District's borrowing requirements and the need to demonstrate liquidity to maintain favorable credit ratings, the financial plan assumes transfers to this reserve at a level sufficient to maintain a balance above the minimum target over the forecasted ten-year period with an average projected balance of 90 days of annual operating budget and a balance of \$55.9 million by 2034.

- **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 2025 total approximately \$71.5 million. The Sewer District continues to accrue interest throughout our ten-year period and projecting a balance of \$94.9 million by 2034.

- **Insurance Reserve**

Approximately \$16.7 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 \$22.2 million by 2034.

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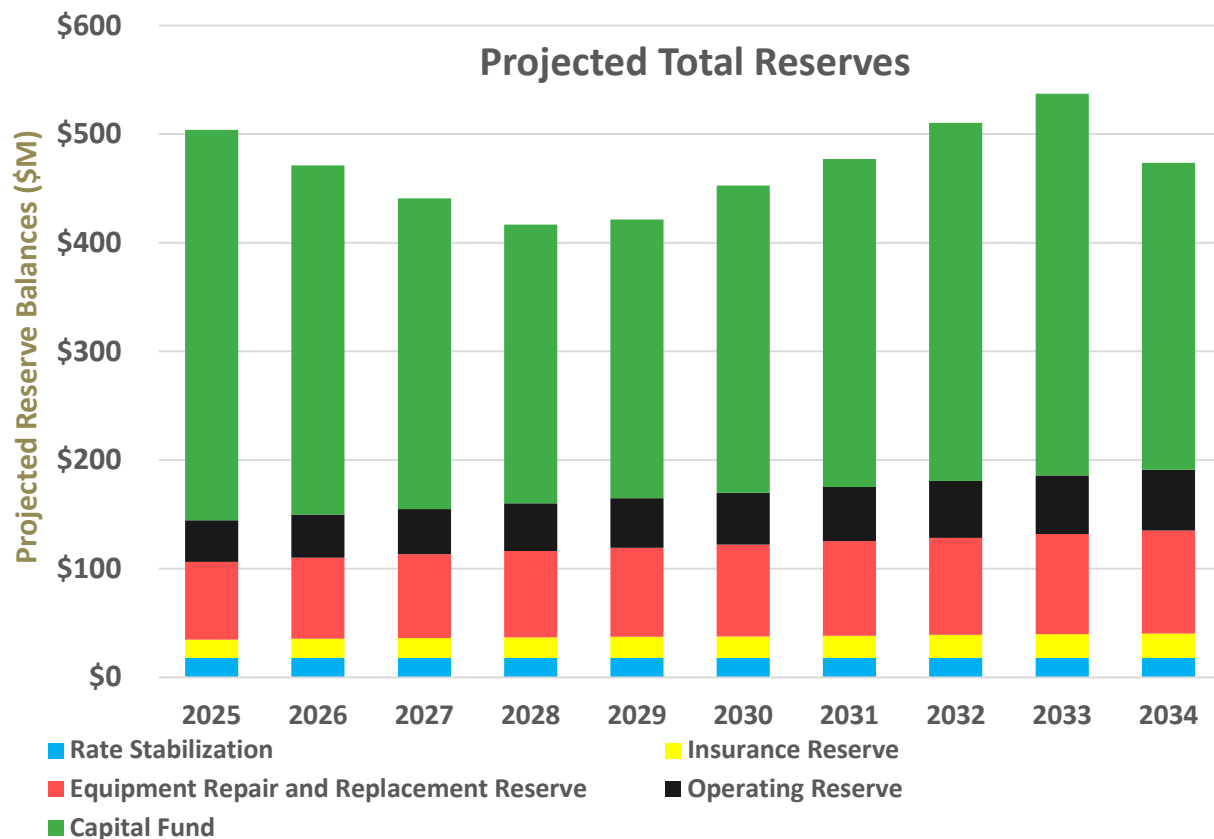
10 Year Long-Term Financial Plan 2025-2034

- **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 2025. Currently, the financial plan assumes no further contributions through the end of the forecasted period with an estimated balance of \$18.0 million in 2034.

- **Capital/Bond Project Accounts**

The Sewer District's Capital/Bond Account tracks funding sources and capital project costs identified in the CIP. For modeling purposes, proceeds from revenue bonds and other capital funding sources will be held temporarily in the Capital/Bond Account until the projects' expenditures come due. With the increased focus on using cash to fund the capital program, this plan projects a reduction in this account balance during the ten-year period. The estimated funds at the end of 2025 total approximately \$358.8 million and we project a balance of \$282.2 million by 2034.



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

- **Projected Reserve Balances**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Operating Reserve	\$38,352,818	\$39,893,841	\$41,695,809	\$43,977,659	\$45,890,608	\$47,818,054	\$50,003,240	\$52,200,029	\$54,032,897	\$55,968,023
Capital Equipment and Infrastructure R&R Reserve	\$71,546,502	\$74,587,228	\$77,197,781	\$79,513,714	\$81,899,126	\$84,356,100	\$86,886,783	\$89,493,386	\$92,178,188	\$94,943,533
Capital Account	\$358,819,657	\$321,321,064	\$285,767,842	\$256,558,090	\$256,266,153	\$282,616,047	\$301,713,184	\$329,540,487	\$351,288,559	\$282,232,119
Insurance Reserve	\$16,742,619	\$17,454,180	\$18,065,077	\$18,607,029	\$19,165,240	\$19,740,197	\$20,332,403	\$20,942,375	\$21,570,646	\$22,217,766
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

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

- **Ratio Analysis**

The Sewer District utilizes key financial ratios to assess the results of operations and to assess future year projections. The 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									
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating Margin %	63.6%	63.0%	61.6%	59.5%	57.8%	56.2%	54.3%	52.5%	50.9%	49.1%	47.2%
Percentage by which operating revenues exceed operating expenses; indicates financial margin, <i>Target >34%</i>											
Operating Ratio	36.4%	37.0%	38.4%	40.5%	42.2%	43.8%	45.7%	47.5%	49.1%	50.9%	52.8%
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	54.2%	57.0%	52.6%	49.9%	48.1%	46.6%	45.2%	43.9%	41.8%	39.4%	38.6%
Ratio of debt principle to net property, plant, and equipment <i>Target <60%</i>											
Long-Term Debt Principle per Customer	\$5,731	\$6,393	\$6,175	\$5,977	\$5,787	\$5,594	\$5,397	\$5,218	\$5,037	\$4,813	\$4,591
<i>Dollars of long-term debt principle per customer</i>											
Days of Operating Cash On Hand	1,554	1,198	970	857	760	734	761	770	792	808	673
Days of operating cash on hand is cash and cash equivalents divided by daily cash expenses <i>Target >400 Days</i>											
Senior Debt Service Coverage	7.57	7.14	6.59	5.36	4.99	4.82	4.68	4.29	4.04	3.78	3.61
Net operating income excluding depreciation over outstanding senior (revenue bond) debt service <i>Target >1.25</i>											
Total Debt Service Coverage	2.73	2.47	2.39	2.32	2.23	2.05	2.01	1.97	1.91	1.86	1.81
Net operating income excluding depreciation over outstanding total debt service <i>Target >1.0</i>											
Percent CIP Cash Funded	91.6%	80.1%	60.5%	60.8%	73.1%	79.6%	100.0%	100.0%	100.0%	100.0%	100.0%
Percentage of Capital Improvement Plan costs funded by revenues generated the same year <i>Target 25%</i>											

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

Summary of Sewer Revenue and Revenue Requirements (in thousands)

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
Total Revenue	\$454,027	\$452,978	\$449,349	\$447,337	\$448,346	\$450,198	\$452,361	\$453,510	\$454,706	\$454,458
Revenue Requirements										
Salaries, Wages and Benefits	88,210	92,202	96,926	103,713	109,178	114,347	119,781	125,496	129,606	134,567
Utilities	16,163	16,512	16,855	17,205	17,563	17,928	18,301	18,681	19,070	19,467
Professional & Contractual Services	30,018	31,119	32,261	33,446	34,674	35,948	37,268	38,638	40,059	41,532
Other Operations & Maintenance	19,020	19,742	20,740	21,547	22,148	23,050	24,662	25,985	27,397	28,306
Total Operating Costs	153,411	159,575	166,783	175,911	183,562	191,272	200,013	208,800	216,132	223,872
Capital Costs										
Debt Service	114,654	122,473	121,360	120,986	128,907	128,338	127,479	127,784	127,707	126,886
Internally Generated Capital	242,209	190,196	177,957	160,368	117,255	85,310	86,587	69,901	70,286	153,822
Subtotal	356,863	312,669	299,317	281,355	246,162	213,648	214,066	197,685	197,993	280,708
Funding Program	15,500	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Total Revenue Requirements	\$525,774	\$489,244	\$483,100	\$474,265	\$446,725	\$421,920	\$431,079	\$423,486	\$431,125	\$521,580
Net Annual Balance	(\$71,747)	(\$36,266)	(\$33,751)	(\$26,928)	\$1,621	\$28,277	\$21,282	\$30,024	\$23,581	(\$67,121)

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

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

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 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.

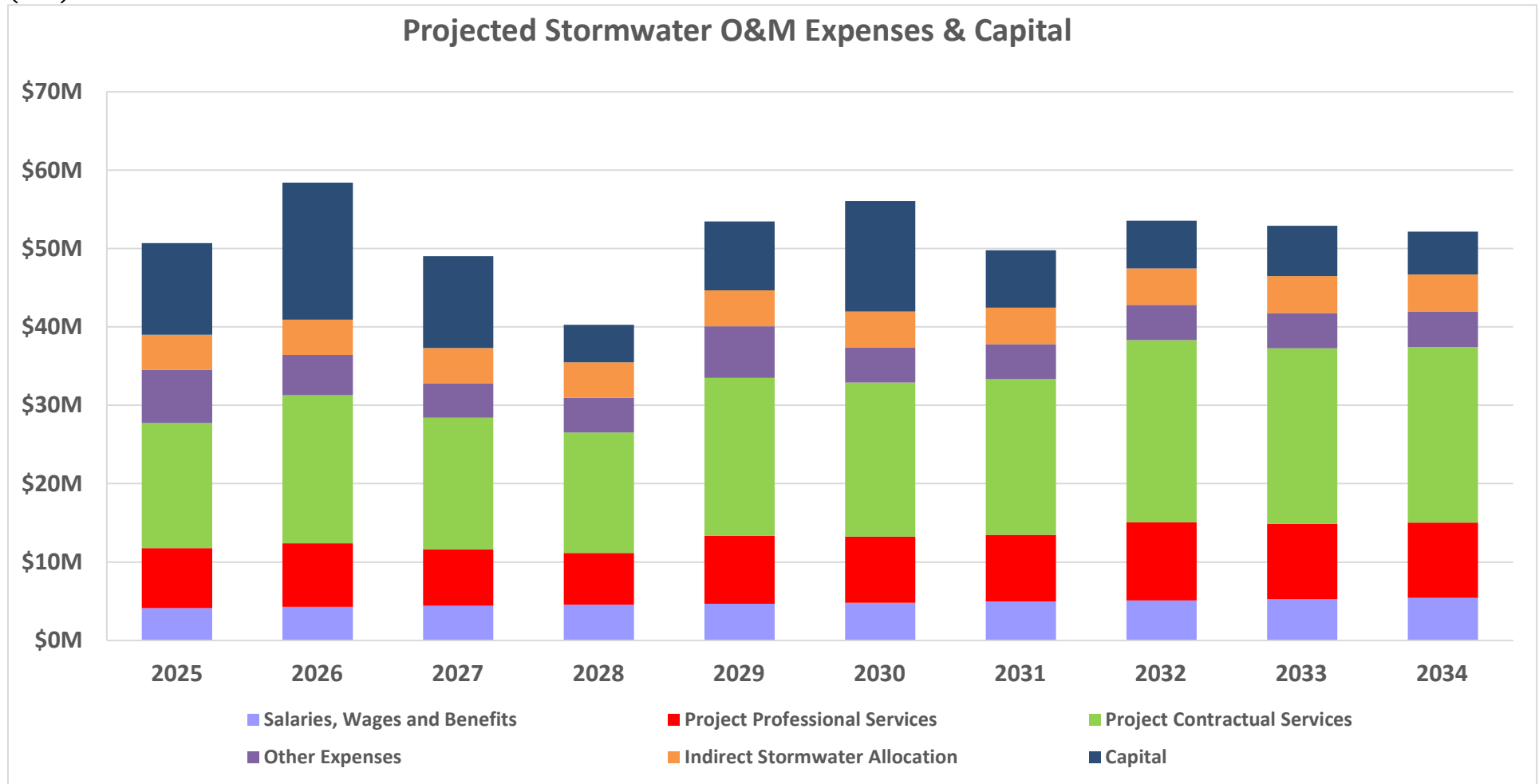
In July 2012, parties opposed to the Sewer District's Regional Stormwater Management Program filed an appeal to the 8th Appellate Sewer District to seek a halt to the Regional Stormwater Management Program. On September 26, 2013, the Appellate Court halted the Sewer District's Regional Stormwater Management 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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10 Year Long-Term Financial Plan 2025-2034

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



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

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 2025 through 2034. 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.

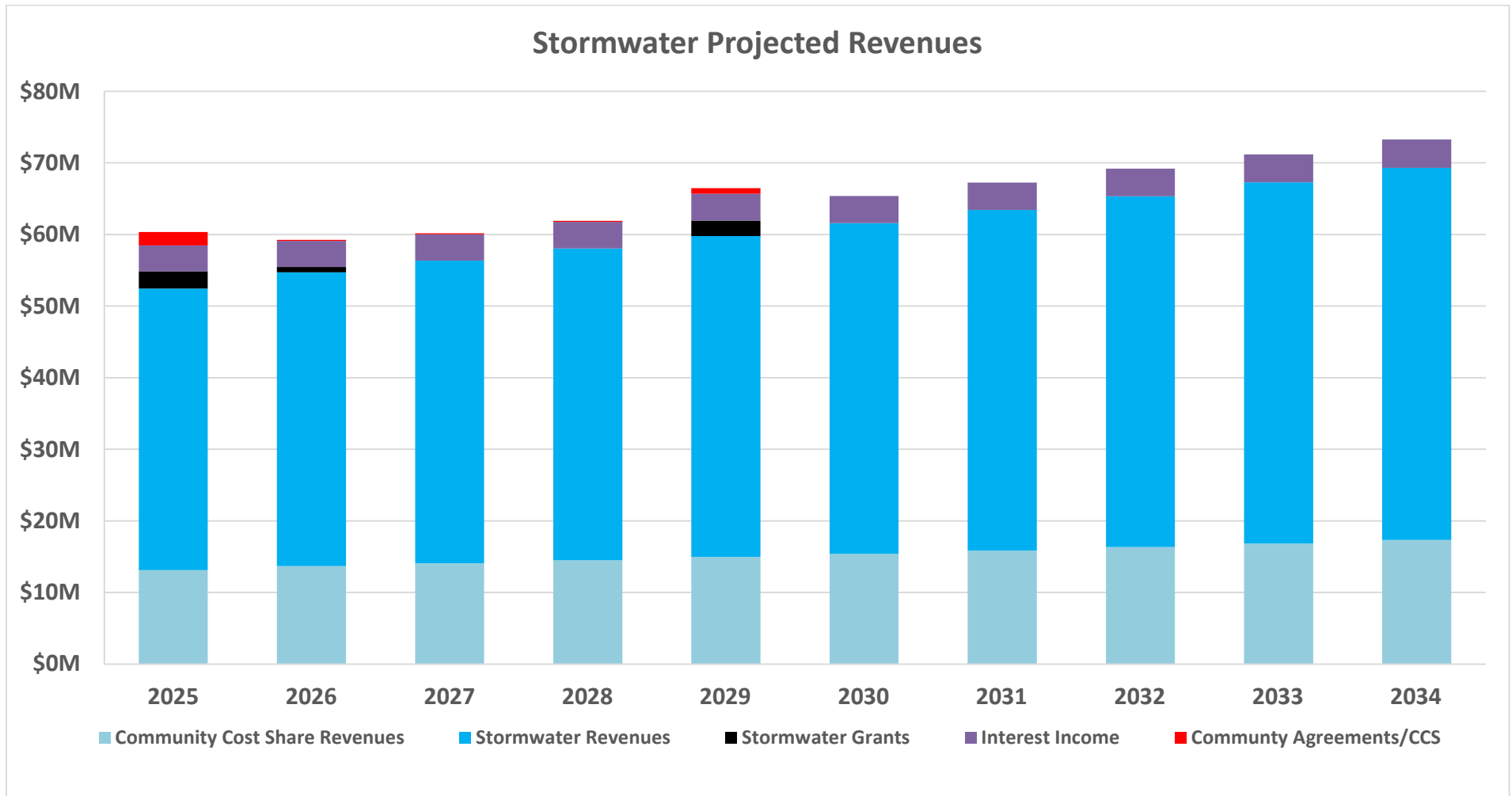
PROJECTED STORMWATER REVENUES

The Sewer District's total stormwater fee revenue for 2025 is projected to be \$52.5 million. In addition, \$7.9 million in projected grant revenues, community reimbursement agreements, community cost share reimbursements and interest income in 2025 results in a total revenue projection of \$60.4 million. A \$7.0 million grant is from the U.S. EPA for the West Creek Stabilization in Brooklyn Heights Stormwater project with construction expected to last through mid-2026. As of 12/31/2024, the Sewer District has fully received \$7.0 million from this grant. Similarly, a \$2.2 million project reimbursement agreement with Ohio Department of Transportation (ODOT) was entered into by the Sewer District for the West Creek Stabilization in Brooklyn Heights Stormwater Project. This grant had been fully received for this project as of 12/31/2024. In addition, in federal fiscal year 2023, an estimated \$2.7 million in Congressionally Directed Spending (CDS) was appropriated to the Sewer District for the Smith Road Stormwater Project with anticipated reimbursement during fiscal year 2025. In the federal fiscal year 2024, \$2.0 million in CDS funding was appropriated to the Sewer District for the Baldwin Dell Haven Project. All the aforementioned funding has been incorporated into this plan.

The revenue projection includes the Community Cost Share (CCS) Program, where the Sewer District will allocate twenty-five percent of the Stormwater cash collections to member communities. Member communities can apply for these funds from the Sewer District and use the monies for approved local stormwater-related projects including construction; operations and maintenance of their local stormwater systems; projects that assist communities with EPA requirements; equipment purchases; and projects necessary to mitigate separate sewer overflow problems. The Sewer District will project the annual collection rate at 96% for 2025-2034. The current Board approved rate increase of 4.2% annual began in 2022 through 2026 and a projected rate increase of 3.0% based on needs for the period of 2027 to 2034.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

- **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 \$6.09 per month in 2025. 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 2025 Stormwater Financial Plan, a Tier 1 house pays \$3.65 per month, a Tier 2 house pays \$6.09 per month, and a Tier 3 house pays \$10.93 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 3.0% annual increases in rates starting in 2027 through the end of the planning period.

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

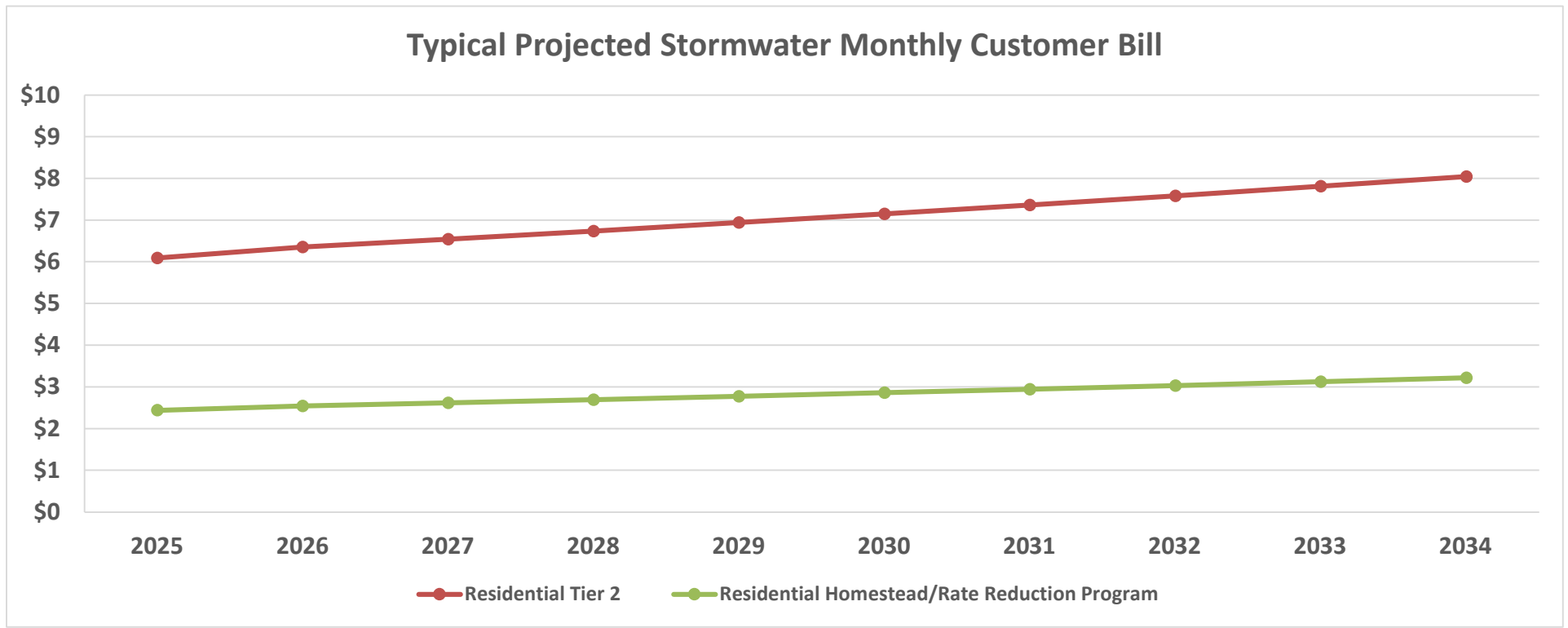
Stormwater Rate Schedule	Approved		Projected							
<u>Rates Per ERU</u>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Residential Tier 1	\$3.65	\$3.80	\$3.91	\$4.03	\$4.15	\$4.28	\$4.41	\$4.54	\$4.67	\$4.81
Residential Tier 2	\$6.09	\$6.35	\$6.54	\$6.74	\$6.94	\$7.15	\$7.36	\$7.58	\$7.81	\$8.04
Residential Tier 3	\$10.93	\$11.39	\$11.73	\$12.08	\$12.45	\$12.82	\$13.20	\$13.60	\$14.01	\$14.43
Residential Homestead/Rate Reduction Program	\$2.44	\$2.54	\$2.62	\$2.69	\$2.78	\$2.86	\$2.94	\$3.03	\$3.12	\$3.22
Non-residential All	\$6.09	\$6.35	\$6.54	\$6.74	\$6.94	\$7.15	\$7.36	\$7.58	\$7.81	\$8.04
Educational Economically Disadvantaged	\$2.44	\$2.54	\$2.62	\$2.69	\$2.78	\$2.86	\$2.94	\$3.03	\$3.12	\$3.22

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

- **Stormwater Rates and Customer Impact**

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



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

- **General Stormwater Operating Reserve**

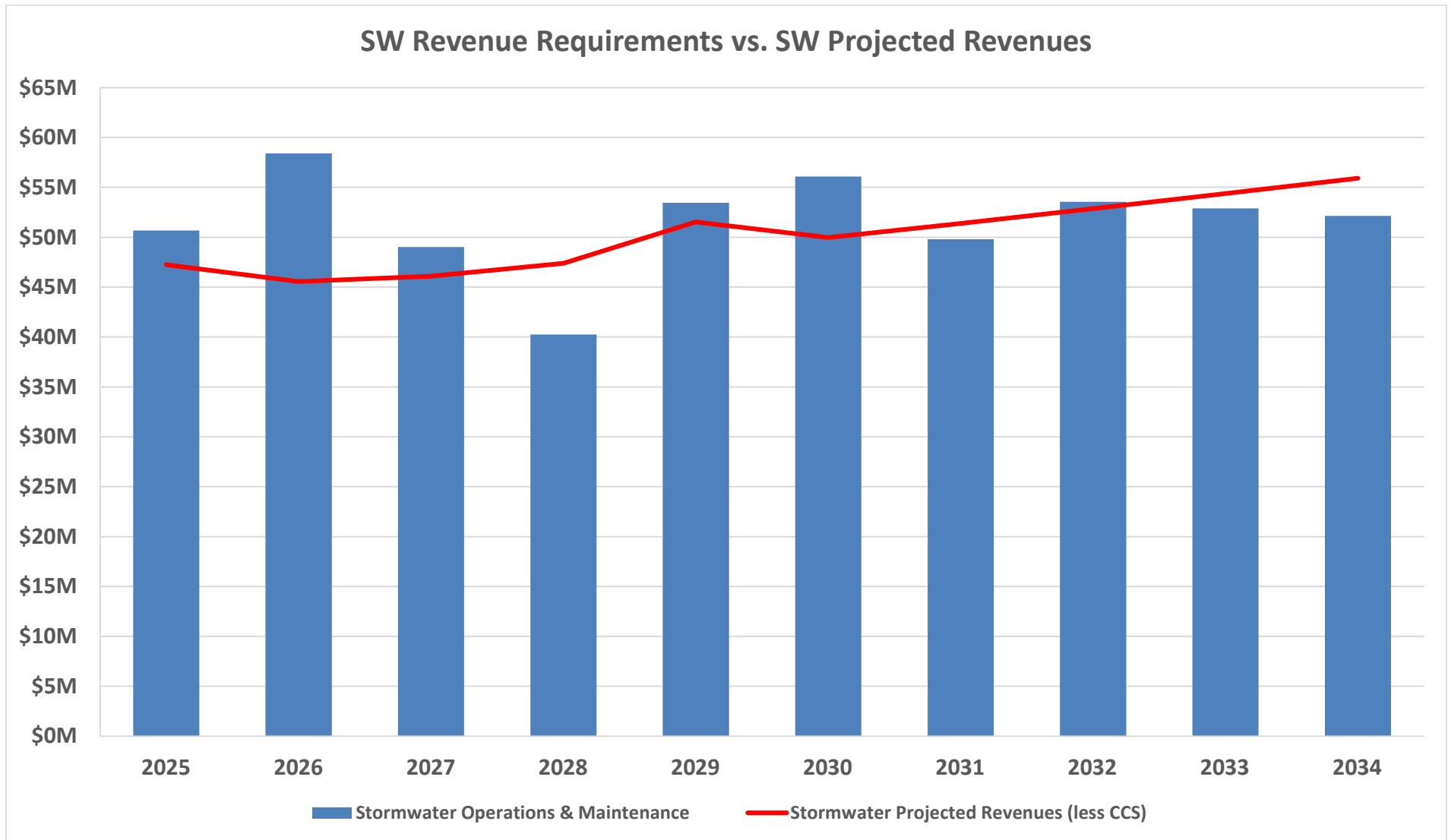
The Stormwater Operating Reserve is a fund of unrestricted assets needed to accommodate the short-term cycles of revenues and expenses. Any surplus realized at the end of the fiscal year will be transferred to the Stormwater Operating Reserve. The minimum target for this fund is 90 days of the annual operating budget. For 2025, the Stormwater Operating Reserve is forecasted to have a balance equal to 90 days of the annual stormwater operating budget and is projected be above and below varying annual with fluctuations in forecasted annual spending. 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 \$10.3 million by 2034.

- **Projected Reserve Balance**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Stormwater Operating Reserve	\$7,895,172	\$8,784,120	\$8,068,893	\$7,604,710	\$9,348,929	\$9,201,924	\$9,313,819	\$10,560,573	\$10,300,571	\$10,343,338

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

Summary of Stormwater Revenue and Revenue Requirements

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
Total Operating & Other Revenues (less CCS)	\$44,843	\$44,819	\$46,087	\$47,391	\$49,384	\$49,967	\$51,391	\$52,856	\$54,364	\$55,917
Grant Revenues	2,400	750	0	0	2,150	0	0	0	0	0
Total Revenues	47,243	45,569	46,087	47,391	51,534	49,967	51,391	52,856	54,364	55,917
Revenue Requirements										
Salaries, Wages and Benefits	4,136	4,281	4,409	4,541	4,678	4,818	4,962	5,111	5,265	5,423
Other Prof. & Contr. Services (Non-Project)	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Project Professional Services	7,648	8,100	7,200	6,600	8,649	8,427	8,514	9,962	9,600	9,600
Project Contractual Services	15,951	18,900	16,800	15,400	20,181	19,663	19,866	23,244	22,400	22,400
Other Allocations	531	534	537	539	542	545	547	550	553	556
Indirect Stormwater Allocation	4,500	4,500	4,500	4,536	4,572	4,609	4,646	4,683	4,720	4,758
Other Operations & Maintenance	346	356	367	378	389	401	413	425	438	451
Total Operating Costs	36,612	40,171	37,313	35,494	42,511	41,963	42,448	47,475	46,476	46,688
Grant Expenses	2,400	750	0	0	2,150	0	0	0	0	0
Capital Costs	11,667	17,473	11,705	4,767	8,785	14,110	7,342	6,068	6,415	5,452
Total Revenue Requirements	\$50,679	\$58,394	\$49,018	\$40,261	\$53,446	\$56,073	\$49,790	\$53,543	\$52,891	\$52,140
Net Annual Balance	(\$3,436)	(\$12,825)	(\$2,931)	\$7,130	(\$1,912)	(\$6,106)	\$1,601	(\$687)	\$1,473	\$3,777

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2025-2034

CONCLUSION AND SUMMARY

The Sewer District is faced with the challenge of being required to invest approximately \$1.7 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 \$842.2 million in non-CSO capital improvements over the ten-year planning period. To fund these mandated projects and sustain the existing system the Sewer District will need to spend \$1.4 billion in cash and borrow over \$365.4 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 2022 to 2026 then an average of 1.7% projected rate increases from 2027-2034.

The Sewer District's Stormwater Management Program is in its seventh full year of operation in 2025. 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 2027-2034, rates are projected to increase by 3.00% annually, with established rates supporting projected Operation and Maintenance expenses and capital needs of \$516.2 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

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

The Sewer District's service area includes more than 363 square miles, 344 miles of sewers, and a 489-mile regional stormwater system. The Sewer District encompasses the City of Cleveland and all or portions of 62 suburban communities in Cuyahoga, Lake, Lorain, and Summit Counties. The stormwater service area includes 56 communities. The area contains a residential service population of nearly one million persons and includes a diverse group of service, information, biotechnology, manufacturing, and processing industries. The Sewer District manages stormwater and treats more wastewater than any other wastewater treatment system in the State of Ohio. The Sewer District treats approximately 80 billion gallons of wastewater annually.

The Board of Trustees of the Northeast Ohio Regional 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 2025, 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 \$125.50 per MCF of billed water consumption. All customers are charged a fixed cost recovery fee of \$11.40 per month. In addition, the following cost saving programs benefit eligible Sewer District customers: Homestead, Rate Reduction Program, and Crisis Assistance. The Homestead program offers low-income customers age 65+ or those who are totally disabled a 40% rate reduction. The Rate Reduction Program offers a rate reduction of 40% for customers whose income is at or below 200% of the poverty level. The Crisis Assistance program provides financial assistance to customers experiencing financial hardships.

The Sewer District continues its internal billing process with the Rural Lorain County Water Authority (RLCWA). The RLCWA internal billing process commenced late in 2012 and includes approximately 1,930 wastewater and 380 stormwater only customers. The Sewer District continues to internally bill approximately 71 large commercial customers, as well as approximately 72 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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

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

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

Billing Process

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

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

Collection of Delinquent Accounts

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

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

Rate Setting Process

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

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

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

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

2024 PROJECTED SEWER REVENUE

For 2024 the Sewer District's total operating revenue is projected to be \$431.8 million, of which 99.2% is composed of user fees. The other 0.8% is made up of other income and non-operating grant revenue. The City of Cleveland Division of Water bills for approximately 90.0% of the user fees while the suburbs of Berea, North Royalton and our customers billed directly by the Sewer District make up the other 10%. The revenue generated is based upon consumption, the number of customer accounts, and rate

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

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

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

The rate of decline in flows the Sewer District has experienced since 2008 is at a higher level than historical trends and will be above household decline of approximately 0.1% per year. The decline in households is consistent with the decline in customer accounts. Therefore, for budgetary purposes, the Sewer District estimated a 2% decrease in consumption for City of Cleveland in 2025 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 2024 trend analysis and using the average of 4.2% rate increase.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

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

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

- 99.2 % of our 2025 Total Operating Revenue is composed of Sewer Service Fees.

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

- The Sewer District has increased wastewater rates by an average of 8.1% since 2011. However, due to the economy and reduction in demand, revenue has increased an average of 7.7% per year since 2011.

The Sewer District's Annual Metered Billing Quantities indicates:

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

The Sewer District's Billed Consumption since 1993 indicates:

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

The Sewer District's Average Monthly Residential Bill indicates:

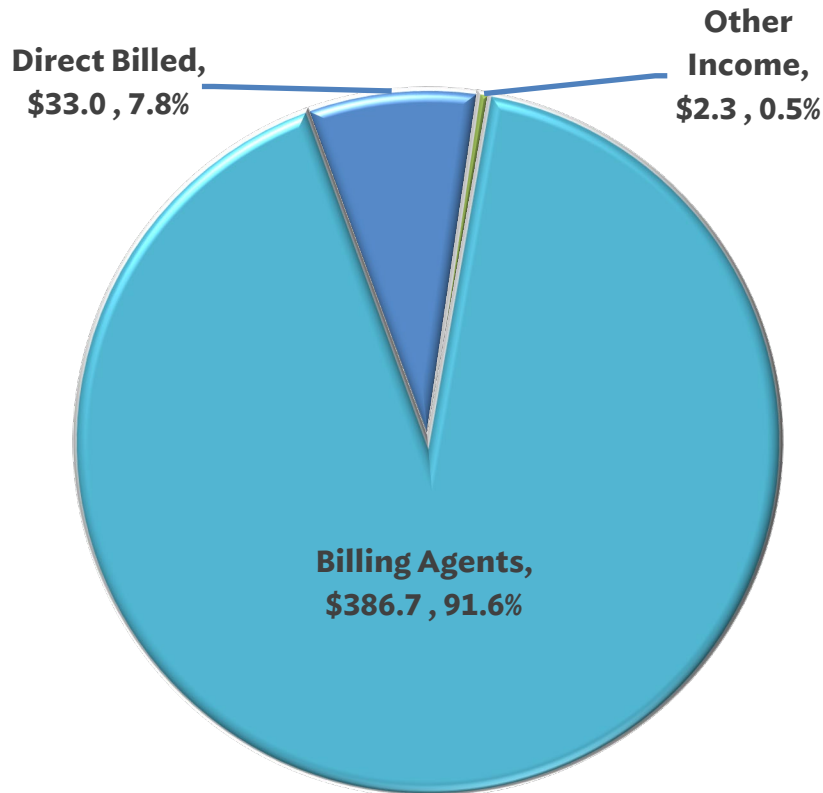
- An average monthly residential bill is 0.5 MCF.
- An average increase of 4.2% for Sub District 1 and Sub District 2 on 2025 monthly bills.

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

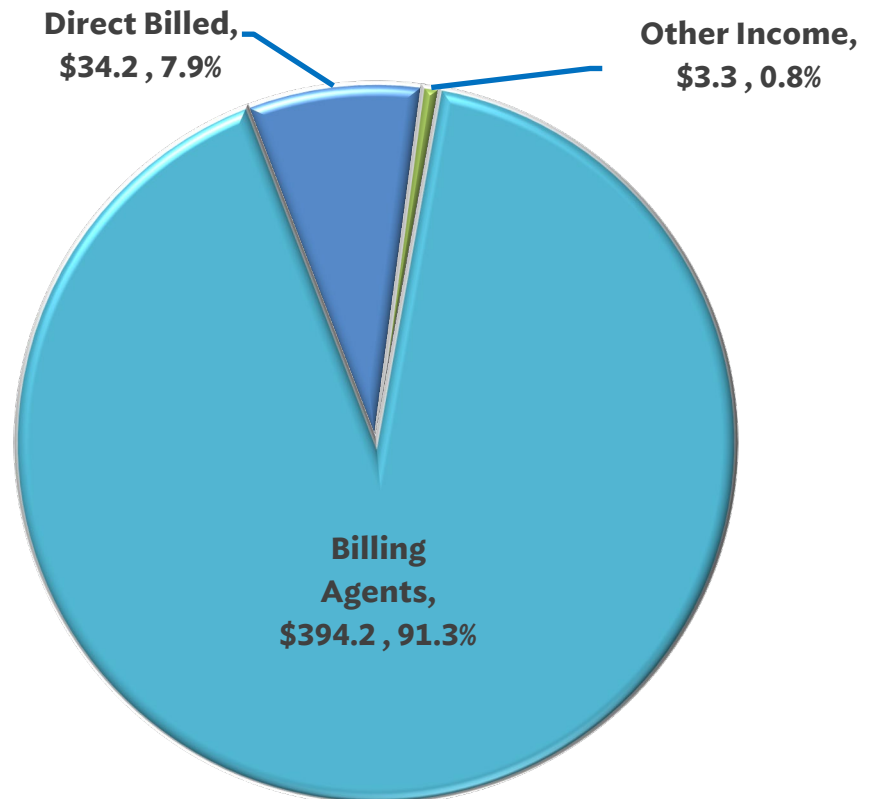
- An overall decrease of approximately 5.3% in the number of total Cuyahoga County employment over a 10-year comparison period from 699,724 in 2015 to 662,823 in 2024.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Sewer Service Operating Revenue by Source



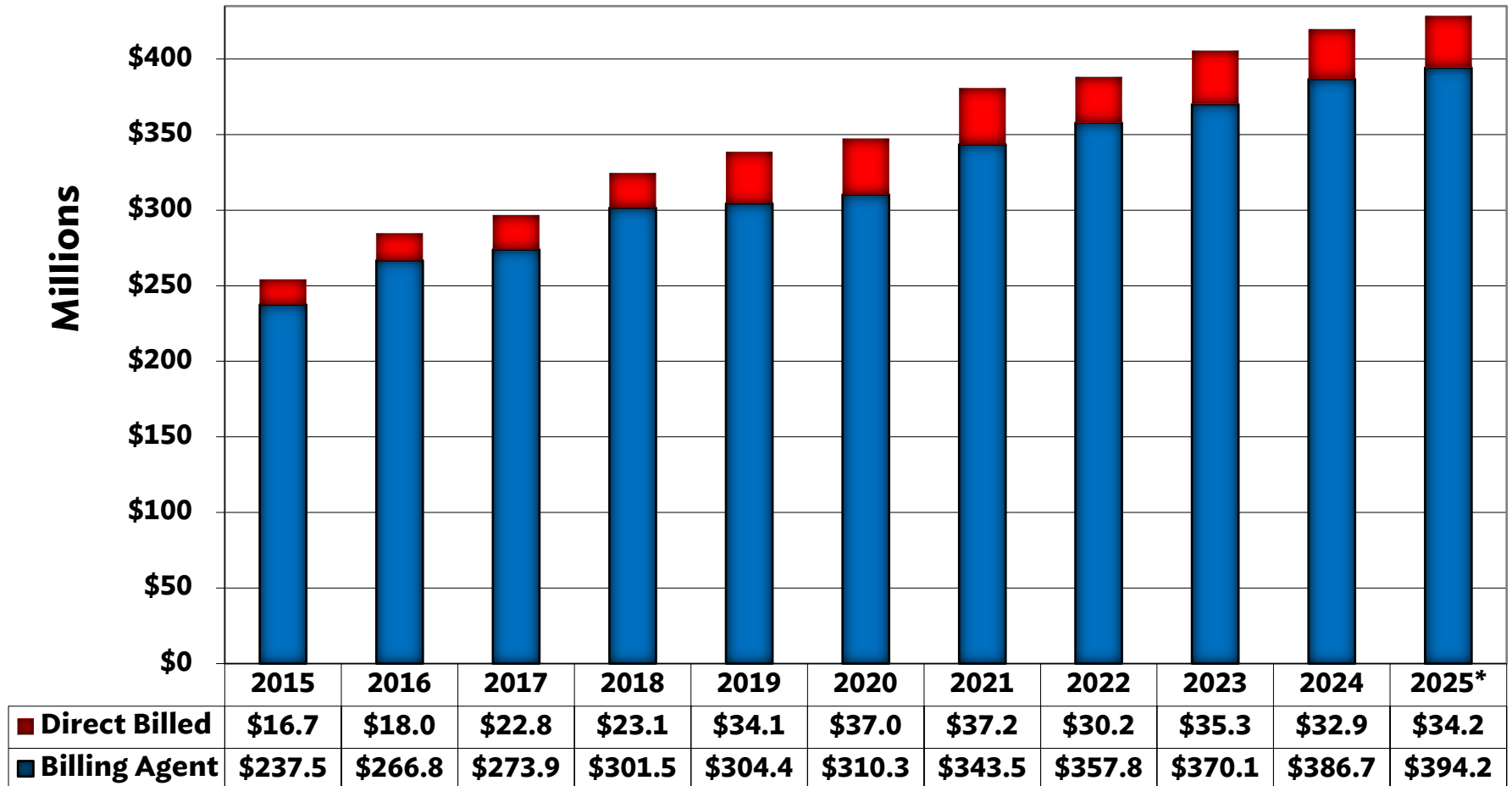
**2024 Sewer Revenue
Preliminary Actual
\$422.0 Million**



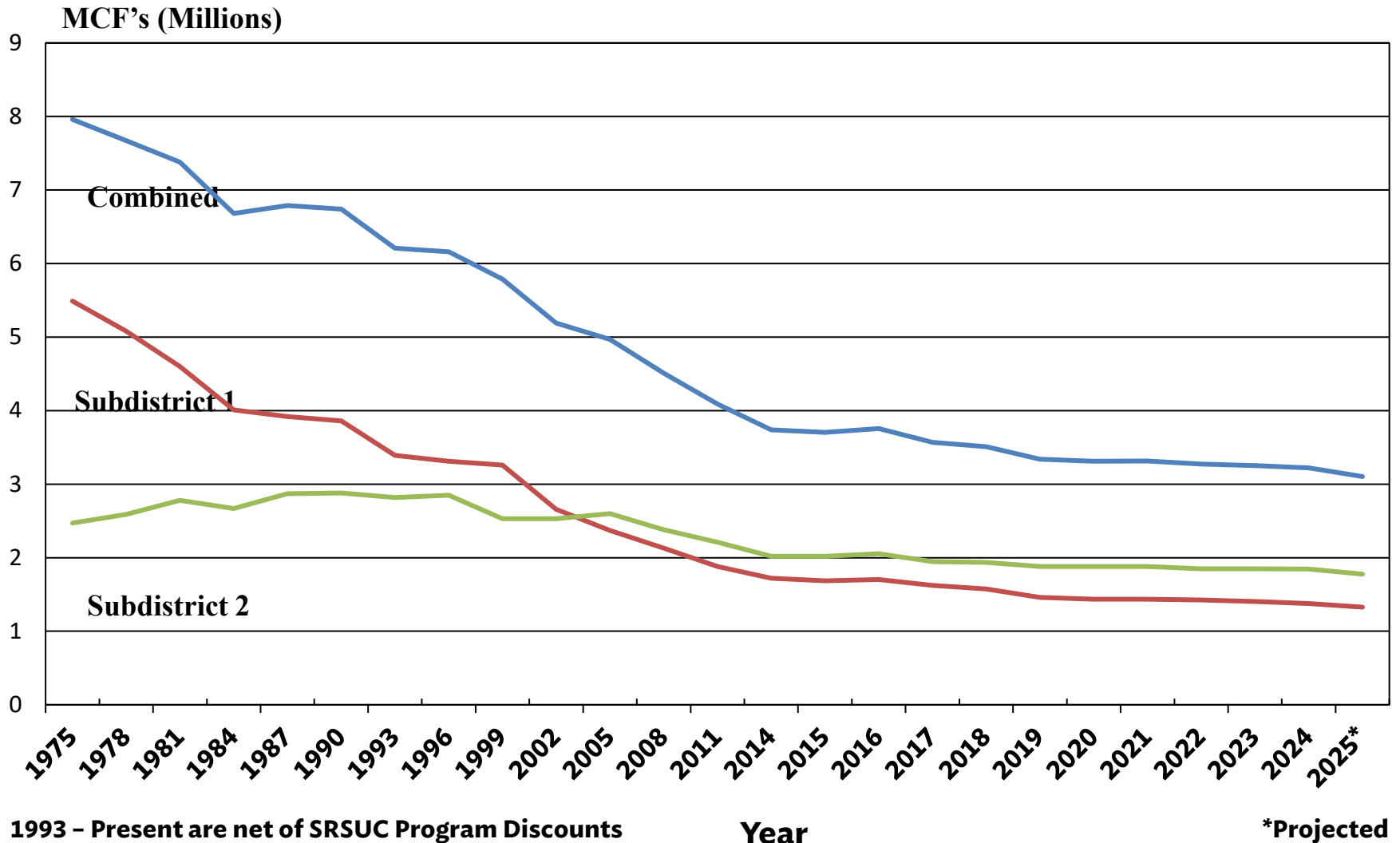
**2025 Sewer Revenue
Budget
\$431.7 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Historical Summary of Sewer Service Fee Revenue



NORTHEAST OHIO REGIONAL SEWER DISTRICT Billed Consumption

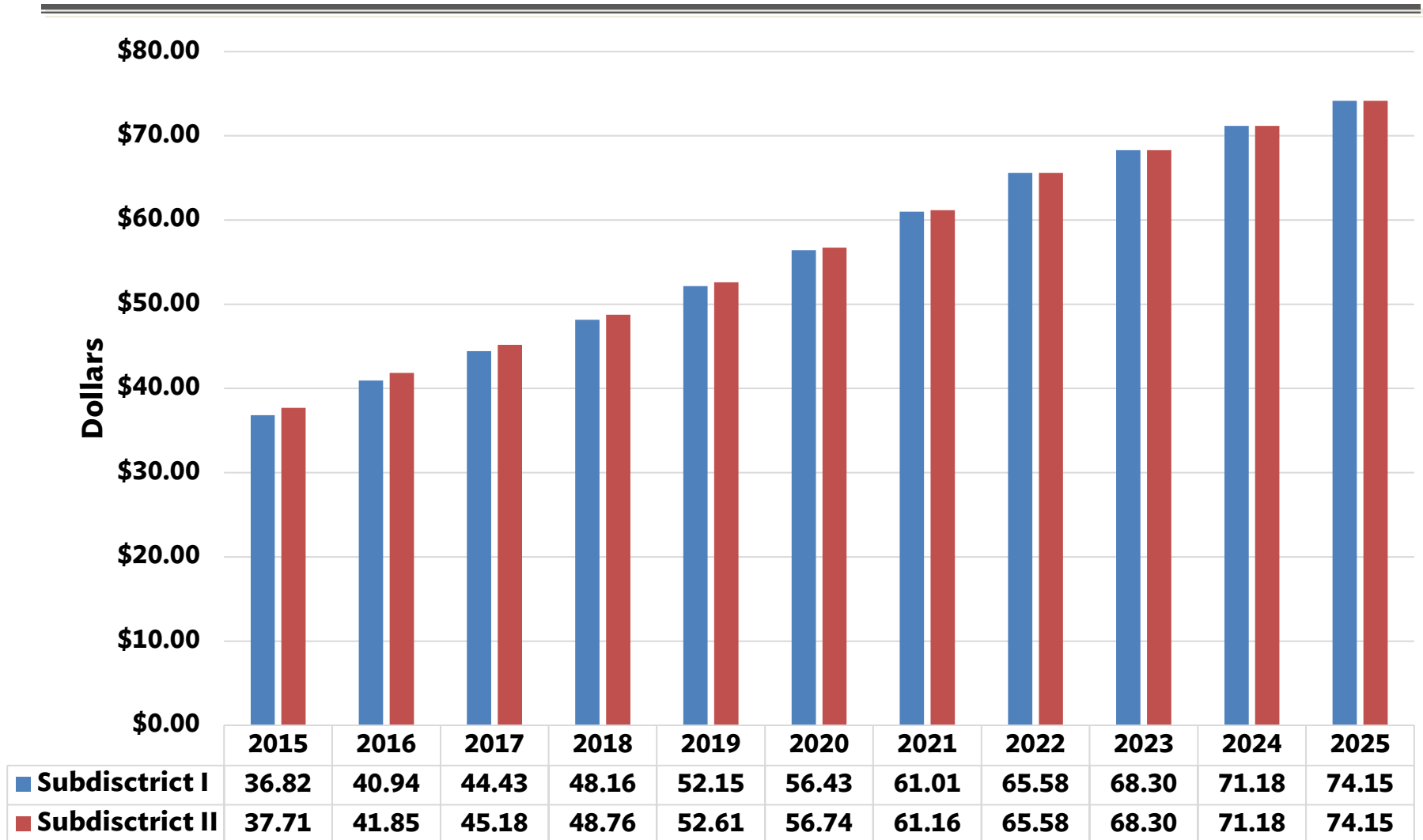


NORTHEAST OHIO REGIONAL SEWER DISTRICT
ANNUAL METERED BILLING QUANTITIES
2019-2025
(IN THOUSANDS OF CUBIC FEET)

	2019	2020	2021	2022	2023	2024	Projected 2025
<u>Subdistrict 1</u>							
City of Cleveland	1,499,699	1,387,748	1,379,569	1,366,259	1,340,815	1,318,187	1,269,873
Direct Billed	75,785	71,295	54,658	59,679	63,596	59,902	57,706
Total Subdistrict 1	1,575,484	1,459,042	1,434,227	1,425,938	1,404,411	1,378,089	1,327,579
<u>Subdistrict 2</u>							
City of Cleveland	1,684,339	1,641,212	1,645,807	1,612,738	1,604,851	1,606,799	1,556,771
Berea	55,677	56,900	54,720	52,832	52,496	51,736	50,125
North Royalton	11,340	11,931	11,541	11,010	11,066	11,026	10,683
Direct Billed	174,957	160,116	160,618	162,722	169,534	163,814	158,714
Subtotal Subdistrict 2	1,926,313	1,870,160	1,872,686	1,839,301	1,837,946	1,833,375	1,776,293
Master Meters	9,240	9,420	8,804	9,412	10,427	10,500	9,663
Total Subdistrict 2	1,935,553	1,879,580	1,881,490	1,848,713	1,848,373	1,843,875	1,785,956
Total Service Area	3,511,037	3,338,622	3,315,716	3,274,651	3,252,785	3,221,964	3,113,535

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Average Monthly Sewer Service Bill – Residential Customers 2015-2025 (0.500 MCF)



NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER RATES, BILLING AND COLLECTION PROCEDURES

2025 PROJECTED STORMWATER REVENUE

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

The Sewer District's stormwater service fee revenue for 2025 is projected to be \$52.5 million. In addition, \$2.4 million in projected grant revenue in 2024 results in a total revenue projection of \$54.9 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 2025 approved rate for one ERU is \$5.84 per month. Residences are placed in one of three categories: Tier 1 (less than 2,000 square feet); Tier 2 (2,000 to 4,000 square feet); and Tier 3 (more than 4,000 square feet). According to the 2022-2026 Stormwater Financial Plan, in 2025, a Tier 1 house pays \$3.65 per month, a Tier 2 house pays \$6.09 per month, and a Tier 3 house pays \$10.93 per month. In 2025, residential customers that qualify for the Sewer District's Homestead or Rate Reduction Program are charged a reduced monthly Stormwater fee of \$2.44 per month regardless of tier. A typical non-residential property is billed based on the actual number of ERU of its impervious surface.

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

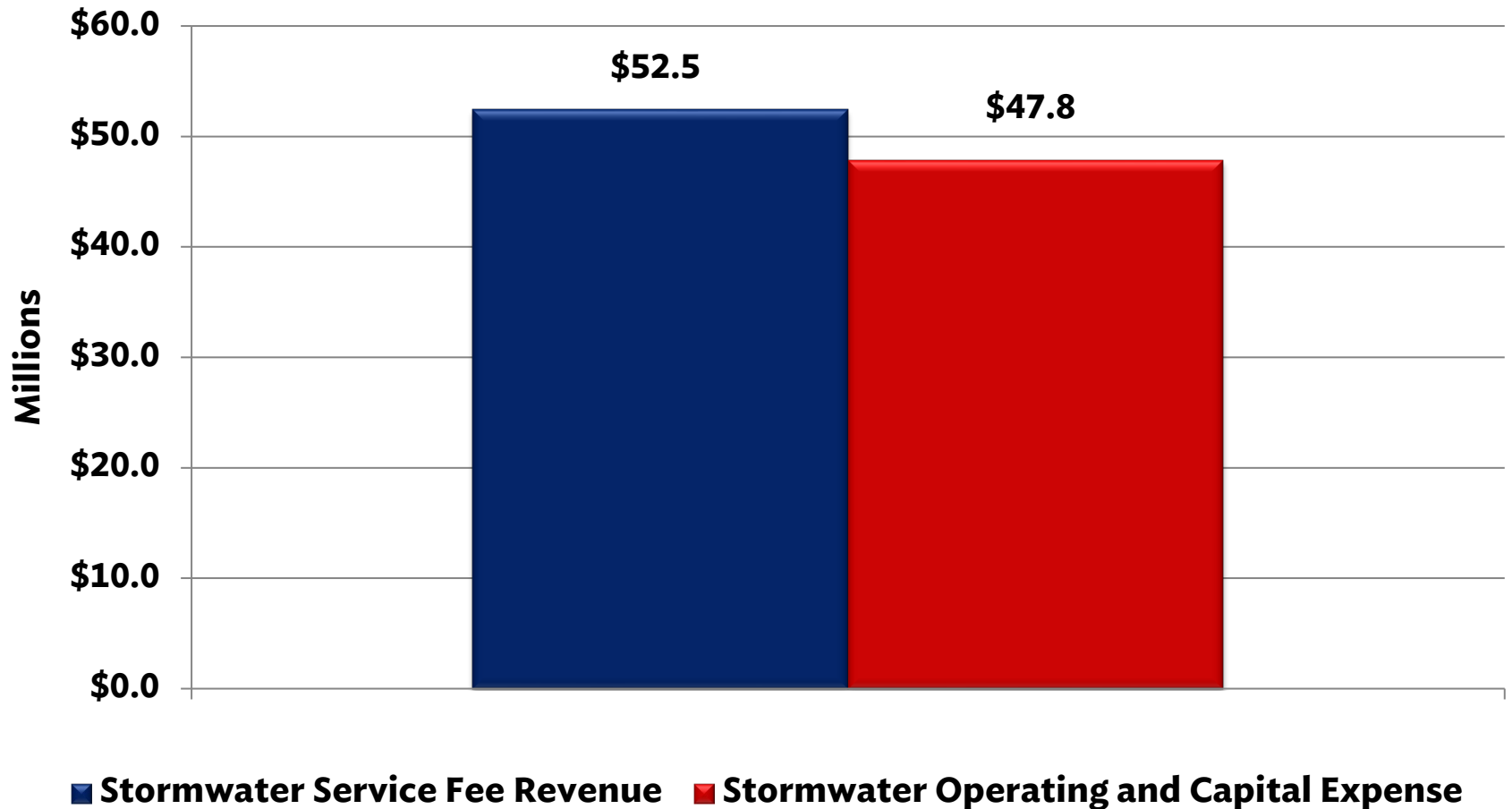
STORMWATER RATES, BILLING AND COLLECTION PROCEDURES

2025 PROJECTED STORMWATER REVENUE – continued

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

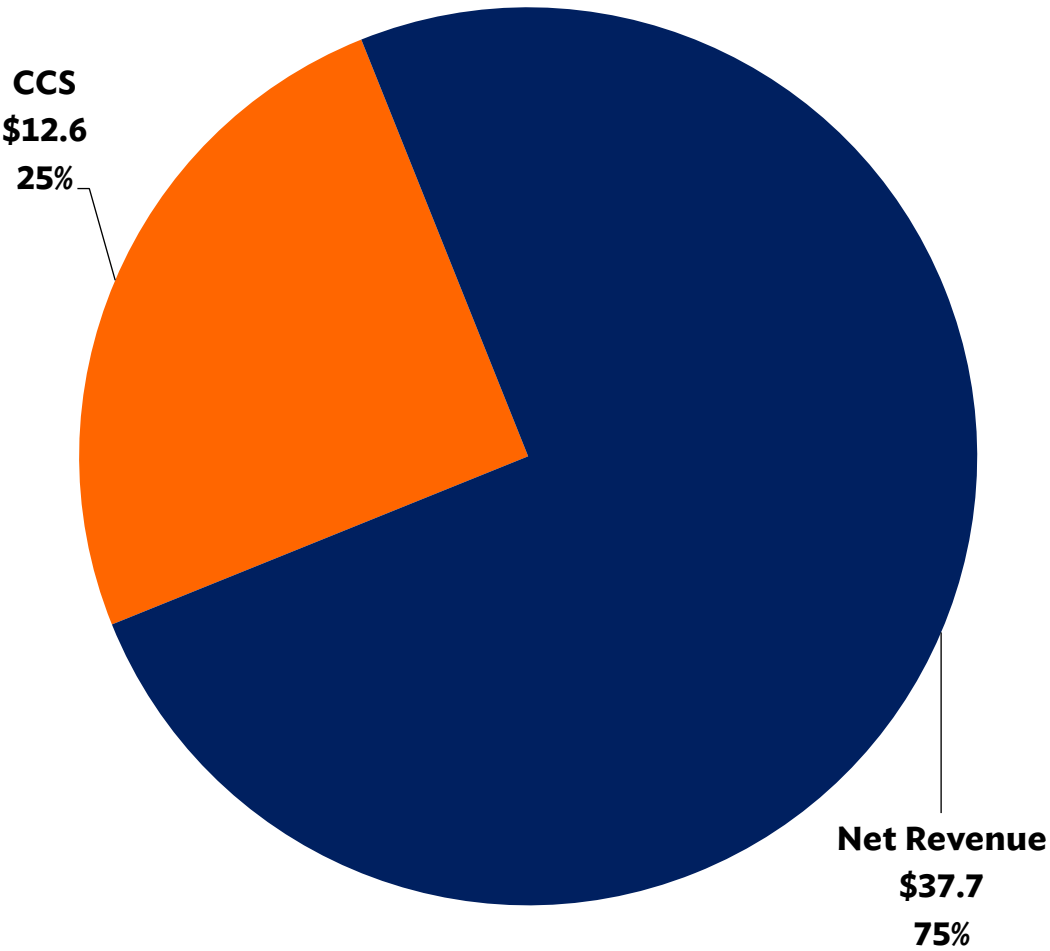
NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 Stormwater Budgeted Revenue & Expense

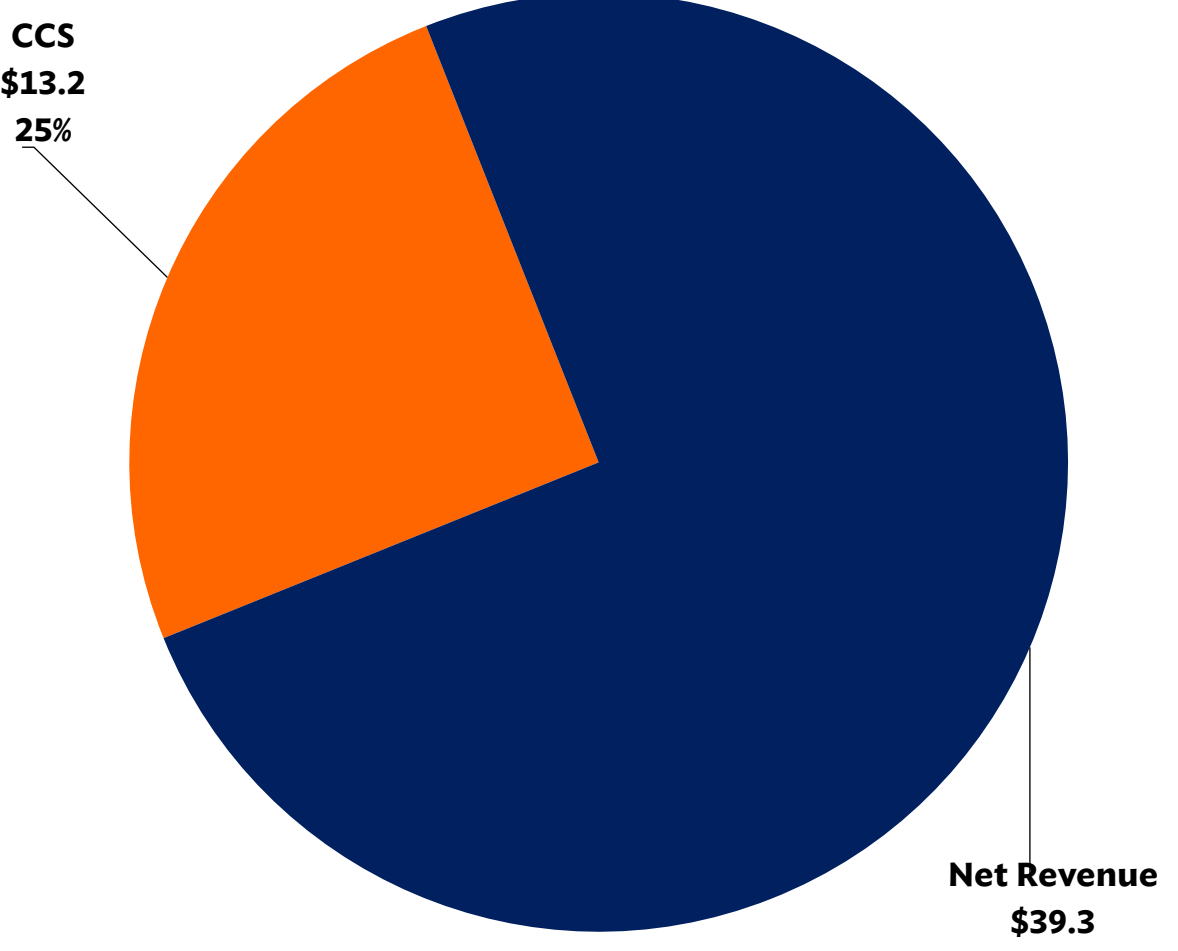


NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Stormwater Operating Revenue by Source



2024 Revenue – Unaudited Actual
\$50.3 Million



2025 Revenue – Budget
\$52.5 Million

ACCOUNTING & BUDGET PROCESS



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET INTRODUCTION

Basis of Accounting

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

Annual Budget Process

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET INTRODUCTION - continued

Annual Budget Process-continued

The Sewer District's revenue budget is prepared on an accrual basis which means that budgeted revenue estimates reflect revenue from completed transactions, not cash collections. Estimates for services provided between the ends of various cycles and the end of the year are recorded as unbilled revenue. Operating expenses are budgeted to reflect when the Sewer District incurs a liability for the goods or services it procures and not when it pays the invoice. The annual Capital Improvement Plan budget outlines a five-year construction plan depicting estimated cost by project and associated equipment. The Sewer District does not budget for any increase in fair value of investments or gains and losses on equipment disposal. The Sewer District must adopt a budget that is within the parameters of the 2022-2026 adopted rate study and ensures compliance with the covenants under the Trust Agreement for the Wastewater Improvement Revenue Bonds Series 2016, 2017, 2019, 2020, 2021 and 2024. Particularly, the Debt Service Coverage covenant requires the Sewer District to charge rates and restrict operating expenses in such a way that Net Revenues Available for Debt Service shall be not less than the greater of 115% of Debt Service on all Bonds then Outstanding payable during the fiscal year or 100% of the sum of such Debt Service and all required deposits in the Debt Service Reserve Account and all amounts payable from the Subordinated Debt Service Account during the fiscal year. For the Sewer District to comply with this covenant the budget needs to exceed a Balanced Budget, a budget in which total revenues are equal to total expenditures, by a level that will generate Net Revenues that comply per the Wastewater Improvement Revenue Bonds Series 2016, 2017, 2019, 2020, 2021 and 2024 Trust Agreements.

Budgetary Control

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET INTRODUCTION - continued

Budgetary Control-continued

Any adjustments requested by the Finance Committee panel are then incorporated into the budgets and submitted to the Board for their adoption. The revised adopted budgets reflect the amendments made to the 2025 budgets presented to the Board on June 20, 2024. 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

2025 BUDGET PROCESS

The 2025 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 2025 plus the change in unbilled revenues between the beginning and end of 2025. Unbilled revenue is for estimated services provided to District customers but not yet billed because their billing cycles have not ended.

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

I. Operating Budget Procedures

- A. Per the Ohio Revised Code (O.R.C.), the District adopts an operating budget by the fifteenth of July each year for the next fiscal year. The process begins in May of the year prior to the budget year. A compilation of a proposed budget is presented to the Board of Trustees for adoption in time to comply with the Ohio Revised Code. This budget is prepared by the Finance staff and is typically a product of applying reasonable percentage increases to the prior years revised adopted budget figures. This initial Adopted Budget is prepared specifically to meet the regulatory requirements of the O. R. C.
- B. The budget process continues, beginning in October of the current year with the development of the instruction package that is sent to all District Budget Center Heads. These instructions are prepared by members of the Finance Department and reviewed and approved by the Chief Financial Officer.
- C. Contents of the Instruction Package include:
 - 1. Table of Contents
 - 2. Budget year memo from the Chief Financial Officer
 - 3. Budget Preparation Instructions
 - 4. Timetable for important dates relating to deadlines for the steps in the budget process
 - 5. Summary of the Budget Request Data that is to be returned to the Finance Department
 - 6. Organizational Coding Structure-2024 Budget Centers
 - 7. Chart and Definitions of 2024 Operating Expense Accounts

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET PROCESS

8. Chart and Definitions of 2024 Capital Accounts
9. 2024 Description of Services Provided Document
10. 2024 Budget Center Organizational Chart
11. PBCS – Manage Positions and Employees
12. Review Positions
13. Add New Positions and Vacancies
14. Push Data to Line Item
15. Manage Line Item Expenses
16. Plan Expenses
17. Review Expenses
18. Manage All Programs
19. Capital Budget Worksheet
20. Prior Years Adopted Description of Services Provided
21. Budget Performance Report with Y-T-D actuals and variances

D. Budget Center Head Responsibilities:

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET PROCESS

Improvement plan in PBCS for expenditures that qualify as capital items per the “Fixed Asset Policy.” All requested capital expenditures are aggregated into the Capital Improvement Plan.

E. Preliminary Budget Request Package

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

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET PROCESS

budget center head is required to discuss the budget request with the Budget Committee and the Budget Analyst on a line-item basis.

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

F. Finance Committee Review Budget Request

1. Contents of the Finance Committee Review Budget include:

a. Finance Committee Review Budget Summary Section

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

b. Finance Committee Review Detail Section

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

2. Distribution of the Finance Committee Review Budget

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET PROCESS

- a. The Finance staff compiles the Finance Committee Review Budget Summary section and the Finance Committee Review Budget Detail section.
 - b. Finance Committee Review Budget files are distributed to the Board of Trustees, Senior Staff and Budget Center Heads. The Finance Committee Review Budget document will be the version of the budget that is reviewed by the Board of Trustees' Finance Committee.
- 3. Board Review of the Finance Committee Review Budget
 - a. The Finance Committee Review Budget is presented to the Board of Trustees' Finance Committee in a public meeting convened to hear the proposed budget. The Finance Committee includes three members of the Board of Trustees. The meeting is conducted in a public forum to allow for citizen input. A meeting agenda is prepared by the Chief Financial Officer and includes a presentation. The five-year capital plan as well as the operating expense budget is discussed during the finance committee review meeting.
 - b. Any changes made during the Finance Committee Review are recorded by the Budget Analyst.
 - c. After the Finance Committee Review, the Chief Financial Officer will ask the Board of Trustees for guidance on how to present the proposed budget to the full Board of Trustees for final approval. These procedures include the filing of a Board Resolution to adopt the Budget Request at a Board of Trustees meeting on or before March 31.
- G. Adopted Budget
 - 1. The budget is presented to the Board Members, usually on the second board meeting in March. The Board also receives the Finance Committee packet that includes:
 - a. All budget documents, charts and graphs, schedules and budget center reports that reflects all adopted budget data and prior year actual data.
 - b. Once the Board passes the resolution, The Finance staff prepares the Budget Book that incorporates the Adopted Budget Summary and Detail documents into one Adopted Budget Book.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 BUDGET PROCESS

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.

TIMETABLE FOR 2025 BUDGET PREPARATION

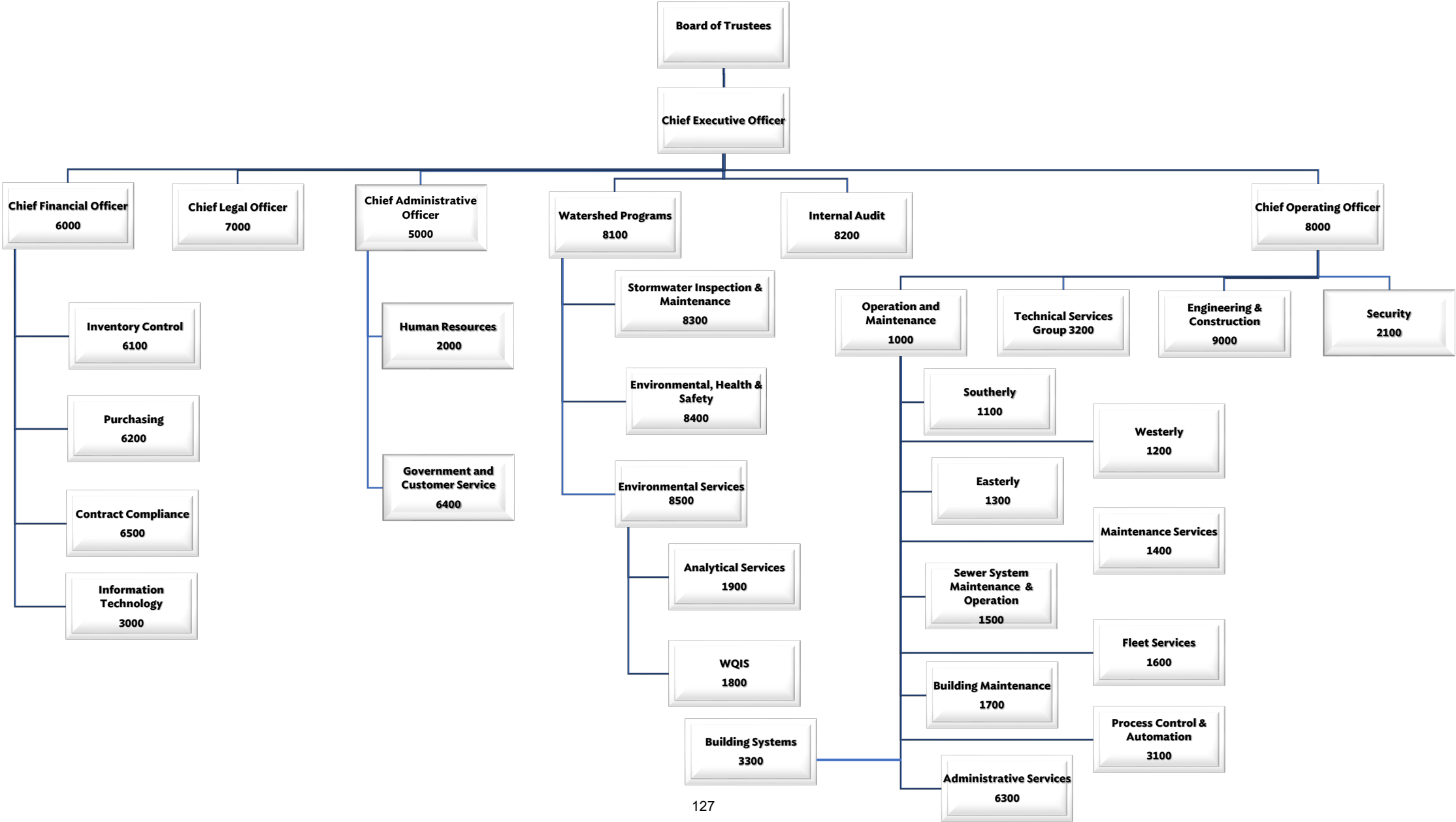
DATE	DAY	AGENDA
10/05/24	Tuesday	Chief Financial Officer - Budget Kick-off Memo.
10/16-10/23/24	Wednesday	PBCS Live Training
10/26/24	Thursday	Working 2025 Budget (PBCS) will be open to users
11/01/24	Friday	EMSC and GJM Administration Building budget centers' equipment repair and maintenance and meeting requests to Administrative Services.
11/01/24	Friday	2025 Anticipated Temporary Staffing requirements to Human Resources via email. These requests must be approved by the Director/Chief of the department <u>before</u> submitting them to Human Resources.
11/01/24	Friday	2025 District-wide Training Budget Form to Human Resources: via email. These requests must be approved by the Director/Chief of the department <u>before</u> submitting them to Human Resources.
11/01/24	Friday	Anticipated bid/proposal information that will be advertised or require legal notices to Purchasing.
12/13/24	Friday	Working 2025 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 2025 PBCS.
12/20/24	Friday	SST workshop on overall budget. Discussion of priorities, if needed.
01/02/25 – 01/17/25	Thursday	Budget Centers' Budget Committee Review with Budget Center Heads.
01/24/25	Friday	Description of Services Provided to Finance.
03/10/25	Monday	Presentation of Finance Committee Review Budget.
03/20/25	Thursday	Anticipated Adoption of the Amended Budget by Board of Trustees

2025 ADOPTED BUDGET DATA



NORTHEAST OHIO REGIONAL SEWER DISTRICT

TABLE OF ORGANIZATION - DEPARTMENTAL VIEW



NORTHEAST OHIO REGIONAL SEWER DISTRICT
RESOLUTION NO. 169-24

ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2025, AS PRESENTED.

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

WHEREAS, the proposed budget for 2025 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 adopts the Northeast Ohio Regional Sewer District operating and capital budget for fiscal year 2025 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 2025, the following sums be and they are hereby appropriated:

Sewer Direct Operating Accounts

Operating Expenses, Before Depreciation	\$ 167,033,698
Capitalized Labor & Fringe Benefits	(6,695,000)
Accrued Vacation	495,000
Indirect Cost Allocation to Stormwater	<u>(4,343,000)</u>
Total Net Operating Expenses	<u>\$ 156,490,698</u>

Sewer Capital Accounts

Major Capital Projects:	
Capital Projects Account	\$ 295,541,124
Capitalized Labor & Fringe Benefits	<u>6,695,000</u>
Total Capital	<u>\$ 302,236,124</u>

Sewer Non-Operating Accounts

Green Infrastructure Grants	\$ 1,500,000
Member Community Infrastructure Program	20,000,000
WRRSP Project Grants	<u>100,000</u>
Total Non-Operating Accounts	<u>\$ 21,600,000</u>

Sewer Debt Service

Debt Service Payments	<u>\$ 115,979,100</u>
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Depreciation

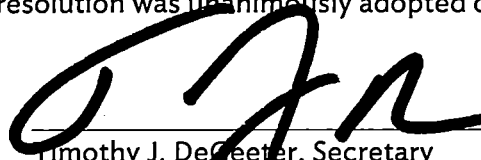
Depreciation	\$ <u>93,338,008</u>
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Stormwater Direct Operating and Capital Accounts

Operating Expenses	\$ 33,407,026
Capital/Land Acquisition	9,758,730
Accrued Vacation	30,000
Indirect Cost Allocation to Stormwater	<u>4,343,000</u>
Total	\$ <u>47,538,756</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 Mr. Sulik, seconded by Mayor Bacci, the foregoing resolution was unanimously adopted on June 20, 2024.



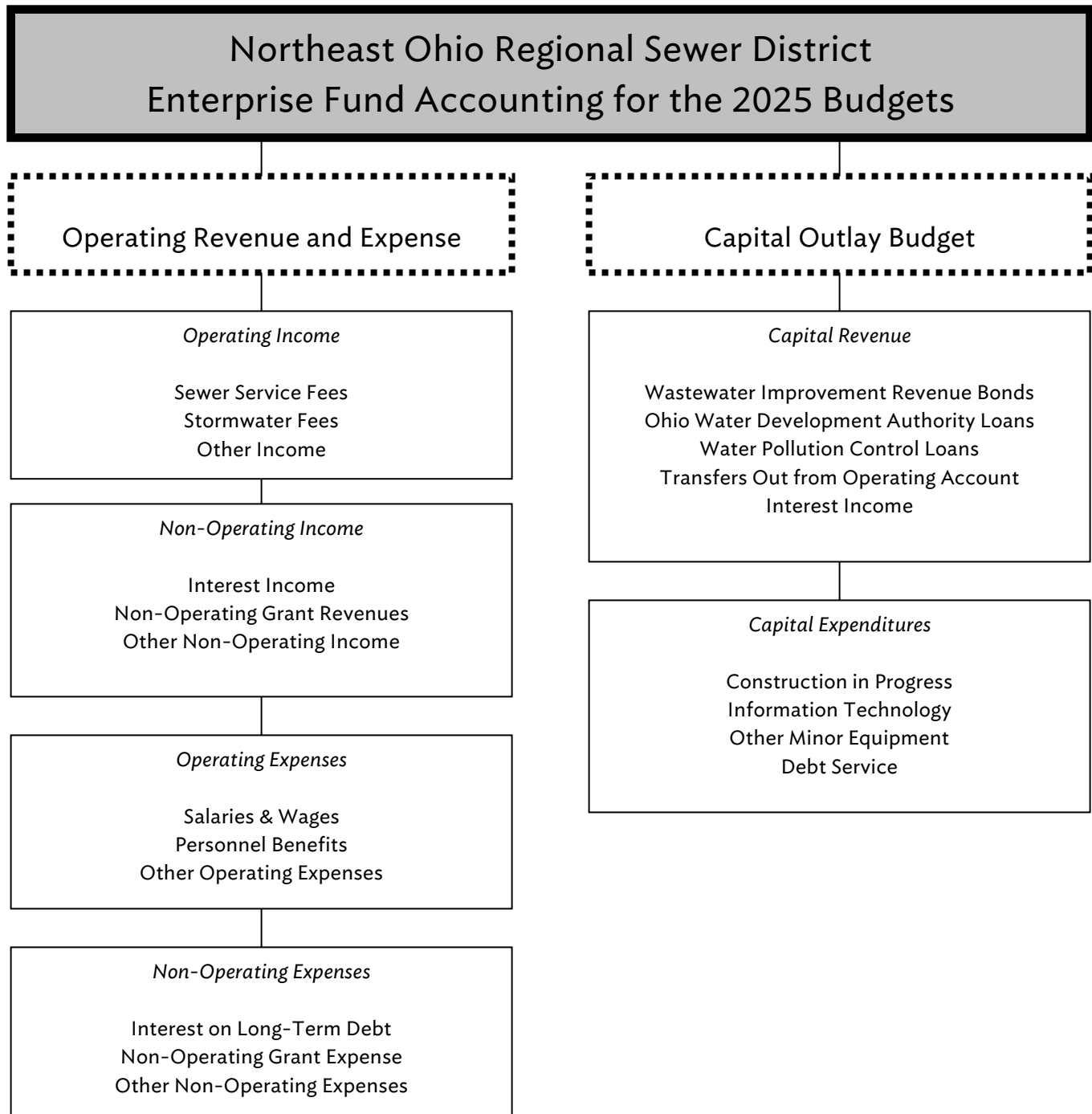
Timothy J. DeGeeter, Secretary
Board of Trustees
Northeast Ohio Regional Sewer District

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
2025 OPERATING BUDGET SUMMARY - SEWER DISTRICT					
PRESENTED ON ACCURAL BASIS					
	2023 AUDITED ACTUALS	2024 UNAUDITED ACTUALS	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	
OPERATING REVENUE: SEWER					
SEWER SERVICE FEES	\$ 405,347,133	\$ 419,648,132	\$ 421,475,906	\$ 428,425,885	
OTHER INCOME	2,776,430	2,328,352	3,330,996	3,330,996	
TOTAL OPERATING REVENUE	\$ 408,123,563	\$ 421,976,484	\$ 424,806,902	\$ 431,756,881	
OPERATING REVENUE: STORMWATER					
STORMWATER SERVICE FEES	\$ 48,585,041	\$ 50,307,141	\$ 50,876,167	\$ 52,463,805	
TOTAL SEWER DISTRICT OPERATING REVENUE	\$ 456,708,604	\$ 472,283,625	\$ 475,683,069	\$ 484,220,686	
OPERATING EXPENSES: SEWER					
SALARIES & WAGES	\$ 58,488,877	\$ 62,892,971	\$ 66,317,218	\$ 68,903,806	
PERSONNEL BENEFITS	20,570,816	23,175,533	24,789,154	25,280,376	
UTILITIES	15,280,072	14,700,076	15,124,342	16,162,858	
PROFESSIONAL SERVICES	5,613,884	5,583,701	8,103,188	6,260,522	
CONTRATUAL SERVICES	20,203,854	20,684,867	23,808,838	23,757,632	
OTHER EXPENSES	18,347,742	23,086,245	22,667,957	24,546,077	
TOTAL OPERATING EXPENSES: SEWER	\$ 138,505,245	\$ 150,123,393	\$ 160,810,697	\$ 164,911,271	
OPERATING EXPENSES: STORMWATER					
SALARIES & WAGES	\$ 3,618,778	\$ 3,754,439	\$ 3,797,173	\$ 3,581,638	
PERSONNEL BENEFITS	562,896	580,900	593,263	554,194	
PROFESSIONAL SERVICES	8,379,331	8,726,686	10,968,000	8,898,000	
CONTRATUAL SERVICES	17,085,878	11,819,374	24,121,797	18,201,329	
OTHER EXPENSES	138,703	172,399	249,477	345,527	
TOTAL OPERATING EXPENSES: STORMWATER	\$ 29,785,586	\$ 25,053,798	\$ 39,729,710	\$ 31,580,688	
TOTAL SEWER DISTRICT OPERATING EXPENSES	\$ 168,290,831	\$ 175,177,191	\$ 200,540,407	\$ 196,491,959	
ADJUSTMENT TO OPERATING EXPENSES					
Services Charged to Capital Projects	\$ (6,287,960)	\$ (7,514,376)	\$ (6,500,000)	\$ (7,000,000)	
Accrued Vacation Expenses	350,579	430,000	(24,741)	820,000	
TOTAL SEWER DISTRICT NET OPERATING EXPENSES	\$ 162,353,450	\$ 168,092,815	\$ 194,015,666	\$ 190,311,959	

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Fund Structure of 2025 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				
2025 ADOPTED SEWER SERVICE BUDGET SUMMARY				
PRESENTED ON AN ACCRUAL BASIS				
	2023 AUDITED ACTUAL	2024 ADOPTED BUDGET	2024 UNAUDITED ACTUAL	2025 PRELIMINARY BUDGET
OPERATING BUDGET				
OPERATING REVENUE:				
Sewer Service Fees	\$ 405,347,133	\$ 421,475,906	\$ 419,648,132	\$ 428,425,885
Other Income	2,776,430	3,330,996	2,328,352	3,330,996
Total Operating Revenue	\$ 408,123,563	\$ 424,806,902	\$ 421,976,484	\$ 431,756,881
Non Operating Revenue:				
Interest Income	\$ 1,002,639	\$ 5,410,996	\$ 1,225,758	\$ 5,377,497
Operating Grant Revenues (WRRSP Projects, etc..)	-	100,000	-	0
Total Non-Operating Revenue	1,002,639	5,510,996	1,225,758	5,377,497
Total Revenue	\$ 409,126,201	\$ 430,317,898	\$ 423,202,242	\$ 437,134,378
EXPENSES				
Operating Expenses				
Salaries & Wages	\$ 58,488,877	\$ 66,317,218	\$ 62,892,971	\$ 68,903,806
Personnel Benefits	20,570,816	24,789,154	23,175,533	25,280,376
Utilities	15,280,072	15,124,342	14,700,076	16,162,858
Professional Services	5,613,884	8,103,188	5,583,701	6,260,522
Contractual Services	20,203,854	23,808,838	20,684,867	23,757,632
Other Expenses	18,347,742	22,667,957	23,086,245	24,546,077
Total Operating & Maintenance Expenses	\$ 138,505,245	\$ 160,810,697	\$ 150,123,393	\$ 164,911,271
Adjustment to Operating Expenses				
Indirect Cost Allocation to Stormwater	\$ (4,259,987)	\$ (4,300,000)	\$ (4,487,086)	\$ (4,500,000)
Personnel Services charged to Capital Projects	(6,287,960)	(6,500,000)	(7,514,376)	(7,000,000)
Accrued Vacation Expense	329,811	400,000	(22,929)	750,000
Total Net Operating Expense (Before Depreciation)	\$ 128,287,109	\$ 150,410,697	\$ 138,099,001	\$ 154,161,271
Non Operating Expenses (Revenue)				
Green Infrastructure Grant	\$ 2,113,331	\$ 2,580,000	\$ 777,762	\$ 3,500,000
Member Community Infrastructure Program	7,358,999	11,000,000	6,725,397	12,000,000
Non-Operating Grant Expense (WRRSP Projects, etc..)	4,157,507	100,000	-	-
IIJA Projects (Cash In)	-	1,570,000	-	1,040,000
IIJA Projects (Cash Out)	-	(1,570,000)	-	(1,040,000)
Debt Service	112,941,661	107,928,095	104,566,459	114,653,706
Total Non-Operating Expense	\$ 126,571,498	\$ 121,608,095	\$ 112,069,619	\$ 130,153,706
Transfer to Other Funds				
Transfer to Rate Stabilization Account	\$ -	\$ -	\$ -	\$ -
Transfer to/from Equipment Repair & Replacement Reserve	-	-	-	-
Transfer to/from Insurance Reserve	(1,586,479)	(1,000,000)	(1,526,713)	(1,000,000)
Total Net Transfer	\$ (1,586,479)	\$ (1,000,000)	\$ (1,526,713)	\$ (1,000,000)
EXCESS REVENUES OVER EXPENSES	\$ 155,854,074	\$ 159,299,106	\$ 174,560,335	\$ 153,819,401
GRANT BUDGET				
Grant Revenue	\$ 4,157,507	\$ 1,234,903	\$ -	\$ 2,798,600
Grant Expenses	(4,157,507)	(1,234,903)	-	(2,798,600)
Net Inflows	\$ -	\$ -	\$ -	\$ -
CAPITAL BUDGET				
Sources of Capital Funds	\$ 606,255,724	\$ 676,393,997	\$ 689,992,820	\$ 622,871,503
Uses of Capital Funds	158,858,656	210,539,807	225,874,928	264,051,846
BALANCE REMAINING	\$ 447,397,068	\$ 465,854,190	\$ 464,117,892	\$ 358,819,657
Debt Defeasance	-	-	34,993,241	-
Ending Balance	\$ 447,397,068	\$ 465,854,190	\$ 429,124,651	\$ 358,819,657

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2025 WASTEWATER CASH RESERVE SUMMARY				
PRESENTED ON CASH BASIS				
	2023 AUDITED ACTUAL	2024 ADOPTED BUDGET	2024 UNAUDITED ACTUAL	2025 PRELIMINARY BUDGET
Beginning O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 33,538,116	\$ 35,123,894	\$ 35,123,894	\$ 37,602,674
Operating Surplus	155,812,738	160,228,445	175,230,670	155,440,617
Transfers to/from Capital Account	(78,246,119)	15,292,126	(18,036,003)	86,819,236
Transfer to/from Insurance Reserve	1,586,479	1,000,000	1,526,713	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	(77,567,320)	(174,141,791)	(156,242,599)	(242,509,709)
Ending O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 35,123,894	\$ 37,502,674	\$ 37,602,674	\$ 38,352,818
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	\$ 60,693,013	\$ 64,101,985	\$ 64,101,985	\$ 68,269,564
Interest Income	3,408,972	3,076,895	4,167,578	3,276,939
Transfers to/from Operating Account	-	-	-	-
EQUIPMENT RESERVE BALANCE	\$ 64,101,985	\$ 67,178,880	\$ 68,269,564	\$ 71,546,503
INSURANCE RESERVE				
Beginning Balance - Insurance Reserve	\$ 16,946,316	\$ 16,763,532	\$ 16,763,532	\$ 16,952,881
Claim Proceeds	-	-	-	-
Claim Disbursements	(1,586,479)	(1,000,000)	(1,526,713)	(1,000,000)
Interest Income	1,403,694	780,650	1,716,061	789,738
INSURANCE RESERVE BALANCE	\$ 16,763,532	\$ 16,544,182	\$ 16,952,881	\$ 16,742,619
TOTAL CASH RESERVES	\$ 133,989,410	\$ 139,225,736	\$ 140,825,119	\$ 144,641,941

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2025 BUDGET SUMMARY-STORMWATER				
PRESENTED ON ACCRUAL BASIS				
	2023 AUDITED ACTUALS	2024 ADOPTED BUDGET	2024 UNAUDITED ACTUALS	2025 PRELIMINARY BUDGET
STORMWATER OPERATING BUDGET				
OPERATING REVENUE:				
Billing Agents	\$ 47,634,058	\$ 49,300,998	\$ 50,010,428	\$ 51,466,993
Direct Bill	950,984	1,006,143	865,740	996,812
Total Operating Revenue	\$ 48,585,041	\$ 50,307,141	\$ 50,876,167	\$ 52,463,805
SW Revenue Allocation:				
Stormwater Operating Revenue	\$ 36,438,781	\$ 37,730,356	\$ 38,157,126	\$ 39,347,854
Community Reimbursements	\$ 105,700	\$ -	\$ 96,239	\$ 1,889,463
Non-Operating Revenue Interest Income	3,148,957	2,710,707	3,561,347	3,596,960
SW Net Revenue	\$ 39,693,438	\$ 40,441,063	\$ 41,814,711	\$ 44,834,277
Total SW Revenue	\$ 39,693,438	\$ 40,441,063	\$ 41,814,711	\$ 44,834,277
OPERATING EXPENSES				
Salaries & Wages	\$ 3,618,778	\$ 3,797,173	\$ 3,754,439	\$ 3,581,638
Personnel Benefits	562,896	593,263	580,900	554,194
Reimbursable Expenses	44,825	73,727	47,342	69,327
Professional Services	8,379,331	10,968,000	8,726,686	8,898,000
Contractual Services	17,085,878	24,121,797	11,819,374	18,201,329
Material and Supplies	93,877	150,750	125,056	251,200
Judgements and Awards	-	25,000	-	25,000
Total Operation & Maintenance Expenses	\$ 29,785,585	\$ 39,729,710	\$ 25,053,798	\$ 31,580,688
Adjustment to Operating Expense				
Stormwater Indirect Cost Allocation	\$ 4,259,987	\$ 4,300,000	\$ 4,487,086	\$ 4,500,000
Accrued Vacation Expense	20,768	30,000	(1,812)	70,000
Capital Labor	(6,941)	(17,357)	(2,662)	(15,000)
Total SW Operating Expenses	\$ 34,059,399	\$ 44,042,353	\$ 29,536,410	\$ 36,135,688
EXCESS REVENUES OVER EXPENSES	\$ 5,634,040	\$ (3,601,290)	\$ 12,278,301	\$ 8,698,589
GRANT BUDGET				
Grant Revenue	\$ 3,652,167	\$ 5,985,189	\$ 7,525,243	\$ 2,400,000
Grant Expenses	\$ (3,652,167)	\$ (5,985,189)	\$ (7,525,243)	\$ (2,400,000)
TOTAL GRANT	\$ -	\$ -	\$ -	\$ -
CAPITAL BUDGET				
Sources of Capital Funds	\$ 7,151,102	\$ 17,374,357	\$ 16,129,520	\$ 11,682,000
Uses of Capital Funds	(7,151,102)	(17,374,357)	(16,129,520)	(11,682,000)
BALANCE REMAINING	\$ -	\$ -	\$ -	\$ -
COMMUNITY COST SHARE				
Allocated Revenue	\$ 12,146,260	\$ 12,576,785	\$ 12,719,042	\$ 13,115,951
Expenses	11,757,166	9,000,000	6,535,939	9,000,000
EXCESS REVENUES OVER EXPENSES	\$ 389,094	\$ 3,576,785	\$ 6,183,103	\$ 4,115,951

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2025 STORMWATER CASH RESERVE SUMMARY				
PRESENTED ON CASH BASIS				
	2023 AUDITED ACTUAL	2024 ADOPTED BUDGET	2024 UNAUDITED ACTUAL	2025 PRELIMINARY BUDGET
Beginning Stormwater Operating Balance	\$ 9,998,797	\$ 33,480,408	\$ 33,507,812	\$ 21,255,903
Operating Surplus	5,634,040	2,383,899	13,767,597	8,698,589
Capital Expenditures	(7,151,102)	(17,374,357)	(16,129,520)	(11,682,000)
Accrual to Cash Adjustment	25,026,077	-	(9,889,986)	(467,230)
Ending Stormwater Operating Balance	\$ 33,507,812	\$ 18,489,950	\$ 21,255,903	\$ 17,820,262
Beginning Community Cost Share Account Balance	\$ 36,587,005	\$ 38,897,278	\$ 39,134,905	\$ 43,244,866
Current Year Receipts	12,450,748	12,576,785	12,688,625	13,352,038
Current Year Disbursements	(9,902,848)	(9,000,000)	(8,578,664)	(9,000,000)
Accrual to Cash Adjustment	-	-	-	-
Ending Community Cost Share Account Balance	\$ 39,134,905	\$ 42,474,063	\$ 43,244,866	\$ 47,596,905
Total Stormwater Cash Position	\$ 72,642,716	\$ 60,964,013	\$ 64,500,769	\$ 65,417,167

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
2025 SEWER SERVICE FEE REVENUE SUMMARY						
PRESENTED ON ACCRUAL BASIS						
	2023 AUDITED ACTUAL		2024 UNAUDITED ACTUAL		2025 PRELIMINARY BUDGET	
	Rate (1)	Revenue	Rate (1)	Revenue	Rate (2)	Revenue
<u>Sewer Service Fees - Cleveland</u>						
Subdistrict 1 - Regular	\$115.60	\$ 158,572,383	\$120.45	\$ 163,386,253	\$125.50	\$ 169,779,300
- Homestead	69.35	4,904,300	72.25	5,053,183	75.30	5,250,906
- Fixed Regular	10.50		10.95		11.40	
-Fixed Homestead	6.30		6.55		6.85	
Subdistrict 2 - Regular	115.60	197,234,174	120.45	206,615,322	\$125.50	214,699,855
- Homestead	39.35	6,100,026	72.25	6,390,165	75.30	6,640,202
- Fixed Regular	10.50		10.95		11.40	
-Fixed Homestead	6.30		6.55		6.85	
Gross Billings Cleveland		\$ 366,810,883		\$ 381,444,923		\$ 396,370,263
Bad Debt Expense		(4,230,057)		(4,230,057)		(11,233,306)
Change in Unbilled Sewer Revenue Fees		(123,050)		774,384		-
Net Revenue - Cleveland		\$ 362,457,776		\$ 377,989,250		\$ 385,136,957
<u>Sewer Service Fees - Other Billing Agents</u>						
Berea		\$ 6,109,707		\$ 6,296,621		\$ 7,024,611
Unbilled Revenue Beria		(7,277)		463,478		-
Total Beria, Billed & Unbilled		\$ 6,102,430		\$ 6,760,099		\$ 7,024,611
North Royalton		\$ 1,493,714		\$ 1,552,239		\$ 2,017,197
Unbilled Revenue N. Royalton		-		389,000		-
Total N. Royalton Billed & Unbilled		\$ 1,493,714		\$ 1,941,239		\$ 2,017,197
Gross Total Other Billing Agents		\$ 7,596,144		\$ 8,701,338		\$ 9,041,808
<u>Other Sewer Service Fees</u>						
Direct Billings		\$ 31,934,659		\$ 32,879,072		\$ 34,247,121
Unbilled Revenue Direct Billed		3,358,554		78,472		-
Gross Direct Billed Sewer Service Fees		\$ 35,293,213		\$ 32,957,544		\$ 34,247,121
Net Billed & Unbilled Sewer Service Fee		\$ 405,347,133		\$ 419,648,132		\$ 428,425,886

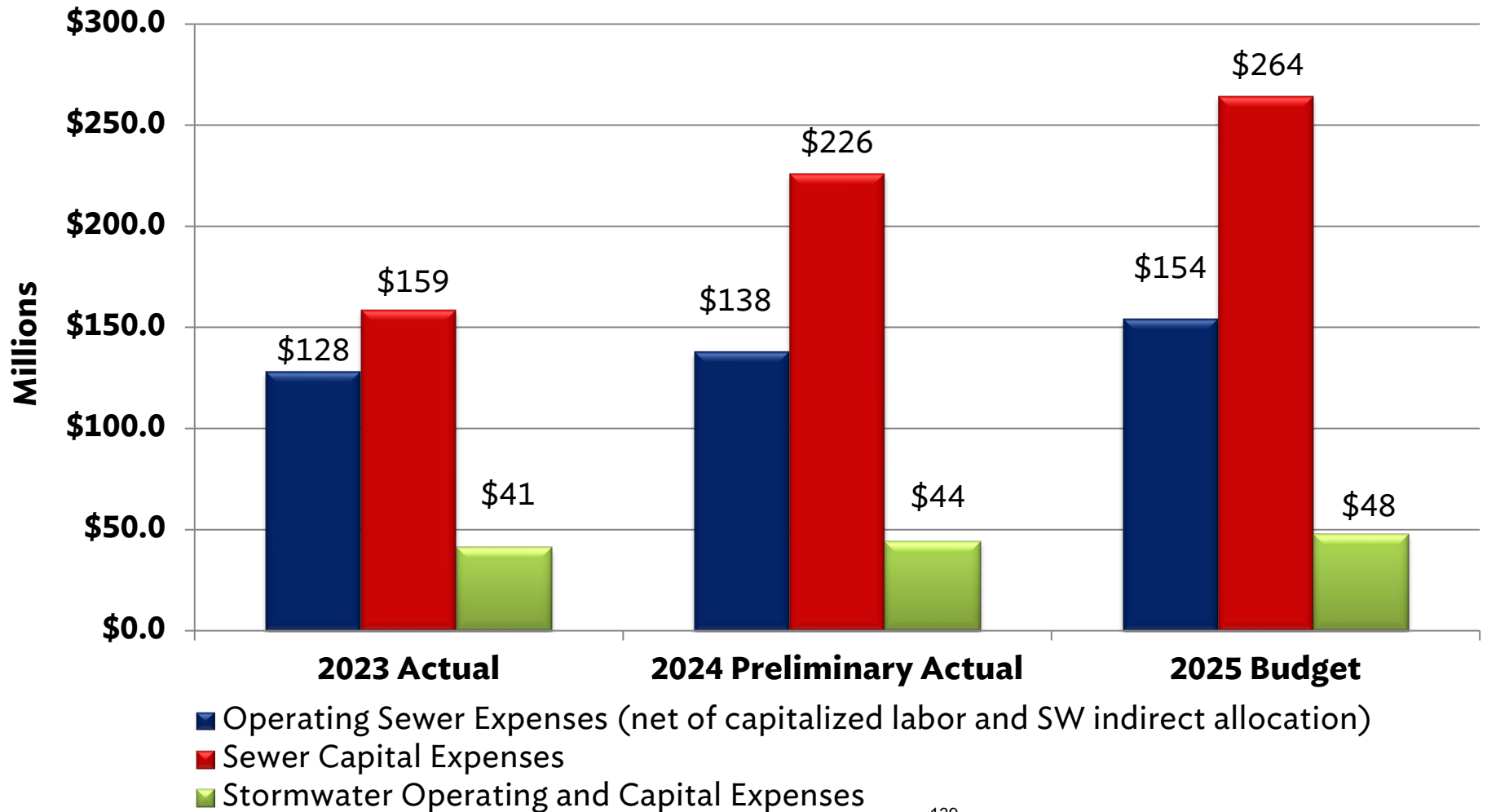
NORTHEAST OHIO REGIONAL SEWER DISTRICT					
MAJOR COST RECAPITULATION - WASTEWATER					
PRESENTED ON ACCRUAL BASIS					
	2024 ADOPTED BUDGET	2024 UNAUDITED ACTUAL	2024 ACTUAL OVER (UNDER) 2024 BUDGET	2025 PRELIMINARY BUDGET	2025 OVER (UNDER) 2024 ACTUAL
OPERATING EXPENSES:					
Salaries & Wages	\$ 66,317,218	\$ 62,892,971	\$ (3,424,247)	\$ 68,903,806	\$ 6,010,835
Benefits	24,789,154	23,175,533	(1,613,620)	25,280,376	2,104,842
Power	11,564,536	11,956,395	391,859	12,411,517	455,122
Gas	1,333,476	867,776	(465,700)	1,405,619	537,843
Water	1,072,326	841,899	(230,427)	1,122,029	280,130
Professional Services	8,103,188	5,583,701	(2,519,487)	6,260,522	676,821
Collection Fees	10,861,000	9,814,458	(1,046,542)	11,145,500	1,331,042
Insurance and Bonds	1,746,996	1,573,994	(173,002)	1,687,651	113,658
Solids Handling	3,179,308	2,244,579	(934,729)	3,176,575	931,997
Other Contractual Services	4,892,513	4,604,450	(288,063)	4,742,307	137,856
Chemicals	3,845,736	3,754,538	(91,198)	3,719,073	(35,465)
Other Materials & Supplies	13,995,233	14,470,095	474,862	15,071,937	601,842
Repairs & Maintenance	3,616,395	4,242,127	625,732	4,529,441	287,314
Judgments / Awards	200,000	18,555	(181,445)	200,000	181,445
All Other Expenses	5,293,619	4,082,320	(1,211,299)	5,254,918	1,172,598
TOTAL	\$ 160,810,697	\$ 150,123,393	\$ (10,687,304)	\$ 164,911,271	14,787,878

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
MAJOR COST RECAPITULATION - STORMWATER					
PRESENTED ON ACCRUAL BASIS					
	2024 ADOPTED BUDGET	2024 UNAUDITED ACTUAL	2024 ACTUAL OVER (UNDER) 2024 BUDGET	2025 ADOPTED BUDGET	2025 OVER (UNDER) 2024 ACTUALS
OPERATING EXPENSES:					
Salaries & Wages	\$ 3,797,173	\$ 3,754,439	\$ (42,734)	\$ 3,581,638	\$ (172,801)
Personnel Benefits	593,263	580,900	(12,363)	554,194	(26,706)
Reimbursable Expenses	73,727	47,342	(26,385)	69,327	21,985
Professional Services	10,968,000	8,726,686	(2,241,314)	8,898,000	171,314
Contractual Services	24,121,797	11,819,374	(12,302,423)	18,201,329	6,381,955
Material and Supplies	150,750	125,056	(25,694)	251,200	126,144
Judgements and Awards	25,000	-	(25,000)	25,000	25,000
TOTAL	\$ 39,729,710	\$ 25,053,797	\$ (14,675,913)	\$ 31,580,688	\$ 6,526,891

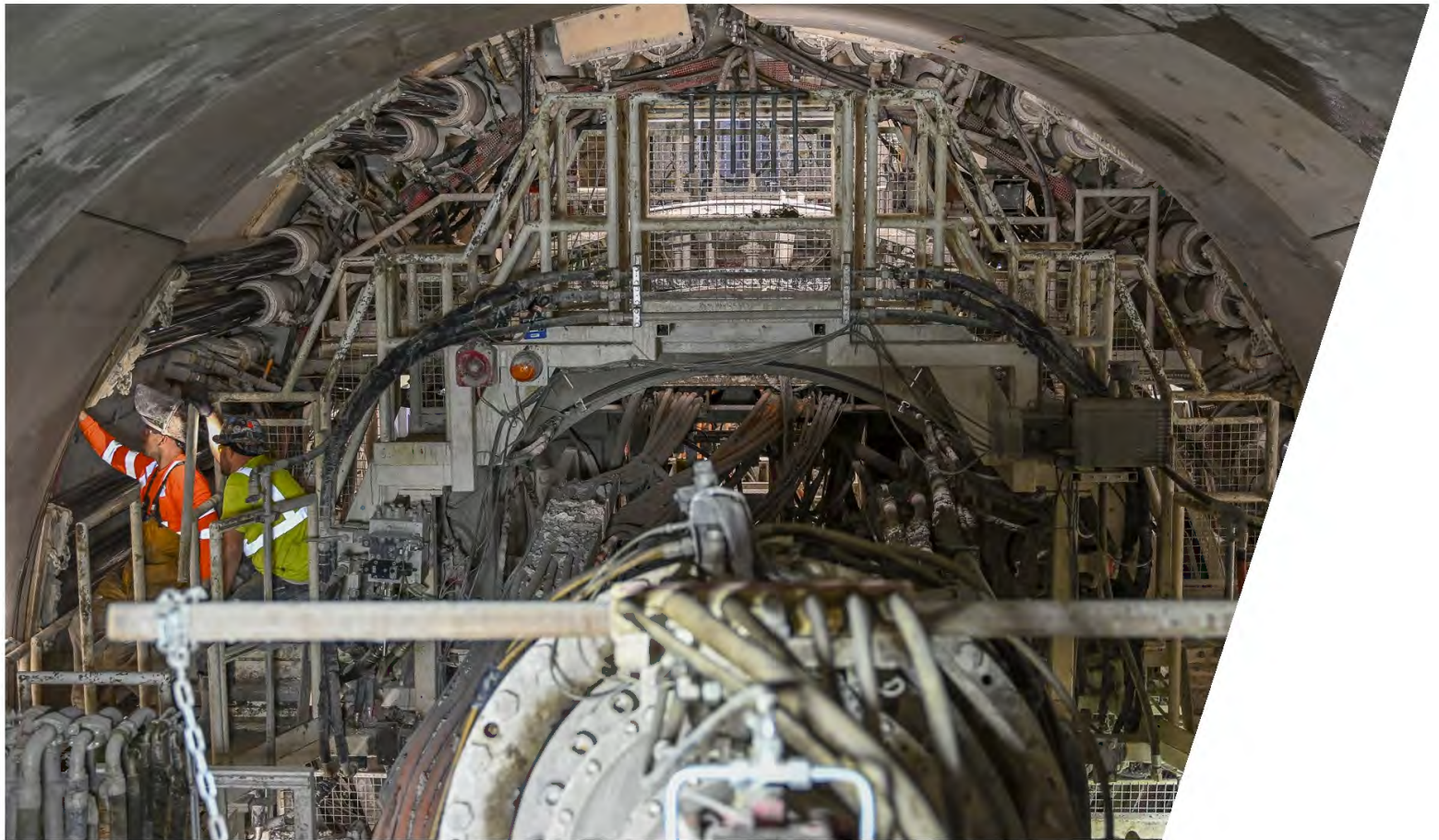
NORTHEAST OHIO REGIONAL SEWER DISTRICT

Operating and Capital Expense

2023 – 2024 Actual
2025 Budget



CAPITAL IMPROVEMENT PROGRAM



NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM

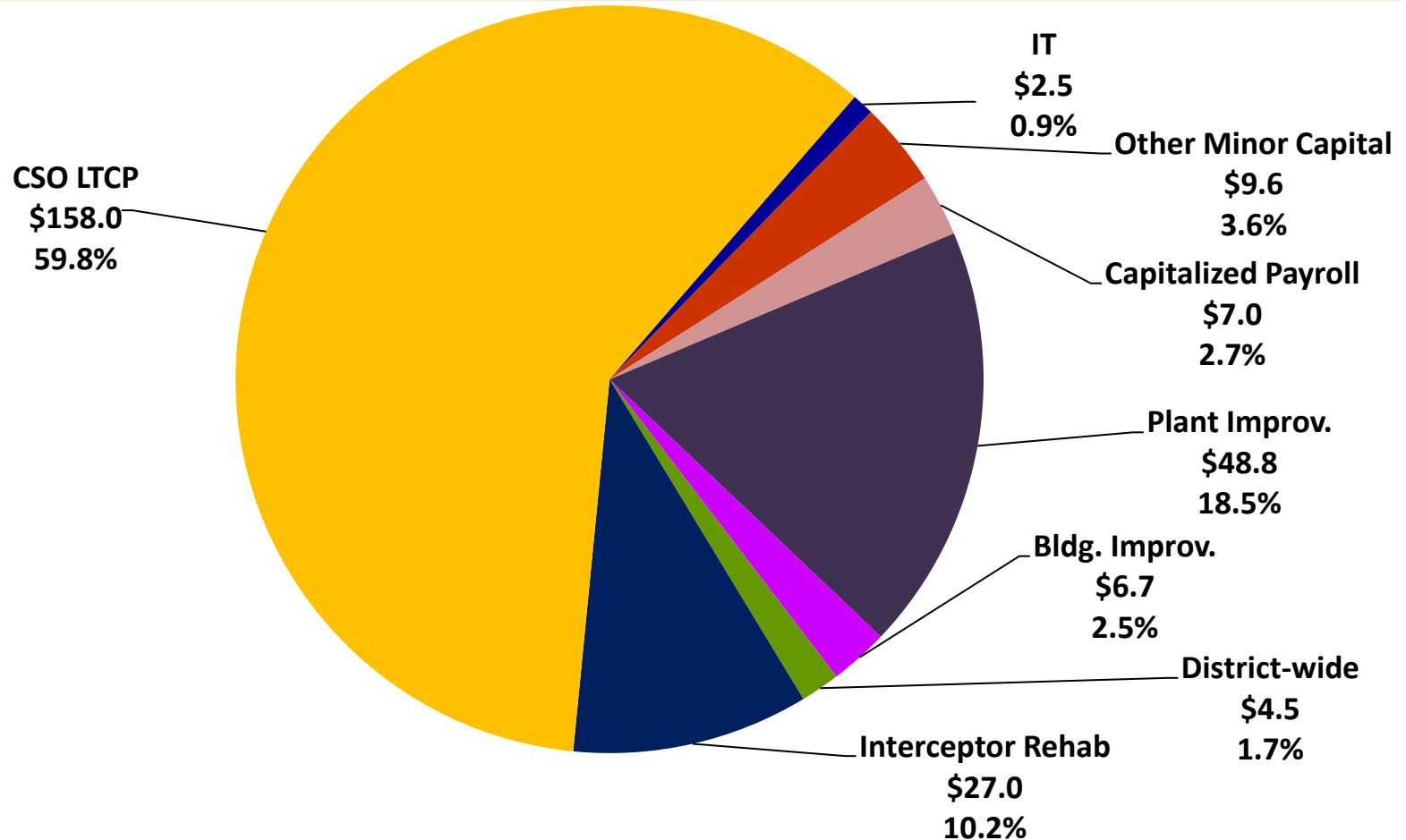
Annually the Sewer District staff prepares a five year Capital Improvement Program (“CIP”) which lists capital projects by major category and indicates the year in which each project is estimated to be under contract. In the 1970s and 1980s, the Sewer District was very successful in obtaining federal 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 2025-2029 lists expenditures totaling \$1,206,946,910 including \$18,500,000 of stormwater property acquisitions and \$35,982,112 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 treatment plants and in the collection system.

The investment over the next five years is substantial and will require the work of many to achieve. In 2024, the Sewer District’s in-house Process Control group manages the aggressive CIP. The table on page 123 depicts the summary of the system capital improvements proposed by the Sewer District during fiscal years 2025 through 2029.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 Sewer Capital Project Disbursements

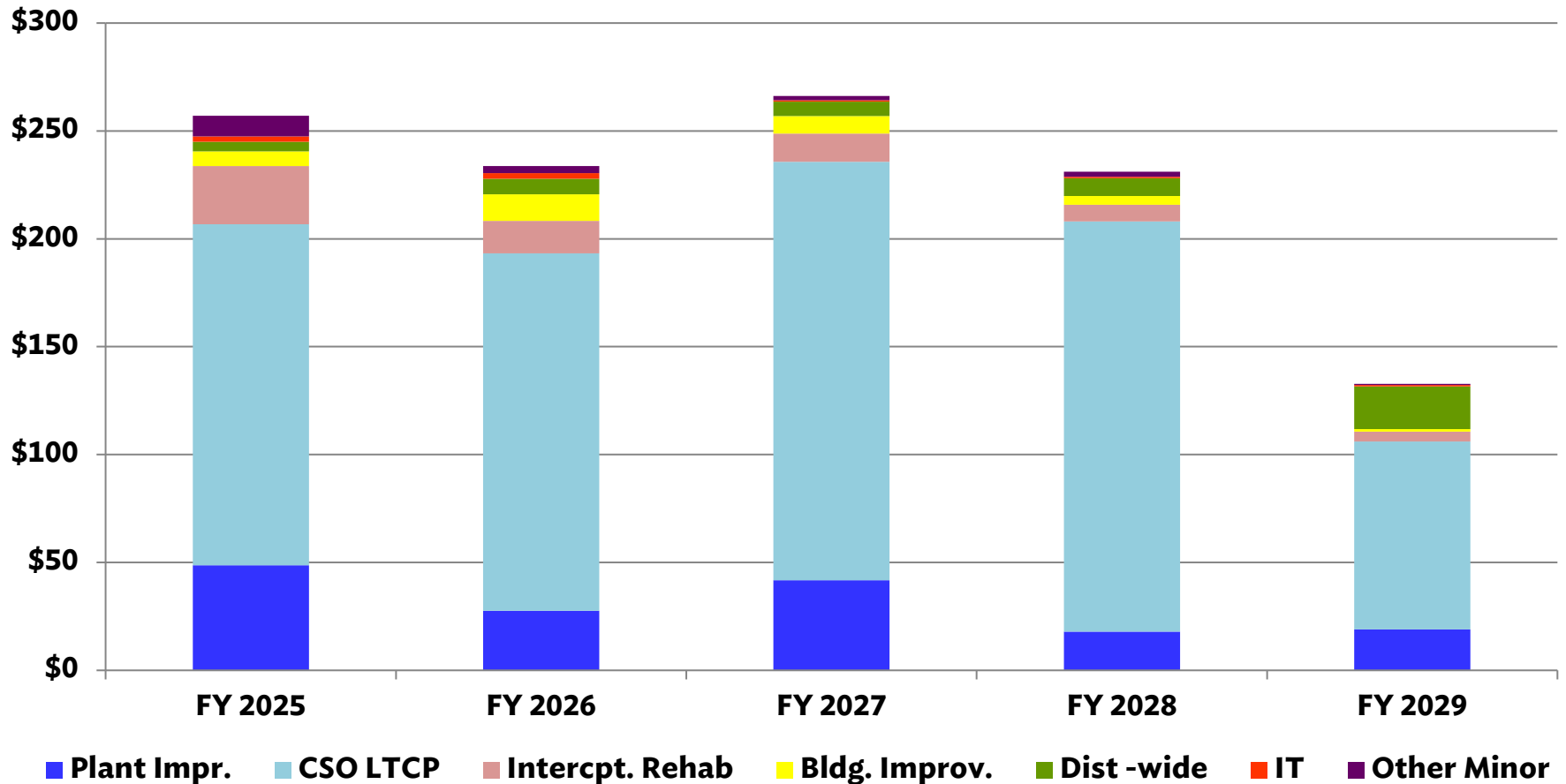


Cash Disbursement Summary
\$264.1 Million

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Capital Improvement Plan

2025 – 2029



NORTHEAST OHIO REGIONAL SEWER DISTRICT						
FIVE YEAR CAPITAL IMPROVEMENT PLAN REPORT SUMMARY 2025-2029						
DISTRICT-WIDE						
WASTEWATER DESCRIPTION	2025	2026	2027	2028	2029	Total Cost
Major Capital:						
Plant Improvements	\$ 48,756,300	\$ 27,596,800	\$ 41,821,044	\$ 17,939,168	\$ 18,933,968	\$ 155,047,280
Interceptor Rehab	26,990,663	15,136,916	13,141,179	7,722,584	4,666,929	67,658,271
CSO LTCP	157,977,004	165,631,765	193,866,310	190,126,795	87,072,441	794,674,315
District-Wide Activities	4,509,400	7,245,334	6,611,240	8,221,866	19,811,589	46,399,429
Building Improvements	6,747,080	12,269,327	8,119,366	4,036,209	1,155,973	32,327,955
Total Major Capital	\$ 244,980,447	\$ 227,880,142	\$ 263,559,139	\$ 228,046,622	\$ 131,640,900	\$ 1,096,107,250
Minor Capital:						
Minor Building Improvements	2,209,000	435,000	50,000	85,000	-	2,779,000
Machinery & Equipment	4,683,000	1,486,500	1,444,500	1,572,500	376,500	9,563,000
Vehicles	2,152,700	1,364,900	550,000	750,000	120,000	4,937,600
Grounds	81,000	-	-	-	-	81,000
Computer Hardware	853,129	1,915,029	560,000	660,000	660,000	4,648,158
Computer Software	1,642,570	640,070	83,075	33,075	-	2,398,790
Furniture	450,000	-	-	-	-	450,000
Total Minor Capital	\$ 12,071,399	\$ 5,841,499	\$ 2,687,575	\$ 3,100,575	\$ 1,156,500	\$ 24,857,548
Total WW Major and Minor Capital	\$ 257,051,846	\$ 233,721,641	\$ 266,246,714	\$ 231,147,197	\$ 132,797,400	\$ 1,120,964,798
WW -Capitalized Labor	7,000,000	7,000,000	7,000,000	6,500,000	4,000,000	31,500,000
Total WW Capital	\$ 264,051,846	\$ 240,721,641	\$ 273,246,714	\$ 237,647,197	\$ 136,797,400	\$ 1,152,464,798
STORMWATER						
Capital Summary						
District-Wide Activities	\$ 7,667,000	\$ 16,472,912	\$ 7,205,000	\$ 267,000	\$ 4,285,200	\$ 35,897,112
Capital Land	4,000,000	1,000,000	4,500,000	4,500,000	4,500,000	18,500,000
Capital Labor	15,000	15,000	20,000	20,000	15,000	85,000
Total SW Capital	\$ 11,682,000	\$ 17,487,912	\$ 11,725,000	\$ 4,787,000	\$ 8,800,200	\$ 54,482,112
Total District Capital	\$ 275,733,846	\$ 258,209,553	\$ 284,971,714	\$ 242,434,197	\$ 145,597,600	\$ 1,206,946,910

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2025-2029							
WASTEWATER DISTRICT WIDE							
Project ID	Project Name	2025	2026	2027	2028	2029	TOTAL
Total CIP		\$244,980,447	\$227,880,142	\$263,559,140	\$228,046,622	\$131,640,902	\$1,096,107,253
Treatment Plants		\$48,756,300	\$27,596,800	\$41,821,045	\$17,939,168	\$18,933,969	\$155,047,282
Easterly WWTP		\$4,059,057	\$504,102	\$0	\$0	\$0	\$4,563,159
1579	Easterly PLC Replacement (APM 2)	\$1,466,214	\$121,945	\$0	\$0	\$0	\$1,588,159
1709	Easterly Actuator and Skimmings Collection Trough Replacement	\$2,167,842	\$382,158	\$0	\$0	\$0	\$2,550,000
1710	Easterly Steam and Condensate Lines Replacement	\$425,000	\$0	\$0	\$0	\$0	\$425,000
Southerly WWTC		\$37,588,839	\$13,770,645	\$22,633,136	\$10,149,942	\$2,214,468	\$86,357,030
1570	Southerly PLC Replacement (APM 2)	\$9,924,925	\$1,854,962	\$873,096	\$0	\$0	\$12,652,983
1637	Southerly 2nd Stage Aeration Improvements	\$18,232,558	\$3,409,546	\$381,300	\$0	\$0	\$22,023,405
1653	Southerly Primary Heat Exchanger Replacement	\$4,152,775	\$1,219,048	\$29,509	\$0	\$0	\$5,401,332
1656	REF PLC Replacement (APM3)	\$3,432,976	\$2,170,924	\$9,404,528	\$3,271,737	\$569,584	\$18,849,747
1674	Southerly Solids Handling Improvements	\$1,257,820	\$774,176	\$8,578,863	\$2,849,302	\$194,342	\$13,654,503
1674A	Southerly Solids Handling Improvements - Package A	\$577,377	\$1,547,623	\$0	\$0	\$0	\$2,125,000
2023-498	REF MEP Condition Assessment	\$0	\$768,251	\$81,749	\$0	\$0	\$850,000
2024-507	REF MEP Design and Construction	\$0	\$0	\$106,692	\$209,801	\$1,303,568	\$1,620,060
2024-513	Southerly Primary Heat Exchanger Replacement Phase 2 (PHX 2)	\$0	\$20,894	\$2,983,028	\$56,078	\$0	\$3,060,000
2024-514	Southerly Primary Heat Exchanger Replacement Phase 3 (PHX 3)	\$0	\$0	\$0	\$3,763,026	\$146,974	\$3,910,000
2024-552	Southerly Electrical Repairs	\$0	\$655,628	\$194,372	\$0	\$0	\$850,000
2024-560	REF Refractory No. 1 Repairs	\$10,408	\$1,349,592	\$0	\$0	\$0	\$1,360,000
Westerly WWTC		\$7,108,404	\$13,322,053	\$19,187,908	\$7,789,226	\$16,719,500	\$64,127,092
1607	Westerly Sludge Handling Improvements	\$4,717,038	\$10,472,813	\$442,280	\$11,502	\$0	\$15,643,634
1692	Westerly Trickling Filter and Solids Contact Tank Aeration Improvements	\$2,391,366	\$2,612,255	\$16,718,553	\$5,164,540	\$480,223	\$27,366,937
2020-307	Westerly Screen, Grit and Blower Improvements	\$0	\$141,965	\$1,214,307	\$1,030,683	\$7,803,410	\$10,190,365
2020-309	Westerly Primary Settling Replacement and Rehabilitation	\$0	\$95,021	\$812,768	\$755,189	\$5,622,965	\$7,285,943
2020-315	Westerly Final Settling Replacement and Rehabilitation	\$0	\$0	\$0	\$253,697	\$731,212	\$984,909
2020-326	Westerly Skimmings Concentration Rehabilitation	\$0	\$0	\$0	\$573,615	\$2,081,690	\$2,655,306
Districtwide		\$4,509,400	\$7,245,334	\$6,611,240	\$8,221,866	\$19,811,589	\$46,399,431
1393	Districtwide Electrical Repair and Easterly Service Improvements Project	\$207,327	\$0	\$0	\$0	\$0	\$207,327
1611	Project Lifecycle Management System	\$65,584	\$0	\$0	\$0	\$0	\$65,584
9142	Testing & Construction Inspection Services 2022-2026	\$972,332	\$972,332	\$972,332	\$974,996	\$881,758	\$4,773,749
1307-2019	GES Construction	\$0	\$3,187,500	\$0	\$0	\$0	\$3,187,500
1373_10	GES-10	\$579,052	\$181,581	\$114,358	\$0	\$0	\$874,991
1373_11	GES-11	\$739,226	\$628,961	\$0	\$0	\$0	\$1,368,187
1373_12	GES 12 Architectural/Structural/Electrical	\$695,136	\$198,910	\$0	\$0	\$0	\$894,046
1373_13	GES 13 (Mechanical/Electrical/Plumbing)	\$646,568	\$414,803	\$93,410	\$0	\$0	\$1,154,782
1373_14	GES 14 (Plants)	\$0	\$347,129	\$1,177,603	\$1,314,904	\$560,365	\$3,400,000
1373_15	GES 15 (Collections)	\$0	\$0	\$675,157	\$1,106,007	\$739,082	\$2,520,246
1373_16	GES 16 Architectural/Structural/Electrical	\$0	\$181,003	\$593,450	\$652,803	\$272,744	\$1,700,000
1373_7	GES-7 - Treatment & Collections	\$13,890	\$0	\$0	\$0	\$0	\$13,890
1373_8	GES-8 - Mechanical / Electrical / Plumbing	\$14,700	\$0	\$0	\$0	\$0	\$14,700
1373_9	GES-9 - Civil / Structural / Architectural	\$6,167	\$0	\$0	\$0	\$0	\$6,167
1374_G	CIP Environmental Contract (HZW)	\$307,113	\$0	\$0	\$0	\$0	\$307,113
1374_G-1	CIP Environmental Contract	\$69,334	\$223,707	\$243,483	\$100,976	\$0	\$637,500
1374_H	Environmental, Health, & Safety Consulting Services (Arcadis)	\$49,268	\$0	\$0	\$0	\$0	\$49,268
1374_I	Environmental, Health, & Safety Consulting Services (Arcadis)	\$143,705	\$107,211	\$49,911	\$0	\$0	\$300,827
2020-344	Districtwide Future Limit Feasibility Analysis	\$0	\$306,223	\$1,172,398	\$391,528	\$0	\$1,870,149
2023-488	Generator and Service Improvements Phase 1	\$0	\$495,975	\$1,519,138	\$1,053,681	\$6,972,318	\$10,041,113
2023-488A	Generator and Service Improvements Phase 2	\$0	\$0	\$0	\$477,411	\$1,605,089	\$2,082,500
2024-510	District-wide GES R&R Design	\$0	\$0	\$0	\$2,149,559	\$2,248,106	\$4,397,665
2024-510A	District-wide GES R&R Construction	\$0	\$0	\$0	\$0	\$6,532,128	\$6,532,128

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2025-2029							
WASTEWATER DISTRICT WIDE							
CSO LTCP		\$157,977,003	\$165,631,765	\$193,866,310	\$190,126,795	\$87,072,442	\$794,674,315
Southerly WWTC		\$1,638,255	\$71,115	\$0	\$0	\$0	\$1,709,369
1627	Southerly Chemically Enhanced High Rate Treatment Upgrades	\$1,499,210	\$71,115	\$0	\$0	\$0	\$1,570,325
1667	Southerly Secondary Effluent Capacity Improvements	\$139,044	\$0	\$0	\$0	\$0	\$139,044
Districtwide		\$2,235,668	\$1,622,371	\$2,030,126	\$1,841,647	\$1,277,512	\$9,007,324
1347	Green Infrastructure Program Implementation Support	\$105,118	\$0	\$0	\$0	\$0	\$105,118
1609	CSO Consent Decree and NPDES Performance Compliance Project Phases 2	\$642,376	\$427,883	\$0	\$0	\$0	\$1,070,260
1714	CSO Consent Decree and NPDES Performance Compliance Project Phases 3	\$762,155	\$939,721	\$1,661,961	\$1,472,473	\$1,022,745	\$5,859,055
1323_3	CIP Right of Way Services -3	\$144,975	\$0	\$0	\$0	\$0	\$144,975
1323_5	CIP ROW Services - 5	\$226,563	\$254,767	\$368,165	\$369,174	\$254,767	\$1,473,437
1324_4	CIP Right of Way Services -4	\$354,480	\$0	\$0	\$0	\$0	\$354,480
CSO Collection System		\$154,103,081	\$163,938,279	\$191,836,184	\$188,285,148	\$85,794,929	\$783,957,621
1399	Easterly Chemically Enhanced High Rate Treatment Facility	\$3,896,243	\$17,581,145	\$37,321,358	\$43,883,374	\$15,682,601	\$118,364,721
1486	Westerly Chemically Enhanced High Rate Treatment Facility	\$12,174,373	\$850,792	\$101,868	\$0	\$0	\$13,127,033
1291	Nine Mile Creek Site Wetland Mitigation	\$42,426	\$0	\$0	\$0	\$0	\$42,426
1536	Shoreline Storage Tunnel	\$11,641,094	\$2,592,270	\$359,715	\$0	\$0	\$14,593,079
1574	Shoreline Consolidation Sewer	\$756,040	\$3,053	\$0	\$0	\$0	\$759,093
1703	Easterly District Capacity Improvements	\$438,341	\$591,595	\$326,346	\$9,202,172	\$2,933,615	\$13,492,069
1548	Pearl & Jennings Road Storage Tanks & Pump Station Upgrades	\$251,533	\$18,752	\$0	\$0	\$0	\$270,285
1622	Southerly Tunnel and Consolidation	\$101,481,556	\$84,588,618	\$18,140,430	\$2,493,544	\$59,866	\$206,764,014
1648	Kingsbury Run Consolidation Sewer	\$9,090,561	\$32,297,287	\$34,449,598	\$14,828,027	\$601,949	\$91,267,422
1668	Southerly Regulators and Relief Sewers	\$894,319	\$8,463,389	\$5,072,801	\$149,310	\$0	\$14,579,819
1672	Southerly Tunnel Dewatering Pump Station	\$1,872,693	\$2,665,863	\$17,620,833	\$21,054,867	\$7,436,604	\$50,650,860
1680	Big Creek Tunnel (BCT)	\$8,041,980	\$12,327,363	\$75,444,967	\$79,073,635	\$38,889,416	\$213,777,362
1648A	Kinsman and East 149th Regulator and Relief Sewers	\$3,170,799	\$0	\$0	\$0	\$0	\$3,170,799
9097-2018	BCSO-1 Ridge Road Consolidation	\$0	\$0	\$0	\$0	\$367,428	\$367,428
9098-2018	Big Creek CSO-059 Storage Tank	\$0	\$576,471	\$884,418	\$4,082,292	\$11,087,898	\$16,631,079
9101-2018	BCSO-2 Bellaire Road/ Peelor Ave. Consolidation Sewer	\$129,450	\$1,347,093	\$666,220	\$11,716,378	\$7,117,236	\$20,976,378
9102-2018	BCSO-3 Consolidation Sewers	\$0	\$0	\$1,447,632	\$1,801,549	\$1,618,313	\$4,867,494
1390	Westerly Storage Tunnel	\$126,341	\$0	\$0	\$0	\$0	\$126,341
1598	Westerly Tunnel Dewatering Pump Station (C)	\$95,329	\$34,589	\$0	\$0	\$0	\$129,919
Collection System		\$26,990,663	\$15,136,916	\$13,141,179	\$7,722,584	\$4,666,929	\$67,658,271
1580	Collections PLC Replacement	\$4,998,573	\$4,785,683	\$811,509	\$159,757	\$0	\$10,755,522
1642	CSO Culvert/Outfall Inspection and Repair 1	\$6,418,171	\$1,814,313	\$153,502	\$0	\$0	\$8,385,986
1664	Kingsbury Asset Renewal	\$887,872	\$3,640,787	\$6,588,732	\$428,334	\$14,388	\$11,560,114
1664A	Kingsbury Branch A Repair	\$1,492,554	\$0	\$0	\$0	\$0	\$1,492,554
2018-252	Collection System Asset Renewal-3	\$0	\$0	\$0	\$750,292	\$487,289	\$1,237,580
2024-528	Collection System Structural and Painting Improvements	\$0	\$189,103	\$1,085,897	\$0	\$0	\$1,275,000
2024-559	MCT Inspection and Cleaning Recommendations	\$0	\$2,075,789	\$474,211	\$0	\$0	\$2,550,000
2024-559A	ECT/DST Inspection and Cleaning Recommendations	\$0	\$0	\$0	\$0	\$2,382,982	\$2,382,982
1670	Easterly Tunnel Dewatering and Division Avenue Pump Station Improvements	\$295,577	\$521,304	\$2,684,872	\$77,597	\$0	\$3,579,350
2024-516	CSO 203 Relocation	\$176,015	\$632,197	\$1,027,016	\$4,392,452	\$142,188	\$6,369,868
1592	Brookside Culvert Repair	\$140,241	\$0	\$0	\$0	\$0	\$140,241
1669	CSO-249-McCracken-East 112th Sewer Improvements	\$4,091,247	\$7,441	\$0	\$0	\$0	\$4,098,688
1671	Broadway Pump Station Elimination	\$0	\$0	\$0	\$262,583	\$1,591,498	\$1,854,080
1675	Mill Creek Tunnel and Interceptor Capacity Optimization Study	\$1,109,955	\$0	\$0	\$0	\$0	\$1,109,955
1706	MCT-3 Shaft 13 Flow Drop	\$700,358	\$999,642	\$0	\$0	\$0	\$1,700,000
2022-439	Mill Creek Improvements Phase 1	\$0	\$109,405	\$315,440	\$1,651,569	\$48,585	\$2,125,000
2024-530	Mill Creek Restoration near Cricket Lane Sanitary Improvements	\$361,250	\$361,250	\$0	\$0	\$0	\$722,500
1587	Irishtown Bend Stabilization and Rehabilitation	\$6,098,276	\$0	\$0	\$0	\$0	\$6,098,276
1644	West Park CSO Improvements	\$220,573	\$0	\$0	\$0	\$0	\$220,573

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2025-2029							
WASTEWATER DISTRICT WIDE							
Building Improvements		\$6,747,080	\$12,269,327	\$8,119,366	\$4,036,209	\$1,155,973	\$32,327,954
1687	District Wide Elevator Modernization	\$399,500	\$925,562	\$1,967,614	\$108,923	\$15,400	\$3,417,000
1694	District Wide Fire Alarm and Security Upgrades	\$464,531	\$215,469	\$0	\$0	\$0	\$680,000
1696	Districtwide HVAC Upgrade Phase 3	\$479,766	\$5,377,346	\$2,007,145	\$48,187	\$0	\$7,912,444
1699	District-Wide Space Improvements	\$497,419	\$362,804	\$1,083,359	\$323,703	\$27,715	\$2,295,000
1707	EMSC Laboratory Air Handling Unit Replacement	\$545,847	\$2,632,049	\$10,192	\$0	\$0	\$3,188,087
2017-159C	Districtwide Roof Improvements Phase 3	\$402,698	\$2,203,292	\$777,818	\$47,146	\$0	\$3,430,953
2018-234D	Districtwide HVAC Upgrade Phase 4	\$0	\$0	\$1,176,891	\$877,294	\$1,015,159	\$3,069,344
1632	Easterly Stockroom Relocation	\$2,726,983	\$36,198	\$0	\$0	\$0	\$2,763,181
2024-556	Easterly Fire System Update	\$0	\$0	\$1,096,346	\$2,630,955	\$97,699	\$3,825,000
1582	Southerly Building Demolition	\$46,405	\$0	\$0	\$0	\$0	\$46,405
1685	Southerly Skimmings Decant and Storage Facility AHU Replacement	\$43,039	\$0	\$0	\$0	\$0	\$43,039
1702	Westerly Admin Roof and Window Improvements	\$831,336	\$231,164	\$0	\$0	\$0	\$1,062,500
1715	Westerly Administration Building Elevator Modernization	\$309,557	\$285,443	\$0	\$0	\$0	\$595,000
2022-420	Easterly Tunnel Dewatering PS Improvements		\$1,419,796	\$80,204			\$1,500,000
1592	Brookside Culvert Repair	\$201,410					\$201,410
1669	CSO-249 Elimination		\$4,964,286	\$35,714			\$5,000,000
1675	Mill Creek Tunnel and Interceptor Capacity Optimization Study	\$1,406,564	\$593,436				\$2,000,000
1671	Broadway Pump Station Elimination		\$135,649	\$389,421	\$1,961,646	\$73,283	\$2,560,000
2023-484	CVI Garfield Heights Interceptor						\$0
2023-481	CVI Sagamore Hills Branch						\$0
2022-439	Mill Creek Improvements Phase 1		\$135,649	\$377,230	\$1,930,748	\$56,372	\$2,500,000
2023-485	SWI Parma Park I Pearl Rd. Connector						\$0
2023-480	CVI Walton Hills Branch						\$0
1587	Irishstown Bend Stabilization and Rehabilitation	\$4,699,084	\$2,233,991				\$6,933,074
1644	West Park CSO Improvements	\$1,928,965	\$185,451				\$2,114,416
2022-419	Division Ave. Pump Station Pump Replacement					\$125,000	\$125,000
CIP Building Improvements		\$11,367,833	\$10,269,700	\$6,344,653	\$8,734,674	\$6,386,776	\$43,103,636
2017-94	Southerly and Westerly Roof Safety		\$74,597	\$169,241	\$1,251,474	\$401,723	\$1,897,035
2018-248A	Building Maintenance Repair and Renewal (2027-2033)				\$2,750,808	\$4,302,546	\$7,053,355
2018-248B	Building Maintenance Repair and Renewal (2034-2044)						\$0
1572	District-Wide Roof Improvements						\$0
2018-234D	Districtwide HVAC Upgrade Phase 4				\$1,384,578	\$1,032,110	\$2,416,688
1589	Districtwide HVAC Building Automation Systems Upgrades						\$0
1620	District Wide HVAC Equipment and Systems Upgrades Phase 2	\$58,328					\$58,328
1626	GJM 2nd Floor Remodel - HR Area						\$0
1636	District-Wide Roof Improvements Phase 2						\$0
1652	Easterly TDPS Groundwater Drainage Cleaning and Repairs	\$36,694					\$36,694
2017-159C	Districtwide Roof Improvements Phase 3			\$496,390	\$3,138,692	\$367,945	\$4,003,026
1687	District Wide Elevator Modernization		\$1,172,600	\$827,400			\$2,000,000
1696	Districtwide HVAC Upgrade Phase 3	\$467,207	\$4,556,524	\$3,443,507	\$32,762		\$8,500,000
1694	District Wide Fire Alarm and Security Upgrades	\$800,000					\$800,000
2023-453	EMSC AHU-7		\$946,531	\$53,469			\$1,000,000
2023-442	District-Wide Space Improvements	\$626,623	\$687,519	\$1,314,403	\$71,455		\$2,700,000
2018-228	Easterly Resident Engineer Building and Detritus Equipment Removal				\$104,905	\$282,451	\$387,356
1632	Easterly Stockroom Relocation	\$8,375,388	\$1,337,954	\$34,887			\$9,748,229
1582	Southerly Building Demolition	\$116,817					\$116,817
1623	Southerly Fire Alarm and Fire Protection Upgrades						\$0
1655	Southerly Training Center Renovation	\$336,108					\$336,108
1685	Southerly Skimmings Decant and Storage Facility AHU Replacement	\$545,693	\$4,307				\$550,000
1702	Westerly Admin Roof and Window Improvements	\$4,974	\$1,489,668	\$5,357			\$1,500,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2025-2029 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2025	2026	2027	2028	2029	TOTAL
00000_1100 - Wastewater - Southerly WWTP	Plant Roads Resurfacing 81,945 Sq. Feet of Paving Work	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	\$ 450,000
00000_1100 - Wastewater - Southerly WWTP	Maintenance Building (Bldg. #95) Painting of the Stock Room Exterior	25,000	-	-	-	-	25,000
00000_1100 - Wastewater - Southerly WWTP	Southerly REF- AC6	80,000	-	-	-	-	80,000
00000_1100 - Wastewater - Southerly WWTP	Southerly Tunnel Pipe Painting	275,000	-	-	-	-	275,000
00000_1200 - Wastewater - Westerly WWTP	Westerly Shift Manager Office Remodel	25,000	-	-	-	-	25,000
00000_1200 - Wastewater - Westerly WWTP	Asphalt Repair/ Crack Sealing	-	30,000	-	-	-	30,000
00000_1200 - Wastewater - Westerly WWTP	Building Maintenance Shop- Roof AC Unit, Curb and Ductwork	70,000	-	-	-	-	70,000
00000_1200 - Wastewater - Westerly WWTP	Admin Building HVAC Pump and Motor Replacement (61324 & 61325)	50,000	-	-	-	-	50,000
00000_1200 - Wastewater - Westerly WWTP	Operations Lunch Room Renovation	-	-	50,000	-	-	50,000
00000_1300 - Wastewater - Easterly WWTP	Paint and Label All Plant Potable/Non-Potable Water Lines- CARRYOVER	50,000	-	-	-	-	50,000
00000_1600 - Wastewater - Fleet Services	Drive-Thru Touchless Car Wash	-	130,000	-	-	-	130,000
00000_1600 - Wastewater - Fleet Services	Camera System Upgrades to Cover Exterior of Building	25,000	25,000	-	-	-	50,000
00000_1700 - Wastewater - Building Maintenance	EMSC - Repair Exterior Lobby Doors and Replace Concrete Walk	75,000	-	-	-	-	75,000
00000_1700 - Wastewater - Building Maintenance	Mandoors (Southerly - 9, Westerly - 1, Easterly - 4); Fire Doors (Southerly Ref - 2) ; 4-Panel Special Lite Doors (Westerly - 1)"	169,000	-	-	-	-	169,000
00000_6300 - Wastewater - Administrative Services	SIPH/SIPL Prowatch Readers- All Locations	50,000	-	-	-	-	50,000
00000_6300 - Wastewater - Administrative Services	George J. McMonagle Building- Lighting Improvement Project	420,000	-	-	-	-	420,000
00000_6300 - Wastewater - Administrative Services	George J. McMonagle Building- Electrical Upgrades	200,000	-	-	-	-	200,000
00000_6300 - Wastewater - Administrative Services	George J. McMonagle Building- Carpet Replacement First Floor- CARRYOVER	85,000	-	-	-	-	85,000
00000_6300 - Wastewater - Administrative Services	George J. McMonagle Building- Carpet Replacement Third Floor	-	-	-	85,000	-	85,000
00000_6300 - Wastewater - Administrative Services	George J. McMonagle Building- Third Floor Seam Repair and Fourth Floor West-End Carpet Replacement	75,000	-	-	-	-	75,000
00000_6300 - Wastewater - Administrative Services	George J. McMonagle Building- Fire Alarm System Upgrade- CARRYOVER	85,000	-	-	-	-	85,000
00000_6300 - Wastewater - Administrative Services	Environmental Maintenance & Service Center - SSMO Field Crew Room Remodel	40,000	-	-	-	-	40,000
00000_6300 - Wastewater - Administrative Services	Environmental Maintenance & Service Center - Fleet Lower Level Office Remodel	75,000	-	-	-	-	75,000
00000_6300 - Wastewater - Administrative Services	Environmental Maintenance & Service Center - Fire Supression Valve for EMSC Garage	60,000	-	-	-	-	60,000
00000_1800 - Wastewater - Water Quality & Industrial Surveillance	Chlorine Access Bridge Improvements (replace boards and erect fencing and gates at each end)	-	-	-	-	-	-
00000_8400 - Wastewater - Environmental Health and Safety	Roof Fall Protection Project	-	-	-	-	-	-
00000_8400 - Wastewater - Environmental Health and Safety	Fire & Life Safety System Upgrades - EMSC Suppression Systems	-	-	-	-	-	-
00000_8400 - Wastewater - Environmental Health and Safety	District-wide Fire and Life Safety System Repairs	50,000	25,000	-	-	-	75,000
Total Minor Building Improvements Outlay		\$ 2,209,000	\$ 435,000	\$ 50,000	\$ 85,000	\$ -	\$ 2,779,000
00000_1100 - Wastewater - Southerly WWTP	First Stage/ CVI Lift Station- Rebuild One (1) Pump	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 120,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2025-2029 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2025	2026	2027	2028	2029	TOTAL
00000_1100 - Wastewater - Southerly WWTP	First Stage/ CVI Lift Station- Rehabilitate One (1) 800 HP Motor & Eddy Current Clutch	50,000	30,000	30,000	30,000	-	140,000
00000_1100 - Wastewater - Southerly WWTP	First Stage Blower Building (Bldg. #15) 18000 HR PAC PC -Two PAC's #2 and #3	-	30,000	30,000	30,000	-	90,000
00000_1100 - Wastewater - Southerly WWTP	Lift Station- Rebuild One (1) Pump- SSLs	-	30,000	30,000	30,000	-	90,000
00000_1100 - Wastewater - Southerly WWTP	Headworks- Replace Chain on Bar Screen	-	47,000	48,000	49,000	-	144,000
00000_1100 - Wastewater - Southerly WWTP	REF- SPC Mercury Media 1 Layer + 3 Modules (12 Modules- 1 Layer Annually Starting in 2026)starting in 2026)	155,000	121,500	121,500	121,500	121,500	641,000
00000_1100 - Wastewater - Southerly WWTP	REF- Scrubber Mods	50,000	250,000	-	-	-	300,000
00000_1100 - Wastewater - Southerly WWTP	REF- Centrifuge Rebuild Contract-Biosolids	180,000	180,000	180,000	180,000	-	720,000
00000_1100 - Wastewater - Southerly WWTP	REF- Replace Auger Tube Bins - Schwing	125,000	-	-	-	-	125,000
00000_1100 - Wastewater - Southerly WWTP	REF- Replace Mist Eliminator Pads	-	-	15,000	15,000	-	30,000
00000_1100 - Wastewater - Southerly WWTP	REF- Roof Spray Pumps	-	30,000	-	-	-	30,000
00000_1100 - Wastewater - Southerly WWTP	Secondary Treatment- Rebuild One (1) SSRS Screw Pump Gear Box	-	-	-	35,000	-	35,000
00000_1100 - Wastewater - Southerly WWTP	Secondary Treatment- Rebuild One (1) NPW Pump #3	40,000	40,000	40,000	40,000	40,000	200,000
00000_1100 - Wastewater - Southerly WWTP	General Plant- Purchase Two AT300 ACOEM (Vibralign) Alignment Tools	35,000	-	-	-	-	35,000
00000_1100 - Wastewater - Southerly WWTP	General Plant- Purchase Beamex MC6 Calibrator and Communicator	29,000	-	30,000	-	-	59,000
00000_1100 - Wastewater - Southerly WWTP	General Plant- Purchase Two (2) Stanley Hydraulic Pumps	25,000	-	-	30,000	-	55,000
00000_1100 - Wastewater - Southerly WWTP	First Stage/ CVI Lift Station- Replacement of Exhaust Fan (Asset 51041)	37,000	-	-	-	-	37,000
00000_1100 - Wastewater - Southerly WWTP	First Stage/ CVI Lift station- Endress and Houser ORP Probes / Meters	25,000	-	-	-	-	25,000
00000_1200 - Wastewater - Westerly WWTP	Cutler Hammer Skimmings Pumps VFDs	25,000	-	-	-	-	25,000
00000_1200 - Wastewater - Westerly WWTP	Schwing Pump Auger Screws	60,000	-	-	-	-	60,000
00000_1200 - Wastewater - Westerly WWTP	Vertical RSS Pump Rebuilds (2 and 2)	40,000	-	-	-	-	40,000
00000_1200 - Wastewater - Westerly WWTP	Centrifuge Rebuild - 2 units (1/ yr ROTODIF AND RA)	92,000	92,000	-	-	-	184,000
00000_1200 - Wastewater - Westerly WWTP	Phosphax PO4 Analyzer with Filtrax (for Centrate Discharge Line)	30,000	-	-	-	-	30,000
00000_1200 - Wastewater - Westerly WWTP	Centrate Pump Rebuilds in 2026	-	85,000	-	-	-	85,000
00000_1200 - Wastewater - Westerly WWTP	Headworks Spare Bar Rake Drive Assembly	50,000	-	-	-	-	50,000
00000_1200 - Wastewater - Westerly WWTP	Westerly Grit Pump Replacemet Kits - CIP Nomination # 2023-457- CARRYOVER	54,000	-	-	-	-	54,000
00000_1200 - Wastewater - Westerly WWTP	PST 1 Repairs	100,000	-	-	-	-	100,000
00000_1200 - Wastewater - Westerly WWTP	Headworks Grit Diverter - CIP Nomination # 2023-461	300,000	-	-	-	-	300,000
00000_1200 - Wastewater - Westerly WWTP	Centrifuge Repairs (Sole Source Contract General Allowance)	25,000	-	-	-	-	25,000
00000_1200 - Wastewater - Westerly WWTP	Generator Control Monitoring Upgrade - CIP Nomination # 2023-460- CARRYOVER	85,000	-	-	-	-	85,000
00000_1200 - Wastewater - Westerly WWTP	Men's Locker Room HVAC in Solids Handling Building (W20)	125,000	-	-	-	-	125,000
00000_1200 - Wastewater - Westerly WWTP	Plant Wide Gate and Valve Upgrades	-	-	100,000	200,000	-	300,000
00000_1200 - Wastewater - Westerly WWTP	Upgrade 3 Boilers to Propylene Glycol: 2- Maintenance Building (W40), 1 - Locker Storage Building (W90)	75,000	-	-	-	-	75,000
00000_1200 - Wastewater - Westerly WWTP	Grease Storage Process Equipment Overhaul	-	-	50,000	75,000	-	125,000
00000_1200 - Wastewater - Westerly WWTP	Bar Screen Replacement / Overhaul	-	-	400,000	400,000	-	800,000
00000_1200 - Wastewater - Westerly WWTP	Dynablend Booster Pump	-	-	-	25,000	-	25,000
00000_1200 - Wastewater - Westerly WWTP	CTT Effluent Gate Replacement	-	-	-	40,000	-	40,000
00000_1200 - Wastewater - Westerly WWTP	Grit Pump Actuators: Purge and Suction Valves (12)	96,000	-	-	-	-	96,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2025-2029 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2025	2026	2027	2028	2029	TOTAL
00000_1200 - Wastewater - Westerly WWTP	TSS Meters on Thickened Sludge and Primary Sludge Pumps	40,000	-	-	-	-	40,000
00000_1200 - Wastewater - Westerly WWTP	Disinfection Building (W75)- Crane Evaluation and Refurbish	100,000	-	-	-	-	100,000
00000_1200 - Wastewater - Westerly WWTP	Polymer Blend Unit (Replace In-Kind)	55,000	-	-	-	-	55,000
00000_1200 - Wastewater - Westerly WWTP	Vertical Rss Pump Purchase	316,000	-	-	-	-	316,000
00000_1300 - Wastewater - Easterly WWTP	Replacement Effluent Phosphorus Analyzer- CARRYOVER	40,000	-	-	-	-	40,000
00000_1300 - Wastewater - Easterly WWTP	Replacement Administration Building (E80) West Rooftop AHU	150,000	-	-	-	-	150,000
00000_1300 - Wastewater - Easterly WWTP	Replacement Southerly Pump & SludgeStorage Tank Complex (E30) AHU	120,000	-	-	-	-	120,000
00000_1300 - Wastewater - Easterly WWTP	Easterly Boiler Master Plan - New Meter	50,000	-	-	-	-	50,000
00000_1300 - Wastewater - Easterly WWTP	Effluent Monitoring Station	200,000	-	-	-	-	200,000
00000_1300 - Wastewater - Easterly WWTP	Administration Building (E80) Restroom Renovations	-	125,000	-	-	-	125,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	Kingsbury Run Netting Facility- CARRYOVER	45,000	-	-	-	-	45,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	Collections System Safety Improvements	198,000	-	-	-	-	198,000
00000_1600 - Wastewater - Fleet Services	Additional Portable Rechargeable Lift and Reconfiguring Existing Lifts	105,000	-	-	-	-	105,000
00000_1600 - Wastewater - Fleet Services	Generator Control Panel Replacement	1,100,000	-	-	-	-	1,100,000
00000_1800 - Wastewater - Water Quality & Industrial Surveillance	Rover Camera For IDDE investigations to replace current Rover that was purchased in 2019 which is being phased out by the company.	-	75,000	-	-	-	75,000
00000_1900 - Wastewater - Analytical Services	Replacement Autotitrator for Bulk Chemicals	-	-	-	32,000	-	32,000
00000_1900 - Wastewater - Analytical Services	Replacement BOD Analyzer	-	-	-	45,000	-	45,000
00000_1900 - Wastewater - Analytical Services	Replacement Oil & Grease Extractor (NPDES permits)	-	-	-	-	60,000	60,000
00000_1900 - Wastewater - Analytical Services	Replacement ICP-MS (Metals NPDES permits)	-	-	180,000	-	-	180,000
00000_1900 - Wastewater - Analytical Services	Replacement ICP (Metals NPDES permits)	-	100,000	-	-	-	100,000
00000_1900 - Wastewater - Analytical Services	Replacement Mercury Analyzer Low-Level	-	-	-	-	-	-
00000_1900 - Wastewater - Analytical Services	Replacement Autoclave	-	-	-	60,000	-	60,000
00000_1900 - Wastewater - Analytical Services	Replacement GC/MS/MS	-	-	150,000	-	-	150,000
00000_1900 - Wastewater - Analytical Services	Replacement GC/MS	-	100,000	-	-	-	100,000
00000_1900 - Wastewater - Analytical Services	Replacement LC/MS/MS (HABs, MST, PFAS)	-	-	-	-	-	-
00000_1900 - Wastewater - Analytical Services	Replacement TOC/TN Analyzer	-	85,000	-	-	-	85,000
00000_1900 - Wastewater - Analytical Services	Replacement Microwave Digestion System (for metals & organics) Carryover to 2025	45,000	-	-	-	-	45,000
00000_1900 - Wastewater - Analytical Services	Replacement qPCR System	-	-	-	45,000	-	45,000
00000_1900 - Wastewater - Analytical Services	Replacement Mercury Analyzer High-Level	45,000	-	-	-	-	45,000
00000_1900 - Wastewater - Analytical Services	Replacement Flow Injection Analyzer for Sulfide & Distilled Ammonia (plant support and pre-treatment)	50,000	-	-	-	-	50,000
00000_1900 - Wastewater - Analytical Services	New Automated PFAS Extractor	-	-	-	-	60,000	60,000
00000_1900 - Wastewater - Analytical Services	New Ion Chef for NexGen Sequencer	60,000	-	-	-	-	60,000
00000_1900 - Wastewater - Analytical Services	New Autotitrator for Alkalinity	30,000	-	-	-	-	30,000
00000_1900 - Wastewater - Analytical Services	Replacement Automated/Robotic Glassware Washer	26,000	26,000	-	-	-	52,000
00000_1900 - Wastewater - Analytical Services	Replacement Discrete Analyzer	-	-	-	50,000	50,000	100,000
00000_1900 - Wastewater - Analytical Services	Replacement Calorimeter	-	-	-	-	45,000	45,000
Total Machinery & Equipment outlay		\$ 4,683,000	\$ 1,486,500	\$ 1,444,500	\$ 1,572,500	\$ 376,500	\$ 9,563,000
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - Southerly Backhoe (V30-34438)- CARRYOVER	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2025-2029 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2025	2026	2027	2028	2029	TOTAL
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - 2004 Stake Truck (V14-69544)- CARRYOVER	107,000	-	-	-	-	107,000
00000_1100 - Wastewater - Southerly WWTP	NEW ADDITION - Skyjack SJ3219 Micro Scissor Lift	30,000	-	-	-	-	30,000
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - 1995 Southerly Mobile Crane (V25-R205B)	-	330,000	-	-	-	330,000
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - Four (4) Utility Carts	-	105,000	50,000	50,000	50,000	255,000
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - 2009 Southerly Bus (V20-52848)	-	-	100,000	-	-	100,000
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - 1998 Class 5 Medium Duty Pickup w/ Dump Bed and Plow (V15-57866)	-	84,900	-	-	-	84,900
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - 2015 F-250 EIT Truck (V12-36775)	-	-	-	-	70,000	70,000
00000_1100 - Wastewater - Southerly WWTP	REPLACEMENT - 2016 F-150 Shift Truck (V12-07834)	-	-	70,000	-	-	70,000
00000_1200 - Wastewater - Westerly WWTP	REPLACEMENT - 2005 Pickup w/Plow (V13-07266)- CARRYOVER	92,000	-	-	-	-	92,000
00000_1300 - Wastewater - Easterly WWTP	REPLACEMENT - Plant Utility Vehicles (2/ yr. @ \$25K each)	-	50,000	50,000	50,000	-	150,000
00000_1300 - Wastewater - Easterly WWTP	REPLACEMENT - Back Hoe/ Loader (V30-18191)- CARRYOVER	125,000	-	-	-	-	125,000
00000_1300 - Wastewater - Easterly WWTP	NEW ADDITION - Spyder Crane	100,000	-	-	-	-	100,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	NEW ADDITION - Two (2) Enclosed Utility Trucks- CARRYOVER	210,000	-	-	-	-	210,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - One (1) Enclosed Utility Truck (V13-42268)- CARRYOVER	110,000	-	-	-	-	110,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - One (1) Utility Truck (V13-15677)- CARRYOVER	110,000	-	-	-	-	110,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - One (1) Utility Truck	-	85,000	-	-	-	85,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - Water Truck (Straight Jet)	-	-	-	250,000	-	250,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	NEW ADDITION - Boom Truck/Crane Truck	675,000	-	-	-	-	675,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - Video Truck	-	-	-	400,000	-	400,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - Enclosed Utility Truck	-	-	130,000	-	-	130,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	NEW ADDITION - Scissor or Platform Lift	35,000	-	-	-	-	35,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - Jet/Vac (V22-24763)	-	650,000	-	-	-	650,000
00000_1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT - Small Crane Truck	-	-	150,000	-	-	150,000
00000_1600 - Wastewater - Fleet Services	REPLACEMENT - Road Service Vehicle (V13-16617)	100,000	-	-	-	-	100,000
00000_1600 - Wastewater - Fleet Services	REPLACEMENT - Loaner One-Ton Service Body Van (V13-36787)	-	-	-	-	-	-
00000_1600 - Wastewater - Fleet Services	REPLACEMENT - Southerly1998 Trailer (V34-51125)	60,000	-	-	-	-	60,000
00000_1700 - Wastewater - Building Maintenance	REPLACEMENT - Building Maintenance Stake Body Truck (V14-98683)	85,000	-	-	-	-	85,000
00000_1700 - Wastewater - Building Maintenance	REPLACEMENT - Enclosed Utility Truck - BMP (V13-13673)	65,200	-	-	-	-	65,200
00000_6300 - Wastewater - Administrative Services	REPLACEMENT - Loaner Vehicle GJM (7595)	-	30,000	-	-	-	30,000
00000_6300 - Wastewater - Administrative Services	REPLACEMENT - Loaner Vehicle GJM (7596)	-	30,000	-	-	-	30,000
00000_9000 - Wastewater - Engineering And Construction		73,500	-	-	-	-	73,500
00000_2100 - Wastewater - Security	Replacing SUV V10-20006; 1 vehicles in 2025;	50,000	-	-	-	-	50,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2025-2029 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2025	2026	2027	2028	2029	TOTAL
Total Vehicles Outlay	\$497,387	\$ 2,152,700	\$ 1,364,900	\$ 550,000	\$ 750,000	\$ 120,000	\$ 4,937,600
00000_1200 - Wastewater - Westerly WWTP	Stone, Gravel, and Landscaping Supplies	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
00000_1300 - Wastewater - Easterly WWTP	Concrete Ramp Removals and Walkway Replacements	26,000.00	0.00	0.00	0.00	0.00	26,000.00
00000_1300 - Wastewater - Easterly WWTP	Tree Replacement	30,000.00	0.00	0.00	0.00	0.00	30,000.00
Total Grounds Outlay	\$41,647	\$ 81,000.00	\$ -	\$ -	\$ -	\$ -	\$ 81,000.00
00000_3200 - Wastewater - Technical Services Group	Hardware for IAS Replacement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00000_3000 - Wastewater - Information Technology	Physical Server Replacements (IT 4@\$30K) (OT 7@\$30K ID715)	330,000.00	330,000.00	50,000.00	50,000.00	150,000.00	910,000.00
00000_3000 - Wastewater - Information Technology	Annual Refresh - Desktops/Laptops	360,000.00	360,000.00	360,000.00	360,000.00	360,000.00	1,800,000.00
00000_3000 - Wastewater - Information Technology	General Computer Hardware (includes wireless requests, IDF cabinets,etc.)	20,000.00	50,000.00	50,000.00	50,000.00	50,000.00	220,000.00
00000_3000 - Wastewater - Information Technology	Project: Westerly Wireless Tunnel Project Phase 1 & 2 (2023 carry-over project)	50,000.00	50,000.00	0.00	0.00	0.00	100,000.00
00000_3000 - Wastewater - Information Technology	Project: Network Infrastructure Edge Upgrade (2023 carry-over project)	37,500.00	37,500.00	0.00	0.00	0.00	75,000.00
00000_3000 - Wastewater - Information Technology	Project: SIP Implementation Project - Avaya Upgrade (2023 carry-over project)	105,554.00	105,554.00	0.00	0.00	0.00	211,108.00
00000_3000 - Wastewater - Information Technology	Project: Major AV Systems Upgrade Project (2023 carry-over project)	70,000.00	70,000.00	50,000.00	50,000.00	50,000.00	290,000.00
00000_3000 - Wastewater - Information Technology	Project: POTS Line Migration Project (2023-carry-over project)	15,000.00	15,000.00	0.00	0.00	0.00	30,000.00
00000_3000 - Wastewater - Information Technology	Project: Paging Systems Assessment and Upgrades Project (2024-carry over project)	100,000.00	300,000.00	50,000.00	150,000.00	50,000.00	650,000.00
00000_3000 - Wastewater - Information Technology	Project: Wireless Controller Replacement Project (EMSC / GJM)(2024-carry over project)	71,975.00	71,975.00	0.00	0.00	0.00	143,950.00
00000_3000 - Wastewater - Information Technology	Project: Server Rack Protection Project (EMSC / GJM / REF) (2024-carry over project)	60,000.00	60,000.00	0.00	0.00	0.00	120,000.00
00000_3000 - Wastewater - Information Technology	Project: Firewall Upgrade Project (Internet, IT-to-OT, IT Server Segmentation)	465,000.00	465,000.00	0.00	0.00	0.00	930,000.00
00000_3000 - Wastewater - Information Technology	Reducing 25% on total capital budget (\$3327599) based on the historical spend	-831,900.00	0.00	0.00	0.00	0.00	-831,900.00
Total Computer Hardware Outlay	\$173,231	\$ 853,129	\$ 1,915,029	\$ 560,000	\$ 660,000	\$ 660,000	\$ 4,648,158
00000_3000 - Wastewater - Information Technology	Project: LIMS Implementation	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
00000_3000 - Wastewater - Information Technology	Project: Plant Wireless Temperature Monitoring Phase 2	17,500	-	-	-	-	17,500
00000_3000 - Wastewater - Information Technology	PIMS Upgrade	750,000	-	-	-	-	750,000
00000_3000 - Wastewater - Information Technology	Project: Media Monitoring SaaS Implementation (AEA)	25,000	-	-	-	-	25,000
00000_3000 - Wastewater - Information Technology	Project: Privileged Access Management Implementation	110,070	110,070	33,075	33,075	-	286,290
00000_3000 - Wastewater - Information Technology	Project: Paymentus - Oracle EBS integration and Oracle EBS AD and Single sign-on Implementation	500,000	150,000	50,000	-	-	700,000
00000_3000 - Wastewater - Information Technology	Project: Paymentus software -Online bill payment implementation	10,000	100,000	-	-	-	110,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2025-2029 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2025	2026	2027	2028	2029	TOTAL
00000_3000 - Wastewater - Information Technology	Project: Implement software solution for COI	50,000	-	-	-	-	50,000
00000_3000 - Wastewater - Information Technology	Project: Implement public record management software	75,000	-	-	-	-	75,000
00000_3000 - Wastewater - Information Technology	Project: AI Workflow Assistant for RCM.	15,000	-	-	-	-	15,000
00000_3000 - Wastewater - Information Technology	Project Cherwell Replacement (IT Service and Asset Management)	90,000	270,000	-	-	-	360,000
Total Computer Software Outlay		\$ 1,642,570	\$ 640,070	\$ 83,075	\$ 33,075	\$ -	\$ 2,398,790
00000_6300 - Wastewater - Administrative Services	EWWTTP Replacement Furniture for Administration Building and Operator Offices	75,000	0	0	0	0	75,000
00000_6300 - Wastewater - Administrative Services	Office Furniture for Easterly Stockroom Relocation- CARRYOVER	185,000	0	0	0	0	185,000
00000_6300 - Wastewater - Administrative Services	EMSC Operator Tech Office Furniture Replacement	40,000	0	0	0	0	40,000
00000_6300 - Wastewater - Administrative Services	Office Furniture for AEA Renovation- CARRYOVER	40,000	0	0	0	0	40,000
00000_6300 - Wastewater - Administrative Services	Customer Service Furniture Upgrades	110,000	0	0	0	0	110,000
Total Furniture Outlay		\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Total Minor Capital Outlay		\$ 12,071,399	\$ 5,841,499	\$ 2,687,575	\$ 3,100,575	\$ 1,156,500	\$ 24,857,548

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Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX (or estimate)	Yearly Inflation Increase %	2025	2026	2027	2028	2029
1540	Easterly Aeration Tank Rehabilitation Improvements	\$ 13,013,633	2022	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material: 0.400%	2.0%	\$ 55,241	\$ 56,345	\$ 57,472	\$ 58,622	\$ 59,794	\$ -
				Labor Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1579	Easterly PLC Replacement (APM 2) .25% hard savings + 1 Instr Tech year 6 of APM	\$ 15,552,201	2025	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material: -0.25%	2.0%	\$ (38,881)	\$ (39,658)	\$ (40,451)	\$ (41,260)	\$ (42,086)	\$ (42,086)
				Labor Estimate	2.0%	\$ -	\$ (100,000)	\$ (102,000)	\$ (104,040)	\$ (106,121)	\$ (106,121)
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	2024	Power Estimate	2.0%	\$ (335,580)	\$ (342,292)	\$ (349,137)	\$ (356,120)	\$ (363,243)	\$ (363,243)
				Consum: Estimate	2.0%	\$ (332,498)	\$ (339,148)	\$ (345,930)	\$ (352,849)	\$ (359,906)	\$ (359,906)
				Mainten: -0.67%	2.0%	\$ (187,750)	\$ (191,505)	\$ (195,335)	\$ (199,242)	\$ (203,227)	\$ (203,227)
				Labor Estimate	2.0%	\$ (204,000)	\$ (416,160)	\$ (424,483)	\$ (649,459)	\$ (662,448)	\$ (662,448)
1570	Southerly PLC Replacement (APM 2) .25% hard savings	\$ 31,829,775	2025	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material: -0.25%	2.0%	\$ (79,574)	\$ (81,166)	\$ (82,789)	\$ (84,445)	\$ (86,134)	\$ (86,134)
				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	2032	Power Estimate	2.0%	\$ (43,297)	\$ (44,163)	\$ (45,046)	\$ (45,947)	\$ (46,866)	\$ (46,866)
				Chemica Estimate	2.0%	\$ (54,122)	\$ (55,204)	\$ (56,308)	\$ (57,434)	\$ (58,583)	\$ (58,583)
		\$ 3,000,000		Mainten: -2.0%	2.0%	\$ (217,652)	\$ (222,005)	\$ (226,445)	\$ (230,974)	\$ (235,593)	\$ (235,593)
				Labor Estimate	2.0%	\$ (757,703)	\$ (772,857)	\$ (788,314)	\$ (804,080)	\$ (820,162)	\$ (820,162)
2018-261	REF Automation Replacement (APM3) .25% hard savings, 1 Instr Tech year 9 of APM	\$ 17,870,313	2027	Power Estimate	2.0%			\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%			\$ -	\$ -	\$ -	\$ -
				Mainten: -0.25%	2.0%			\$ (44,676)	\$ (45,569)	\$ (46,481)	\$ (46,481)
				Labor Estimate	2.0%			\$ -	\$ -	\$ -	\$ (100,000)
1613	Southerly WWTC PSTs 1-10 Flush Valves Improvements	\$ 1,100,000	2022	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Mainten: 2.5%	2.0%	\$ 29,183	\$ 29,767	\$ 30,362	\$ 30,969	\$ 31,589	\$ 31,589
				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	2027	Power Estimate	2.0%			\$ 100,000	\$ 102,000	\$ 104,040	\$ 104,040
				Chemica Estimate	2.0%			\$ 160,000	\$ 163,200	\$ 166,464	\$ 166,464
				Mainten: 0.3%	2.0%			\$ 427,200	\$ 435,744	\$ 444,459	\$ 444,459
				Labor Estimate	2.0%			\$ 200,000	\$ 204,000	\$ 208,080	\$ 208,080
1486	Westerly Chemically Enhanced High Rate Treatment Facility	\$ 78,961,173	2024	Power Estimate	2.0%	\$ 76,500	\$ 78,030	\$ 79,591	\$ 81,182	\$ 82,806	\$ 82,806
				Chemica Estimate	2.0%	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 110,408
				Mainten: 0.3%	2.0%	\$ 241,621	\$ 246,454	\$ 251,383	\$ 256,410	\$ 261,539	\$ 261,539
				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	2025	Power Estimate	2.0%	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 32,473
				Chemica Estimate	2.0%	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 32,473
				Mainten: 0.5%	2.0%	\$ 62,500	\$ 63,750	\$ 65,000	\$ 66,250	\$ 67,500	\$ 68,750
				Labor Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plants							\$ (1,624,011)	\$ (1,964,571)	\$ (1,163,863)	\$ (1,403,627)	\$ (1,531,700)
1580	Collections PLC Replacement .25% hard savings	\$ 26,487,860	2025	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material: -0.25%	2.0%	\$ (66,220)	\$ (67,544)	\$ (68,895)	\$ (70,273)	\$ (71,678)	\$ (71,678)
				Labor Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection Systems							\$ (66,220)	\$ (67,544)	\$ (68,895)	\$ (70,273)	\$ (71,678)
1294	Dugway Storage Tunnel	\$ 164,001,229	2021	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Mainten: 0.075%	2.0%	\$ 133,140	\$ 135,803	\$ 138,519	\$ 141,289	\$ 144,115	\$ 144,115
	Add 2CS FTE 2021 (for cumulative projects on line 2021)			Labor Estimate	2.0%	\$ 133,140	\$ 135,803	\$ 138,519	\$ 141,289	\$ 144,115	\$ 144,115
1293	Doan Valley Storage Tunnel	\$ 157,938,375	2023	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material: 0.075%	2.0%	\$ 123,239	\$ 125,704	\$ 128,218	\$ 130,783	\$ 133,398	\$ 133,398
	Add 1CS FTE 2023			Labor Estimate	2.0%	\$ 123,239	\$ 125,704	\$ 128,218	\$ 130,783	\$ 133,398	\$ 133,398
1283	East 140th Consolidation and Relief Sewer	\$ 82,852,365	2021	Power Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material: 0.075%	2.0%	\$ 67,262	\$ 68,607	\$ 69,979	\$ 71,378	\$ 72,806	\$ 72,806
				Labor Estimate	2.0%	\$ 67,262	\$ 68,607	\$ 69,979	\$ 71,378	\$ 72,806	\$ 72,806

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1422	London Road Relief Sewer	\$ 46,843,514	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 38,029	\$ 38,789	\$ 39,565	\$ 40,356	\$ 41,163	\$ 41,163	\$ 41,163
				Labor	Estimate	2.0%	\$ 38,029	\$ 38,789	\$ 39,565	\$ 40,356	\$ 41,163	\$ 41,163	\$ 41,163
1421	Dugway Regulators and Relief Sewers	\$ 6,023,016	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 4,890	\$ 4,987	\$ 5,087	\$ 5,189	\$ 5,293	\$ 5,293	\$ 5,293
				Labor	Estimate	2.0%	\$ 4,890	\$ 4,987	\$ 5,087	\$ 5,189	\$ 5,293	\$ 5,293	\$ 5,293
1489	Doan Valley Miscellaneous Regulators / Relief	\$ 5,218,633	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 4,237	\$ 4,321	\$ 4,408	\$ 4,496	\$ 4,586	\$ 4,586	\$ 4,586
				Labor	Estimate	2.0%	\$ 4,237	\$ 4,321	\$ 4,408	\$ 4,496	\$ 4,586	\$ 4,586	\$ 4,586
1408	Doan Valley Relief and Consolidation Sewer	\$ 17,590,666	2021	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 14,281	\$ 14,566	\$ 14,857	\$ 15,155	\$ 15,458	\$ 15,458	\$ 15,458
				Labor	Estimate	2.0%	\$ 14,281	\$ 14,566	\$ 14,857	\$ 15,155	\$ 15,458	\$ 15,458	\$ 15,458
1536	Shoreline Storage Tunnel Adds pump 45 MGD to 9 Mile Pumping = 2800 Hp (add 40% to current power costs)	\$ 222,421,316	2026	Power	Estimate	2.0%		\$ 70,000	\$ 71,400	\$ 72,828	\$ 74,285	\$ 74,285	\$ 74,285
				Chemica	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Mainten:	0.075%	2.0%		\$ 166,816	\$ 170,152	\$ 173,555	\$ 177,026	\$ 177,026	\$ 177,026
				Labor	Estimate	2.0%		\$ 166,816	\$ 170,152	\$ 173,555	\$ 177,026	\$ 177,026	\$ 177,026
1574	Shoreline Consolidation Sewer Complete but not active until Shoreline Tunnel completed	\$ 39,833,925	2024	Power	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%		\$ 29,875	\$ 30,473	\$ 31,082	\$ 31,704	\$ 31,704	\$ 31,704
				Labor	Estimate	2.0%		\$ 29,875	\$ 30,473	\$ 31,082	\$ 31,704	\$ 31,704	\$ 31,704
1390	Westerly Storage Tunnel	\$ 147,059,214	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 114,750	\$ 117,045	\$ 119,386	\$ 121,774	\$ 124,209	\$ 124,209	\$ 124,209
	Add 1CS FTE 2023			Labor	Estimate	2.0%	\$ 114,750	\$ 117,045	\$ 119,386	\$ 121,774	\$ 124,209	\$ 124,209	\$ 124,209
1598	Westerly Tunnel Dewatering Pump Station (C) Hp = 2100 firm pumping + 200 Misc = 2300 tot	\$ 35,877,376	2024	Power	Estimate	2.0%	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	\$ 220,816	\$ 220,816	\$ 220,816
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Mainten:	0.5%	2.0%	\$ 182,975	\$ 186,634	\$ 190,367	\$ 194,174	\$ 198,058	\$ 198,058	\$ 198,058
	Add 2 CS FTE 2024			Labor	Estimate	2.0%	\$ 182,975	\$ 186,634	\$ 190,367	\$ 194,174	\$ 198,058	\$ 198,058	\$ 198,058
1510	West 3rd Quigley / Westerly Miscellaneous CSO Control	\$ 12,077,713	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 9,613	\$ 9,805	\$ 10,001	\$ 10,201	\$ 10,405	\$ 10,405	\$ 10,405
				Labor	Estimate	2.0%	\$ 9,613	\$ 9,805	\$ 10,001	\$ 10,201	\$ 10,405	\$ 10,405	\$ 10,405
1398B	Morgana & Burke System Improvements (MBSI)	\$ 15,905,000	2023	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 12,411	\$ 12,659	\$ 12,912	\$ 13,170	\$ 13,434	\$ 13,434	\$ 13,434
				Labor	Estimate	2.0%	\$ 12,411	\$ 12,659	\$ 12,912	\$ 13,170	\$ 13,434	\$ 13,434	\$ 13,434
1398C	Burke Brook Open Channel Improvements (BOCI)	\$ 5,900,000	2022	Power	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Material	0.075%	2.0%	\$ 4,696	\$ 4,790	\$ 4,886	\$ 4,983	\$ 5,083	\$ 5,083	\$ 5,083
				Labor	Estimate	2.0%	\$ 4,696	\$ 4,790	\$ 4,886	\$ 4,983	\$ 5,083	\$ 5,083	\$ 5,083
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	2024	Power	Estimate	2.0%	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,122	\$ 33,122
				Chemica	Estimate	2.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Mainten:	0.58%	2.0%	\$ 103,327	\$ 105,393	\$ 107,501	\$ 109,651	\$ 111,844	\$ 111,844	\$ 111,844
				Labor	Estimate	2.0%	\$ 103,327	\$ 105,393	\$ 107,501	\$ 109,651	\$ 111,844	\$ 111,844	\$ 111,844
9091-2018	Southerly Tunnel Dewatering Pump Station Hp = 2050 firm pumping + 1065 Misc = 3115 tot BOD "3% of Project Cost" TOO HIGH	\$ 36,318,377	2029	Power	Estimate	2.0%					\$ 150,000	\$ 150,000	\$ 150,000
				Chemica	Estimate	2.0%					\$ -	\$ -	\$ -
				Mainten:	0.5%	2.0%					\$ 181,592	\$ 181,592	\$ 181,592
				Labor	Estimate	2.0%					\$ 181,592	\$ 181,592	\$ 181,592
9094-2018	SCSO-2 Kingsbury Run Consolidation Sewer	\$ 78,700,943	2029	Power	Estimate	2.0%					\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%					\$ -	\$ -	\$ -
				Material	0.075%	2.0%					\$ 59,026	\$ 59,026	\$ 59,026
				Labor	Estimate	2.0%					\$ 59,026	\$ 59,026	\$ 59,026
9108-2018	Southerly Miscellaneous CSO Control and Relief Sewers	\$ 21,423,226	2029	Power	Estimate	2.0%					\$ -	\$ -	\$ -
				Chemica	Estimate	2.0%					\$ -	\$ -	\$ -
				Material	0.075%	2.0%					\$ 16,067	\$ 16,067	\$ 16,067
				Labor	Estimate	2.0%					\$ 16,067	\$ 16,067	\$ 16,067
1622	Southerly Tunnel and Consolidation	\$ 348,644,752	2028	Power	Estimate	2.0%			\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT
Impact of Capital Investments on Operating Budget
As of December 31, 2024

[illegible]

Project Summaries

The following project summaries are presented to describe the major projects that will begin design or construction in the 2025 Capital Budget. For additional Capital Improvements Projects, please refer to the 10 Year Long-Term Financial Plan section.

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

Project:	Big Creek CSO-059 Storage Tank		
Design Start:	2nd Quarter 2026		
Construction Start:	1st Quarter 2028	Construction Est. (\$M):	\$17.0
Project Description:			
The Big Creek CSO 059 Storage tank is part of Control Measure #22 of the District's Consent Decree and includes a 1.5-MG storage tank to be constructed at the intersection of Spring and Jennings Roads. The proposed project includes three regulator modifications and dry weather outlet (DWO) capacity improvements to control Big Creek overflows to three events for the Typical Year.			

Project:	BCSO-1 Ridge Road Consolidation		
Design Start:	2nd Quarter 2029		
Construction Start:	4th Quarter 2031	Construction Est. (\$M):	\$21.9
Project Description:			
The Ridge Rd. Consolidation will intercept wet weather overflow from a regulator on Ridge Rd. and deliver them to the Big Creek Tunnel. Consists of numerous underground connections, diversion and gate structures, two branches of 90-inch to 120-inch diameter consolidation sewers and associated smaller sewer connections.			

Project:	Westerly Trickling Filter and Solids Contact Tank Aeration Improvements		
Design Start:	2nd Quarter 2024		
Construction Start:	3rd Quarter 2026	Construction Est. (\$M):	\$27.0
Project Description:			
This project consists of replacement of the filter media and equipment within the three trickling filters at Westerly WWTC and building and code improvements.			

Project:	Kingsbury Asset Renewal		
Design Start:	2nd Quarter 2023		
Construction Start:	1st Quarter 2026	Construction Est. (\$M):	\$12.0
Project Description:			
The Kingsbury Asset Renewal (KAR) projects will include inspection, condition assessment and structural repair/renewal of sewer assets in the Kingsbury Run sewershed. The KAR designers will perform condition assessment using NASSCO certified coding system and provide rehabilitation recommendations and planning level costs for up to 60,000-LF of sewers and provide full design of structural rehabilitation and repairs for approximately 14,000-LF of those sewers. The KAR designers will also prioritize and make recommendations for the most needed repairs as well as the right project construction bid packaging for the KAR contracts.			

Project:	BCSO-2 Bellaire Tunnel and BC Regulators		
Design Start:	2nd Quarter 2025		
Construction Start:	3rd Quarter 2027	Construction Est. (\$M):	\$21.3
Project Description:			
The BCSO-2 Bellaire Tunnel and BC Regulators (BCSO-2) project is part of Control Measure 22 - Big Creek Tunnel system. BCSO-2 consists of regulator modifications or replacements, sewer replacements, and construction of a tunnel diversion structure, drop shaft and tunnel to control combined sewer overflows (CSOs).			

Project:	Southerly Tunnel Dewatering Pump Station		
Design Start:	4th Quarter 2023		
Construction Start:	2nd Quarter 2026	Construction Est. (\$M):	\$55.0
Project Description:			
The Southerly Tunnel Dewatering Pump Station (STDPS) project is a key element of Control Measure #21 of the District's Consent Decree and includes the construction of a roughly 175 feet deep tunnel pump station that will dewater the Southerly Tunnel system. The 54 MGD pump station is planned to be installed inside of the 65-ft diameter mining shaft at the southern end of the Southerly Tunnel and will lift flows from the tunnel to then be conveyed by gravity to the SWWTP via the southwest interceptor (SWI).			

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

Project:	BCSO-2 Bellaire Road/ Peelor Ave. Consolidation Sewer		
Design Start:	4th Quarter 2025		
Construction Start:	3rd Quarter 2027	Construction Est. (\$M):	\$21.3
Project Description:			
The BCSO-2 Bellaire Tunnel and BC Regulators (BCSO-2) project is part of Control Measure 22 - Big Creek Tunnel system. BCSO-2 consists of regulator modifications or replacements, sewer replacements, and construction of a tunnel diversion structure, drop shaft and tunnel to control combined sewer overflows (CSOs).			

Project:	BCSO-3 Consolidation Sewers		
Design Start:	4th Quarter 2026		
Construction Start:	3rd Quarter 2029	Construction Est. (\$M):	\$53.4
Project Description:			
The BCSO-3 Consolidation Sewers project will intercept wet weather overflows from numerous regulators along W 129th and W 143rd Streets to control CSOs 057, 058, 233 and 238 by directing flow to the Big Creek Tunnel.			

CAPITAL FINANCING



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, 2024 was \$1,005,914,751. 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 2016, 2017, 2019, 2020, 2021 and 2024 Bonds. The Sewer District will continue to maximize the use of OWDA and WPCLF loans to the extent of their availability.

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

DEBT SERVICE – continued

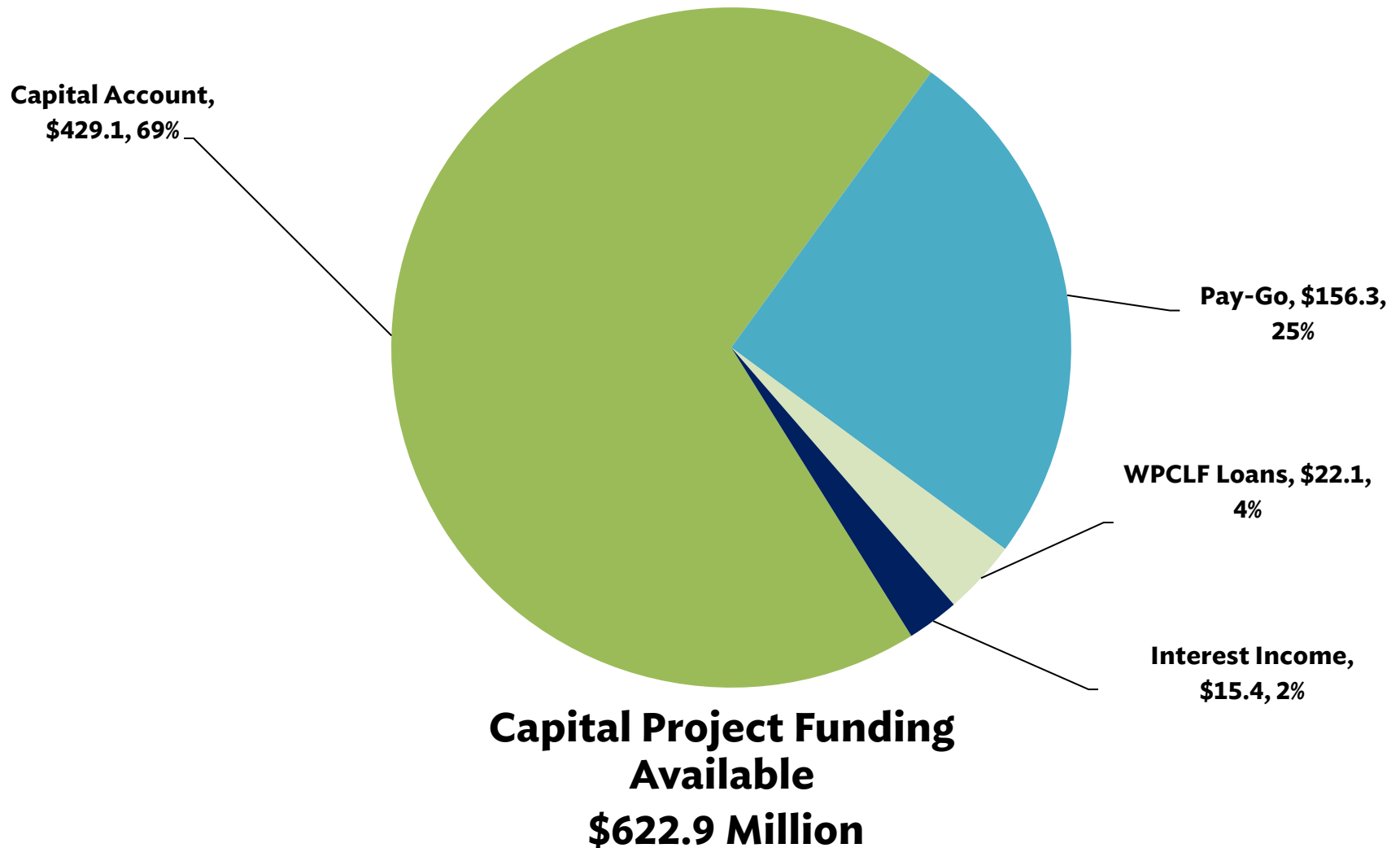
Wastewater Improvement Revenue Refunding Bonds, Series 2024

On October 16, 2024, the Sewer District issued \$135,750,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2024. The Series 2024 Bonds were comprised of \$135,750,000 to completely refund the outstanding 2010 Wastewater Improvement Revenue Bonds and refund a portion of the 2016, 2017, 2019, 2020 and 2021 Wastewater Improvement Revenue Bonds previously issued. The Refunding Bonds, Series 2024 were issued to advance refund the outstanding Series 2010, 2016, 2017, 2019, 2020 and 2021 Bonds and achieve uniform debt service savings. The 2024 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			
2025 SUMMARY OF CASH ACTIVITY			
	Capital Project Account	Bond Project Account	Total Capital & Bond Project Accounts
CAPITAL AND BOND PROJECT ACCOUNTS			
Beginning Balance:	\$ 429,124,651	\$ -	\$ 429,124,651
Funding Sources:			
Pay As You Go Capital Financing	\$ 242,509,709	\$ -	\$ 242,509,709
Transfer In from O&M	(86,251,584)	-	(86,251,584)
Interest Income	15,356,098	-	15,356,098
WPCLF Loans	22,132,629	-	22,132,629
Total Funding Sources	\$ 193,746,852	\$ -	\$ 193,746,852
Total Sources of Capital funds	\$ 622,871,503	\$ -	\$ 622,871,503
Uses:			
Capitalized Labor & Fringe Benefits	\$ 7,000,000	\$ -	\$ 7,000,000
Capital Outlays	244,980,447	-	244,980,447
Minor Capital	12,071,399	-	12,071,399
Anticipated Capital Payments	\$ 264,051,846	\$ -	\$ 264,051,846
Ending Balance	\$ 358,819,657	\$ -	\$ 358,819,657

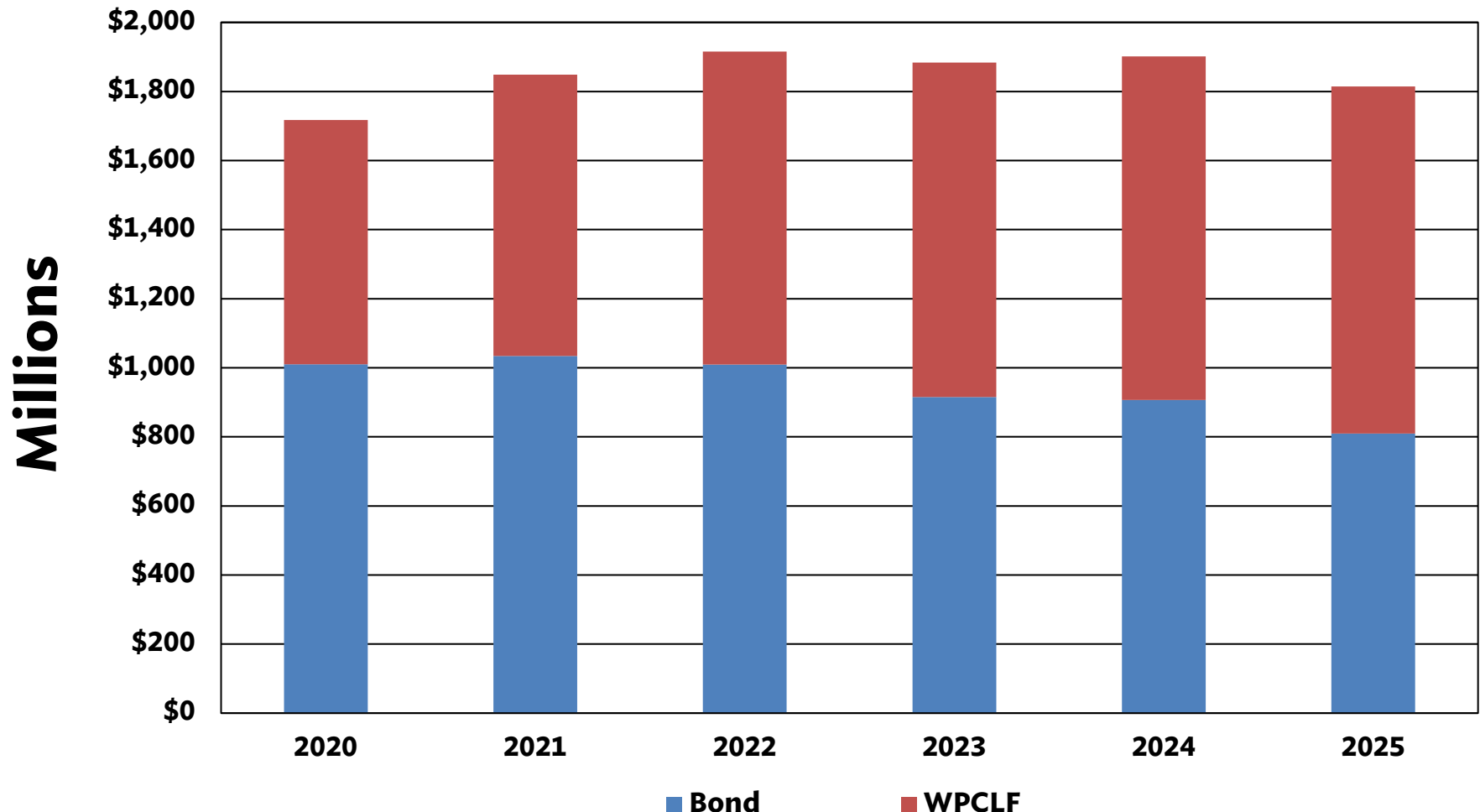
NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 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, 2024 follows:

	<u>Interest Rate</u>	<u>2024</u>	<u>2023</u>
Wastewater Improvement Revenue			
Bonds, Series 2010:			
Serial Bonds Maturing 2026 through 2040	5.44%-6.04%	\$ -	\$ 85,210,000
Wastewater Improvement Revenue			
Bonds, Series 2014:			
Serial Bonds Maturing 2017 through 2024	1.75%-5.00%	-	3,885,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2016:			
Serial Bonds Maturing 2017 through 2036	3.00%	14,430,000	21,075,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2017:			
Serial Bonds Maturing 2019 through 2043	3.00%-5.00%	234,965,000	238,010,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2019:			
Serial Bonds Maturing 2033 through 2040	3.00%-4.00%	217,085,000	245,005,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2020:			
Serial Bonds Maturing 2020 through 2047	1.66%-3.30%	142,985,000	204,225,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2021:			
Serial Bonds Maturing 2021 through 2046	0.21%-2.77%	88,855,000	109,520,000
Wastewater Improvement Revenue			
Refunding Bonds, Series 2024:			
Serial Bonds Maturing 2024 through 2046	2.27%-3.53%	135,750,000	-
Water Pollution Control Loans Payable			
Through 2060	0.00%-5.20%	1,005,914,751	994,522,888
Total Debt		<u>1,839,984,751</u>	<u>1,901,452,888</u>
Less Current Maturities		(64,894,607)	(61,197,214)
Bond Premium, Net		43,399,787	23,816,033
Total Long-Term Debt		<u>\$ 1,818,489,931</u>	<u>\$ 1,864,071,708</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Refunding Bonds Series 2016		Wastewater Improvement Revenue Refunding Bonds Series 2017	
	Principal	Interest	Principal	Interest
2025	\$ 200,000	\$ 432,900	\$ 3,830,000	\$ 9,329,250
2026	205,000	426,900	5,520,000	9,137,750
2027	210,000	420,750	5,795,000	8,861,750
2028	215,000	414,450	6,085,000	8,572,000
2029	225,000	408,000	6,385,000	8,267,750
2030-2034	965,000	1,934,850	28,410,000	37,249,000
2035-2039	12,410,000	562,650	75,650,000	28,870,850
2040-2044	-	-	103,290,000	10,471,825
2045-2049	-	-	-	-
2050-2054	-	-	-	-
2055-2059	-	-	-	-
Total	<u>\$ 14,430,000</u>	<u>\$ 4,600,500</u>	<u>\$ 234,965,000</u>	<u>\$ 120,760,175</u>

	Wastewater Improvement Revenue Refunding Bonds Series 2019		Wastewater Improvement Revenue Refunding Bonds Series 2020	
	Principal	Interest	Principal	Interest
2025	\$ -	\$ 7,121,100	\$ 1,760,000	\$ 4,309,640
2026	-	7,121,100	1,795,000	4,274,035
2027	-	7,121,100	1,250,000	4,235,658
2028	-	7,121,100	1,550,000	4,207,308
2029	-	7,121,100	855,000	4,171,674
2030-2034	33,560,000	35,144,400	24,735,000	19,166,445
2035-2039	148,465,000	21,751,100	31,805,000	15,708,500
2040-2044	35,060,000	1,051,800	76,625,000	9,484,410
2045-2049	-	-	2,610,000	204,105
2050-2054	-	-	-	-
2055-2059	-	-	-	-
Total	<u>\$ 217,085,000</u>	<u>\$ 93,552,800</u>	<u>\$ 142,985,000</u>	<u>\$ 65,761,775</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Refunding Bonds Series 2021		Wastewater Improvement Revenue Refunding Bonds Series 2024	
	Principal	Interest	Principal	Interest
2025	\$ 2,805,000	\$ 1,889,908	\$ 630,000	\$ 7,334,271
2026	5,305,000	1,866,739	1,945,000	6,756,000
2027	6,840,000	1,813,901	9,365,000	6,658,750
2028	7,615,000	1,730,932	10,495,000	6,190,500
2029	7,380,000	1,624,855	12,635,000	5,665,750
2030-2034	14,010,000	7,040,977	81,395,000	16,607,000
2035-2039	1,180,000	6,157,278	10,240,000	2,852,000
2040-2044	1,370,000	5,977,159	3,435,000	1,699,250
2045-2049	42,350,000	1,767,038	5,610,000	424,250
2050-2054	-	-	-	-
2055-2059	-	-	-	-
Total	\$ 88,855,000	\$ 29,868,787	\$ 135,750,000	\$ 54,187,771

	Water Pollution Control Loans		Future Debt Service Requirements Total	
	Principal	Interest	Principal	Interest
2025	\$ 55,669,607	\$ 18,366,197	\$ 64,894,607	\$ 48,783,266
2026	58,204,032	17,832,670	72,974,032	47,415,194
2027	49,978,237	16,725,631	73,438,237	45,837,540
2028	46,252,691	15,780,162	72,212,691	44,016,452
2029	46,595,554	14,858,857	74,075,554	42,117,986
2030-2034	214,164,161	60,676,288	397,239,161	177,818,960
2035-2039	165,324,089	41,870,152	445,074,089	117,772,530
2040-2044	131,372,376	29,486,623	351,152,376	58,171,067
2045-2049	107,809,323	19,133,712	158,379,323	21,529,105
2050-2054	84,325,020	9,722,402	84,325,020	9,722,402
2055-2059	38,803,270	4,247,286	38,803,270	4,247,286
2060	7,416,391	311,614	7,416,391	311,614
Total	\$ 1,005,914,751	\$ 249,011,594	\$ 1,839,984,751	\$ 617,743,402

<u>NORTHEAST OHIO REGIONAL SEWER DISTRICT</u>		
Debt Service Coverage Test		
(in thousands)		
	2024 Unaudited Actual	2025 Adopted Budget
Sewer Service Revenues	\$ 419,648	\$ 428,426
Miscellaneous Revenues	2,328	3,331
Interest Revenues	1,226	5,377
Total Revenues	<u>\$ 423,202</u>	<u>\$ 437,134</u>
Operating Expenses (less: Capitalized Payroll)	\$ 137,429	\$ 154,161
Transferred to Rate Stabilization Account	-	-
	<u>\$ 137,429</u>	<u>\$ 154,161</u>
Net Revenues Available	<u>\$ 285,773</u>	<u>\$ 282,973</u>
Debt Service		
Sr. Lien Revenue Bonds	39,155	39,644
WPCLF Loans	66,824	68,284
Total Debt Service	<u>\$ 105,979</u>	<u>\$ 107,928</u>
Debt Service Coverage		
Sr. Lien Coverage	1.25	1.25
Target Sr. Lien Debt Coverage	7.30	7.14
All Debt Coverage	1.05	1.05
Target All Debt Coverage	2.70	2.62

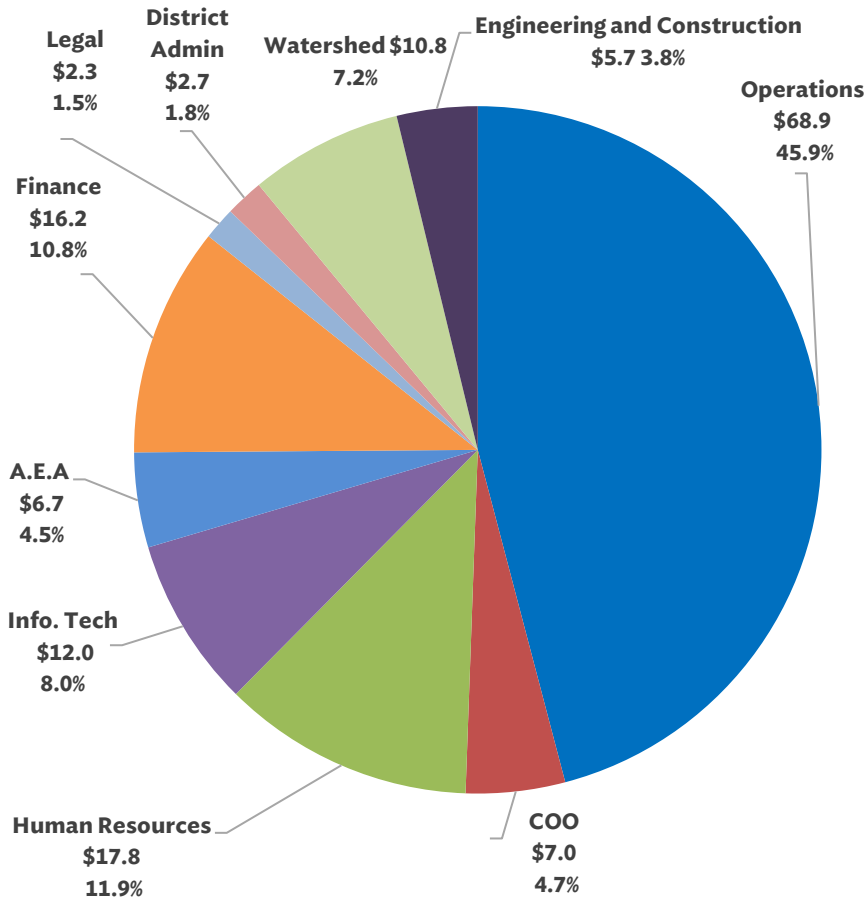
DEPARTMENT SUMMARIES



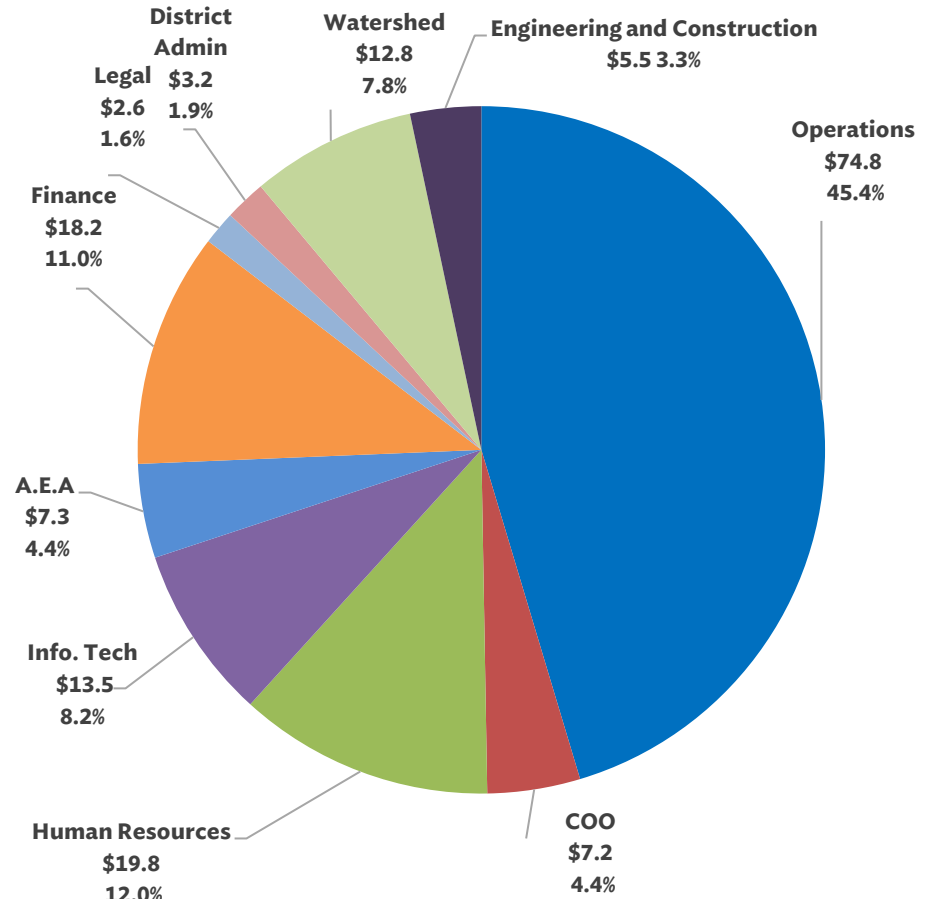
NORTHEAST OHIO REGIONAL SEWER DISTRICT							
SEWER SERVICE OPERATING EXPENSE COMPARISON BY BUDGET CENTER							
2025 ADOPTED BUDGET VS. 2024 ACTUALS							
BUDGET CENTER		2024	2024	2025	2025	%	
		ADOPTED BUDGET	UNAUDITED ACTUALS	PRELIMINARY BUDGET	BUDGET 2024 OVER (UNDER)	INCREASE (DECREASE)	
OPERATIONS:							
1100	SOUTHERLY WASTEWATER TREATMENT PLANT	\$ 32,617,653	\$ 32,436,986	\$ 34,232,086	\$ 1,795,100		5.53%
1200	WESTERLY WASTEWATER TREATMENT PLANT	9,496,749	8,510,576	9,829,891	1,319,315		15.50%
1300	EASTERLY WASTEWATER TREATMENT PLANT	9,623,007	8,708,161	9,577,378	869,217		9.98%
TOTAL PLANTS		\$ 51,737,409	\$ 49,655,723	\$ 53,639,355	\$ 3,983,632		8.02%
1000	OPERATION AND MAINTENANCE	\$ 956,707	\$ 771,845	\$ 812,681	\$ 40,836		5.29%
1400	MAINTENANCE SERVICES	707,194	667,867	743,766	75,899		11.36%
1500	SEWER SYSTEM MAINTENANCE AND OPERATION	7,252,615	6,951,444	7,737,113	785,669		11.30%
1600	FLEET SERVICES	2,091,184	2,431,874	3,025,389	593,515		24.41%
3100	PROCESS CONTROL AND AUTOMATION	3,258,187	3,118,152	3,398,345	280,193		8.99%
TOTAL O&M		\$ 14,265,887	\$ 13,941,182	\$ 15,717,294	\$ 1,776,112		12.74%
1700	BUILDING MAINTENANCE	\$ 1,325,262	\$ 1,543,893	\$ 1,517,977	\$ (25,916)		-1.68%
3300	BUILDING SYSTEMS	1,793,875	1,798,105	1,781,335	(12,539)		-0.93%
6300	ADMINISTRATIVE SERVICES	2,127,665	1,918,333	2,149,247	230,914		12.04%
TOTAL CENTRAL SERVICES		\$ 5,246,802	\$ 5,260,331	\$ 5,448,559	\$ 192,459		3.58%
TOTAL OPERATIONS		\$ 71,250,098	\$ 68,857,236	\$ 74,805,208	\$ 5,952,203		8.64%
CHIEF OPERATION OFFICER:							
2100	SECURITY	\$ 3,939,274	\$ 3,359,961	\$ 3,982,458	\$ 622,497		18.53%
3200	TECHNICAL SERVICE GROUP	3,874,026	3,669,024	3,244,565	(424,459)		-11.57%
9000	ENGINEERING AND CONSTRUCTION	6,428,568	5,749,548	5,516,592	(232,956)		-4.05%
TOTAL COO		\$ 14,241,868	\$ 12,778,533	\$ 12,743,615	\$ (34,918)		-0.27%
INFORMATION TECHNOLOGY							
3000	INFORMATION TECHNOLOGY	\$ 11,982,607	\$ 12,004,505	\$ 13,454,728	\$ 1,450,223		12.08%
FINANCE:							
6000	FINANCE	\$ 15,457,791	\$ 13,959,719	\$ 15,885,019	\$ 1,925,300		13.79%
6100	INVENTORY CONTROL	647,421	696,090	732,213	36,123		5.19%
6200	PURCHASING	1,151,476	989,894	939,686	(50,208)		-5.07%
6500	CONTRACT COMPLIANCE	571,911	546,743	623,446	76,703		14.03%
TOTAL FINANCE		\$ 17,828,599	\$ 16,192,446	\$ 18,180,365	\$ 1,987,918		12.28%
ADMINISTRATION AND EXTERNAL AFFAIRS:							
5000	ADMINISTRATION AND EXTERNAL AFFAIRS	\$ 4,212,663	\$ 3,969,499	\$ 4,016,615	\$ 47,116		1.19%
6400	GOVERNMENT AND CUSTOMER RELATIONS	3,068,548	2,680,007	3,267,575	587,568		21.92%
2000	HUMAN RESOURCES	19,807,229	17,804,943	19,831,966	2,027,023		11.38%
TOTAL ADMIN AND EXTERNAL AFFAIRS		\$ 27,088,440	\$ 24,454,449	\$ 27,116,156	\$ 2,661,707		10.88%
LEGAL:							
7000	LEGAL	\$ 2,916,153	\$ 2,250,033	\$ 2,601,265	\$ 351,232		15.61%
DISTRICT ADMINISTRATION:							
8000	DISTRICT ADMINISTRATION	\$ 2,091,399	\$ 1,959,451	\$ 2,108,349	\$ 148,898		7.60%
8200	INTERNAL AUDIT	796,238	785,334	1,080,545	295,211		37.59%
TOTAL DISTRICT ADMINISTRATION		\$ 2,887,637	\$ 2,744,785	\$ 3,188,894	\$ 444,109		16.18%
WATERSHED PROGRAMS:							
1800	WATER QUALITY AND INDUSTRIAL SURVEILLANCE	\$ 2,964,450	\$ 2,578,494	\$ 3,036,082	\$ 457,588		17.75%
1900	ANALYTICAL SERVICES	3,989,812	3,543,529	4,070,425	526,896		14.87%
8100	WATERSHED PROGRAMS	1,059,094	1,375,025	1,537,450	162,425		11.81%
8300	STORMWATER INSPECTION AND MAINTENANCE	996,934	687,465	984,634	297,169		43.23%
8400	ENVIRONMENTAL, HEALTH AND SAFETY	2,961,784	2,101,860	2,529,385	427,525		20.34%
8500	ENVIRONMENTAL SERVICES	643,221	555,033	663,065	108,032		19.46%
TOTAL WATERSHED PROGRAMS		\$ 12,615,295	\$ 10,841,406	\$ 12,821,042	\$ 1,979,635		18.26%
TOTAL WASTEWATER OPERATING EXPENSES		\$ 160,810,696	\$ 150,123,393	\$ 164,911,271	\$ 14,792,109		9.85%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by District Function



2024 Preliminary Actual
\$150.1 Million

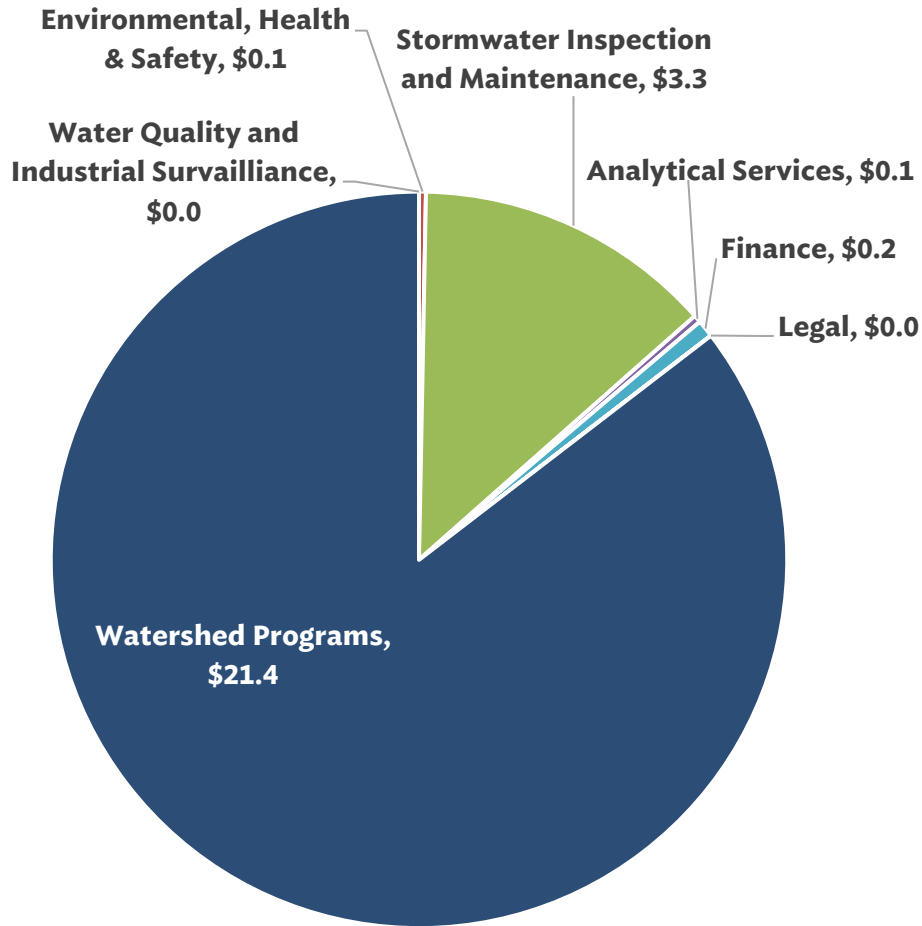


2025 Adopted Budget
\$164.9 Million

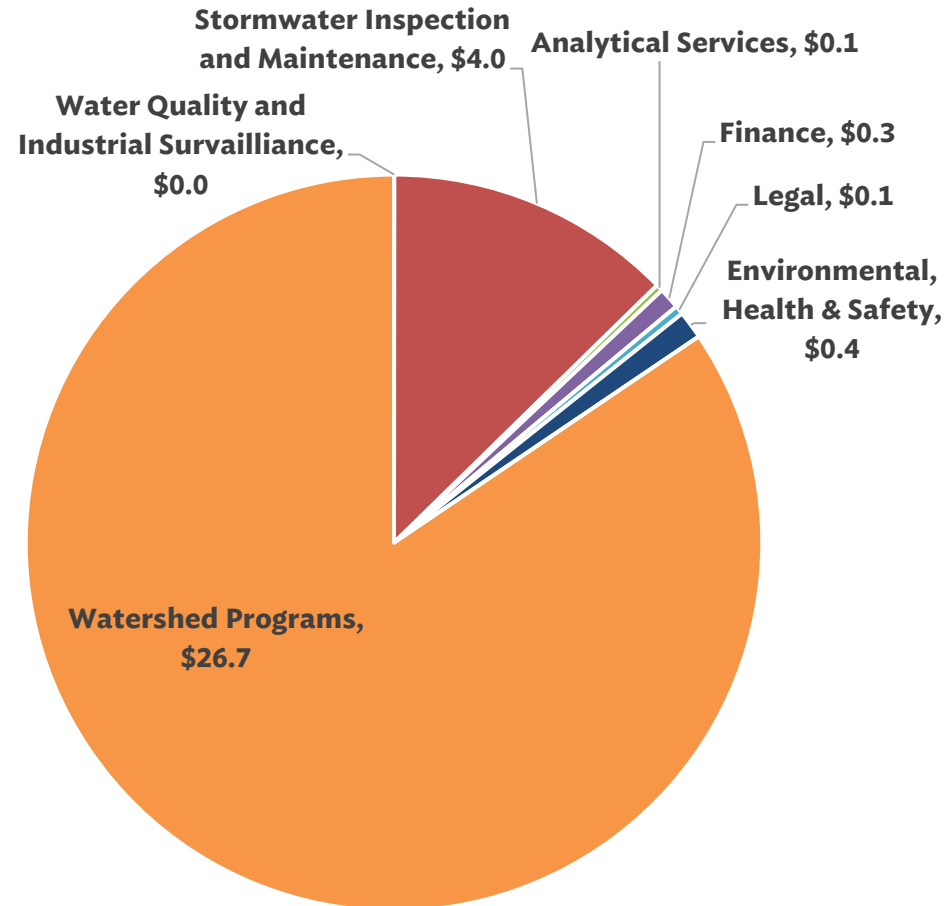
NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER OPERATING EXPENSE COMPARISON BY BUDGET CENTER						
2025 ADOPTED BUDGET VS. 2024 ACTUALS						
		2024 ADJUSTED BUDGET	2024 UNAUDITED ACTUALS	2025 PRELIMINARY BUDGET	2025 BUDGET OVER (UNDER) 2024 BUDGET	% INCREASE (DECREASE)
BUDGET CENTER:						
1800	WATER QUALITY AND INDUSTRIAL SURVAILLIANCE	\$ 4,250	\$ -	\$ 4,650	\$ 400	9.41%
1900	ANALYTICAL SERVICES	95,000	82,913	95,000	-	0.00%
5000	ADMINISTRATION AND EXTERNAL AFFAIRS	-	2,553	-	-	0.00%
6000	FINANCE	271,000	191,502	295,600	24,600	9.08%
7000	LEGAL	125,000	11,754	125,000	-	0.00%
8100	WATERSHED PROGRAMS	34,686,920	21,371,528	26,679,840	(8,007,080)	-23.08%
8300	STORMWATER INSPECTION AND MAINTENANCE	4,064,190	3,318,029	3,993,098	(71,092)	-1.75%
8400	ENVIRONMENTAL, HEALTH & SAFETY	483,350	75,518	387,500	(95,850)	-19.83%
TOTAL STORMWATER OPERATING EXPENSES		\$ 39,729,710	\$ 25,053,797	\$ 31,580,688	\$ (8,149,022)	-20.51%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by District Function



2024 Preliminary Actual
\$25.1 Million

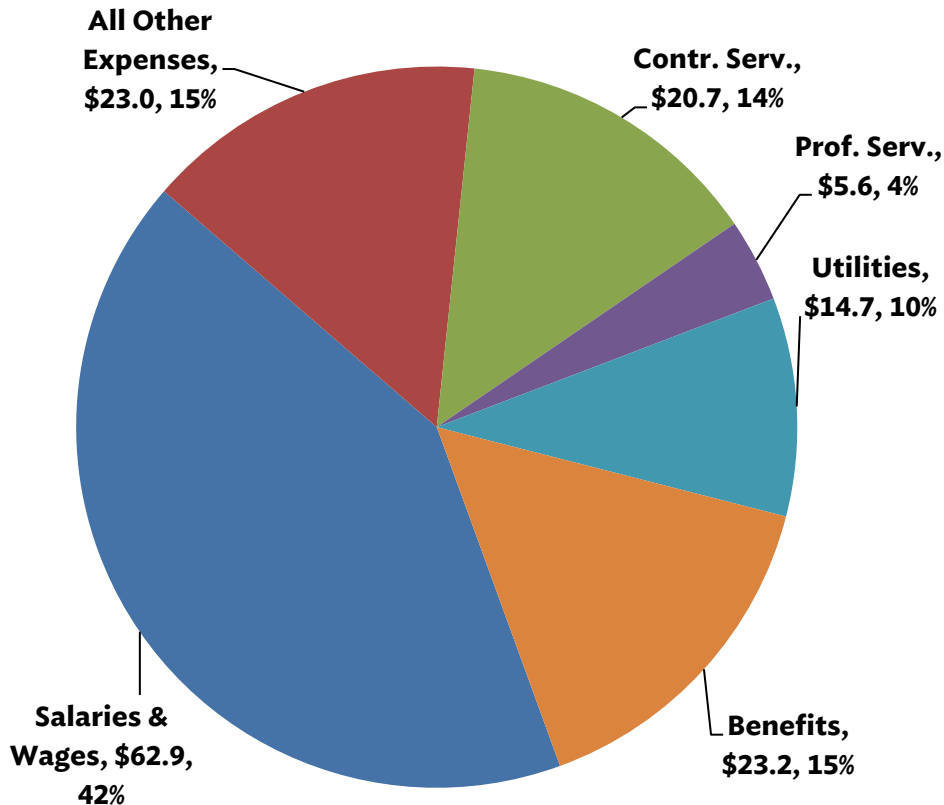


2025 Adopted Budget
\$31.6 Million

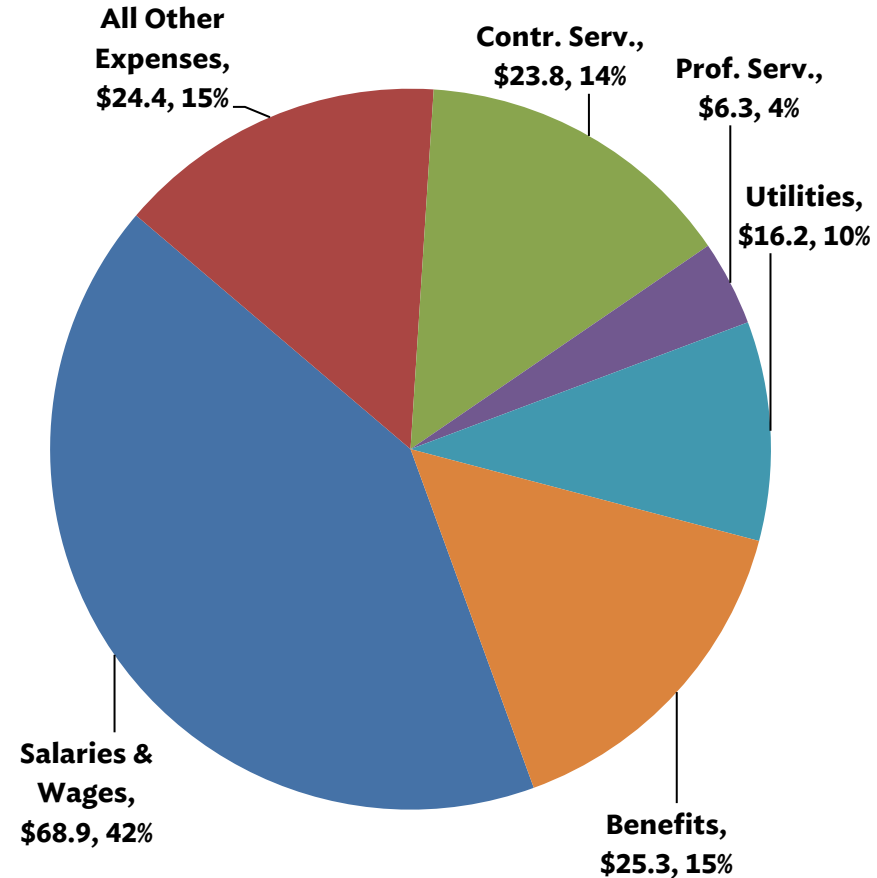
NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SEWER SERVICE OPERATING EXPENSE COMPARISON BY CATEGORY				
2025 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS				
<u>EXPENSE CATEGORY</u>	2023 AUDITED ACTUAL	2024 UNAUDITED ACTUAL	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET
Salaries	\$ 58,488,877	\$ 62,892,971	\$ 66,317,218	\$ 68,903,806
Benefits	20,570,816	23,175,533	24,789,154	25,280,376
Reimbursable Expenses	580,487	600,928	1,010,594	1,025,626
Utilities	15,280,072	14,700,076	15,124,342	16,162,858
Professional Services	5,613,884	5,583,701	8,103,188	6,260,522
Contractual Services	20,203,854	20,684,867	23,808,838	23,757,632
Material & Supplies	13,774,845	18,224,634	17,840,969	18,791,010
Equipment Repair & Maintenance	2,417,895	2,881,819	2,551,895	3,388,441
Building & Road Repair & Maintenance	1,468,016	1,360,308	1,064,500	1,141,000
Judgements & Awards	106,500	18,555	200,000	200,000
TOTAL OPERATING EXPENSES	\$ 138,505,246	\$ 150,123,392	\$ 160,810,698	\$ 164,911,271

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by Cost Category



**2024 Preliminary
Actual
\$150.1 Million**

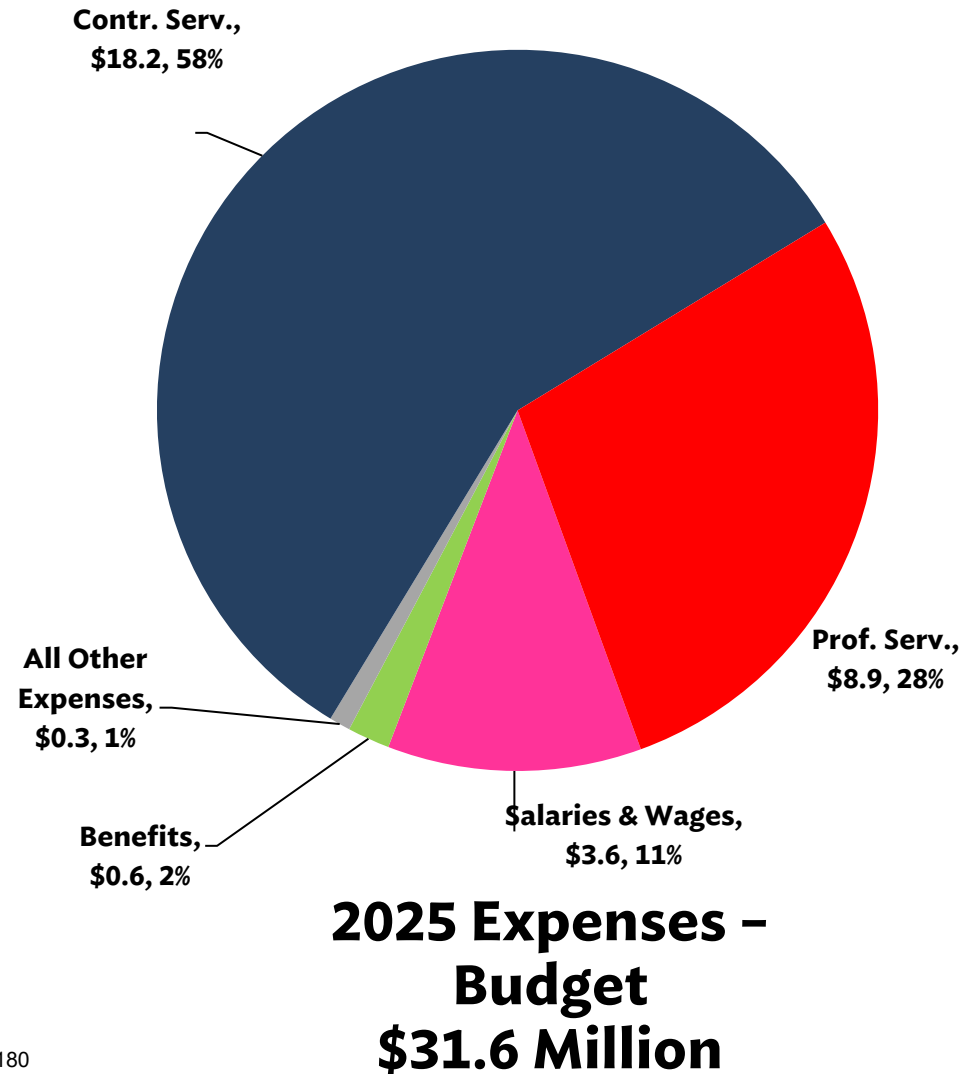
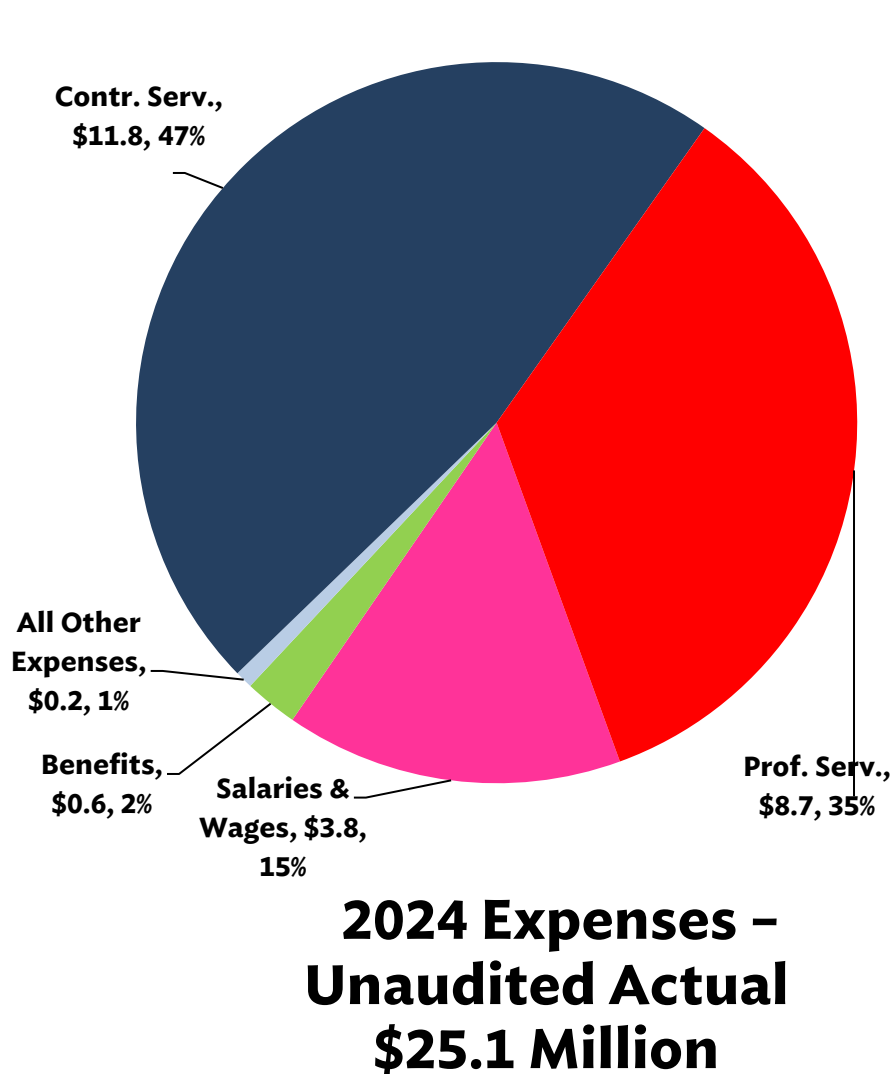


**2025 Adopted
Budget
\$164.9 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER OPERATING EXPENSE COMPARISON BY CATEGORY				
2025 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS				
<u>EXPENSE CATEGORY</u>	2023 AUDITED ACTUAL	2024 UNAUDITED ACTUAL	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET
Salaries	\$ 3,618,778	\$ 3,754,439	\$ 3,797,173	\$ 3,581,638
Benefits	562,896	580,900	593,263	554,194
Reimbursable Expenses	44,825	47,342	73,727	69,327
Professional Services	8,379,331	8,726,686	10,968,000	8,898,000
Contractual Services	17,085,878	11,819,374	24,121,797	18,201,329
Material & Supplies	93,877	125,056	150,750	251,200
Judgements & Awards	-	-	25,000	25,000
TOTAL OPERATING EXPENSES	\$ 29,785,585	\$ 25,053,797	\$ 39,729,710	\$ 31,580,688

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by Cost Category

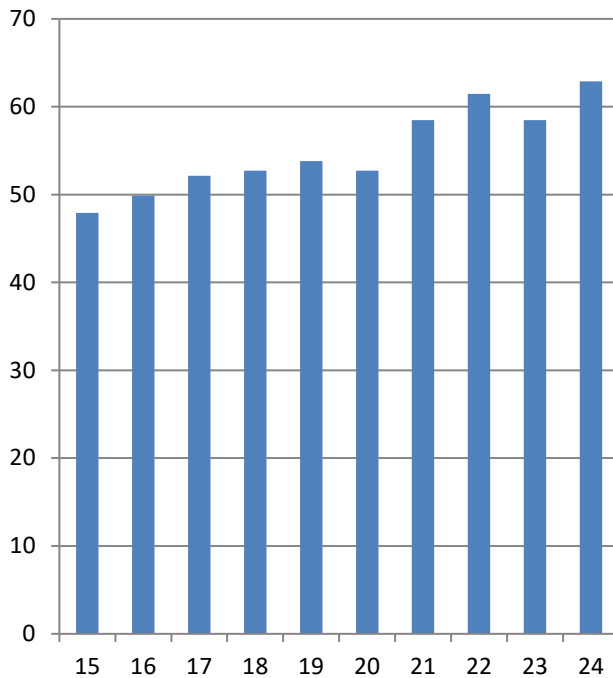


NORTHEAST OHIO REGIONAL SEWER DISTRICT

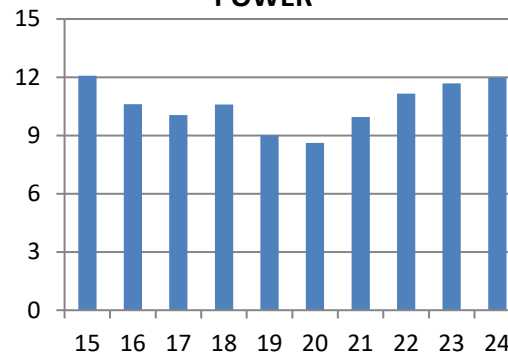
10 Year Comparison of Major Sewer Expenditures

\$Millions

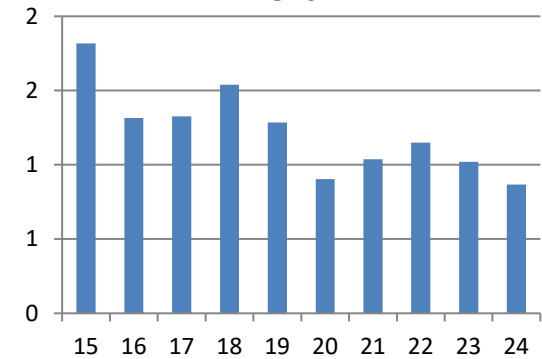
SALARIES & WAGES



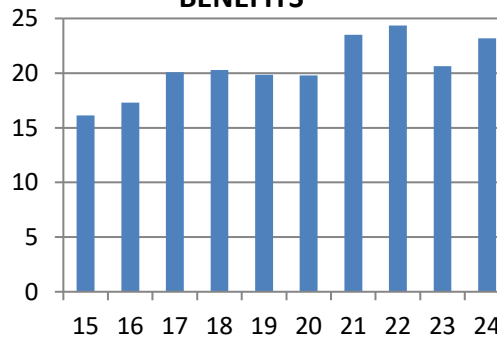
POWER



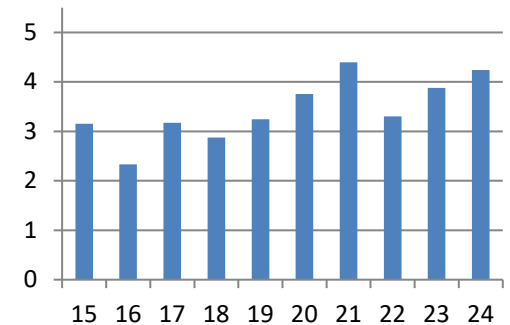
GAS



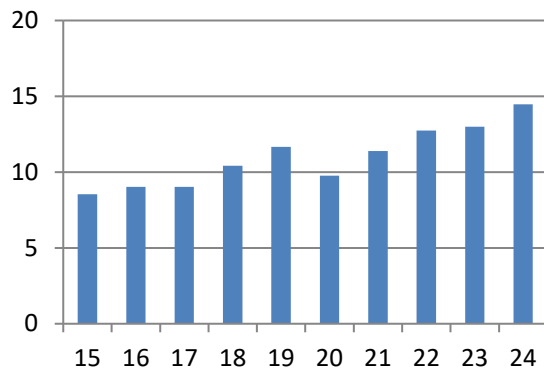
BENEFITS



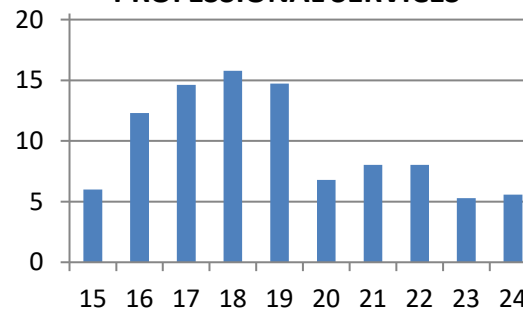
REPAIRS & MAINTENANCE



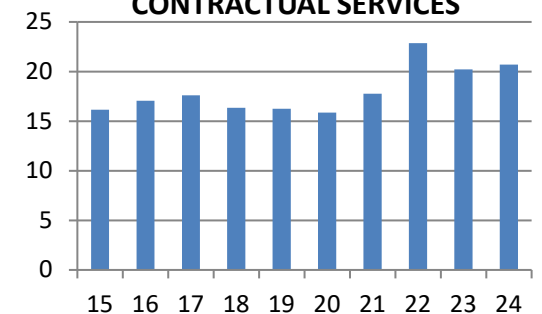
MATERIALS & SUPPLIES



PROFESSIONAL SERVICES



CONTRACTUAL SERVICES

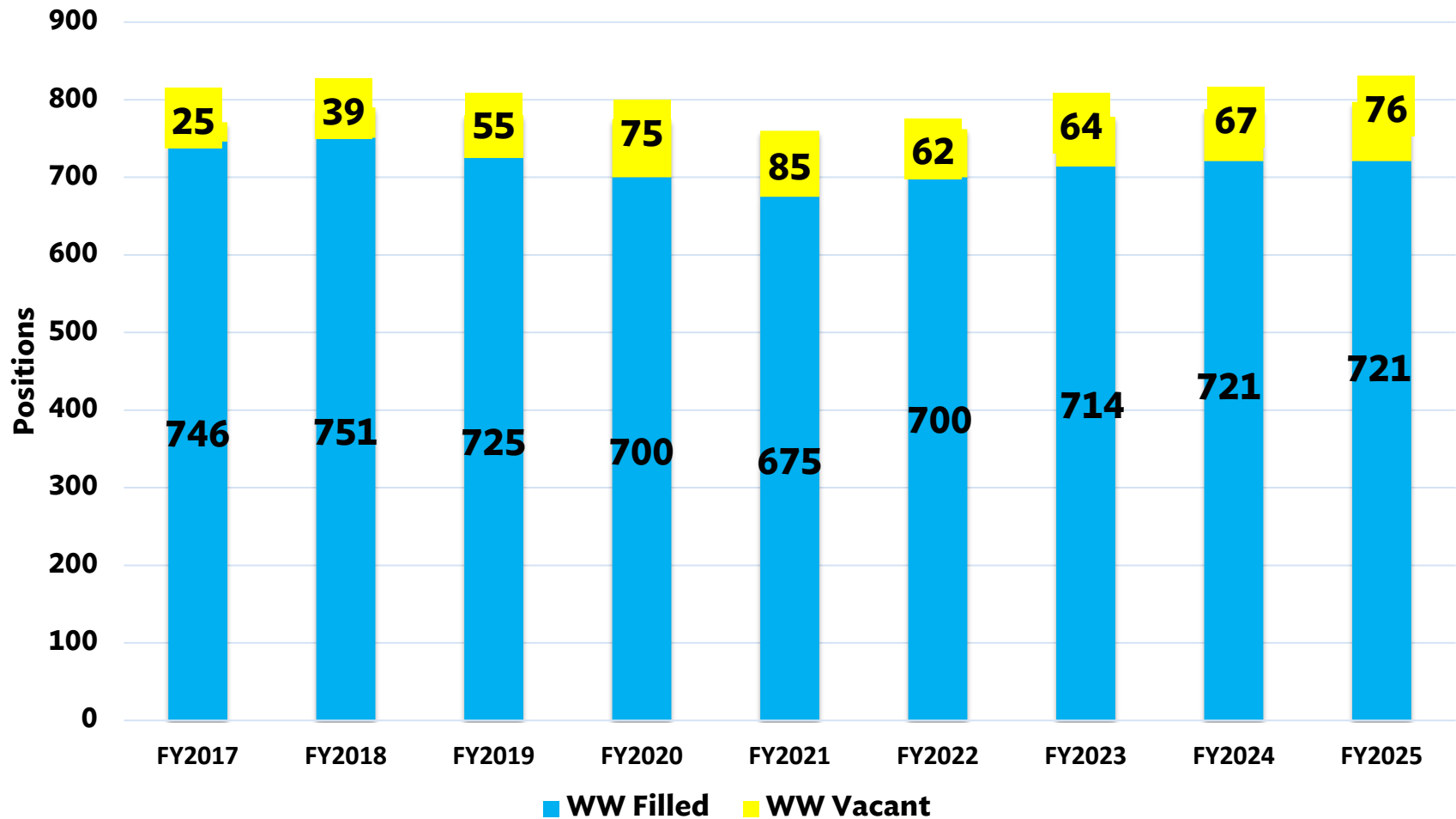


NORTHEAST OHIO REGIONAL SEWER DISTRICT									
STAFFING SUMMARY BY BUDGET CENTER									
NON-STUDENT FULL-TIME/PART-TIME EMPLOYEES									
BUDGET CENTER				Budgeted					
	2022	2023	2024	2024	Deleted	Added	Transfer	2025	Change
WASTEWATER									
OPERATIONS AND MAINTENANCE									
<u>Plant Operations</u>									
1100 - Southerly WWTP	146	153	151	170	0	0	2	172	2
1200 - Westerly WWTP	46	46	45	50	0	0	2	52	2
1300 - Easterly WWTP	52	48	48	54	0	0	-3	51	-3
Total Plant Operations	244	247	244	274	0	0	1	275	1
<u>Other Operations</u>									
1000 - Operation and Maintenance	7	6	5	6	0	0	-1	5	-1
Total Other Operations	7	6	5	6	0	0	-1	5	-1
<u>EMSC</u>									
1400 - Maintenance Services	5	5	5	6	0	0	0	6	0
1500 - Sewer System Maintenance And Operation	51	52	52	57	0	3	0	60	3
1600 - Fleet Services	7	8	9	10	0	0	0	10	0
1700 - Building Maintenance	15	19	9	9	0	0	0	9	0
3100 - Process Control And Automation	15	15	16	17	0	1	0	18	1
6300 - Administrative Services	7	5	6	7	0	0	0	7	0
2100 - Security	35	33	29	35	0	0	0	35	0
3300-Building Systems	0	0	9	10	0	0	0	10	0
3200 - Technical Services Group	31	38	36	39	-1	0	-5	33	-6
Total EMSC	166	175	171	190	-1	4	-5	188	-2
Total Operations	417	428	420	470	-1	4	-5	468	-2
INFORMATION TECHNOLOGY									
3000 - Information Technology	33	34	37	38	0	0	5	43	5
ADMINISTRATION & EXTERNAL AFFAIRS									
2000 - Human Resources	25	26	27	29	0	0	0	29	0
5000 - Administration And External Affairs	22	25	18	19	0	0	0	19	0
6400 - Government and Customer Relations	12	10	25	29	0	1	0	30	1
Total Administration & External Affairs	59	61	70	77	0	1	0	78	1
FINANCE									
6000 - Finance	20	20	20	21	0	0	-1	20	-1
6100 - Inventory Control	8	9	8	9	0	0	0	9	0
6200 - Purchasing	10	10	10	10	0	0	-1	9	-1
6500 - Contract Compliance	6	4	5	6	0	0	1	7	1
Total Finance	44	43	43	46	0	0	-1	45	-1
LEGAL									
7000 - Legal	10	10	10	11	0	0	0	11	0
DISTRICT ADMINISTRATION									
8000 - District Administration	13	15	16	16	0	0	0	16	0
8200 - Internal Audit	5	5	5	5	0	0	1	6	1
Total District Administration	18	20	21	21	0	0	1	22	1
WATERSHED PROGRAMS									
1800 - Water Quality & Industrial Surveillance	27	27	25	27	0	0	0	27	0
1900 - Analytical Services	28	29	29	30	0	0	0	30	0
8100 - Watershed Programs	10	10	7	6	0	0	3	9	3
8300 - Stormwater Inspection & Maintenance	2	2	3	4	0	0	0	4	0
8400 - Health And Safety	6	8	12	12	0	1	1	14	2
8500 - Environmental, Health and Safety	5	5	5	5	0	0	0	5	0
Total Watershed Programs	78	81	81	84	0	1	4	89	5
ENGINEERING									
9000 - Engineering And Construction	41	37	39	41	0	0	0	41	0
WASTEWATER TOTAL	700	714	721	788	-1	6	4	797	9
STORMWATER MANAGEMENT									
WATERSHED PROGRAMS									
8300 - Stormwater Inspection & Maintenance	9	9	10	9	0	0	0	9	0
8100 - Watershed Programs	28	30	29	30	0	0	-4	26	-4
Total Watershed Programs	37	39	39	39	0	0	-4	35	-4
STORMWATER TOTAL	37	39	39	39	0	0	-4	35	-4
DISTRICT TOTAL	737	753	760	827	-1	6	0	832	5

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Wastewater Filled vs. Vacant Positions

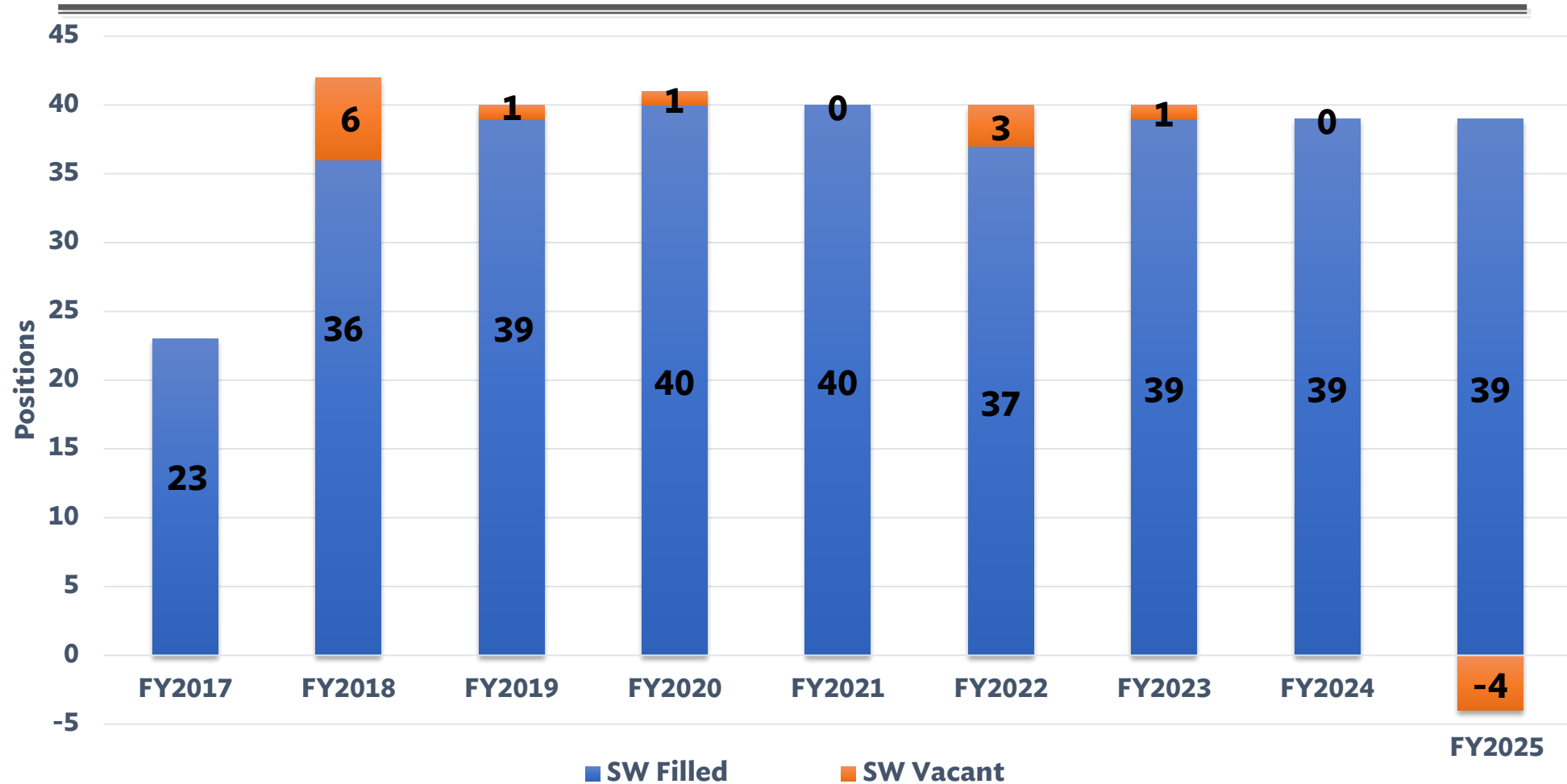
As of Year End 2017-2025



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Filled vs. Vacant Positions

As of Year End 2016-2024



BUDGET CENTER:		Operation and Maintenance - 1000	
MANAGED BY:		Francis G. Foley Director of Operation and Maintenance	
<div>DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS</div>			
<p>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, Building Systems, and Administrative Services), Process Control & Automation and Emergency Management. This includes supervision of approximately 400 full-time employees.</p> <p>In 2024, the District's treatment plants received and processed an average of approximately 210.81 million gallons of wastewater per day for a total of approximately 76.9 billion gallons treated during the year.</p>			
2024 Accomplishments		2025 Goals	
*	Began district-wide safety evaluation following a series of accidents in Q2.	*	Maintain a safe work environment for employees and visitors, focusing on updating lockout/tagout processes and procedures.
*	Met NPDES permits and other regulatory requirements except for 2 Mercury Excursions at Southerly.	*	Meet NPDES permits and other regulatory requirements.
*	Executed 2024 Operational Readiness Implementation (ORI) tasks.	*	Execute 2025 Operational Readiness Implementation (ORI) tasks.
*	Continued to develop and implement a culture of continuous improvement throughout the O&M department.	*	Continue to develop and implement a culture of continuous improvement throughout the O&M department.
*	Emergency Response drills conducted regularly at all facilities.	*	Ensure that O&M and the District are prepared to respond to emergencies.
*	Continued succession planning for positions throughout the O&M department focusing on the upcoming openings in leadership positions.	*	Continue succession planning for positions throughout the O&M department.

BUDGET CENTER:		Operation and Maintenance - 1000	
MANAGED BY:		Francis G. Foley Director of Operation and Maintenance	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2024 Accomplishments		2025 Goals	
*	Executed O&M 2024 DEI goals.	*	Implement applicable priority recommendations from the 2024 DEI report as selected by the District’s DEI Advisory Committee. Continue to strengthen DEI to increase understanding and ensure continued commitment across the O&M organization.
*	Maintained positive employee and labor relations by holding regular executive labor management and facility-specific labor management committee meetings throughout the year.	*	Maintain positive employee and labor relations by continuing to hold labor management and facility-specific labor management committee meetings throughout the year.
*	Prepared and managed a budget that supports the District’s projected revenue, while exploring ways to reduce costs.	*	Prepare and manage a budget that supports the District’s projected revenue, while continuing to explore ways to reduce costs. Assist with/ provide support for the 2027 to 2031 rate study.
*	Began rollout of tablets for O&M maintenance staff.	*	Continue to improve operations and maintenance through the use of technology and assist the organization in developing an understanding of the implications of machine learning for District operations and begin to adjust policies and procedures as necessary.
		*	Implement applicable provisions of the 2025 to 2027 Strategic Plan.

NORTHEAST REGIONAL OHIO REGIONAL SEWER DISTRICT

KEY PERFORMANCE INDICATORS

DEPARTMENT OF OPERATION AND MAINTENANCE

OPERATION & MAINTENANCE	BUDGET CENTER - 1000 - OPERATION AND MAINTENANCE				
	No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
	1	DART Rate	less than 2	0	0
	2	Budget Performance	95-100%	81%	95%
	3	Conduct 3 Emergency Response Drills for Each Facility	85%	100%	100%
	4	Holding Executive Labor Management Meetings with Union	equal to or greater than 6	8	8
	5				
	6				

BUDGET CENTER - 1100 - SOUTHERLY WWTP				
No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
1	Permit Compliance	100%	92%	100%
2	DART Rate	less than 2	2.64	1.08
3	Budget Performance	95-100%	100%	107%
4	REF Turbine Uptime	90%	50%	29.15%
5	Incinerator Downtime for Planned Outages	8 weeks	8 weeks	20 Weeks
6	Power Curtailment Program Participation Rate	95%	70%	50%

BUDGET CENTER - 1200 - WESTERLY WWTP				
No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
1	Permit Compliance	100%	100%	100%
2	DART Rate	less than 2	0	0
3	Budget Performance	95-100%	90%	90%
4	Power Curtailment Program Participation Rate	95%	100%	100%
5				
6				

OPERATION & MAINTENANCE	BUDGET CENTER - 1300 - EASTERLY WWTP				
	No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
	1	Permit Compliance	100%	100%	100%
	2	DART Rate	less than 2	0	1.69
	3	Budget Performance	95-100%	91%	101%
	4	Power Curtailment Program Participation Rate	95%	99%	100%
	5				

BUDGET CENTER - 1400 - MAINTENANCE SERVICES				
No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
1	DART Rate	less than 2	18.89	0
2	Budget Performance	95-100%	94%	97%
3	Power Curtailment Program Participation Rate	95%	100%	100%
4				
5				

BUDGET CENTER - 1500 - SEWER SYSTEM MAINTENANCE AND OPERATION				
No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
1	Permit Compliance	100%	100%	100%
2	DART Rate	less than 2	4.09	0
3	Budget Performance	95-100%	101%	92%
4	Dry Weather Overflow Minimization	less than 5	5	3
5	Collection System Response Time	2 hrs. during business; 4 hrs. during outside hrs. 90% of the time	100%	100%

OPERATION & MAINTENANCE	BUDGET CENTER - 1600 - FLEET SERVICES				
	No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
	1	DART Rate	less than 2	0	0
	2	Budget Performance	95-100%	118%	106%
	3	Power Curtailment Program Participation Rate	95%	100%	100%
	4	Vehicle Preventative Maintenance Turnaround	Not developed	N/A	Not developed
	5				

BUDGET CENTER - 1700 - BUILDING MAINTENANCE				
No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
1	DART Rate	less than 2	5.36	0
2	Budget Performance	95-100%	119%	110%
3	Power Curtailment Program Participation Rate	100%	100%	100%
4				
5				

BUDGET CENTER - 3100 - PROCESS CONTROL AND AUTOMATION				
No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
1	DART Rate	less than 2	0	0
2	Budget Performance	95-100%	96%	92%
3	Staffing Fulfillment	100%	100%	100%
4				
5				

OPERATION & MAINTENANCE	BUDGET CENTER - 3300 - BUILDING SYSTEMS				
	No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
	1	DART Rate	less than 2	0	N/A
	2	Budget Performance	95-100%	101%	N/A
	3	Power Curtailment Program Participation Rate	95%	100%	N/A
	4				
	5				

BUDGET CENTER - 6300 - ADMINSTRATIVE SERVICES				
No.	Output Metric Description	FY - 2024 Target	FY - 2024 Actuals	FY - 2023 Actuals
1	DART Rate	less than 2	0	0
2	Budget Performance	95-100%	88%	83%
3	Power Curtailment Program Participation Rate	95%	100%	100%
4				
5				

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
OPERATIONS AND MAINTENANCE -- 1000				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Director Of Oper & Maint	1	1	1	0
Deputy Director of O&M	1	1	1	0
Asst Supt Plants	0	1	0	(1)
O&M Budget Analyst I	1	1	1	0
Emgy Mgmt & Bus Cont Pm	1	1	1	0
Executive Assistant	1	1	1	0
TOTAL FULL TIME	5	6	5	(1)
Para Intern Emerg Mgmt	1	2	1	(1)
TOTAL INTERNS/STUDENTS	1	2	1	(1)
TOTAL POSITIONS	6	8	6	(2)

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1000: OPERATION & MAINTENANCE						
	2023	2024	2024	2025		
	Audited	Unaudited	Adopted	Adopted	Budget	
	Actuals	Actuals	Budget	Budget		Variance
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 477,795	\$ 363,898	\$ 471,621	\$ 364,296	\$	(107,325)
52030 - Professionals Salaries	175,616	186,624	181,897	187,809		5,912
52031 - Administrative Support Salaries	62,721	74,344	72,450	74,805		2,355
52036 - Para-Professional Salaries	15,266	14,829	55,155	46,663		(8,491)
52050 - Maintenance Hourly	-	3,886	-	-		-
52060 - Student Salaries	8,351	-	-	-		-
52071 - Longevity	1,450	1,800	2,346	1,479		(867)
52081 - Sick Buy Out	9,553	9,561	13,046	9,745		(3,301)
52231 - Administrative Support Overtime	587	-	-	-		-
52236 - Para-Professional Overtime	47	7	400	400		-
52260 - Student Overtime	86	-	-	-		-
Salaries and Wages	\$ 751,473	\$ 654,949	\$ 796,915	\$ 685,197	\$	(111,718)
Benefits:						
52310 - Health Care	\$ -	\$ (436)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	-	225	-	-		-
52320 - Opers	105,171	91,651	111,567	94,801		(16,767)
52360 - Medicare	10,743	9,397	11,555	9,819		(1,736)
52313 - Wellness Credit	3	13	-	-		-
52314 - Dental and Vision Premiums	-	(24)	-	-		-
52370 - Uniform Allowance	1,140	986	1,440	960		(480)
52380 - Awards and Recognition	14,069	-	-	-		-
Benefits	\$ 100,803	\$ 131,126	\$ 144,076	\$ 124,562	\$	(19,514)
Total Salaries and Benefits	\$ 882,598	\$ 756,761	\$ 921,477	\$ 790,776	\$	(130,701)
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 4,844	\$ 1,869	\$ 8,400	\$ 1,625	\$	(6,775)
52430 - Employee Education	1,710	1,735	4,100	1,965		(2,135)
Reimbursable Expenses	\$ 6,554	\$ 3,604	\$ 12,500	\$ 3,590	\$	(8,910)
Professional Services:						
52610 - General Professional Services	\$ 10,092	\$ 9,996	\$ 15,000	\$ 15,000	\$	-
Professional Services	\$ 10,092	\$ 9,996	\$ 15,000	\$ 15,000	\$	-
Contractual Services:						
52715 - Printing	\$ -	\$ 274	\$ 100	\$ 100	\$	-
52730 - Dues and Subscriptions	373	757	1,630	1,215		(415)
52735 - Equipment Rental	(220)	(220)	-	-		-
Contractual Services	\$ 153	\$ 811	\$ 1,730	\$ 1,315	\$	(415)
Materials and Supplies:						
52805 - Office Supplies	\$ 48	\$ 227	\$ 1,000	\$ 1,000	\$	-
52845 - General Hardware Supplies	2,683	-	-	-		-
52846 - Equipment And Instrumentation						
Parts	8,172	-	-	-		-
52865 - Other Supplies	3,265	365	5,000	1,000		(4,000)
52870 - Freight	251	23	-	-		-
Materials And Supplies	\$ 14,419	\$ 615	\$ 6,000	\$ 2,000	\$	(4,000)
Building and Road Repair:						
53050 - Building Maintenance Supplies	\$ -	\$ 58	\$ -	\$ -	\$	-
Building and Road Repair	\$ -	\$ 58	\$ -	\$ -	\$	-
Total Other Operating Expenses	\$ 31,217	\$ 15,084	\$ 35,230	\$ 21,905	\$	(13,325)
Total Operating Expenses	\$ 913,816	\$ 771,845	\$ 956,707	\$ 812,681	\$	(144,026)

BUDGET CENTER:		Southerly WWTP - 1100	
MANAGED BY:		Tracey Phelps Deputy Director of Operation and Maintenance	
<div>DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS</div>			
<p>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.</p> <p>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 2024, the plant treated 39.65 billion gallons of wastewater at an average daily flow of 108.29 MGD. Southerly incinerated 42,109 dry tons of biosolids and generated 6.49 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).</p>			
2024 Accomplishments		2025 Goals	
*	Reviewed and evaluated assessments for critical equipment. Created asset plan for critical equipment.	*	Enhance safety awareness through communication and refresher training.
*	Solids inventory tracking tool draft is complete.	*	Complete and implement solids inventory tracking tool.
*	Reduced timeframe for planned extended maintenance on each FBI to 2 months.	*	Investigate the use of Machine Learning/AI for operations.
*	Participated with HR in outreach events for educational and recruitment initiatives.	*	Move from desktop to iPad usage for operations staff (E-logger, work orders, notes, etc.).

BUDGET CENTER: Southerly WWTP - 1100

MANAGED BY: Tracey Phelps
Deputy Director of Operation and
Maintenance

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

	2024 Accomplishments		2025 Goals
*	Continued succession planning and development for Assistant Superintendents and Superintendents using IDPs and coaching.	*	Improve the maintenance kitting process for preventative maintenance work orders.
*	Strengthened DEI efforts through in-person communication to increase understanding and ensure continued commitments.	*	Provide clearer meaning of DEI and work with DEI Advisory Committee to develop a communication strategy.
*	Worked with the Plant Engineering group to develop and implement a culture of continuous improvement.	*	Budget for Renewable Energy Facility inspections and develop plan to address items found.
*	Prepared and managed a budget that supports the District's projected revenue, while exploring ways to reduce costs.	*	Prepare and manage a budget that supports the District's projected revenue, while continuing to explore ways to reduce costs.
		*	Conduct condition assessments on all critical assets.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SOUTHERLY WASTE WATER TREATMENT PLANT -- 1100				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Supt Plant Maint	2	0	2	2
Supt REF	1	0	1	1
Preventative Maintenance Planner	0	0	1	1
Asst Supt Plants	2	2	2	0
Deputy Director of O&M	1	1	1	0
Plt Admin Mgr	1	1	1	0
Unit Process Manager	4	4	4	0
Plant Mtce Mgr I E & I	3	3	3	0
Plant Mtce Mgr I Mech	6	6	6	0
Shift Mgr South	5	5	5	0
Supt Plants	1	1	1	0
Supt Plant Maintenance	1	1	1	0
Maint Supvr	1	1	1	0
Shift Supvr	5	5	5	0
Ent Biosolid & Resid Supt	0	1	0	-1
Plant Mtce Mgr II	0	2	0	-2
Asset Rel Mgr	4	4	4	0
Preventative Maintenance Planner	0	1	1	0
Process Specialist I	0	1	0	-1
Administrative Assistant	2	2	2	0
Plant Clerk	1	1	1	0
WWP Operator IT	11	10	12	2
WWP Operator C1	12	12	12	0
WWP Operator	14	16	14	-2
Plt Maint Electrician	5	6	6	0
Plt Maint Machinist	1	1	1	0
UMT - Equip Operator	2	2	2	0
PUMP	18	27	24	-3
Elec Inst Technician	1	1	1	0
Instrument Tech	8	9	8	-1
Util Maint Tech	1	1	1	0
UMP Instrument Tech	4	6	7	1
UMP Plt Maint Elec	4	5	8	3
UMP Plt Util Maint Person	7	9	11	2
PUMP Welder	2	2	2	0
Custodial Worker	5	5	5	0
Maint Worker	16	16	16	0
TOTAL POSITIONS	151	170	172	2

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 3,356,784	\$ 3,478,821	\$ 3,405,268	\$ 3,520,110	\$	114,842
52030 - Professionals Salaries	422,590	491,580	500,360	514,743		14,384
52031 - Administrative Support Salaries	147,333	156,029	154,929	158,935		4,006
52034 - Technicians Salaries	6,047	-	-	-		-
52040 - Operations Hourly	2,175,048	2,416,909	2,434,311	2,616,529		182,218
52050 - Maintenance Hourly	4,441,454	4,855,079	5,649,968	5,631,028		(18,940)
52071 - Longevity	36,200	33,300	39,729	36,924		(2,805)
52081 - Sick Buy Out	76,094	43,489	68,224	77,616		9,392
52231 - Administrative Support Overtime	407	420	1,000	1,000		-
52240 - Operations Hourly Overtime	1,068,245	1,016,331	1,119,551	1,068,724		(50,827)
52250 - Maintenance Hourly Overtime	430,056	426,949	650,000	415,000		(235,000)
Salaries and Wages	\$ 12,160,258	\$ 12,918,907	\$ 14,023,340	\$ 14,040,610	\$	17,270
Benefits:						
52310 - Health Care	\$ 44	\$ (10,445)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	-	2,138	-	-		-
52320 - Opers	1,742,026	1,832,335	1,878,008	1,877,778		(229)
52360 - Medicare	172,998	184,145	194,508	194,483		(25)
52313 - Wellness Credit	20	37	-	-		-
52314 - Dental and Vision Premiums	-	(140)	-	-		-
52370 - Uniform Allowance	11,749	3,430	29,700	4,500		(25,200)
Benefits	\$ 1,926,837	\$ 2,011,500	\$ 2,102,216	\$ 2,076,761	\$	(25,454)
Total Salaries and Benefits	\$ 14,087,096	\$ 14,930,407	\$ 16,125,555	\$ 16,117,371	\$	(8,184)
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 10,120	\$ 5,737	\$ 19,684	\$ 33,574	\$	13,890
52430 - Employee Education	6,942	4,175	6,350	13,120		6,770
Reimbursable Expenses	\$ 17,062	\$ 9,912	\$ 26,034	\$ 46,694	\$	20,660
Utilities Expenses:						
52510 - Electricity	\$ 7,290,513	\$ 7,768,259	\$ 6,547,865	\$ 7,435,000	\$	887,135
52520 - Natural Gas	645,684	449,665	775,870	773,740		(2,130)
52530 - Water and Other Utilities	734,422	492,362	600,480	663,910		63,430
Utilities Expenses	\$ 8,670,619	\$ 8,710,286	\$ 7,924,215	\$ 8,872,650	\$	948,435
Professional Services:						
52610 - General Professional Services	\$ 399,945	\$ 278,345	\$ 220,000	\$ 433,000	\$	213,000
Professional Services	\$ 399,945	\$ 278,345	\$ 220,000	\$ 433,000	\$	213,000
Contractual Services:						
52715 - Printing	\$ 60	\$ 60	\$ 100	\$ 420	\$	320
52730 - Dues and Subscriptions	3,222	3,479	3,119	8,009		4,890
52735 - Equipment Rental	10,097	49,396	10,000	25,000		15,000
52770 - Uniforms	58,030	79,608	70,000	70,000		-
52775 - Licenses,Fees, And Permits	2,333	340	4,875	2,625		(2,250)
52780 - Other Contractual Services	843,861	814,765	627,498	866,802		239,304
52785 - Facilities Rental	-	179	-	-		-
52745 - Grease Removal	10,455	6,394	5,562	6,400		838
52755 - Grit and Screening Disposal	246,418	341,078	395,040	392,167		(2,873)
52760 - Sludge Hauling Disposal	475,955	55,692	415,670	168,479		(247,191)
52765 - Ash Hauling Disposal	934,919	748,165	835,489	1,055,056		219,567
Contractual Services	\$ 2,585,350	\$ 2,099,155	\$ 2,367,353	\$ 2,594,958	\$	227,605
Materials and Supplies:						
52805 - Office Supplies	\$ 3,104	\$ 3,118	\$ 5,100	\$ 4,000	\$	(1,100)
52810 - Fuel and Oil	81,840	125,172	90,000	150,000		60,000
52811 - Vehicle Maintenance Parts	488	244	-	-		-
52825 - Chemicals	2,328,424	2,568,267	2,548,024	2,431,339		(116,685)
52840 - Laboratory Supplies	3,421	2,842	4,347	4,999		652
52845 - General Hardware Supplies	348,775	387,075	335,763	400,000		64,237
52846 - Equipment And Instrumentation Parts	2,298,191	2,106,634	1,673,012	2,000,000		326,988
52851 - Other Minor Equipment	151,504	234,875	153,500	184,700		31,200
52860 - Postage,Ups	-	-	-	-		-
52865 - Other Supplies	390,490	539,986	455,750	495,375		39,625
52870 - Freight	43,844	3,200	55,000	10,000		(45,000)
52880 - Invoice Price Variance	(5,169)	(19,991)	-	-		-
52890 - Inventory Adjustment-Book To Physical	(85,914)	(117,616)	-	-		-
Materials And Supplies	\$ 5,558,999	\$ 5,833,805	\$ 5,320,496	\$ 5,680,413	\$	359,917

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	\$ 743,974	\$ 532,061	\$ 600,000	\$ 469,000	\$ (131,000)
Equipment Repair And Maintenance	\$ 743,974	\$ 532,061	\$ 600,000	\$ 469,000	\$ (131,000)
Building and Road Repair:					
53020 - Road Repair and Maintenance	\$ 8,000	\$ 8,285	\$ 10,000	\$ 10,000	\$ -
53040 - Miscellaneous Repair and Maintenance	6,424	35,215	24,000	8,000	(16,000)
53050 - Building Maintenance Supplies	490	(3)	-	-	-
53051 - Building Maintenance Services	(482)	(482)	-	-	-
Building and Road Repair	\$ 14,432	\$ 43,016	\$ 34,000	\$ 18,000	\$ (16,000)
Judgements and Awards:					
Total Other Operating Expenses	17,990,380	17,506,579	16,492,098	18,114,715	1,622,617
Total Operating Expenses	32,077,476	32,436,986	32,617,653	34,232,086	1,614,433

BUDGET CENTER:	Westerly WWTC – 1200
MANAGED BY:	Travis Pitts Superintendent

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

The Westerly Wastewater Treatment Center, is located on a 14-acre site adjacent to Edgewater Park, provides service to approximately 101,530 people located in the northwestern portion of the City of Cleveland. The collection area encompasses approximately nine thousand four hundred (9,400) acres. The raw influent wastewater is a combination of sanitary sewage, storm water and industrial wastewater.

The plant is designed to provide biological treatment to 35 million gallons per day (MGD) and a peak wet weather capacity of 100 MGD that may include primary effluent discharge of up to 30 MGD into Lake Erie. Wastewater flows exceeding the plant capacity are diverted to the Combined Sewer Overflow Treatment Facility (CSOTF). CSOTF will come back online in 2025 after a lengthy construction project where all flows will be screened of debris and receive chemically enhanced primary treatment. In 2024, the Westerly plant treated 8.0 billion gallons of wastewater at an average daily flow rate of 23.6 MGD. Biosolids removed at the Westerly plant are dewatered, followed by hauling off-site to an approved permitted facility or approved landfill. In 2024, Westerly removed 3,973.12 dry tons of biosolids.

2024 Accomplishments		2025 Goals	
*	Operated and maintained the plant to achieve regulatory compliance. Attained the NACWA Gold Peak Performance award again.	*	To operate and maintain the plant to achieve regulatory compliance. To attain the NACWA Platinum Peak Performance award.
*	Prepared for operating new assets by developing operational and maintenance readiness plans for new assets that are currently under construction.	*	Prepare for operating new assets by developing operational and maintenance readiness plans for new assets that are currently due to come online in 2025 like the CEHRT project.
*	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 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.

BUDGET CENTER:		Westerly WWTC – 1200	
MANAGED BY:		Travis Pitts Superintendent	
<div>DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS</div>			
2024 Accomplishments		2025 Goals	
*	Prepared and managed a budget that supports the District’s projected revenue, while exploring ways to reduce costs.	*	Prepare and manage a budget that supports the District’s projected revenue, while continuing to explore ways to reduce costs.
*	Continued to develop and implement standard operating and maintenance procedures for the entire plant.	*	Review and update existing standard operating procedures while adding new standard operating procedures for new assets and processes coming online.
*	Actively participated in the creation of a strategy to develop and realign O&M staff to ensure O&M’s ability to maintain permit compliance in the future.	*	Adapt processes and practices for both Maintenance and Operations that support the newly issued NPDES permit to maintain compliance.
*	Continued to support the following projects at Westerly: construction of CEHRT, Trickling Filter/Solids Contact Tank design, and the Solids Handling Improvement.	*	Continue to support the following projects at Westerly: Solids Handling Improvement, Trickling Filter/Solids Contact Tank Design, Administration Bldg. Roof and Window Repairs, Headworks Grit Diverter installation, and the HVAC 5 design.
		*	Improve the maintenance kitting process for preventative maintenance work orders.
		*	Conduct condition assessments on all critical assets.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WESTERLY WASTE WATER TREATMENT PLANT -- 1200				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2024	2024	2025	BUDGET
	ACTUALS	BUDGET	BUDGET	VARIANCE
Process Specialist I	0	0	1	1
Custodial Worker	0	0	1	1
Asst Supt Plants	1	1	1	0
Unit Process Manager	2	2	2	0
Plant Mtce Mgr I E & I	1	1	1	0
Plant Mtce Mgr I Mech	2	2	2	0
Shift Mgr East/West	5	5	5	0
Supt Plants	1	1	1	0
O&M Construction Coord	0	1	1	0
Process Specialist I	0	1	0	(1)
Administrative Assistant	1	1	1	0
WWP Operator IT	5	3	7	4
WWP Operator	7	10	9	(1)
Plt Maint Electrician	2	2	2	0
UMT - Equip Operator	1	1	1	0
PUMP	6	7	7	0
Elec Inst Technician	1	1	1	0
Instrument Tech	0	1	1	0
Util Maint Tech	1	1	1	0
UMP Instrument Tech	2	1	1	0
UMP Plt Maint Elec	1	1	0	(1)
UMP Plt Util Maint Person	1	1	1	0
Maint Worker	5	5	5	0
Custodial Worker	0	1	0	(1)
TOTAL POSITIONS	45	50	52	2

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
WASTEWATER
BUDGET CENTER 1200: WESTERLY WASTEWATER TREATMENT PLANT**

	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 1,278,772	\$ 1,238,392	\$ 1,232,228	\$ 1,275,270	\$ 43,042
52030 - Professionals Salaries	91,476	55,141	108,675	145,576	36,901
52031 - Administrative Support Salaries	50,339	53,014	51,926	53,604	1,679
52040 - Operations Hourly	714,876	823,783	776,670	878,881	102,211
52050 - Maintenance Hourly	1,120,290	1,266,135	1,403,854	1,353,240	(50,615)
52071 - Longevity	12,900	12,350	13,872	13,158	(714)
52081 - Sick Buy Out	22,446	18,648	19,336	22,895	3,559
52231 - Administrative Support Overtime	-	-	500	500	-
52240 - Operations Hourly Overtime	367,448	404,308	400,000	465,000	65,000
52250 - Maintenance Hourly Overtime	35,602	68,775	53,641	70,000	16,359
Salaries and Wages	\$ 3,694,150	\$ 3,940,546	\$ 4,060,702	\$ 4,278,124	\$ 217,422
Benefits:					
52310 - Health Care	\$ -	\$ (3,445)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	563	-	-	-
52320 - Opers	525,256	576,532	568,498	597,602	29,104
52360 - Medicare	52,147	55,780	58,880	61,894	3,014
52313 - Wellness Credit	-	35	-	-	-
52314 - Dental and Vision Premiums	-	(55)	-	-	-
52370 - Uniform Allowance	1,924	173	8,000	480	(7,520)
Benefits	\$ 579,327	\$ 629,582	\$ 635,378	\$ 659,976	\$ 24,598
Total Salaries and Benefits	\$ 4,273,477	\$ 4,570,128	\$ 4,696,080	\$ 4,938,100	\$ 242,020
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 2,979	\$ 4,346	\$ 4,320	\$ 7,195	\$ 2,875
52430 - Employee Education	2,575	6,165	9,150	5,780	(3,370)
52440 - Tuition Reimbursement	2,378	-	-	-	-
Reimbursable Expenses	\$ 7,932	\$ 10,511	\$ 13,470	\$ 12,975	\$ (495)
Utilities Expenses:					
52510 - Electricity	\$ 1,230,345	\$ 1,012,951	\$ 1,306,800	\$ 1,230,000	\$ (76,800)
52520 - Natural Gas	218,390	181,914	207,060	310,000	102,940
52530 - Water and Other Utilities	105,585	42,585	126,440	100,637	(25,803)
Utilities Expenses	\$ 1,554,321	\$ 1,237,450	\$ 1,640,300	\$ 1,640,637	\$ 337
Professional Services:					
52610 - General Professional Services	\$ 38,502	\$ -	\$ 25,000	\$ 108,000	\$ 83,000
52615 - General Professional Services-Training	-	-	1,000	-	(1,000)
Professional Services	\$ 38,502	\$ -	\$ 26,000	\$ 108,000	\$ 82,000
Contractual Services:					
52715 - Printing	\$ -	\$ 60	\$ 150	\$ 150	\$ -
52730 - Dues and Subscriptions	295	117	680	1,095	415
52735 - Equipment Rental	3,000	2,956	5,000	5,000	-
52770 - Uniforms	17,334	24,346	25,750	26,500	750
52775 - Licenses,Fees, And Permits	387	741	1,663	2,178	515
52780 - Other Contractual Services	103,689	161,029	170,821	188,143	17,322
52745 - Grease Removal	5,928	11,195	13,361	17,100	3,739
52755 - Grit and Screening Disposal	59,714	77,797	100,735	125,000	24,265
52760 - Sludge Hauling Disposal	919,058	836,003	1,247,310	1,228,000	(19,310)
Contractual Services	\$ 1,109,404	\$ 1,114,244	\$ 1,565,470	\$ 1,593,166	\$ 27,696

**NORTHEAST OHIO REGIONAL SEWER DISTRICT
WASTEWATER
BUDGET CENTER 1200: WESTERLY WASTEWATER TREATMENT PLANT**

	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Materials and Supplies:					
52805 - Office Supplies	\$ 3,084	\$ 583	\$ 4,000	\$ 2,500	\$ (1,500)
52810 - Fuel and Oil	9,200	5,556	10,000	10,000	-
52811 - Vehicle Maintenance Parts	103	615	-	600	600
52825 - Chemicals	398,397	450,121	533,549	576,813	43,264
52840 - Laboratory Supplies	7,551	2,969	2,500	4,800	2,300
52845 - General Hardware Supplies	86,677	116,646	89,500	95,000	5,500
52846 - Equipment And Instrumentation Parts	403,569	410,743	438,000	420,000	(18,000)
52851 - Other Minor Equipment	72,486	86,904	81,100	70,000	(11,100)
52861 - Training Supplies	500	-	1,000	-	(1,000)
52865 - Other Supplies	86,898	140,093	120,780	91,300	(29,480)
52870 - Freight	8,558	7,458	13,000	11,000	(2,000)
52880 - Invoice Price Variance	(1,256)	(243)	-	-	-
52890 - Inventory Adjustment-Book To Physical	(1,652)	6,171	-	-	-
Materials And Supplies	\$ 1,074,116	\$ 1,227,618	\$ 1,293,429	\$ 1,282,013	\$ (11,416)
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	\$ 276	\$ -	\$ 1,000	\$ -	\$ (1,000)
52920 - Equipment Repair and Maintenance	95,766	176,509	255,000	240,000	(15,000)
Equipment Repair And Maintenance	\$ 96,042	\$ 176,509	\$ 256,000	\$ 240,000	\$ (16,000)
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ 1,250	\$ 37,612	\$ 1,000	\$ -	\$ (1,000)
53020 - Road Repair and Maintenance	17,287	-	5,000	-	(5,000)
53030 - Sewer Repair and Maintenance	(11,728)	(11,728)	-	-	-
53040 - Miscellaneous Repair and Maintenance	-	129,800	-	-	-
53050 - Building Maintenance Supplies	132	3,800	-	5,000	5,000
53051 - Building Maintenance Services	-	14,633	-	10,000	10,000
Building and Road Repair	\$ 6,940	\$ 174,116	\$ 6,000	\$ 15,000	\$ 9,000
Total Other Operating Expenses	\$ 3,887,257	\$ 3,940,448	\$ 4,800,669	\$ 4,891,791	\$ 91,122
Total Operating Expenses	\$ 8,160,734	\$ 8,510,576	\$ 9,496,749	\$ 9,829,891	\$ 333,142

BUDGET CENTER:		Easterly WWTP – 1300	
MANAGED BY:		Cathleen Glisic Superintendent	
<div>DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS</div>			
<p>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.</p> <p>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 2024, the Easterly plant provided complete treatment to 28.88 billion gallons of combined wastewater for an average daily flow rate of 78.92 MGD. A total of 1.36 billion gallons of wastewater overflowed into Lake Erie after complete treatment capacity was maximized.</p>			
2024 Accomplishments		2025 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.

BUDGET CENTER:	Easterly WWTP – 1300
MANAGED BY:	Cathleen Glisic Superintendent

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

2024 Accomplishments		2025 Goals	
*	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.
		*	Improve the maintenance kitting process for preventative maintenance work orders.
		*	Conduct condition assessments on all critical assets.
		*	Evaluate opportunities to reduce costs throughout the plant.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
EASTERLY WASTE WATER TREATMENT PLANT -- 1300				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Plt Maint Electrician	1	0	1	1
Asst Supt Plants	1	2	2	0
Unit Process Manager	1	1	1	0
Plant Mtce Mgr I E & I	1	1	1	0
Plant Mtce Mgr I Mech	2	2	2	0
Shift Mgr East/West	5	5	5	0
Supt Plants	1	1	1	0
Process Specialist I	0	1	1	0
Administrative Assistant	0	1	1	0
Plant Clerk	1	1	1	0
WWP Operator IT	4	4	4	0
WWP Operator	10	10	10	0
UMT - Equip Operator	1	1	1	0
PUMP	6	6	6	0
Instrument Tech	2	2	2	0
Util Maint Tech	1	1	1	0
UMP Instrument Tech	1	1	1	0
UMP Plt Maint Elec	2	1	1	0
UMP Plt Util Maint Person	2	3	2	-1
Custodial Worker	1	1	1	0
Maint Worker	5	6	6	0
Plt. Maint. Electrician	0	2	0	-2
Instrument Tech	0	1	0	-1
TOTAL POSITIONS	48	54	51	-3

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
WASTEWATER									
BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT									
	2023		2024		2024		2025		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
52020 - Officials and Managers Salaries	\$	1,155,988	\$	1,215,610	\$	1,127,811	\$	1,246,016	\$ 118,205
52030 - Professionals Salaries		-		-		-		29,494	29,494
52031 - Administrative Support Salaries		93,152		96,801		99,402		103,369	3,967
52040 - Operations Hourly		977,767		854,454		864,734		896,610	31,876
52050 - Maintenance Hourly		989,413		1,227,688		1,374,904		1,486,684	111,780
52071 - Longevity		12,800		11,400		14,700		13,056	(1,644)
52081 - Sick Buy Out		33,700		33,020		30,800		34,374	3,574
52231 - Administrative Support Overtime		26		123		500		500	-
52240 - Operations Hourly Overtime		327,584		289,442		304,000		317,680	13,680
52250 - Maintenance Hourly Overtime		56,400		43,031		65,000		67,925	2,925
Salaries and Wages	\$	3,646,830	\$	3,771,570	\$	3,881,851	\$	4,195,708	\$ 313,857
Benefits:									
52310 - Health Care	\$	-	\$	(4,220)	\$	-	\$	-	\$ -
52311 - Health Care Opt-Out Full		-		370		-		-	-
52320 - Opers		536,324		551,333		587,399		567,384	(20,015)
52360 - Medicare		51,141		52,368		60,838		58,764	(2,073)
52313 - Wellness Credit		(2)		11		-		-	-
52314 - Dental and Vision Premiums		-		(40)		-		-	-
52370 - Uniform Allowance		2,180		439		7,950		1,440	(6,510)
Benefits	\$	589,643	\$	600,261	\$	656,187	\$	627,588	\$ (28,599)
Total Salaries and Benefits									
	\$	4,361,213	\$	4,472,392	\$	4,851,895	\$	4,689,714	\$ (162,181)
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$	237	\$	99	\$	770	\$	480	\$ (290)
52430 - Employee Education		430		710		1,300		2,130	830
Reimbursable Expenses	\$	667	\$	809	\$	2,070	\$	2,610	\$ 540
Utilities Expenses:									
52510 - Electricity	\$	2,131,138	\$	1,848,389	\$	2,277,000	\$	2,227,500	\$ (49,500)
52520 - Natural Gas		150,045		99,682		225,300		170,000	(55,300)
52530 - Water and Other Utilities		285,323		251,134		302,147		305,000	2,853
Utilities Expenses	\$	2,566,507	\$	2,199,205	\$	2,804,447	\$	2,702,500	\$ (101,947)
Professional Services:									
52610 - General Professional Services	\$	7,301	\$	14,799	\$	-	\$	135,000	\$ 135,000
Professional Services	\$	7,301	\$	14,799	\$	-	\$	135,000	\$ 135,000
Contractual Services:									
52715 - Printing	\$	-	\$	60	\$	200	\$	200	\$ -
52730 - Dues and Subscriptions		134		550		985		505	(480)
52735 - Equipment Rental		4,446		3,680		1,200		15,000	13,800
52770 - Uniforms		18,504		21,777		25,000		25,000	-
52775 - Licenses,Fees, And Permits		569		680		1,846		1,846	-
52780 - Other Contractual Services		166,711		134,288		136,660		128,509	(8,151)
52745 - Grease Removal		(5,077)		5,879		11,828		10,000	(1,828)
52755 - Grit and Screening Disposal		147,893		123,478		154,313		174,373	20,060
Contractual Services	\$	333,178	\$	290,391	\$	332,032	\$	355,433	\$ 23,401
Materials and Supplies:									
52805 - Office Supplies	\$	2,459	\$	165	\$	2,500	\$	2,500	\$ -
52810 - Fuel and Oil		18,905		19,549		25,000		25,000	-
52811 - Vehicle Maintenance Parts		594		326		1,000		1,000	-
52825 - Chemicals		331,146		448,560		507,563		434,321	(73,242)
52840 - Laboratory Supplies		992		526		1,500		1,500	-
52845 - General Hardware Supplies		102,542		71,094		50,000		75,000	25,000
52846 - Equipment And Instrumentation Parts		868,727		728,555		665,000		800,000	135,000
52851 - Other Minor Equipment		70,249		114,402		85,000		79,800	(5,200)
52865 - Other Supplies		131,084		177,041		130,000		150,000	20,000
52870 - Freight		13,561		284		15,000		3,000	(12,000)
52880 - Invoice Price Variance		76		(1,497)		-		-	-
52890 - Inventory Adjustment-Book To Physical		(1,481)		(4,260)		-		-	-
Materials And Supplies	\$	1,538,855	\$	1,554,746	\$	1,482,563	\$	1,572,121	\$ 89,558

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT						
	2023	2024	2024	2025		
	Audited	Unaudited	Adopted	Adopted	Budget	Budget
	Actuals	Actuals	Budget	Budget		Variance
Equipment Repair and Maintenance:						
52920 - Equipment Repair and Maintenance	\$ 158,585	\$ 147,829	\$ 150,000	\$ 105,000	\$	(45,000)
Equipment Repair And Maintenance	\$ 158,585	\$ 147,829	\$ 150,000	\$ 105,000	\$	(45,000)
Building and Road Repair:						
53010 - Building Repair and Maintenance	\$ 20,172	\$ 26,521	\$ -	\$ 15,000	\$	15,000
53020 - Road Repair and Maintenance	-	1,470	-	-	-	-
53050 - Building Maintenance Supplies	2,159	-	-	-	-	-
53051 - Building Maintenance Services	1,761	-	-	-	-	-
Building and Road Repair	\$ 24,092	\$ 27,991	\$ -	\$ 15,000	\$	15,000
Total Other Operating Expenses	\$ 4,629,185	\$ 4,235,769	\$ 4,771,112	\$ 4,887,664	\$	116,552
Total Operating Expenses	\$ 8,990,398	\$ 8,708,161	\$ 9,623,007	\$ 9,577,378	\$	(45,629)

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

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

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

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

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

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

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

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

Building Systems: Oversees the maintenance of District building systems assets which include heating and ventilation equipment, hydronic and steam boilers, air handlers, chillers, controllers and other climate control related equipment.

BUDGET CENTER:		Maintenance Services - 1400	
MANAGED BY:		Matt Gaugler Superintendent of Maintenance Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2024 Accomplishments		2025 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 Operational Readiness strategies to develop and realign department staff to ensure O&M’s ability to maintain permit compliance through workforce planning and investment.	*	Implement O&M and Plant Engineering 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, workshops, documentation reviews, and implementation of shutdowns as the project transitions into the construction phase.	*	Provide resources and technical support to the Automation Program Management (APM) project team through participation in meetings, workshops, documentation reviews, and implementation of shutdowns as the project transitions into the construction phase.
*	Provided resources for the Communications & Community Relations (CCR) department outreach activities, annual Open House, and customer inquiries.	*	Provide resources for the Communications & Community Relations (CCR) department outreach activities, annual Open House, and customer inquiries.
*	Allocated resources, increased communication for activities, and supported Diversity, Equity & Inclusion programs. Supported opportunities for all employees through participation in Employee Resource Groups and/or events.	*	Allocate resources, increase communication for activities, and support Diversity, Equity & Inclusion programs. Support opportunities for all employees through participation in Employee Resource Groups and/or events.

BUDGET CENTER:		Maintenance Services - 1400	
MANAGED BY:		Matt Gaugler Superintendent of Maintenance Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2024 Accomplishments		2025 Goals	
*	Provided resources and support to the Engineering & Construction Department Capital Improvement Program (CIP) projects through participation in meetings, workshops, documentation reviews, and coordination of construction.	*	Provide resources and support to the Engineering & Construction Department Capital Improvement Program (CIP) projects through participation in meetings, workshops, documentation reviews, and coordination of construction.
*	Maintained high asset availability through enhanced maintenance practices to ensure permit compliance, environmental protection, and sustainability.	*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance, environmental protection, and sustainability.
		*	Improve work order accuracy in NexGen.
		*	Evaluate opportunities to reduce costs throughout Maintenance Services.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
MAINTENANCE SERVICES -- 1400				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Project Coordinator - O&M	0	0	1	1
Asst Supt Maint Services	1	1	1	0
Supt Maintenance Services	1	1	1	0
Asset Rel Mgr	2	2	2	0
O&M Construction Coord	1	1	1	0
Administrative Assistant	0	1	0	(1)
TOTAL POSITIONS	5	6	6	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1400: MAINTENANCE SERVICES					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 274,305	\$ 260,125	\$ 251,666	\$ 262,573	\$ 10,908
52030 - Professionals Salaries	269,600	295,158	292,683	373,222	80,538
52031 - Administrative Support Salaries	16,045	11,774	53,906	-	(53,906)
52071 - Longevity	1,200	1,100	1,224	1,224	-
52081 - Sick Buy Out	1,992	2,578	3,962	2,032	(1,930)
52231 - Administrative Support Overtime	49	-	1,000	-	(1,000)
Salaries and Wages	\$ 563,193	\$ 570,734	\$ 604,441	\$ 639,051	\$ 34,610
Benefits:					
52310 - Health Care	\$ -	\$ (160)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	225	-	-	-
52320 - Opers	69,290	79,676	84,622	89,383	4,761
52360 - Medicare	8,078	8,283	8,764	9,257	493
52313 - Wellness Credit	(5)	4	-	-	-
52314 - Dental and Vision Premiums	-	(17)	-	-	-
52370 - Uniform Allowance	360	493	750	480	(270)
Benefits	\$ 77,723	\$ 88,504	\$ 94,136	\$ 99,121	\$ 4,984
Total Salaries and Benefits	\$ 640,916	\$ 659,238	\$ 698,577	\$ 738,171	\$ 39,594
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ -	\$ -	\$ 600	\$ 450	\$ (150)
52430 - Employee Education	-	-	1,800	1,900	100
Reimbursable Expenses	\$ -	\$ -	\$ 2,400	\$ 2,350	\$ (50)
Contractual Services:					
52715 - Printing	\$ -	\$ 257	\$ 50	\$ 100	\$ 50
52730 - Dues and Subscriptions	46	65	67	45	(22)
52770 - Uniforms	1,444	1,321	1,350	1,350	-
Contractual Services	\$ 1,490	\$ 1,642	\$ 1,467	\$ 1,495	\$ 28
Materials and Supplies:					
52805 - Office Supplies	\$ 6	\$ -	\$ 250	\$ 250	\$ -
52845 - General Hardware Supplies	217	365	-	-	-
52846 - Equipment And Instrumentation Parts	483	21	-	-	-
52851 - Other Minor Equipment	(1)	103	-	-	-
52865 - Other Supplies	1,324	351	2,000	500	(1,500)
52870 - Freight	117	674	2,500	1,000	(1,500)
52880 - Invoice Price Variance	1,208	2,579	-	-	-
52890 - Inventory Adjustment-Book To Physical	(1,127)	2,893	-	-	-
Materials And Supplies	\$ 2,228	\$ 6,987	\$ 4,750	\$ 1,750	\$ (3,000)
Total Other Operating Expenses	\$ 3,718	\$ 8,629	\$ 8,617	\$ 5,595	\$ (3,022)
Total Operating Expenses	\$ 644,634	\$ 667,867	\$ 707,194	\$ 743,766	\$ 36,572

BUDGET CENTER:		Sewer System Maintenance & Operation – 1500	
MANAGED BY:		Jarrod Lewis Manager – Sewer System Maintenance & Operation	
<div>DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS</div>			
<p>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.</p> <p>The department maintains three hundred forty-two (342) miles of sewer pipe, approximately seven hundred fifteen (715) fixed-weir regulators, forty-three (43) automated structures, thirty (30) precipitation gauges, approximately one hundred (100) level and flow monitoring sites, ten (10) floatable control facilities, eight (8) odor control facilities, and eleven (11) pump stations.</p>			
2024 Accomplishments		2025 Goals	
*	Effectively managed SSMO budget and plan for future budget needs.	*	Effectively manage SSMO budget and plan for future budget needs. Evaluate opportunities to reduce costs.
*	Continued to implement the Operational Readiness Initiatives (ORI) to support evolving operations and maintenance standardization. Utilize RCFA analysis as needed.	*	Develop and implement an all-inclusive operations manual for pump stations.
*	Refined asset management within the Computerized Maintenance Management System (CMMS) to promote proficiency throughout the department.	*	Evaluate SSMO field routes using either Samsara GPS and/or NexGen/GIS system and implement changes to improve efficiency.
*	Provided resources to support diversity, equity, and inclusion practices and encourage participation through Employee Resource Group events.	*	Provide resources to support diversity, equity, and inclusion practices and encourage participation through Employee Resource Group events.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SEWER SYSTEM MAINTENANCE AND OPERATION -- 1500				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Mgr of SSMO	1	1	1	0
Mgr of SSMO	1	1	1	0
Supervisor of SSMO - EMI	2	2	2	0
Supervisor of SSMO - MIR	3	3	3	0
Administrative Assistant	0	1	0	(1)
Tech Support Aide	1	1	1	0
Flow Monitoring Spec	1	1	1	0
Flow Monitoring Tech	3	3	3	0
Field Tech Operator	8	8	8	0
Field Tech Oper Heavy Equ	3	3	4	1
Operator/Tech	10	10	11	1
Sys Util Maint Person	7	8	8	0
Field Tech	6	9	9	0
UMP Sys Util Maint Person	6	5	8	3
UMP SUMP	0	1	0	(1)
TOTAL POSITIONS	52	57	60	3

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION										
	2023		2024		2024		2025		Budget	
	Audited		Unaudited		Adopted		Adopted		Variance	
	Actuals		Actuals		Budget		Budget			
Operating Expenses:										
52020 - Officials and Managers Salaries	\$	622,552	\$	680,565	\$	646,973	\$	692,720	\$	45,747
52031 - Administrative Support Salaries		48,641		25,715		50,720		-		(50,720)
52034 - Technicians Salaries		326,442		336,348		329,503		340,978		11,475
52050 - Maintenance Hourly		2,371,844		2,576,583		2,692,145		3,038,916		346,770
52071 - Longevity		14,250		13,900		14,739		14,535		(204)
52081 - Sick Buy Out		18,596		2,596		10,496		18,968		8,472
52231 - Administrative Support Overtime		336		110		1,000		-		(1,000)
52234 - Technician Overtime		265		3,951		3,000		4,500		1,500
52250 - Maintenance Hourly Overtime		279,279		316,962		275,000		425,000		150,000
Salaries and Wages	\$	3,682,204	\$	3,956,730	\$	4,023,575	\$	4,535,616	\$	512,041
Benefits:										
52310 - Health Care	\$	44	\$	(3,893)	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		-		675		-		-		-
52320 - Opers		518,740		561,476		563,301		633,726		70,426
52360 - Medicare		52,224		56,093		58,342		65,635		7,294
52313 - Wellness Credit		13		(12)		-		-		-
52314 - Dental and Vision Premiums		-		(33)		-		-		-
52370 - Uniform Allowance		2,597		460		9,510		480		(9,030)
Benefits	\$	573,618	\$	614,767	\$	631,152	\$	699,842	\$	68,689
Total Salaries and Benefits										
	\$	4,255,822	\$	4,571,497	\$	4,654,728	\$	5,235,458	\$	580,730
Other Operating Expenses:										
Reimbursable Expens:										
52410 - Travel	\$	2,487	\$	648	\$	3,800	\$	3,450	\$	(350)
52430 - Employee Education		95		1,040		4,330		3,500		(830)
52440 - Tuition Reimbursement		279		-		-		-		-
Reimbursable Expenses	\$	2,861	\$	1,688	\$	8,130	\$	6,950	\$	(1,180)
Utilities Expenes:										
52510 - Electricity	\$	824,283	\$	763,375	\$	954,000	\$	954,000	\$	-
52520 - Natural Gas		29,792		38,559		41,000		50,430		9,430
52530 - Water and Other Utilities		9,708		31,353		11,800		25,000		13,200
Utilities Expenses	\$	863,783	\$	833,287	\$	1,006,800	\$	1,029,430	\$	22,630
Professional Services:										
52610 - General Professional Services	\$	-	\$	120,505	\$	-	\$	-	\$	-
Professional Services	\$	-	\$	120,505	\$	-	\$	-	\$	-
Contractual Services:										
52715 - Printing	\$	-	\$	-	\$	50	\$	175	\$	125
52730 - Dues and Subscriptions		1,079		1,037		747		1,265		518
52735 - Equipment Rental		7,386		11,842		15,000		25,000		10,000
52770 - Uniforms		27,294		31,486		26,500		35,000		8,500
52775 - Licenses,Fees, And Permits		6,548		7,022		15,810		10,810		(5,000)
52780 - Other Contractual Services		377,263		537,033		823,455		615,100		(208,355)
Contractual Services	\$	419,570	\$	588,420	\$	881,562	\$	687,350	\$	(194,212)
Materials and Supplies:										
52805 - Office Supplies	\$	3,214	\$	912	\$	3,000	\$	3,000	\$	-
52810 - Fuel and Oil		10,691		6,888		10,000		10,000		-
52811 - Vehicle Maintenance Parts		976		1,688		1,320		1,500		180
52825 - Chemicals		135		118		-		-		-
52840 - Laboratory Supplies		132		260		450		450		-
52845 - General Hardware Supplies		119,093		95,060		72,500		85,000		12,500
52846 - Equipment And Instrumentation Parts		180,862		484,248		275,000		324,000		49,000
52851 - Other Minor Equipment		9,251		42,238		43,500		59,000		15,500
52865 - Other Supplies		57,322		61,148		58,500		58,500		-
52870 - Freight		(473)		(103)		1,475		1,475		-
Materials And Supplies	\$	381,202	\$	692,457	\$	465,745	\$	542,925	\$	77,180

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
WASTEWATER							
BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION							
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance		
Equipment Repair and Maintenance:							
52920 - Equipment Repair and Maintenance	\$ 144,514	\$ 66,044	\$ 160,650	\$ 160,000	\$	(650)	
52930 - Vehicle Repairs	(39)	(39)	-	-		-	
Equipment Repair And Maintenance	\$ 144,475	\$ 66,005	\$ 160,650	\$ 160,000	\$	(650)	
Building and Road Repair:							
53030 - Sewer Repair and Maintenance	\$ 31,117	\$ 50,687	\$ 75,000	\$ 75,000	\$	-	
53050 - Building Maintenance Supplies	\$ -	\$ 11,058	\$ -	\$ -	\$	-	
53051 - Building Maintenance Services	-	15,840	-	-		-	
Building and Road Repair	\$ 31,117	\$ 77,585	\$ 75,000	\$ 75,000	\$	-	
Total Other Operating Expenses	\$ 1,843,009	\$ 2,379,947	\$ 2,597,887	\$ 2,501,655	\$	(96,232)	
Total Operating Expenses	\$ 6,098,831	\$ 6,951,444	\$ 7,252,615	\$ 7,737,113	\$	484,498	

BUDGET CENTER: Fleet Services - 1600

MANAGED BY: Jody Wysong
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.

2024 Accomplishments		2025 Goals	
*	Operated and maintained the wastewater emergency standby generators to achieve regulatory compliance through operational excellence. Continued to work with stakeholders in successful execution of demand response initiatives	*	Operate and maintain the wastewater emergency standby generators to achieve regulatory compliance through operational excellence. Continue to work with stakeholders in successful execution of demand response initiatives
*	Improved readiness of vehicles and equipment for all stakeholders and executed minor capital procurement process for vehicle replacements.	*	Improve readiness of vehicles and equipment for all stakeholders and execute minor capital procurement process for vehicle replacements.
*	Managed the Fleet Services' budget within a 5% deviation of actuals and budget. Provided technical support to departmental heads for budgetary purposes specific to Fleet assets.	*	Manage the Fleet Services' budget within a 5% deviation of actuals and budget. Provide technical support to departmental heads for budgetary purposes specific to Fleet assets. Evaluate opportunities for cost savings.
*	Provided resources to support diversity and inclusion efforts and outreach activities.	*	Provide resources to support diversity and inclusion efforts and outreach activities.
*	Implemented efficient fuel management practices across District facilities.	*	Continue to improve efficient fuel management practices across District facilities.

BUDGET CENTER: Fleet Services - 1600

MANAGED BY: Jody Wysong
Manager of Fleet Services

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

2024 Accomplishments		2025 Goals	
*	Evaluated facility requirements for mobilization of utility cart alternatives to implement in capital plan with a replacement schedule.	*	Evaluate facility requirements for mobilization of utility cart alternatives to implement in capital plan with a replacement schedule.
*	Installed new GPS software and integrate into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.	*	Continue to integrate GPS software into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.
*	Created GPS reporting to identify exceptions to the vehicle usage policy.	*	Further enhance GPS reporting to identify exceptions to the vehicle usage policy.
*	Created documentation on a Fleet strategy to manage vehicle rotation, replacement considerations, and disposal of asset alternatives.	*	Create a Forecast report in NEXGEN to aide in the ten-year planning of vehicle replacements.
*	Created condition assessment criteria to evaluate the District's vehicles and utility carts.	*	Continue to perform Condition Assessments on vehicle and carts and create a replacement projection spreadsheet.
		*	Complete entry of asset attributes in NexGen.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
FLEET SERVICES -- 1600				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Fleet Services	0	1	1	0
Project Coord (O&M)	1	1	1	0
Administrative Assistant	1	1	1	0
Fleet Services Mechanic	6	6	6	0
Fleet Svcs Worker	1	1	1	0
TOTAL POSITIONS	9	10	10	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 1600: FLEET SERVICES										
	2023		2024		2024		2025		Budget	
	Audited		Unaudited		Adopted		Adopted		Variance	
	Actuals		Actuals		Budget		Budget			
Operating Expenses:										
52020 - Officials and Managers Salaries	\$	98,237	\$	58,153	\$	100,395	\$	99,228	\$	(1,167)
52030 - Professionals Salaries		67,436		55,423		69,406		67,263		(2,144)
52031 - Administrative Support Salaries		51,775		54,224		53,906		54,227		321
52050 - Maintenance Hourly		341,916		431,769		445,503		467,265		21,763
52071 - Longevity		1,800		1,700		2,958		1,836		(1,122)
52081 - Sick Buy Out		1,001		1,515		2,144		1,022		(1,122)
52231 - Administrative Support Overtime		27		2,807		1,000		2,000		1,000
52240 - Operations Hourly Overtime		-		-		65,000		78,750		13,750
52250 - Maintenance Hourly Overtime		102,534		83,460		-		-		-
Salaries and Wages	\$	664,725	\$	689,050	\$	740,312	\$	771,591	\$	31,279
Benefits:										
52310 - Health Care	\$	-	\$	(709)	\$	-	\$	-	\$	-
52320 - Opers		89,908		96,176		103,644		107,834		4,190
52360 - Medicare		9,319		9,612		10,735		11,168		434
52313 - Wellness Credit		(2)		10		-		-		-
52314 - Dental and Vision Premiums		-		(7)		-		-		-
52370 - Uniform Allowance		254		193		1,350		480		(870)
Benefits	\$	99,480	\$	105,275	\$	115,728	\$	119,482	\$	3,754
Total Salaries and Benefits										
	\$	764,205	\$	794,326	\$	856,041	\$	891,073	\$	35,033
Other Operating Expenses:										
Reimbursable Expens:										
52410 - Travel	\$	642	\$	56	\$	1,500	\$	1,100	\$	(400)
Reimbursable Expenses	\$	642	\$	56	\$	1,500	\$	1,100	\$	(400)
Professional Services:										
52610 - General Professional Services	\$	-	\$	-	\$	-	\$	35,000	\$	35,000
Professional Services	\$	-	\$	-	\$	-	\$	35,000	\$	35,000
Contractual Services:										
52715 - Printing	\$	78	\$	303	\$	500	\$	500	\$	-
52725 - Insurance And Bonds		5,000		-		25,000		20,000		(5,000)
52730 - Dues and Subscriptions		1,500		3,645		4,300		4,237		(63)
52770 - Uniforms		2,747		4,216		4,500		4,500		-
52780 - Other Contractual Services		93,594		75,919		75,580		69,580		(6,000)
Contractual Services	\$	102,919	\$	84,083	\$	109,880	\$	98,817	\$	(11,063)
Materials and Supplies:										
52805 - Office Supplies	\$	1,035	\$	954	\$	1,000	\$	1,000	\$	-
52810 - Fuel and Oil		523,370		562,659		569,163		645,799		76,636
52811 - Vehicle Maintenance Parts		224,542		275,928		294,000		290,000		(4,000)
52840 - Laboratory Supplies		63		13		100		100		-
52845 - General Hardware Supplies		5,120		6,751		5,000		7,500		2,500
52846 - Equipment And Instrumentation Parts		17,597		2,904		20,000		10,000		(10,000)
52851 - Other Minor Equipment		9,847		744		2,000		2,000		-
52865 - Other Supplies		6,493		5,628		9,500		7,500		(2,000)
52870 - Freight		59		236		500		500		-
Materials And Supplies	\$	788,127	\$	855,818	\$	901,263	\$	964,399	\$	63,136
Equipment Repair and Maintenance:										
52920 - Equipment Repair and Maintenance	\$	69,974	\$	565,782	\$	87,500	\$	950,000	\$	862,500
52930 - Vehicle Repairs		110,011		131,809		135,000		85,000		(50,000)
Equipment Repair And Maintenance	\$	179,986	\$	697,592	\$	222,500	\$	1,035,000	\$	812,500
Total Other Operating Expenses										
	\$	1,071,674	\$	1,637,549	\$	1,235,143	\$	2,134,316	\$	899,173
Total Operating Expenses	\$	1,835,879	\$	2,431,874	\$	2,091,184	\$	3,025,389	\$	934,206

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

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

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

2024 Accomplishments		2025 Goals	
*	Prepared and managed the department budget that supported the District's revenue. Continued to provide technical support to various department heads for budgetary purposes related to their accounts that were impacted by Building Maintenance repairs and improvements.	*	Prepare and manage the department budget that will support the District's projected revenue. Continue to provide technical support to department heads for budgetary purposes related to their accounts that are impacted by Building Maintenance repairs and improvements.
*	Provided resources to support diversity, equity and inclusion practices and encouraged staff participation through attendance at the Employee Resource Group (ERG) events.	*	Provide resources to support diversity, equity and inclusion practices and encourage staff participation through their attendance at the Employee Resource Group (ERG) events.
*	Prepared for the operation of new District assets and systems through development of operational and maintenance readiness plans. Continued to support the operation of existing assets through an understanding of preventive maintenance needs and development of critical spare parts inventories.	*	Prepare for the operation of new District assets and systems through development of operational and maintenance readiness plans. Continue to support the operation of existing assets through an understanding of preventive maintenance needs and expanded development of critical spare parts inventories.

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

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

2024 Accomplishments		2025 Goals	
*	Continued to identify, review and develop preventive maintenance benchmarks and equipment information for facility assets that are maintained through registration in the District CMMS system.	*	Continue to identify, review and develop preventive maintenance benchmarks and equipment information for facility assets that are maintained through registration in the District CMMS system.
*	Continued to build relationships with all facility stakeholders to improve customer service and satisfaction thereby achieving the District initiatives.	*	Continue to build relationships with all facility stakeholders to improve customer service and satisfaction thereby achieving the District initiatives.
		*	Develop and implement an all-inclusive facilities manager manual for GJM and EMSC with Administrative Services and Building Systems.
		*	Complete entry of asset attributes in NexGen.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
BUILDING MAINTENANCE -- 1700				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Building Maint	1	1	1	0
Project Coord (O&M)	1	1	1	0
Administrative Assistant	1	1	1	0
Bldg Maint Person	6	6	6	0
TOTAL POSITIONS	9	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 1700: BUILDING MAINTENANCE

	2023	2024	2024	2025	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 244,394	\$ 103,823	\$ 105,229	\$ 108,799	\$ 3,570
52030 - Professionals Salaries	82,060	100,710	83,658	86,527	2,869
52031 - Administrative Support Salaries	36,407	45,568	51,753	53,690	1,937
52050 - Maintenance Hourly	881,649	415,071	415,114	434,664	19,549
52071 - Longevity	2,600	2,500	2,652	2,652	-
52081 - Sick Buy Out	509	-	1,818	519	(1,299)
52231 - Administrative Support Overtime	307	180	2,500	2,500	-
52250 - Maintenance Hourly Overtime	185,690	151,333	135,000	139,050	4,050
Salaries and Wages	\$ 1,433,616	\$ 819,184	\$ 797,724	\$ 828,400	\$ 30,676
Benefits:					
52310 - Health Care	\$ -	\$ (737)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	113	-	-	-
52320 - Opers	205,236	114,497	111,681	115,808	4,127
52360 - Medicare	20,404	11,554	11,567	11,994	427
52313 - Wellness Credit	3	2	-	-	-
52314 - Dental and Vision Premiums	-	(12)	-	-	-
52370 - Uniform Allowance	1,790	-	1,050	-	(1,050)
Benefits	\$ 227,433	\$ 125,416	\$ 124,298	\$ 127,802	\$ 3,504
Total Salaries and Benefits	\$ 1,661,049	\$ 944,601	\$ 922,023	\$ 956,203	\$ 34,180
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 1,804	\$ 1,522	\$ 2,044	\$ 125	\$ (1,919)
52430 - Employee Education	-	180	-	-	-
Reimbursable Expenses	\$ 1,804	\$ 1,702	\$ 2,044	\$ 125	\$ (1,919)
Professional Services:					
52610 - General Professional Services	\$ 26,559	\$ 66,820	\$ -	\$ 10,000	\$ 10,000
Professional Services	\$ 26,559	\$ 66,820	\$ -	\$ 10,000	\$ 10,000
Contractual Services:					
52715 - Printing	\$ -	\$ -	\$ 150	\$ 150	\$ -
52730 - Dues and Subscriptions	489	381	295	407	112
52735 - Equipment Rental	2,086	3,905	-	5,000	5,000
52770 - Uniforms	6,079	7,171	2,750	7,342	4,592
52775 - Licenses,Fees, And Permits	273	-	-	-	-
52780 - Other Contractual Services	9,101	24,942	10,000	-	(10,000)
Contractual Services	\$ 18,028	\$ 36,399	\$ 13,195	\$ 12,899	\$ (296)
Materials and Supplies:					
52805 - Office Supplies	\$ 210	\$ 269	\$ 500	\$ 1,000	\$ 500
52810 - Fuel and Oil	308	84	-	500	500
52811 - Vehicle Maintenance Parts	19	39	-	-	-
52840 - Laboratory Supplies	4,933	-	1,000	500	(500)
52845 - General Hardware Supplies	44,784	30,504	24,000	32,000	8,000
52846 - Equipment And Instrumentation Parts	53,538	22,632	25,000	25,000	-
52851 - Other Minor Equipment	13,589	2,590	20,000	5,000	(15,000)
52865 - Other Supplies	10,396	7,206	4,750	10,000	5,250
52870 - Freight	913	590	750	750	-
Materials And Supplies	\$ 128,691	\$ 63,914	\$ 76,000	\$ 74,750	\$ (1,250)
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 1,494	\$ 147	\$ 2,000	\$ 1,000	\$ (1,000)
Equipment Repair And Maintenance	\$ 1,494	\$ 147	\$ 2,000	\$ 1,000	\$ (1,000)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1700: BUILDING MAINTENANCE					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Building and Road Repair:					
53030 - Sewer Repair and Maintenance	\$ 3,538	\$ -	\$ -	\$ -	\$ -
53040 - Miscellaneous Repair and Maintenance	4,871	-	-	-	-
53050 - Building Maintenance Supplies	601,024	311,019	100,000	309,000	209,000
53051 - Building Maintenance Services	754,597	119,292	210,000	154,000	(56,000)
53052 - Building Maintenance Miscellaneous	1,786	-	-	-	-
Building and Road Repair	\$ 1,365,816	\$ 430,311	\$ 310,000	\$ 463,000	\$ 153,000
Total Other Operating Expenses	\$ 1,542,392	\$ 599,292	\$ 403,239	\$ 561,774	\$ 158,535
Total Operating Expenses	\$ 3,203,441	\$ 1,543,893	\$ 1,325,262	\$ 1,517,977	\$ 192,715

BUDGET CENTER: Security - 2100

MANAGED BY: Singleton Grant
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.

2024 Accomplishments		2025 Goals	
*	<ul style="list-style-type: none">Entered into a contract agreement with Lexipol to support development and management of Security SOP's and policies.Negotiated a 25% pay increase with OPBA union members to support retainment and recruitment of staffNegotiated new 3 year contract agreement with OPBA unionFinalized a long-term agreement with Cuyahoga Heights for commissioning of District officersOpen Chief and Lieutenant positions filled with internal promotionsCommenced use of new Southerly Construction Guardhouse trailerProvided security consultation on various construction projects	*	<ul style="list-style-type: none">Update and finalize Security policies for approval and acknowledgement of receiptDisband Special Response Team (SRT) and train all officers for single man response to an active threatUtilize Southerly Construction trailer to provide a safe work environment for employees and contractors, while producing access cards and photos for various contractors and maintaining accountability of the contractor's ingress/egressSecurity vehicle replacement- replace one vehicle to provide safety and security for transport, drug collections and security patrolsPurchase and establish one speed trailer for Southerly to deter speeding inside the plant and enhance safety for employees and visitorsFill open Security positions

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SAFETY AND SECURITY --2100				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Chief of Security	1	1	1	0
Lieutenant	1	1	1	0
Security Officer	23	30	30	0
Sergeant	4	3	3	0
TOTAL POSITIONS	29	35	35	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 2100: SECURITY						
	2023	2024	2024	2025		
	Audited	Unaudited	Adopted	Adopted	Budget	
	Actuals	Actuals	Budget	Budget	Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 120,961	\$ 226,302	\$ 106,918	\$ 229,371	\$ 122,453	
52030 - Professionals Salaries	79,774	-	95,038	-	(95,038)	
52041 - Protective Service Salaries	1,825,848	1,933,444	2,359,661	2,158,154	(201,507)	
52071 - Longevity	6,950	5,650	8,007	7,089	(918)	
52081 - Sick Buy Out	1,776	5,885	2,598	1,812	(786)	
52241 - Protective Service Overtime	626,202	638,903	642,000	850,000	208,000	
Salaries and Wages	\$ 2,661,512	\$ 2,810,184	\$ 3,214,222	\$ 3,246,426	\$ 32,204	
Benefits:						
52310 - Health Care	\$ -	\$ (2,528)	\$ -	\$ -	\$ -	
52311 - Health Care Opt-Out Full	-	450	-	-	-	
52320 - Opers	379,006	387,611	444,111	454,500	10,389	
52360 - Medicare	38,057	40,403	45,997	47,073	1,076	
52313 - Wellness Credit	11	(2)	-	-	-	
52314 - Dental and Vision Premiums	-	(21)	-	-	-	
52370 - Uniform Allowance	21,689	49,566	51,494	55,210	3,716	
Benefits	\$ 438,763	\$ 475,479	\$ 541,602	\$ 556,782	\$ 15,180	
Total Salaries and Benefits	\$ 3,100,275	\$ 3,285,663	\$ 3,755,824	\$ 3,803,208	\$ 47,384	
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 1,335	\$ 1,020	\$ 5,000	\$ 3,000	\$ (2,000)	
52430 - Employee Education	2,960	1,130	10,000	6,000	(4,000)	
Reimbursable Expenses	\$ 4,295	\$ 2,150	\$ 15,000	\$ 9,000	\$ (6,000)	
Contractual Services:						
52730 - Dues and Subscriptions	\$ 720	\$ 204	\$ 350	\$ 350	\$ -	
52770 - Uniforms	47,500	27,047	75,000	67,100	(7,900)	
52775 - Licenses,Fees, And Permits	(270)	240	1,000	1,000	-	
52780 - Other Contractual Services	4,050	12,515	16,500	11,000	(5,500)	
Contractual Services	\$ 52,000	\$ 40,006	\$ 92,850	\$ 79,450	\$ (13,400)	
Materials and Supplies:						
52805 - Office Supplies	\$ (6,437)	\$ (5,349)	\$ 2,000	\$ 4,000	\$ 2,000	
52810 - Fuel and Oil	469	-	-	-	-	
52811 - Vehicle Maintenance Parts	32	60	-	-	-	
52840 - Laboratory Supplies	-	7	-	-	-	
52845 - General Hardware Supplies	1,917	397	2,500	1,000	(1,500)	
52846 - Equipment And Instrumentation Parts	1,017	898	-	-	-	
52851 - Other Minor Equipment	41,766	21,885	60,300	75,300	15,000	
52865 - Other Supplies	18,144	14,213	10,000	10,000	-	
52870 - Freight	580	32	800	500	(300)	
Materials And Supplies	\$ 57,487	\$ 32,142	\$ 75,600	\$ 90,800	\$ 15,200	
Total Other Operating Expenses	\$ 113,782	\$ 74,298	\$ 183,450	\$ 179,250	\$ (4,200)	
Total Operating Expenses	\$ 3,214,057	\$ 3,359,961	\$ 3,939,274	\$ 3,982,458	\$ 43,184	

BUDGET CENTER:		Process Control and Automation - 3100	
MANAGED BY:		Robert Meholif Manager of Process Control & Automation	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
Process Control & Automation (PC&A) has the overall responsibility for managing and maintaining the operational technology for all District facilities. PC&A staff support 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.			
2024 Accomplishments		2025 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.

BUDGET CENTER: Process Control and Automation - 3100		
MANAGED BY: Robert Meholif Manager of Process Control & Automation		
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS		
	*	Assist in the development of District AI policy. Contact other utilities on how they are currently, or plan to use AI in the future.
	*	Increase the use of SCADA tablets in O&M.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
PROCESS CONTROL AND AUTOMATION -- 3100				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Sr Mgr of PC&A	1	0	1	1
Mgr of Automation Cntrls	1	1	1	0
Mgr of Proc Cntrl & Auto	0	1	0	(1)
Mgr of SCADA Network	1	1	1	0
Automation Engineer	0	1	0	(1)
Automation Engineer I	1	1	1	0
Automation Engineer II	4	4	5	1
Automation Engineer III	3	2	3	1
Network Engineer II	3	1	4	3
Network Engineer III	1	1	1	0
PC&A Commissioning Mgr	1	1	1	0
Network Engineer I	0	2	0	(2)
Automation Engineer III	0	1	0	(1)
TOTAL FULLTIME	16	17	18	1
Para Intern PCA	0	1	1	0
TOTAL INTERNS	0	1	1	0
TOTAL POSITIONS	16	18	19	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 3100: PROCESS CONTROL & AUTOMATION					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 358,213	\$ 375,441	\$ 362,927	\$ 379,422	\$ 16,495
52030 - Professionals Salaries	1,035,021	1,142,652	1,100,238	1,278,808	178,570
52036 - Para-Professional Salaries	7,917	-	-	46,567	46,567
52060 - Student Salaries	8,349	1,314	61,283	-	(61,283)
52071 - Longevity	2,150	3,150	2,193	2,193	-
52081 - Sick Buy Out	13,309	14,326	14,236	13,575	(661)
52236 - Para-Professional Overtime	20	-	-	-	-
52260 - Student Overtime	11	-	1,000	1,000	-
Salaries and Wages	\$ 1,424,989	\$ 1,536,882	\$ 1,541,877	\$ 1,721,565	\$ 179,687
Benefits:					
52310 - Health Care	\$ -	\$ (863)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	563	-	-	-
52320 - Opers	200,357	214,765	215,863	239,514	23,651
52360 - Medicare	20,617	22,305	22,357	24,807	2,450
52313 - Wellness Credit	6	(12)	-	-	-
52314 - Dental and Vision Premiums	-	(41)	-	-	-
52370 - Uniform Allowance	3,756	3,839	6,210	3,360	(2,850)
Benefits	\$ 224,735	\$ 240,555	\$ 244,430	\$ 267,681	\$ 23,251
Total Salaries and Benefits	\$ 1,649,725	\$ 1,777,437	\$ 1,786,307	\$ 1,989,245	\$ 202,938
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 3,301	\$ 1,465	\$ 15,800	\$ 15,400	\$ (400)
52430 - Employee Education	6,045	195	8,000	8,000	-
52440 - Tuition Reimbursement	1,984	-	-	-	-
Reimbursable Expenses	\$ 11,330	\$ 1,660	\$ 23,800	\$ 23,400	\$ (400)
Professional Services:					
52610 - General Professional Services	\$ 374,124	\$ 394,121	\$ 400,000	\$ 350,000	\$ (50,000)
Professional Services	\$ 374,124	\$ 394,121	\$ 400,000	\$ 350,000	\$ (50,000)
Contractual Services:					
52715 - Printing	\$ 78	\$ 75	\$ 300	\$ 300	\$ -
52730 - Dues and Subscriptions	27	97	2,400	1,600	(800)
52770 - Uniforms	112	(948)	3,980	2,850	(1,130)
52775 - Licenses,Fees, And Permits	55	-	-	-	-
Contractual Services	\$ 273	\$ (776)	\$ 6,680	\$ 4,750	\$ (1,930)
Materials and Supplies:					
52805 - Office Supplies	\$ 1,565	\$ 2,433	\$ 3,000	\$ 3,000	\$ -
52806 - Software	177,394	90,898	152,050	84,600	(67,450)
52840 - Laboratory Supplies	-	-	50	50	-
52845 - General Hardware Supplies	13,318	30,017	50,000	50,000	-
52846 - Equipment And Instrumentation Parts	271,765	295,266	300,000	275,000	(25,000)
52851 - Other Minor Equipment	6,521	2,440	15,000	15,000	-
52865 - Other Supplies	246	3,670	1,000	3,000	2,000
52870 - Freight	302	249	300	300	-
Materials And Supplies	\$ 471,111	\$ 424,973	\$ 521,400	\$ 430,950	\$ (90,450)
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	\$ -	\$ 4,421	\$ -	\$ -	\$ -
52920 - Equipment Repair and Maintenance	454,378	516,316	520,000	600,000	80,000
Equipment Repair And Maintenance	\$ 454,378	\$ 520,737	\$ 520,000	\$ 600,000	\$ 80,000
Total Other Operating Expenses	\$ 1,311,216	\$ 1,340,715	\$ 1,471,880	\$ 1,409,100	\$ (62,780)
Total Operating Expenses	\$ 2,960,941	\$ 3,118,152	\$ 3,258,187	\$ 3,398,345	\$ 140,158

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 (E&C) and Watershed Programs (WP) with the management and implementation of ongoing CIP and Stormwater program projects
- Supports Operation & Maintenance (O&M) with management and implementation of contracts for services and supplies
- Maintains computerized maintenance management system that supports asset management of the Sewer District's facilities
- Provides enhanced knowledge sharing of best practices across the E&C, WP, and O&M departments
- Develops and executes efficient business solutions for E&C, WP, and O&M using updated technology
- Establishes or improves access to trustworthy data and information

2024 Accomplishments		2025 Goals	
*	Continued to collect asset related data to enhance the use of Asset Life Cycle reporting features in Nexgen.	*	Provide support for the Repair & Renewal Planning initiative and establish Nexgen procedures for the Asset and Life Cycle module.
*	Continued to improve the Kahua business processes/apps to meet project management needs.	*	Support O&M with iPad rollout and training.
*	Collaborated with E&C and WP to review and update Design and Construction SOPs.	*	Implement the use of Tango (software tool) for development of training materials and guides.
*	Continued to work with end users to expand the use of the SharePoint Online Hub site.	*	Assist CCR and IT with the planning for the District Intranet Revamp project.
*	Established a team to enhance the communication and training of technology for District staff and delivered multiple Tech Talks.	*	Review Contract Administration processes and procedures and develop a plan for implementation of improvements.
*	Continued to provide and enhance CIP project management, document control, technical, and administrative support to E&C, WP, and O&M.	*	Provide business process support and assistance to IT for transitioned apps and Kahua.
*	Completed and deployed the Watersheds Funding Program tracking suite of apps.	*	Continue to ensure O&M and WP (SWIM) supplies and services contracts are established on time and spending within contract limits.

BUDGET CENTER:	Technical Services Group -- 3200
MANAGED BY:	Melissa Keen Program Manager of Technical Services

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

2024 Accomplishments		2025 Goals	
*	Continued to provide support and application development to E&C, O&M, Security, Watersheds, and Human Resources. Provided support and application development using the Microsoft Power Platform for all departments. Assisted with the transition of this support to the Information Technology department in Q42024.	*	Provide support and solution development to E&C, O&M, WP, and District Administration (DA) using Microsoft SharePoint Online and supporting tools. Continue to work with end users to expand the use of the SharePoint Online Hub site.
*	Continued to ensure O&M and WP (SWIM) supplies and services contracts were established on time and spending within contract limits.	*	Assist with the development of process flow diagrams for E&C, WP, O&M, and Security in support of key initiatives such as Peak Performance, LOTO, and Minor Accident Reporting & Resolution.
*	Collaborated with DEI management team to develop a new SharePoint Online site for organization of information, goals, and events.	*	Implement an email communication initiative to department staff that highlights DEI events and raises awareness of existing DEI tools and resources.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
TECHNICAL SERVICES GROUP -- 3200				
STAFFING				
One Year History and Budget Comparison				
POSITION	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Project Coord II (TSG)	1	0	1	1
Asset Records Cntrls Lead	1	1	1	0
Contract Admin Lead	3	3	3	0
CMMS Program Lead	1	1	1	0
Process and Controls Lead	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
Program Mgr (TSG)	1	1	1	0
Sr Mgr Sysys Devel & Ops	1	1	0	-1
Tech Sol Funct Lead	2	2	0	-2
Analyst I Asset Mgmt Sys	2	3	2	-1
Analyst II Asset Mgmt Sys	3	2	3	1
Analyst III Asset Mgt Sys	1	1	1	0
Asset Records Tech II	2	2	2	0
Business Process Spec I	1	1	1	0
Business Process Spec II	0	1	1	0
Contract Administrator I	1	3	2	-1
Contract Administrator II	1	1	2	1
Proj Cntrls Cost Anlst II	1	1	1	0
Project Cntrls Analyst II	1	1	1	0
Systems Engineer I TSG	3	3	0	-3
Project Cntrls Spec I	1	1	1	0
Project Cntrls Spec II	1	1	1	0
Project Coordinator II	0	1	0	-1
Document Cntrl Assoc I	1	1	1	0
Document Cntrl Assoc II	1	1	1	0
Eng Tech II	1	1	1	0
TOTAL FULL TIME EMPLOYEES	36	39	33	-6
Para Intern TSG	3	4	1	-3
TOTAL INTERN EMPLOYEES	3	4	1	-3
TOTAL POSITIONS	39	43	34	-9

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 3200: TECHNICAL GROUP SERVICES						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 1,217,886	\$ 1,345,134	\$ 1,372,732	\$ 1,067,640	\$ (305,093)	
52030 - Professionals Salaries	1,365,540	1,432,117	1,491,387	1,377,404	(113,982)	
52031 - Administrative Support Salaries	81,228	111,755	111,063	114,682	3,619	
52034 - Technicians Salaries	65,647	68,299	67,380	69,569	2,190	
52036 - Para-Professional Salaries	101,907	70,266	149,419	46,663	(102,756)	
52071 - Longevity	6,050	5,550	-	-	-	
52081 - Sick Buy Out	16,723	20,008	-	-	-	
52231 - Administrative Support Overtime	9	-	500	500	-	
52236 - Para-Professional Overtime	128	54	500	500	-	
Salaries and Wages	\$ 2,855,118	\$ 3,053,182	\$ 3,192,980	\$ 2,676,959	\$ (516,022)	
Benefits:						
52310 - Health Care	\$ -	\$ (2,151)	\$ -	\$ -	\$ -	
52311 - Health Care Opt-Out Full	-	338	-	-	-	
52320 - Opers	399,372	423,063	447,017	373,647	(73,370)	
52360 - Medicare	40,802	43,582	46,298	38,699	(7,599)	
52313 - Wellness Credit	6	-	-	-	-	
52314 - Dental and Vision Premiums	1	(94)	-	-	-	
52370 - Uniform Allowance	1,654	2,323	4,880	4,860	(20)	
Benefits	\$ 441,835	\$ 467,062	\$ 498,195	\$ 417,206	\$ (80,989)	
Total Salaries and Benefits	\$ 3,296,954	\$ 3,520,243	\$ 3,691,176	\$ 3,094,165	\$ (597,011)	
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 13,823	\$ 10,736	\$ 22,100	\$ 22,900	\$ 800	
52430 - Employee Education	14,609	14,402	17,500	12,950	(4,550)	
52440 - Tuition Reimbursement	1,500	-	-	-	-	
Reimbursable Expenses	\$ 29,933	\$ 25,138	\$ 39,600	\$ 35,850	\$ (3,750)	
Professional Services:						
52610 - General Professional Services	\$ 43,600	\$ 58,900	\$ 100,000	\$ 100,000	\$ -	
Professional Services	\$ 43,600	\$ 58,900	\$ 100,000	\$ 100,000	\$ -	
Contractual Services:						
52715 - Printing	\$ -	\$ 274	\$ -	\$ 100	\$ 100	
52730 - Dues and Subscriptions	288	2,708	1,500	2,200	700	
52770 - Uniforms	(132)	(157)	750	1,000	250	
52775 - Licenses,Fees, And Permits	-	150	-	-	-	
52780 - Other Contractual Services	310	-	-	-	-	
52760 - Sludge Hauling Disposal	-	38,896	-	-	-	
Contractual Services	\$ 465	\$ 41,872	\$ 2,250	\$ 3,300	\$ 1,050	
Materials and Supplies:						
52805 - Office Supplies	\$ 724	\$ 280	\$ 5,000	\$ 4,250	\$ (750)	
52806 - Software	23,617	21,584	32,500	4,500	(28,000)	
52840 - Laboratory Supplies	9	-	-	-	-	
52845 - General Hardware Supplies	136	540	-	-	-	
52846 - Equipment And Instrumentation Parts	44	98	-	-	-	
52851 - Other Minor Equipment	-	-	3,000	2,000	(1,000)	
52865 - Other Supplies	163	369	500	500	-	
Materials And Supplies	\$ 24,693	\$ 22,871	\$ 41,000	\$ 11,250	\$ (29,750)	
Total Other Operating Expenses	\$ 98,692	\$ 148,781	\$ 182,850	\$ 150,400	\$ (32,450)	
Total Operating Expenses	\$ 3,395,645	\$ 3,669,024	\$ 3,874,026	\$ 3,244,565	\$ (629,461)	

BUDGET CENTER: Building Systems – 3300

MANAGED BY: Scott Davison
Manager of Building Systems

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

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

2024 Accomplishments		2025 Goals	
*	Continued to enhance the service and maintenance of Districtwide HVAC assets by transitioning workload from contract to District staff.	*	Continue to enhance the service and maintenance of Districtwide HVAC assets by transitioning workload from contract to District staff.
*	Provided technical support for plants for operation and maintenance of Boilers and related equipment.	*	Provide technical support for plants for operation and maintenance of Boilers and related equipment.
*	Provided training for Building Automation System to improve speed and quality of the application and functionality of the Building Automation System for HVAC.	*	Evaluate the need for and potentially implement a just-in-time purchasing process for HVAC parts.
*	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 Systems repairs and improvements. Evaluate cost saving opportunities.
*	Continued to build and developed 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.

BUDGET CENTER:	Building Systems – 3300
MANAGED BY:	Scott Davison Manager of Building Systems

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

2024 Accomplishments		2025 Goals	
*	Prepared for operating new assets by developing operational and maintenance readiness plans for new assets that were under construction.	*	Balance PM distribution evenly across the year for HVAC.
*	Continued to develop preventative maintenance benchmarks for facility assets that are maintained by Building Maintenance.	*	Complete entry of asset attributes in NexGen.
*	Provided resources to support diversity, equity, and inclusion practices and encouraged participation through Employee Resource Group events.	*	Provide resources to support diversity, equity, and inclusion practices and encourage participation through Employee Resource Group events.
		*	Develop and implement an all-inclusive facilities manager manual for GJM and EMSC with Administrative Services and Building Maintenance.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2025 BUDGET HEADCOUNT SUMMARY				
BUDGET CENTER 3300 - BUILDING SYSTEMS				
POSITION	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Building Systems Spec	1	0	1	1
HVAC R Tech	8	8	8	0
Mgr of Building Systems	0	0	1	1
Manager of Building Systems	0	1	0	-1
Building Systems Supervisor	0	1	0	-1
TOTAL POSITIONS	9	10	10	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 3300: BUILDING SYSTEMS					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 4,060	\$ 89,888	\$ 190,405	\$ 110,708	\$ (79,697)
52030 - Professionals Salaries	814	67,559	-	87,149	87,149
52050 - Maintenance Hourly	-	562,915	548,189	579,551	31,363
52071 - Longevity	-	400	-	-	-
52081 - Sick Buy Out	1,958	-	-	-	-
52250 - Maintenance Hourly Overtime	-	46,717	40,000	85,000	45,000
Salaries and Wages	\$ 6,833	\$ 767,478	\$ 778,594	\$ 862,409	\$ 83,815
Benefits:					
52310 - Health Care	\$ -	\$ (547)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	225	-	-	-
52320 - Ops	957	104,946	103,403	108,627	5,224
52360 - Medicare	99	10,971	10,710	11,251	541
52313 - Wellness Credit	-	7	-	-	-
52370 - Uniform Allowance	-	300	1,500	-	(1,500)
Benefits	\$ 1,056	\$ 115,902	\$ 115,613	\$ 119,878	\$ 4,265
Total Salaries and Benefits	\$ 7,888	\$ 883,380	\$ 894,207	\$ 982,286	\$ 88,080
Other Operating Expenses:					
Reimbursable Exps:					
52410 - Travel	\$ -	\$ -	\$ 150	\$ 150	\$ -
52430 - Employee Education	-	-	500	-	(500)
Reimbursable Expenses	\$ -	\$ -	\$ 650	\$ 150	\$ (500)
Professional Services:					
52610 - General Professional Services	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Professional Services	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Contractual Services:					
52715 - Printing	\$ -	\$ -	\$ 50	\$ 100	\$ 50
52730 - Dues and Subscriptions	-	45.00	271.00	199.00	(72.00)
52735 - Equipment Rental	-	1,175.00	-	-	-
52770 - Uniforms	-	4,923	3,747	7,825	4,078
52775 - Licenses,Fees, And Permits	-	823	-	1,250	1,250
52780 - Other Contractual Services	-	233,697	1,500	175,000	173,500
Contractual Services	\$ -	\$ 240,663	\$ 5,568	\$ 184,374	\$ 178,806
Materials and Supplies:					
52805 - Office Supplies	\$ -	\$ -	\$ 25	\$ 25	\$ -
52810 - Fuel and Oil	-	291	500	500	-
52840 - Laboratory Supplies	-	-	500	500	-
52845 - General Hardware Supplies	-	58,437	205,150	75,000	(130,150)
52846 - Equipment And Instrumentation Parts	-	15,465	30,000	20,000	(10,000)
52851 - Other Minor Equipment	-	4,476	57,120	25,000	(32,120)
52865 - Other Supplies	-	5,905	4,655	7,500	2,845
52870 - Freight	-	-	1,000	1,000	-
Materials And Supplies	\$ -	\$ 84,574	\$ 298,950	\$ 129,525	\$ (169,425)

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 3300: BUILDING SYSTEMS						
	2023	2024	2024	2025		
	Audited	Unaudited	Adopted	Adopted	Budget	
	Actuals	Actuals	Budget	Budget	Variance	
Equipment Repair and Maintenance:						
52920 - Equipment Repair and Maintenance	\$ -	\$ 7,300	\$ -	\$ -	\$ -	
Equipment Repair And Maintenance	\$ -	\$ 7,300	\$ -	\$ -	\$ -	
Building and Road Repair:						
53010 - Building Repair and Maintenance	\$ -	\$ 22,920	\$ -	\$ -	\$ -	
53050 - Building Maintenance Supplies	-	377,359	100,000	255,000	155,000	
53051 - Building Maintenance Services	-	181,909	494,500	210,000	(284,500)	
Building and Road Repair	\$ -	\$ 582,188	\$ 594,500	\$ 465,000	\$ (129,500)	
Total Other Operating Expenses	\$ -	\$ 914,725	\$ 899,668	\$ 799,049	\$ (100,619)	
Total Operating Expenses	\$ 7,888	\$ 1,798,105	\$ 1,793,875	\$ 1,781,335	\$ (12,539)	

BUDGET CENTER:	Administrative Services - 6300
MANAGED BY:	Tabitha Perry Manager of Facilities & Admin Support

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

Administrative Services is responsible for facilities management of the George J. McMonagle (GJM) Administrative Building and the Environmental & Maintenance Services Center (EMSC). Responsibilities include providing basic amenities such as meetings spaces and setup/cleanup services, clean well stocked lactation rooms, fitness rooms, kitchens stocked with coffee supplies, stocked copy rooms, availability of standard office supplies, snow removal, landscaping, postage, shipping and receiving, furniture, 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. Administrative Services also provides administrative support to all departments for overflow work, special projects, and team support.

2024 Accomplishments		2025 Goals	
*	Supported District outreach activities, ERGs and DE&I initiatives.	*	Continue to support District outreach activities, ERGs and DE&I initiatives.
*	Monitored the rollout of the new janitorial contract to ensure adequate service and condition of the GJM and EMSC facilities.	*	Review Janitorial proposals and select new janitorial service provider. Monitor the rollout of the janitorial contract to ensure adequate service and condition of the GJM and EMSC facilities.
*	Continued to provide a safe workplace for those at GJM and EMSC through contracted and in-house services.	*	Continue to provide a safe workplace for those at GJM and EMSC through contracted and in-house services and expanding the GJM Safety Committee.
*	Continued to monitor budget monthly to ensure sound financial stewardship.	*	Continue to monitor budget monthly to ensure sound financial stewardship.
		*	Implement technical accommodations for meeting rooms such as text-to-speech and closed captioning options.
		*	Develop and implement an all-inclusive facilities manager manual for GJM and EMSC with Building Maintenance and Building Systems.

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

JOB	2024	2024	2025	BUDGET
Asst Mgr Fac & Admin Sppt	1	1	1	0
Mgr of Facility & Admin	1	1	1	0
Administrative Assistant	0	0	1	1
Facilities Technician	4	5	4	-1
TOTAL POSITIONS	6	7	7	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 6300: ADMINISTRATIVE SERVICES						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 131,553	\$ 161,257	\$ 161,194	\$ 163,799	\$	2,605
52031 - Administrative Support Salaries	(542)	-	-	56,460		56,460
52034 - Technicians Salaries	161,456	198,818	248,282	192,445		(55,837)
52060 - Student Salaries	16,025	-	-	-		-
52071 - Longevity	1,350	700	2,040	1,377		(663)
52081 - Sick Buy Out	1,616	2,321	5,418	1,648		(3,770)
52231 - Administrative Support Overtime	-	-	-	750		750
52234 - Technician Overtime	13,352	14,575	12,000	13,500		1,500
52260 - Student Overtime	43	-	-	-		-
Salaries and Wages	\$ 324,853	\$ 377,671	\$ 428,935	\$ 429,980	\$	1,045
Benefits:						
52310 - Health Care	\$ -	\$ (362)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	-	113	-	-		-
52320 - Opers	41,114	52,342	60,051	60,071		20
52360 - Medicare	4,631	5,348	6,220	6,222		2
52313 - Wellness Credit	(3)	(7)	-	-		-
52314 - Dental and Vision Premiums	-	(16)	-	-		-
52370 - Uniform Allowance	665	553	750	480		(270)
Benefits	\$ 46,407	\$ 57,971	\$ 67,020	\$ 66,773	\$	(248)
Total Salaries and Benefits	\$ 371,260	\$ 435,642	\$ 495,955	\$ 496,753	\$	798
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ -	\$ 410	\$ 300	\$ 550	\$	250
Reimbursable Expenses	\$ -	\$ 410	\$ 300	\$ 550	\$	250
Utilities Expenes:						
52510 - Electricity	\$ 539,717	\$ 563,422	\$ 478,511	\$ 564,657	\$	86,146
52520 - Natural Gas	90,624	97,957	84,246	101,449		17,203
52530 - Water and Other Utilities	21,393	24,465	31,339	27,362		(3,977)
Utilities Expenses	\$ 651,733	\$ 685,843	\$ 594,096	\$ 693,468	\$	99,372
Professional Services:						
52610 - General Professional Services	\$ -	\$ 6,379	\$ -	\$ -	\$	-
Professional Services	\$ -	\$ 6,379	\$ -	\$ -	\$	-
Contractual Services:						
52715 - Printing	\$ 2,187	\$ 1,690	\$ 12,500	\$ 15,000	\$	2,500
52730 - Dues and Subscriptions	175	-	-	-		-
52735 - Equipment Rental	33,851	87,515	97,500	94,500		(3,000)
52740 - Real Property Rental	(3,150)	31,500	37,800	38,556		756
52770 - Uniforms	548	1,068	2,500	3,500		1,000
52775 - Licenses,Fees, And Permits	820	450	2,000	1,000		(1,000)
52780 - Other Contractual Services	371,566	404,216	463,115	379,500		(83,615)
52790 - Community Outreach And Education	(5)	(5)	-	-		-
Contractual Services	\$ 405,991	\$ 526,434	\$ 615,415	\$ 532,056	\$	(83,359)
Materials and Supplies:						
52805 - Office Supplies	\$ 28,722	\$ 25,929	\$ 26,750	\$ 31,500	\$	4,750
52810 - Fuel and Oil	(6,370)	(7,865)	-	-		-
52840 - Laboratory Supplies	7	7	50	50		-
52845 - General Hardware Supplies	13,641	4,014	20,000	6,500		(13,500)
52846 - Equipment And Instrumentation Parts	13,568	3,070	15,000	5,000		(10,000)
52851 - Other Minor Equipment	32,941	91,734	117,000	138,500		21,500
52860 - Postage,Ups	27,166	12,532	31,000	35,000		4,000
52861 - Training Supplies	60,543	59,649	73,849	88,020		14,171

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6300: ADMINISTRATIVE SERVICES					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
52865 - Other Supplies	50,141	49,390	60,000	50,000	(10,000)
52870 - Freight	237	644	750	350	(400)
52890 - Inventory Adjustment-Book To Physical	(2,185)	(4,583)	-	-	-
Materials And Supplies	\$ 218,413	\$ 234,521	\$ 344,399	\$ 354,920	\$ 10,521
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	\$ 947	\$ -	\$ 2,500	\$ 1,500	\$ (1,000)
52920 - Equipment Repair and Maintenance	42,327	4,060	50,000	-	(50,000)
Equipment Repair And Maintenance	\$ 43,273	\$ 4,060	\$ 52,500	\$ 1,500	\$ (51,000)
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ -	\$ 21,075	\$ 20,000	\$ -	\$ (20,000)
53020 - Road Repair and Maintenance	-	4,318	5,000	55,000	50,000
53040 - Miscellaneous Repair and Maintenance	-	-	-	15,000	15,000
53051 - Building Maintenance Services	7,335	(350)	-	-	-
53052 - Building Maintenance Miscellaneous	12,988	-	-	-	-
Building and Road Repair	\$ 20,323	\$ 25,044	\$ 25,000	\$ 70,000	\$ 45,000
Total Other Operating Expenses	\$ 1,339,733	\$ 1,482,691	\$ 1,631,710	\$ 1,652,494	\$ 20,784
Total Operating Expenses	\$ 1,710,993	\$ 1,918,333	\$ 2,127,665	\$ 2,149,247	\$ 21,582

BUDGET CENTER	Engineering and Construction -- 9000
MANAGED BY	Robin Rupe Director of Engineering & Construction
<p align="center">DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS</p>	
<p>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.</p> <p>The main objectives of the Engineering Department in this regard for 2025 are:</p> <ul style="list-style-type: none"> • Manage the planning, design, bid, construction, and closeout of all CIP projects and meet or exceed all E&C KPIs • Lead the administration of the CSO LTCP Consent Decree projects, including staffing the planning, design, and construction including but not limited to completing the design of Easterly CEHRT and the construction of Westerly CEHRT and Southerly CEHRT, and commencing construction of Kingsbury Relief and Consolidation Sewer project • Support long term financial planning and upcoming rate study through identification and implementation of improved R&R Planning processes in coordination with O&M and TSG • Support O&M and Plant Engineering: Advance recommendations for large diameter tunnel inspections, continue advancing PLC replacement projects, improve project delivery through enhanced engagement of O&M in design, and improve the planning for and procurement of minor capital/small projects • Support Local project planning/investment: Complete the design of the IJJA-Funded Member Community Sewer Improvements projects in Parma Heights and Richmond Heights, and complete the Mill Creek Interceptor/Tunnel Capacity Optimization Study • Advance efforts related to short- and long- term solids handling including commencing construction of the Westerly Sludge Handling Improvements, continuing design of Southerly Solids Handling Improvements, and determining the long-term plan for Westerly sludge • Strengthen diversity and inclusion to increase understanding and confirm continued commitment by meeting E&C's 2025 DE&I Goals including but not limited to enhancements to design processes to better support Environmental Justice (EJ) considerations 	

BUDGET CENTER Engineering and Construction -- 9000	
MANAGED BY Robin Rupe Director of Engineering & Construction	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2024 Accomplishments	2025 Goals
<ul style="list-style-type: none"> • KPI PR1: Deliver 85% of planned 2024 CIP Cashflow. (97%) • KPI PR2: Meet Sewer District's Business Opportunity Program goals (20%). (39.73%) • KPI P1: Complete CIP validation process by October 2024 and prioritization by November 2024 to support 2025 budget process. (2 of 2) • KPI P2: Met all of 6 required 2024 Consent Decree Compliance reporting and Performance Milestones. (6 of 6) • KPI D1: Complete designs within 60 days of planned. (+19 Days) • KPI D2: Identify \$10M VE saving of the planned 2024 CIP cashflow. (\$15.6 M) • KPI D3: Of the average lowest 3 bids received, EOPCC within 10%. (-3.2%) • KPI D4: Award construction contracts within 60 days of planned. (+3Days) • 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. (+171 Days) • KPI C2: On average, close construction contracts within 95% of original contract amount. (96.88%) • KPI C3: Report out work orders by change categories as a percent of construction. (7.28%) 	<ul style="list-style-type: none"> • KPI PR1: Deliver 85% of planned 2024 CIP Cashflow. • KPI PR2: Meet Sewer District's BOP goals. • KPI P1: Complete CIP validation process by October 2025 and prioritization by November 2025 to support 2026 budget process. • KPI P2: Meet all required 2025 Consent Decree Compliance reporting and Performance Milestones. • KPI D1: Complete designs within 60 days of planned. • KPI D2: Identify value engineering savings during Planning, Design and Construction Phase totaling \$10 M of the planned 2025 Capital Improvement Program Cashflow • KPI D3: Of the average of lowest 3 bids received, Engineer estimates within ± 10%. • KPI D4: Award construction contracts within 60 days of planned. • KPI D5: Complete progressive design build Guaranteed Maximum Price (GMP) within 45 days average of planned • KPI C1: Obtain construction substantial completion within 90 days of original contract substantial completion date. • KPI C2: On average, close construction contracts within 95% of original contract amount. • KPI C3: Report out work orders by change categories as a percent of construction.

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
KEY PERFORMANCE INDICATORS					
DEPARTMENT OF ENGINEERING AND CONSTRUCTION					
ENGINEERING & CONSTRUCTION	BUDGET CENTER - 9000 - ENGINEERING AND CONSTRUCTION				
	No.	Output Metric Description	FY - 2024	FY - 2024	FY - 2023
			Target	Actuals	Actuals
	1	Deliver at least 85% of planned Capital Improvement Program Cashflow	≥85%	97%	89%
	2	On average, complete designs within 60 days average of planned	≤60 days	19 days	16 days
	3	Of the average of lowest 3 bids received, Engineer estimates within ± 10%	±10%	-3.20%	3.57%
	4	Award construction contracts within 60 days average of planned	60 days	3 days	37 days
	5	Obtain construction substantial completion within 90 days of original contract substantial completion date	≤ 90 days	171 days	66 days
	6	On average, close construction contracts within 95% of original contract amount	≤ 95%	96.88%	93.37%
	7	Identify value engineering savings during Planning, Design and Construction Phase of the planned annual Capital Improvement Program Cashflow	≥\$10M	\$15.6M	\$25.3M

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENGINEERING AND CONSTRUCTION -- 9000				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Project Engr I	1	0	1	1
Project Engr I - Commiss	1	0	1	1
Prog Mgr - Const & Comm	1	0	1	1
Prog Mgr - Plan & Design	1	0	1	1
Director Of Engr & Const	1	1	1	0
Commissioning Manager	1	1	1	0
Mgr of Construction	3	3	3	0
Mgr of Design	2	2	2	0
Mgr of Planning	1	1	1	0
Project Mgr I (E&C)	2	2	2	0
Project Mgr II (E&C)	4	4	4	0
Project Mgr III (E&C)	4	4	4	0
Const Supvr II	5	6	6	0
Const Supvr III	3	5	3	(2)
Project Engineer 1	0	1	0	(1)
Commissioning Technical	0	1	0	(1)
Program Mgr Construction & Commissioning	0	1	0	(1)
Program Mgr Planning & Design	0	1	0	(1)
Construction Cost Eng I	1	1	1	0
Construction Cost Eng II	1	1	1	0
Const Supvr I	6	5	7	2
Executive Assistant	1	1	1	0
TOTAL FULL TIME	39	41	41	0
Para Intern E&C	1	0	1	1
Para Intern Maint Svcs	0	1	0	-1
TOTAL INTERN	1	1	1	0
TOTAL POSITIONS	40	42	42	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 9000: ENGINEERING & CONSTRUCTION						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 3,260,489	\$ 3,401,404	\$ 3,642,639	\$ 3,261,397	\$	(381,242)
52030 - Professionals Salaries	578,344	686,480	541,245	965,131		423,886
52031 - Administrative Support Salaries	66,867	70,455	68,828	71,065		2,237
52034 - Technicians Salaries	5,804	-	-	-		-
52036 - Para-Professional Salaries	-	12,987	36,770	46,663		9,894
52071 - Longevity	10,550	10,650	11,577	10,761		(816)
52081 - Sick Buy Out	50,007	43,291	41,119	51,007		9,888
Salaries and Wages	\$ 3,972,060	\$ 4,225,267	\$ 4,342,178	\$ 4,406,024	\$	63,847
Benefits:						
52310 - Health Care	\$ -	\$ (3,183)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	-	338	-	-		-
52320 - Opers	555,242	589,959	607,905	615,716		7,812
52360 - Medicare	56,345	59,689	62,962	63,770		809
52313 - Wellness Credit	10	26	8,424	8,424		-
52314 - Dental and Vision Premiums	-	(142)	-	-		-
52370 - Uniform Allowance	6,219	6,360	7,500	7,500		-
Benefits	\$ 617,815	\$ 653,047	\$ 686,790	\$ 695,411	\$	8,620
Total Salaries and Benefits	\$ 4,589,875	\$ 4,878,315	\$ 5,028,968	\$ 5,101,435	\$	72,467
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 24,806	\$ 31,032	\$ 53,000	\$ 37,500	\$	(15,500)
52430 - Employee Education	9,768	26,577	32,000	33,157		1,157
52440 - Tuition Reimbursement	3,395	-	-	-		-
Reimbursable Expenses	\$ 37,969	\$ 57,609	\$ 85,000	\$ 70,657	\$	(14,343)
Professional Services:						
52610 - General Professional Services	\$ 453,361	\$ 794,890	\$ 1,251,100	\$ 250,000	\$	(1,001,100)
Professional Services	\$ 453,361	\$ 794,890	\$ 1,251,100	\$ 250,000	\$	(1,001,100)
Contractual Services:						
52715 - Printing	\$ 2,761	\$ 3,111	\$ 8,000	\$ 8,000	\$	-
52730 - Dues and Subscriptions	49,523	8,568	15,000	63,500		48,500
52770 - Uniforms	232	177	15,000	7,500		(7,500)
52775 - Licenses,Fees, And Permits	-	181	-	-		-
Contractual Services	\$ 52,515	\$ 12,037	\$ 38,000	\$ 79,000	\$	41,000
Materials and Supplies:						
52805 - Office Supplies	\$ 826	\$ 1,458	\$ 15,000	\$ 5,000	\$	(10,000)
52810 - Fuel and Oil	2,593	-	-	-		-
52811 - Vehicle Maintenance Parts	-	6	-	-		-
52840 - Laboratory Supplies	15	95	-	-		-
52845 - General Hardware Supplies	3,301	790	2,500	2,500		-
52846 - Equipment And Instrumentation Parts	368	802	1,000	1,000		-
52851 - Other Minor Equipment	20	837	5,000	5,000		-
52865 - Other Supplies	1,795	2,659	2,000	2,000		-
52870 - Freight	13	24	-	-		-
52890 - Inventory Adjustment-Book To Physical	-	28	-	-		-
Materials And Supplies	\$ 8,929	\$ 6,698	\$ 25,500	\$ 15,500	\$	(10,000)
Total Other Operating Expenses	\$ 552,774	\$ 871,234	\$ 1,399,600	\$ 415,157	\$	(984,443)
Total Operating Expenses	\$ 5,142,650	\$ 5,749,548	\$ 6,428,568	\$ 5,516,592	\$	(911,976)

BUDGET CENTER:

Human Resources – 2000

MANAGED BY:

Jeremy Short
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.

2024 Accomplishments		2025 Goals	
*	Successfully completed contract negotiations with OPBA, fostering collaboration and mutual understanding through a constructive bargaining process.	*	Collaborate with IT to implement a new Oracle grievance tracking system for AFSCME, 18-S, and OPBA, enabling the District to maintain a comprehensive record of grievances and ensure consistency in handling and reporting. December 2025
*	Successfully completed the pilot program for a recording system designed to enhance the efficiency and accuracy of note-taking for HR-level Employee & Labor Relations meetings.	*	Establish a Policy Review Committee, securing buy-in from stakeholders, forming the committee and guiding the committee's efforts to ensure meaningful policy review and updates. December 2025
*	Successfully launched the “Real Talk with Labor” series, providing an engaging platform for open dialogue and meaningful discussions on key labor-related topics.	*	Enhance the organization’s approach to performance management by designing and delivering comprehensive training and guidelines for all managers overseeing non-union employees. This initiative aims to strengthen managers’ skills in setting meaningful goals, providing constructive feedback, and conducting effective performance reviews. August 2025.
*	Onboarded and trained the new Leave Administrator (complete) and Manager of Employee & Labor Relations (in process)	*	Develop and implement robust compensation guidelines, policies, and training programs to enhance transparency and build trust in the organization’s compensation practices. October 2025.

BUDGET CENTER:		Human Resources – 2000	
MANAGED BY:		Jeremy Short Director of Human Resources	
<div>DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS</div>			
2024 Accomplishments		2025 Goals	
*	Successfully implemented the Performance Management Pilot, laying the groundwork for improved employee performance evaluation and development processes.	*	Collaborate with WTW and CCR to have employees complete a benefits survey to Develop and implement robust compensation guidelines, policies, and training programs gauge whether our current benefits offerings are meeting their needs and to determine any new potential benefits that could increase employee wellbeing and satisfaction. March 2025
*	Developed and launched a comprehensive Career Pathing site, empowering employees to explore growth opportunities and navigate their professional development within the organization.	*	Evaluate structure/cadence/effectiveness of the Benefits Taskforce and recommend changes to leadership. Recommend members of the Taskforce to be representative of our workforce to ensure our benefits offerings are equitable and to promote diversity and inclusion. Collaborate with Finance to evaluate plan design of benefits program to find potential cost savings and to determine if new benefits offerings are feasible. September 2025
*	Launched a comprehensive Benefits Site, providing employees with easy access to information and resources to make informed decisions about their benefits.	*	Develop a comprehensive onboarding structure for the Sewer District, including an updated orientation session, to enhance new hire integration and ensure alignment with organizational values and expectations. December 2025
*	Revamped the Wellness Program, enhancing employee engagement and promoting overall well-being through updated resources	*	Develop a strong and authentic employer brand for the Sewer District, highlighting its values, culture, and commitment to employee growth to attract and retain top talent. December 2025
*	Successfully organized and executed the first-ever GNA hiring event, streamlining the recruitment process and attracting top talent to support organizational growth.	*	Offboard and evaluate the 2024 pilot program, gathering insights to refine and define a high-potential program for 2025 that supports targeted talent development and succession planning. December 2025

BUDGET CENTER:		Human Resources – 2000	
MANAGED BY:		Jeremy Short Director of Human Resources	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2024 Accomplishments		2025 Goals	
*	Hosted the inaugural Internship Recognition Event, celebrating the achievements of interns and highlighting the organization's commitment to talent development.	*	Redesign the Career Development program into a self-driven Career Management Program and implement a pilot in 2025 to empower employees to take ownership of their career growth and development. December 2025
*	Conducted the first district-wide interview training, equipping hiring managers with the skills and knowledge to conduct effective and equitable interviews.	*	Create an HR Development Calendar to organize and schedule internal HR skills courses, training sessions, meetings, and other development opportunities, ensuring clear visibility and alignment with organizational learning needs. December 2025
*	Developed and implemented a comprehensive Compliance Training Calendar, streamlining mandatory training schedules and promoting organizational accountability.	*	Design and pilot a new manager orientation program in 2025, focusing on equipping new managers with the tools, resources, and leadership skills needed for success in their roles. December 2025
*	New Programs: <ul style="list-style-type: none">Kicked off the Utility Maintenance Technician Program pilot, laying the foundation for a skilled trades pipeline.Successfully piloted and completed the Career Development, Succession Planning, and Operator Training Programs, strengthening talent pipelines and preparing the workforce for critical operational roles.	*	Bring the new wastewater treatment course for non-OTP employees from OWEA on-site, with a focus on O&M 2798, to enhance skills and knowledge for operational staff. December 2025
*	Developed comprehensive Wastewater Certification study materials, supporting employee success in advancing technical capabilities.	*	Develop a comprehensive Workforce Management Strategy to optimize talent acquisition, development, and retention, ensuring alignment with organizational goals and future workforce needs. December 2025
*	Created an electronic Development Resource Toolbox, providing employees with easy access to curated tools and guidance for career growth and skill development.	*	Develop a comprehensive Leadership Development Strategy to cultivate current and future leaders, focusing on skill-building, succession planning, and alignment with the organization's long-term objectives. December 2025

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HUMAN RESOURCES --2000

STAFFING

One Year History and Budget Comparison

JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Deputy Director HR	1	0	1	1
Plant Ops Instructor	1	0	1	1
Dir of Human Resources	1	1	1	0
HR Mgr TR and HRIS	1	1	1	0
Ind Maint Lead Instructor	1	1	1	0
Learn & Career Dev Supvsr	1	1	1	0
HR Manager - Training	1	1	1	0
HR Mgr Talent Acquisition	1	1	1	0
Plant Ops Lead Instructor	1	1	1	0
HR Manager ELR	0	1	1	0
Early Talent Prgm Spec II	1	1	1	0
HR Generalist	1	2	1	-1
HR Business Partner I	2	2	2	0
HR Business Partner II	2	2	2	0
HRIS Analyst II	2	2	2	0
HR L&D Admin I	1	1	1	0
HR L&D Lead	1	1	1	0
Indus Maint Instructor	1	2	2	0
Leave Administrator	1	1	1	0
Talent Acquisition Admin	1	1	1	0
Talent Acq & Emp Spec I	1	1	1	0
Talent Acq & Emp Spec II	1	1	1	0
Total Rewards Analyst II	2	2	2	0
Plant Ops Instructor	0	1	0	-1
HR Executive Assistant	1	1	1	0
TOTAL POSITIONS	27	29	29	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 2000: HUMAN RESOURCES						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 737,639	\$ 870,601	\$ 965,293	\$ 1,109,384	\$ 144,091	
52030 - Professionals Salaries	1,319,787	1,534,145	1,511,066	1,545,738	34,672	
52031 - Administrative Support Salaries	65,977	54,554	68,310	72,275	3,965	
52036 - Para-Professional Salaries	29,334	-	-	-	-	
52071 - Longevity	3,250	3,550	3,111	3,315	204	
52081 - Sick Buy Out	6,259	15,252	16,466	6,384	(10,082)	
52236 - Para-Professional Overtime	786	-	-	-	-	
Salaries and Wages	\$ 2,163,031	\$ 2,478,102	\$ 2,564,246	\$ 2,737,095	\$ 172,850	
Benefits:						
52310 - Health Care	\$ 9,331,804	\$ 11,416,650	\$ 12,000,000	\$ 12,250,000	\$ 250,000	
52311 - Health Care Opt-Out Full	434,700	447,625	475,000	450,000	(25,000)	
52320 - Opers	296,134	351,524	358,014	383,193	25,179	
52330 - Workers Compensation	198,986	149,450	400,000	400,000	-	
52335 - Short Term Disability	752,406	754,787	753,421	757,017	3,596	
52340 - Life Insurance	79,504	75,706	90,000	90,000	-	
52350 - Unemployment Compensation	(2,176)	6,143	40,000	40,000	-	
52360 - Medicare	30,784	35,186	72,080	39,688	(32,392)	
52313 - Wellness Credit	79,751	79,456	97,000	120,000	23,000	
52314 - Dental and Vision Premiums	367,319	352,724	454,000	490,000	36,000	
52370 - Uniform Allowance	2,185	4,432	3,000	4,000	1,000	
52380 - Awards and Recognition	48,965	39,862	63,400	1,400	(62,000)	
52390 - Relocation Expense Reimbursement	-	-	30,000	30,000	-	
Benefits	\$ 11,620,363	\$ 13,713,546	\$ 14,835,915	\$ 15,055,298	\$ 219,383	
Total Salaries and Benefits	\$ 13,783,394	\$ 16,191,649	\$ 17,400,161	\$ 17,792,393	\$ 392,233	
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 16,410	\$ 20,481	\$ 44,500	\$ 45,200	\$ 700	
52430 - Employee Education	15,957	36,811	39,600	65,000	25,400	
52440 - Tuition Reimbursement	149,763	153,637	250,000	250,000	-	
Reimbursable Expenses	\$ 182,130	\$ 210,929	\$ 334,100	\$ 360,200	\$ 26,100	
Professional Services:						
52610 - General Professional Services	\$ 376,331	\$ 473,035	\$ 721,100	\$ 397,667	\$ (323,433)	
52615 - General Professional Services-Training	523,297	570,524	822,170	759,090	(63,080)	
52620 - Temporary Staffing	194,441	107,706	200,000	200,000	-	
Professional Services	\$ 1,094,069	\$ 1,151,265	\$ 1,743,270	\$ 1,356,757	\$ (386,513)	
Contractual Services:						
52715 - Printing	\$ 884	\$ 481	\$ 10,000	\$ 11,000	\$ 1,000	
52720 - Taxes	-	3,477	4,000	4,000	-	
52730 - Dues and Subscriptions	36,563	84,684	107,502	177,268	69,766	
52750 - Advertising	-	-	1,500	-	(1,500)	
52770 - Uniforms	824	603	1,000	1,000	-	
52780 - Other Contractual Services	331	250	-	-	-	
52790 - Community Outreach And Education	(225)	-	5,000	-	(5,000)	
Contractual Services	\$ 38,378	\$ 89,496	\$ 129,002	\$ 193,268	\$ 64,266	
Materials and Supplies:						
52805 - Office Supplies	\$ 3,252	\$ 3,247	\$ 15,500	\$ 13,150	\$ (2,350)	
52810 - Fuel and Oil	37	364	-	-	-	
52845 - General Hardware Supplies	8,809	17,610	-	-	-	
52846 - Equipment And Instrumentation Parts	4,299	31,174	-	26,600	26,600	
52851 - Other Minor Equipment	3,262	1,892	-	-	-	
52861 - Training Supplies	10,475	23,762	52,855	94,480	41,625	
52865 - Other Supplies	3,900	14,039	1,600	1,200	(400)	
52870 - Freight	1,085	2,112	1,000	1,000	-	
Materials And Supplies	\$ 35,118	\$ 94,200	\$ 70,955	\$ 136,430	\$ 65,475	
Total Other Operating Expenses	\$ 1,459,895	\$ 1,613,353	\$ 2,407,068	\$ 2,039,573	\$ (367,495)	
Total Operating Expenses	\$ 15,243,289	\$ 17,805,002	\$ 19,807,229	\$ 19,831,966	\$ 24,738	

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.

2024 Accomplishments

- Hosted 2024 Clean Water Fest
- Completed District Strategic Plan for 2025-2027.
- Reached substantial completion of the CAP project.
- Utilize Public Engagement Statement in external communication and the development of Environmental Justice resources.
- Advanced planning for internal and external communication efforts.
- Introduced new components of middle school educational curriculum.
- Began re-envisioning SewerU programming.
- Onboarded new Internal Communications Lead.
- Developed digital engagement strategy for multiple social media platforms.
- Initiated assessment of internal communications resources improvements including intranet and employee newsletter.
- Completed a study of the Diversity, Equity & Inclusion program and address findings
- Published and addressed the results of the DEI study
- Developed a strategy to increase DEI participation of the hourly and union employees
- Updated the DEI Toolkit with targeted promotions and programming for 2025.
- Conducted three Racial Justice Dialogues
- Embed Environmental Justice goals into strategic planning.
- Strengthened the annual DEI Department goals-setting process with new goals for 2025.

2025 Goals

- Complete Workforce Pipeline Plan
- Continue to diversify sponsorship support
- Continue to diversify photo library content
- Support Clean Water Fellow recruitment
- Explore web updates to meet customers' needs including possible redesign
- Develop employee tours for summer 2025
- Develop Employee Engagement, establish committee
- Enhance usage of employee communication resources, both digital and print
- Inventory all employee comms tools at all facilities
- Continue to explore intranet improvements
- Promote Clean Water Works podcast, increase total downloads/subscriptions by 10% in 2025
- Support RSMP outreach
- Support Project Clean Lake outreach, including highlighting work during Infrastructure Week
- Promote UARFs and in-house cost saving efforts
- Explore developing an Employee Conference
- Develop a comprehensive press release schedule
- Develop SOP for outreach
- Deliver Lake Erie League scholastic materials
- Increase attendance of Clean Water Fest by 10%
- Use and modify sponsorship portal
- Update two Clean Water Works Magazine issues
- Develop high-level content production schedules, for Clean Water Works mag and podcast, and P&P
- Explore the use of GIS to track construction signs for development of a signage update schedule
- Complete Communication Alignment Project work
- Continue to assess the potential to diversify use of social media applications
- Finalize sponsorship of water exhibit at GLSC
- Communicate 2025-27 Strategic Plan

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ADMINISTRATION AND EXTERNAL AFFAIRS -- 5000				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Communications Coord	1	0	1	1
DE&I Manager	1	0	1	1
Employee Engagement Spec	1	0	1	1
Internal Comms Lead	1	0	1	1
Public Info Specialist II	1	0	1	1
Sr Mgr Cmty & Media Rel	1	0	1	1
Sr Mgr of Communications	1	0	1	1
Strateg Partnership Lead	1	0	1	1
Business Manager	1	1	1	0
Chief Admin Officer	1	1	1	0
Dir of AEA	1	1	1	0
Mgr of Communications	0	1	0	(1)
Business Strat Prog Mgr	0	1	0	(1)
Communications Spec I	1	1	0	(1)
Comms Production Lead II	1	1	1	0
Clean Water Fellow	2	3	3	0
DE&I Specialist I	1	1	1	0
Admin Project Coord	0	1	0	(1)
Community Rels Spec II	0	2	0	(2)
DE&I Specialist II	0	1	0	(1)
Communications Specialist II	0	1	1	0
HR Specialist Initiatives	0	1	0	(1)
Executive Assistant	1	1	1	0
Procurement Spec (AEA)	1	1	1	0
TOTAL FULLTIME	18	19	19	0
Para Intern AEA	1	0	1	1
Para Intern CCR	0	1	0	(1)
TOTAL INTERN	1	1	1	0
TOTAL EMPLOYEES	19	20	20	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 5000: ADMINISTRATION & EXTERNAL AFFAIRS					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 882,511	\$ 783,704	\$ 650,792	\$ 801,424	\$ 150,631
52030 - Professionals Salaries	679,633	715,732	815,929	830,431	14,503
52031 - Administrative Support Salaries	261,462	155,463	148,179	152,995	4,816
52036 - Para-Professional Salaries	25,473	28,124	36,770	46,663	9,894
52050 - Maintenance Hourly	14,563	-	-	-	-
52071 - Longevity	3,800	3,500	4,386	3,876	(510)
52081 - Sick Buy Out	22,743	22,760	22,214	23,198	984
52230 - Professional Overtime	1,772	13,473	-	-	-
52231 - Administrative Support Overtime	1,483	(15)	-	-	-
52236 - Para-Professional Overtime	863	1,311	-	-	-
Salaries and Wages	1,894,303	1,724,053	1,678,270	1,858,588	180,318
Benefits:					
52310 - Health Care	-	(1,139)	-	-	-
52311 - Health Care Opt-Out Full	-	563	-	-	-
52320 - Opers	266,802	241,241	234,958	255,695	20,737
52360 - Medicare	27,069	24,688	24,335	26,482	2,148
52313 - Wellness Credit	5	23	-	-	-
52314 - Dental and Vision Premiums	-	(58)	-	-	-
52370 - Uniform Allowance	2,138	3,009	21,000	-	(21,000)
52380 - Awards and Recognition	-	-	2,000	46,000	44,000
Benefits	296,014	268,326	282,293	328,177	45,884
Total Salaries and Benefits	2,190,317	1,992,379	1,960,563	2,186,765	226,202
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	34,483	28,176	34,500	34,500	-
52430 - Employee Education	37,119	22,949	36,850	41,850	5,000
Reimbursable Expenses	71,603	51,125	71,350	76,350	5,000
Professional Services:					
52610 - General Professional Services	140,836	195,404	346,500	172,000	(174,500)
52615 - General Professional Services-Training	5,570	-	-	-	-
Professional Services	146,406	195,404	346,500	172,000	(174,500)
Contractual Services:					
52715 - Printing	253,121	412,379	498,250	348,500	(149,750)
52730 - Dues and Subscriptions	40,060	42,755	97,000	98,000	1,000
52735 - Equipment Rental	41,358	20,541	45,000	45,000	-
52770 - Uniforms	10,696	3,193	-	21,000	21,000
52780 - Other Contractual Services	459,225	643,273	327,000	287,000	(40,000)
52790 - Community Outreach And Education	598,428	585,073	675,000	600,000	(75,000)
Contractual Services	1,402,886	1,707,214	1,642,250	1,399,500	(242,750)
Materials and Supplies:					
52805 - Office Supplies	2,182	4,095	10,000	10,000	-
52810 - Fuel and Oil	226	43	-	-	-
52825 - Chemicals	33	-	-	-	-
52845 - General Hardware Supplies	1,402	10	-	-	-
52846 - Equipment And Instrumentation Parts	48	308	-	-	-
52851 - Other Minor Equipment	9,700	621	5,000	5,000	-
52860 - Postage, Ups	75,860	(240)	150,000	150,000	-
52861 - Training Supplies	-	30	-	-	-
52865 - Other Supplies	28,495	17,462	25,000	15,000	(10,000)
52870 - Freight	1,797.00	1,047.00	2,000.00	2,000.00	-
Materials And Supplies	\$ 119,743	\$ 23,376	\$ 192,000	\$ 182,000	\$ (10,000)
Total Other Operating Expenses	\$ 1,740,638	\$ 1,977,119	\$ 2,252,100	\$ 1,829,850	\$ (422,250)
Total Operating Expenses	\$ 3,930,955	\$ 3,969,499	\$ 4,212,663	\$ 4,016,615	\$ (196,048)

BUDGET CENTER: Government & Customer Relations - 6400

MANAGED BY: Jacqueline Muhammad
Director of Government & Customer Relations

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

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

2024 Accomplishments		2025 Goals	
*	Provided weekly touchpoints to elected officials whose communities have been impacted by District construction.	*	Focus on building stronger relationships with Cuyahoga County (Council & Administration).
*	Provided meet & greets with City of Cleveland Councilmembers not impacted by District Construction.	*	Strengthen relationships with the City of Cleveland (City Council & Administration)
*	Attended meet & greets with Cuyahoga County Council members and County Administration.	*	Develop relationships with new community partners/stakeholders.
*	Held Suburban Council of Governments meetings.	*	Hold at least three Suburban Council of Governments meetings.
*	Graduated eight Good Neighbor Ambassadors from the program into full time positions.	*	Work to assist in the restructuring of the Greater Cleveland Water Equity Partners.
*	Increased enrollment in District Cost Savings Programs by over 4,000.	*	Onboard ten Good Neighbor Ambassadors and two Louis Stokes Scholars.
*	Staffed over 100 community outreach events.	*	Benchmark the Good Neighbor Ambassador & Job Training Program to establish KPIs.
*	Held four Utility Assistance Resource Fairs. Assisting over 840 families.	*	Increase customer awareness of District customer cost saving programs by expanding customer outreach at different venues throughout our service area.
*	1 st Saturdays for customers was launched to handle customer calls and offer in person assistance for the entire year	*	Host both internal & external informational sessions regarding cost savings to educate about eligibility criteria & enrollment.

BUDGET CENTER:	Government & Customer Relations - 6400
MANAGED BY:	Jacqueline Muhammad Director of Government & Customer Relations

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

2024 Accomplishments		2025 Goals	
*	Successfully launched In-House management of the District Homestead, Rate Reduction & Crisis Assistance programs	*	Hold four (4) Utility Assistance Resource Fairs.
*	Finalized Customer Service training modules in collaboration with the HR Training Department.	*	Continue to host 1 st Saturdays where District customers can obtain in person and over-the-phone customer service assistance.
*	Customer awareness of District Cost Saving programs was expanded by being more visible & accessible to the public. By Collaborating with the Cleveland Food Bank and Garfield Heights Library to have onsite representation once a month.	*	Collaborate with HR Training Department to create a workbook as a companion to training videos for new hires with training of the District's Cost Saving Programs.
*	Assisted with both employee & external informational sessions regarding Cost Saving programs to educate about eligibility & enrollment	*	Launch the 1 st Customer Relations certificate program.
		*	Convene a committee to evaluate the District's Plumbing & Sewer Repair Program.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
GOVERNMENT AND CUSTOMER SERVICE -- 6400				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Dir of Gov & Cust Rels	1	0	1	1
Gov Affairs Program Mgr	1	0	1	1
Gov Affairs Specialist I	1	0	1	1
Gov Affairs Specialist II	1	0	1	1
Good Neighbor Ambassador	9	0	10	10
GNA Supervisor	1	0	1	1
Administrative Assitant	0	1	0	(1)
Government Affairs Program Manager	0	1	0	(1)
Good Neighbor Ambassador Supervisor	0	1	0	(1)
Director, Government & Customer Relations	0	1	0	(1)
Mgr of Customer Service	1	1	1	0
Supvr of Customer Service	2	1	2	1
Cust Srvc Specialist - DO	0	1	0	(1)
Executive Assistant	0	0	1	1
Government Affairs Specialist II	0	1	0	(1)
Government Affairs Specialist I	0	1	0	(1)
Cust Srvc Outreach Coord	2	3	3	0
Cust Srvc Rep I	3	4	5	1
Cust Srvc Rep II	3	3	3	0
Good Neighbor Ambassador	0	10	0	(10)
TOTAL FULLTIME	25	29	30	1
Para Intern GCR	0	0	2	2
TOTAL INTERN	0	0	2	2
TOTAL EMPLOYEES	25	29	32	3

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6400: GOVERNMENT AND CUSTOMER SERVICE					
	2023	2024	2024	2025	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 5,291	\$ 313,696	\$ 303,427	\$ 341,166	\$ 37,739
52030 - Professionals Salaries	253,645	433,907	418,384	442,444	24,060
52031 - Administrative Support Salaries	362,808	684,776	889,642	978,949	89,307
52036 - Para-Professional Salaries	-	12,922	-	93,134	93,134
52071 - Longevity	1,850	2,550	2,295	1,887	(408)
52081 - Sick Buy Out	10,765	7,952	5,962	10,980	5,018
52231 - Administrative Support Overtime	38,936	50,126	70,000	70,000	-
52236 - Para-Professional Overtime	-	182	-	-	-
Salaries and Wages	\$ 673,295	\$ 1,506,111	\$ 1,689,710	\$ 1,938,559	\$ 248,849
Benefits:					
52310 - Health Care	\$ -	\$ (1,247)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	225	-	-	-
52320 - Opers	98,841	209,784	236,559	257,496	20,938
52360 - Medicare	9,414	21,337	24,501	26,669	2,168
52313 - Wellness Credit	(2)	9	878	878	-
52314 - Dental and Vision Premiums	-	(57)	-	-	-
52370 - Uniform Allowance	-	3,562	19,000	14,000	(5,000)
Benefits	\$ 108,253	\$ 233,613	\$ 280,939	\$ 299,044	\$ 18,105
Total Salaries and Benefits	\$ 781,549	\$ 1,739,724	\$ 1,970,648	\$ 2,237,603	\$ 266,955
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 1,214	\$ 15,118	\$ 36,300	\$ 29,300	\$ (7,000)
52430 - Employee Education	495	2,413	21,600	15,100	(6,500)
Reimbursable Expenses	\$ 1,709	\$ 17,531	\$ 57,900	\$ 44,400	\$ (13,500)
Professional Services:					
52610 - General Professional Services	\$ 1,151,687	\$ 816,832	\$ 857,400	\$ 765,000	\$ (92,400)
52615 - General Professional Services-Training	-	42,400	-	100,400	100,400
Professional Services	\$ 1,151,687	\$ 859,232	\$ 857,400	\$ 865,400	\$ 8,000
Contractual Services:					
52715 - Printing	\$ 1,000	\$ (176)	\$ 2,000	\$ 5,000	\$ 3,000
52730 - Dues and Subscriptions	138	6,856	9,300	11,300	2,000
52735 - Equipment Rental	-	4,144	25,000	25,000	-
52770 - Uniforms	615	6,371	-	7,000	7,000
52780 - Other Contractual Services	-	5,200	17,300	2,575	(14,725)
Contractual Services	\$ 1,752	\$ 22,395	\$ 53,600	\$ 50,875	\$ (2,725)
Materials and Supplies:					
52805 - Office Supplies	\$ 797	\$ 879	\$ 10,000	\$ 8,000	\$ (2,000)
52845 - General Hardware Supplies	-	170	-	-	-
52846 - Equipment And Instrumentation Parts	-	154	-	-	-
52851 - Other Minor Equipment	-	31,392	30,000	30,797	797
52860 - Postage, Ups	290	-	48,000	10,000	(38,000)
52861 - Training Supplies	1,594	6,676	2,000	3,500	1,500
52865 - Other Supplies	-	1,742	39,000	17,000	(22,000)
52870 - Freight	149	112	-	-	-
Materials And Supplies	\$ 2,829	\$ 41,125	\$ 129,000	\$ 69,297	\$ (59,703)
Total Other Operating Expenses	\$ 1,157,977	\$ 940,284	\$ 1,097,900	\$ 1,029,972	\$ (67,928)
Total Operating Expenses	\$ 1,939,526	\$ 2,680,007	\$ 3,068,548	\$ 3,267,575	\$ 199,027

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**

2024 Accomplishments	2025 Goals
<ul style="list-style-type: none">• Implemented Rev software for HR team to record and convert the voice to speech.• Rolled out performance management module district wide for 2025 performance management for non-union employees.• Implemented LeaseQuery and enhanced Oracle procurement module to support GASB compliance.• Implemented two factor authentication for critical HRMS application enhancing security and adhere to audit compliance.• Implemented Electronic Bidding software, OpenGov to eliminate manual tracking and enabling effective collaboration in reviewing and comparing various bids.• Implemented Docu-Sign with new business process eliminating manual effort in distributing, consolidating and reviewing consolidated Finance Disclosure form supporting Legal and HR team.• Implemented reporting software, GLSense to assist the Finance team in achieving GASB audit compliance.• Completed deployment of equipment purchased in 2023 by November of 2024• Oversee and manage the provision of first-level support, resolutions provided by the Service Delivery team, with a positive customer satisfaction rating of 4.8 for Timeliness, Customer Service, and Communication.	<ul style="list-style-type: none">• Implement electronic bill payment solution to enable direct customer to pay their bills digitally.• Implement SSO and MFA for critical Oracle Financial Application to enhance security and adhere to audit compliance.• Implement certificate of insurance (COI) for audit compliance and minimize manual tracking of the compliance.• Implement Customer Move-in-Move-out app to track the customer changes within the billing area.• Implement Grievances app to track the grievances and secure all the related documents in one centralized location.• Update inventory items in Oracle EBS to support purchasing to transfer the items to new inventory locations.• Identify AI solution to create training videos based on the District's training requirements in various areas.• Develop and implement a centralized solution to consolidate HR's yearly training programs and eliminate manual processes to making training management more efficient.• Build integration between UKG and Audit software, Diligent to improve auditing through automation.• Implement solution to directly pay employee expense to the bank account eliminating checks and manual processing reducing risk.• Complete deployment of equipment purchased in 2024 by November of 2025• Oversee and manage the provision of first-level support, resolutions provided by the Service Delivery team, with a positive customer satisfaction rating of 4.8 for Timeliness, Customer Service, and Communication.•<ul style="list-style-type: none">• Complete the upgrade of Windows 10 to Windows 11.

<ul style="list-style-type: none"> • Completed the upgrade of scheduled Laboratory Software and IT equipment. • Continued to support the Sewer District-wide DEI program by completing IT's DEI goals and participating in the Advisory and sub-committees. • Completed implementation of the New Unified EndPoint Management System (replacement for ZenWorks). • Provided support and technology equipment to all 2024 Utility Resource Fairs and Clean Water Fest. • OAC Report Conversion to Power BI. • Cost Savings Program in Salesforce (Completed). • Talend Upgrade • SWFT Development Cycle 7 Rd 1 • Level & Flow Monitoring DW • GARR Summary Reports • IPACS Quarterly Report • SWFT Upgrade 	<ul style="list-style-type: none"> • Continue to support the Sewer District-wide DEI program by completing IT's DEI goals and participating in the Advisory and sub-committees. • Selection of new ITSM and ITAM System. • Selection of Implementation partner of the new ITSM and ITAM system. • Begin Implementation of the New ITSM and ITAM system (replacement for Cherwell). • Provide support and technology equipment to all 2025 Utility Resource Fairs and Clean Water Fest. • Complete the assessment for the Accessibility of Web Information and Services Project • Complete upgrade of the Internet firewalls and VPN servers, and replace firewalls between IT and OT • Complete the IT Response and Recovery Phase 3, including updates to the IT IRP and DRP, and implement an annual cadence of review and updates. • Complete implementation of wireless access in portions of the Westerly tunnels • Complete the phone system upgrade and migration to SIP trunking for all inbound and outbound calls. • Complete implementation of the Privileged Access Management platform. • Complete the migration of Beamex from the OT network to the IT network. • Complete the installation of the specialized server rack covers for the REF and EMSC computer rooms. • Complete implementation of the Privileged Access Management platform. • Complete the migration of Beamex from the OT network to the IT network. • Successfully renew and implement the Microsoft Enterprise Agreement for 2025 to 2028. • Completed Noetix upgrade to Angles for Oracle • Completed the Funding Program Management System Database enhancements and rollout • Procure the Deligent Risk Manager Module (currently implementing)
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NORTHEAST OHIO REGIONAL SEWER DISTRICT				
INFORMATION TECHNOLOGY -- 3000				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2024 ACTUALS	2024 BUDGET	2025 BUDGET	BUDGET VARIANCE
BI Developer II	1	0	1	1
Database and EBS Admin II	1	0	1	1
Network Engineer II (IT)	1	0	1	1
Oracle Apps Engr I Fin	1	0	1	1
Manager System Devel & Ops	0	0	1	1
Director Of IT	1	1	1	0
Mgr of Database Architect	1	1	1	0
Mgr of Data Governance BI	1	1	1	0
Mgr of IT Srvcl Delivery	1	1	1	0
Sr Mgr IT Infrastr & Sec	1	1	1	0
Sr Oracle Technical Mgr	1	1	1	0
Applications Tech Lead	1	1	1	0
BI Developer I	3	3	3	0
IT Service Engineer I	3	3	3	0
IT Service Engineer II	1	1	1	0
IT Service Engineer Lead	1	1	1	0
Network Engineer III (IT)	3	3	3	0
Oracle Apps Developer III	3	3	3	0
Oracle Solut Func Lead	1	1	1	0
Project Manager I - IT	2	2	2	0
Project Manager III - IT	2	2	2	0
Programmer Analyst I	1	2	1	-1
Programmer Analyst II	2	2	2	0
Systems Engineer I	1	1	2	1
Systems Engineer III	2	2	2	0
Telecom Analyst I	1	1	1	0
Tech Sol Functional Lead	0	1	1	0
Tech Sol Funct Lead	0	1	1	0
Systems Engineer I	0	1	1	0
Oracle Apps Developer	0	1	1	0
TOTAL FULLTIME	37	38	43	5
Para Intern IT	0	0	3	3
Para Intern IT	2	3	2	-1
TOTAL INTERN	2	3	5	2
TOTAL POSITIONS	39	41	48	7

NORTHEAST OHIO REGIONAL SEWER DISTRICT															
WASTEWATER															
BUDGET CENTER 3000: INFORMATION TECHNOLOGY															
	2023		2024		2024		2025		Budget		Budget		Budget		Variance
	Audited		Unaudited		Adopted		Adopted								
	Actuals		Actuals		Budget		Budget								
Operating Expenses:															
52020 - Officials and Managers Salaries	\$	815,494	\$	888,373	\$	825,122	\$	851,938	\$						26,816
52030 - Professionals Salaries		2,382,149		2,758,350		2,775,610		3,209,277							433,667
52036 - Para-Professional Salaries		61,683		64,274		93,862		173,573							79,711
52071 - Longevity		6,550		7,850		6,681		6,681							-
52081 - Sick Buy Out		49,493		54,567		45,377		50,483							5,106
52236 - Para-Professional Overtime		3,386		678		-		-							-
Salaries and Wages	\$	3,318,755	\$	3,774,092	\$	3,746,652	\$	4,291,952	\$						545,300
Benefits:															
52310 - Health Care	\$	-	\$	(3,203)	\$	-	\$	-	\$						-
52311 - Health Care Opt-Out Full		-		225		-		-							-
52320 - Opers		463,665		533,856		524,531		595,239							70,707
52360 - Medicare		46,826		52,117		54,326		61,649							7,323
52313 - Wellness Credit		11		45		-		-							-
52314 - Dental and Vision Premiums		-		(140)		-		-							-
52370 - Uniform Allowance		10,020		10,397		-		-							-
52390 - Relocation Expense Reimbursement		-		10,447		-		-							-
Benefits	\$	520,522	\$	603,744	\$	578,858	\$	656,888	\$						78,030
Total Salaries and Benefits															
	\$	3,839,277	\$	4,377,836	\$	4,325,509	\$	4,948,840	\$						623,330
Other Operating Expenses:															
Reimbursable Expens:															
52410 - Travel	\$	12,697	\$	15,007	\$	18,500	\$	14,225	\$						(4,275)
52430 - Employee Education		20,304		19,573		36,595		45,725							9,130
52440 - Tuition Reimbursement		2,981		-		-		-							-
Reimbursable Expenses	\$	35,982	\$	34,580	\$	55,095	\$	59,950	\$						4,855
Utilities Expenes:															
52550 - Communications	\$	972,910	\$	1,034,006	\$	1,154,004	\$	1,223,693	\$						69,689
Utilities Expenses	\$	972,910	\$	1,034,006	\$	1,154,004	\$	1,223,693	\$						69,689
Professional Services:															
52610 - General Professional Services	\$	276,201	\$	151,862	\$	612,020	\$	446,625	\$						(165,395)
Professional Services	\$	276,201	\$	151,862	\$	612,020	\$	446,625	\$						(165,395)
Contractual Services:															
52730 - Dues and Subscriptions	\$	8,898	\$	10,838	\$	26,206	\$	29,206	\$						3,000
52735 - Equipment Rental		2,735		-		-		-							-
52770 - Uniforms		4,142		2,373		-		-							-
52780 - Other Contractual Services		200,427		161,936		237,000		259,510							22,510
Contractual Services	\$	216,202	\$	175,147	\$	263,206	\$	288,716	\$						25,510
Materials and Supplies:															
52805 - Office Supplies	\$	-	\$	30	\$	-	\$	-	\$						-
52806 - Software		1,913,498		4,565,938		2,290,550		3,310,519							1,019,969
52807 - Software Support and Maintenance		47,012		1,050,739		2,973,728		2,616,695							(357,033)
52845 - General Hardware Supplies		876		164		-		-							-
52846 - Equipment And Instrumentation Parts		55,339		97,086		-		-							-
52851 - Other Minor Equipment		122,465		103,657		90,250		178,050							87,800
52865 - Other Supplies		59		198		6,000		7,200							1,200
52870 - Freight		8		24		-		-							-
Materials And Supplies	\$	2,139,256	\$	5,817,834	\$	5,360,528	\$	6,112,464	\$						751,936
Equipment Repair and Maintenance:															
52910 - Office Equipment and Repair	\$	325,987	\$	338,262	\$	212,245	\$	374,441	\$						162,196
52920 - Equipment Repair and Maintenance		-		74,979		-		-							-
Equipment Repair And Maintenance	\$	325,987	\$	413,241	\$	212,245	\$	374,441	\$						162,196
Total Other Operating Expenses															
	\$	3,966,538	\$	7,626,669	\$	7,657,098	\$	8,505,889	\$						848,791
Total Operating Expenses	\$	7,805,815	\$	12,004,505	\$	11,982,607	\$	13,454,728	\$						1,472,121

BUDGET CENTER Finance - 6000

MANAGED BY Keneth J. Duplay
Chief Financial Officer

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

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

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

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

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

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

BUDGET CENTER Finance - 6000

MANAGED BY Kenneth J. Duplay
Chief Financial Officer

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

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

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

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

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

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

BUDGET CENTER Finance - 6000

MANAGED BY Kenneth J. Duplay
Chief Financial Officer

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

2024 Accomplishments

- Completed 2024 Bond Refunding Transaction for Debt Service Savings
- Implemented GASB 96, SBITAs for 2023 Audit
- Implemented Software to Streamline Financial Reporting Processes
- Earned Auditor of State Award with Distinction
- Earned GFOA ACFR and Budget Awards

2025 Goals

- Kickoff 2027-2031 Rate Study
- Implement an Online Payment Option for Direct Bill Customers
- Implement GASB 101, Compensated Absences for 2024 Audit
- Earn Auditor of State Award with Distinction
- Earn GFOA ACFR and Budget Awards

NORTHEAST OHIO REGIONAL SEWER DISTRICT

KEY PERFORMANCE INDICATORS

DEPARTMENT OF FINANCE

FINANCE	BUDGET CENTER -6000 - FINANCE				
	No.	Output Metric Description	FY - 2024	FY - 2024	FY - 2023
			Target	Actuals	Actuals
	1	Days of Cash on Hand	>400 Days	1,554 Days	1,581 Days
	2	Percent of CIP Cash Funded	>25%	91.60%	75.40%
	3	Total Debt to Net PPE	<60%	54.20%	55.90%
	4	Operating Margin	>34%	63.60%	68.20%
	5	Total Debt Service Coverage	>1.0%	2.68	2.49

BUDGET CENTER - 6100/6200 -INVENTORY/PURCHASING				
No.	Output Metric Description	FY - 2024	FY - 2024	FY - 2023
		Target	Actuals	Actuals
1	District-wide cycle count accuracy	98%	98%	98%
2	Avg # of invited suppliers to quote	3	7	6.8
3	Avg # of responses received to quote req.	3	3.3	2.9
4	Avg days to po creation	1	0.5	0.7
5	Avg days to po approval	2	1.1	1.3

FINANCE	BUDGET CENTER - 6500 - CONTRACT COMPLIANCE				
	No.	Output Metric Description	FY - 2024	FY - 2024	FY - 2023
			Target	Actuals	Actuals
	1	Attend 12 Outreach events per year	12	34	47
	2	Re-cert 300 firms in the program	300	321	326
	3				
	4				
	5				

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
FINANCE -- 6000				
STAFFING				
Two Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Billing Spec II	1	0	1	1
Chief Financial Officer	1	1	1	0
Mgr of Finance and Comp	1	1	1	0
Mgr of Acct & Reporting	1	1	1	0
Mgr of Billing Svcs & Sys	1	1	1	0
Mgr of Debt and Treasury	1	1	1	0
Supvr of Accounts Payable	1	1	1	0
Accountant II	1	1	1	0
Accountant III	1	1	1	0
Payroll Administrator	1	1	1	0
Accts Payable Assoc II	3	2	3	1
Billing & Rev Analyst I	1	1	1	0
Billing & Rev Analyst II	1	1	1	0
Budget Analyst I	1	1	1	0
Debt Administrator I	1	1	1	0
Financial Analyst II	2	2	2	0
Accts Payable Assoc I	0	1	0	-1
Billing Spec I	0	1	0	-1
Accountant I	0	1	0	-1
Sr Finance Adminr	1	1	1	0
TOTAL FULLTIME	20	21	20	-1
Para Intern Finance	1	1	1	0
TOTAL INTERN	1	1	1	0
TOTAL EMPLOYEES	21	22	21	-1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6000: FINANCE					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 738,565	\$ 784,787	\$ 739,084	\$ 785,559	\$ 46,475
52030 - Professionals Salaries	948,756	986,363	998,950	989,058	(9,892)
52031 - Administrative Support Salaries	78,759	81,736	79,654	82,243	2,589
52036 - Para-Professional Salaries	26,792	20,150	38,707	46,663	7,956
52071 - Longevity	4,300	4,700	4,386	4,386	-
52081 - Sick Buy Out	23,138	20,167	19,521	23,601	4,080
52230 - Professional Overtime	487	508	750	750	-
52231 - Administrative Support Overtime	-	-	500	500	-
52236 - Para-Professional Overtime	-	11	200	200	-
Salaries and Wages	\$ 1,820,798	\$ 1,898,422	\$ 1,881,752	\$ 1,932,959	\$ 51,208
Benefits:					
52310 - Health Care	\$ -	\$ (1,448)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	338	-	-	-
52320 - Opers	254,913	265,015	263,445	269,487	6,042
52360 - Medicare	25,622	26,995	27,285	27,911	626
52313 - Wellness Credit	8	9	-	-	-
52314 - Dental and Vision Premiums	-	(66)	-	-	-
52370 - Uniform Allowance	2,400	2,697	3,000	3,000	-
Benefits	\$ 282,943	\$ 293,540	\$ 293,731	\$ 300,398	\$ 6,668
Total Salaries and Benefits	\$ 2,103,741	\$ 2,191,962	\$ 2,175,482	\$ 2,233,358	\$ 57,876
Other Operating Expenses:					
Reimbursable Exps:					
52410 - Travel	\$ 11,950	\$ 7,366	\$ 17,000	\$ 17,000	\$ -
52430 - Employee Education	11,854	2,860	15,500	15,500	-
Reimbursable Expenses	\$ 23,804	\$ 10,226	\$ 32,500	\$ 32,500	\$ -
Professional Services:					
52610 - General Professional Services	\$ 256,907	\$ 240,533	\$ 316,080	\$ 454,140	\$ 138,060
Professional Services	\$ 256,907	\$ 240,533	\$ 316,080	\$ 454,140	\$ 138,060
Contractual Services:					
52705 - Collection Fees	\$ 9,555,856	\$ 9,814,458	\$ 10,861,000	\$ 11,145,500	\$ 284,500
52715 - Printing	8,499	5,217	9,000	9,000	-
52720 - Taxes	248,464	63,293	200,000	200,000	-
52725 - Insurance And Bonds	1,479,095	1,573,994	1,721,996	1,667,651	(54,345)
52730 - Dues and Subscriptions	3,861	3,980	14,605	15,215	610
52740 - Real Property Rental	40,627	47,182	41,893	43,170	1,277
52750 - Advertising	4,815	3,649	5,000	5,000	-
52775 - Licenses,Fees, And Permits	687	1,185	1,185	1,185	-
52780 - Other Contractual Services	-	3,800	25,000	25,000	-
Contractual Services	\$ 11,341,903	\$ 11,516,757	\$ 12,879,679	\$ 13,111,721	\$ 232,042
Materials and Supplies:					
52805 - Office Supplies	\$ 93	\$ 44	\$ 2,500	\$ 2,500	\$ -
52810 - Fuel and Oil	145	-	-	-	-
52851 - Other Minor Equipment	-	-	1,000	500	(500)
52865 - Other Supplies	12	196	350	100	(250)
52870 - Freight	-	-	200	200	-
Materials And Supplies	\$ 250	\$ 240	\$ 4,050	\$ 3,300	\$ (750)
Judgements and Awards:					
53220 - Other Awards	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Judgments And Awards	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Total Other Operating Expenses	\$ 11,622,864	\$ 11,767,757	\$ 13,282,309	\$ 13,651,661	\$ 369,352
Total Operating Expenses	\$ 13,726,605	\$ 13,959,719	\$ 15,457,791	\$ 15,885,019	\$ 427,228

BUDGET CENTER Inventory Control -- 6100

MANAGED BY Jacqueline Williams
Manager of Procurement Services

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

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

2024 Accomplishments	2025 Goals
<ul style="list-style-type: none">Reviewed item location by usage for each Stockroom (On-going) <p>Southerly Basement Project ~</p> <p>Reviewed and disposed of outdated/expired clean water books and other items</p> <p>Cleaned and reorganized basement stock location</p> <p>Disposed 7 pallets of expired cold patch</p> <p>Compression Fitting Relocation Project ~</p> <p>Relocated compression fittings from 29 to 42 location. Counted and verified inventory was correct.</p> <ul style="list-style-type: none">Closed the REF Inventory StockroomAchieved an avg cycle count accuracy of 98%Completed the NexGen Upgrade	<ul style="list-style-type: none">Easterly Stockroom RelocationSoutherly Oil ProjectWesterly Basement ProjectEMSC Safety Spill Pallet ProjectEasterly Headworks ProjectComplete the inventory audit in HighBondAchieve an avg cycle count accuracy of 98%

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
INVENTORY CONTROL -- 6100				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Inventory Supvr	1	1	1	0
Inventory Supervisor	1	1	1	0
Storekeeper	3	3	3	0
Storekeeper S	3	4	4	0
TOTAL FULLTIME	8	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6100: INVENTORY CONTROL					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 147,185	\$ 133,932	\$ 150,008	\$ 149,196	\$ (811)
52031 - Administrative Support Salaries	344,113	353,364	388,488	407,425	18,937
52071 - Longevity	800	900	1,020	816	(204)
52081 - Sick Buy Out	1,797	3,399	2,611	1,833	(778)
52231 - Administrative Support Overtime	9,066	12,046	8,000	8,000	-
Salaries and Wages	\$ 502,961	\$ 503,642	\$ 550,126	\$ 567,270	\$ 17,144
Benefits:					
52310 - Health Care	\$ -	\$ (651)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	225	-	-	-
52320 - Opers	70,198	68,499	77,018	79,418	2,400
52360 - Medicare	7,169	7,094	7,977	8,225	249
52313 - Wellness Credit	(2)	(3)	-	-	-
52314 - Dental and Vision Premiums	-	(7)	-	-	-
52370 - Uniform Allowance	960	806	800	800	-
Benefits	\$ 78,324	\$ 75,963	\$ 85,794	\$ 88,443	\$ 2,649
Total Salaries and Benefits	\$ 581,285	\$ 579,605	\$ 635,921	\$ 655,713	\$ 19,793
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 130	\$ 73	\$ 500	\$ 500	\$ -
52430 - Employee Education	-	-	500	500	-
Reimbursable Expenses	\$ 130	\$ 73	\$ 1,000	\$ 1,000	\$ -
Contractual Services:					
52730 - Dues and Subscriptions	\$ -	\$ -	\$ 750	\$ 750	\$ -
52770 - Uniforms	2,084	2,329	3,500	3,500	-
52780 - Other Contractual Services	-	10,851	-	-	-
Contractual Services	\$ 2,084	\$ 13,181	\$ 4,250	\$ 4,250	\$ -
Materials and Supplies:					
52805 - Office Supplies	\$ 815	\$ 2,435	\$ 1,000	\$ 1,000	\$ -
52810 - Fuel and Oil	190	-	-	-	-
52840 - Laboratory Supplies	-	3	-	-	-
52845 - General Hardware Supplies	1,706	1,559	2,500	2,500	-
52846 - Equipment And Instrumentation Parts	1,460	965	-	-	-
52851 - Other Minor Equipment	566	52	10,000	10,000	-
52860 - Postage, Ups	1,476	233	-	-	-
52865 - Other Supplies	9,871	2,738	1,500	1,500	-
52870 - Freight	52,668	95,313	25,000	90,000	65,000
52890 - Inventory Adjustment-Book To Physical	-	(313)	(36,250)	(36,250)	-
Materials And Supplies	\$ 68,751	\$ 102,986	\$ 3,750	\$ 68,750	\$ 65,000
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 620	\$ 245	\$ 2,500	\$ 2,500	\$ -
Equipment Repair And Maintenance	\$ 620	\$ 245	\$ 2,500	\$ 2,500	\$ -
Total Other Operating Expenses	\$ 71,586	\$ 116,485	\$ 11,500	\$ 76,500	\$ 65,000
Total Operating Expenses	\$ 652,871	\$ 696,090	\$ 647,421	\$ 732,213	\$ 84,793

BUDGET CENTER Purchasing -- 6200 MANAGED BY Jacqueline Williams Manager of Procurement Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>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.</p> <p>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.</p> <p>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.</p>	
2024 Accomplishments	2025 Goals
<ul style="list-style-type: none"> • Implemented electronic bidding • Procured natural gas • Earned the Excellence in Procurement Award • Created contract purchase agreement for Fleet Services which utilizes just in time delivery • Worked with TSG to complete the conversion of the Contract Tracking Log from SharePoint to SharePoint on-line with enhancements • Completed the vendor management audit in HighBond • Completed the NexGen Upgrade 	<ul style="list-style-type: none"> • Implement electronic bidding for Stormwater • Energy Procurement for the Southerly Tunnel Boarding • Earn the Excellence in Procurement Award • Implement Angles for Oracle BI and develop Purchasing and Inventory Reports

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
PURCHASING -- 6200				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Purch & Mats Analyst II	1	0	1	1
Mgr of Procurement Svcs	1	1	1	0
Purchasing Supvr	1	1	1	0
Buyer	3	2	3	1
Procurement Spec I	1	1	1	0
Procurement Spec II	2	2	2	0
Buyer Assistant	0	1	0	(1)
Purch & Materials Analyst	0	1	0	(1)
Procurement Assistant	1	1	0	(1)
TOTAL FULL TIME	10	10	9	(1)

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 6200: PURCHASING						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 214,356	\$ 226,687	\$ 214,906	\$ 227,120	\$	12,215
52030 - Professionals Salaries	492,812	479,654	484,915	514,554		29,639
52031 - Administrative Support Salaries	50,265	56,612	51,775	-		(51,775)
52071 - Longevity	2,800	1,700	3,264	2,856		(408)
52081 - Sick Buy Out	3,929	3,739	4,689	4,007		(682)
52230 - Professional Overtime	69	(20)	-	-		-
52231 - Administrative Support Overtime	27	9	500	-		(500)
Salaries and Wages	\$ 764,258	\$ 768,382	\$ 760,048	\$ 748,537	\$	(11,511)
Benefits:						
52310 - Health Care	\$ -	\$ (501)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	-	225	-	-		-
52320 - Opers	104,405	106,030	106,407	104,795		(1,612)
52360 - Medicare	10,969	11,025	11,021	10,854		(167)
52313 - Wellness Credit	4	7	-	-		-
52314 - Dental and Vision Premiums	-	(27)	-	-		-
52370 - Uniform Allowance	940	734	1,000	1,000		-
Benefits	\$ 116,318	\$ 117,493	\$ 118,427	\$ 116,649	\$	(1,779)
Total Salaries and Benefits	\$ 880,576	\$ 885,874	\$ 878,476	\$ 865,186	\$	(13,290)
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 5,547	\$ 5,804	\$ 2,500	\$ 2,500	\$	-
52430 - Employee Education	2,347	5,075	3,500	5,000		1,500
Reimbursable Expenses	\$ 7,894	\$ 10,879	\$ 6,000	\$ 7,500	\$	1,500
Professional Services:						
52610 - General Professional Services	\$ 39,804	\$ 36,309	\$ 200,000	\$ -	\$	(200,000)
Professional Services	\$ 39,804	\$ 36,309	\$ 200,000	\$ -	\$	(200,000)
Contractual Services:						
52715 - Printing	\$ (12)	\$ 5	\$ 5,000	\$ 5,000	\$	-
52730 - Dues and Subscriptions	4,010	3,663	4,500	4,500		-
52750 - Advertising	66,890	52,073	55,000	55,000		-
52770 - Uniforms	-	361	-	-		-
52775 - Licenses,Fees, And Permits	495	-	-	-		-
Contractual Services	\$ 71,383	\$ 56,102	\$ 64,500	\$ 64,500	\$	-
Materials and Supplies:						
52805 - Office Supplies	\$ 216	\$ 658	\$ 1,500	\$ 1,500	\$	-
52865 - Other Supplies	-	26	-	-		-
52870 - Freight	13	45	1,000	1,000		-
Materials And Supplies	\$ 229	\$ 729	\$ 2,500	\$ 2,500	\$	-
Total Other Operating Expenses	\$ 119,309	\$ 104,019	\$ 273,000	\$ 74,500	\$	(198,500)
Total Operating Expenses	\$ 999,886	\$ 989,894	\$ 1,151,476	\$ 939,686	\$	(211,790)

BUDGET CENTER Contract Compliance -- 6500

MANAGED BY Tiffany E. Jordan
Contract Compliance Manager

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

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

2024 Accomplishments	2025 Goals
<ul style="list-style-type: none">• Certified 34 new MBE/WBE and SBE Firms• Attended & Hosted 34 Outreach Events:<ul style="list-style-type: none">• James H. Walker Construction Management Class• Small Business Collaboration Mid-Town• Hosted 2 pre-bid meetings for large projects• Completed Diversity Equity and Inclusion goals for Finance and the Business Opportunity Program as well as assist the following departments:<ul style="list-style-type: none">• Engineering and Construction• TSG• GIS• Sustainability• Hired• Certification Officer 1• Prevailing Wage Officer• Hosted how to business with NEORS	<ul style="list-style-type: none">• Target potential eligible firms to become certified based on NACIS Code(s)• Certification Clinic• Host several internal and external outreach events for certified BOP firms (in-person or virtual)• Design outreach events around upcoming O&M, Stormwater and E&C projects• Continue to work on improvements with the BOP Committee• Monitor/Track Goods & Service spend• Host Large pre-bid meetings• Host Small Business Expo during Small business week• Present to Watersheds and Construction and Engineering payment audits for prime and subcontractors

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
CONTRACT COMPLIANCE -- 6500				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Certification Officer I	1	0	1	1
Supervisor of Contract Compl	0	0	1	1
Mgr of Contract Complianc	1	1	1	0
Certification Officer II	1	1	1	0
Contract Project Coord I	1	2	2	0
Prevailing Wage Officer	1	2	1	(1)
TOTAL FULLTIME	5	6	7	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6500: CONTRACT COMPLIANCE

	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 104,126	\$ 114,480	\$ 104,542	\$ 115,640	\$ 11,098
52030 - Professionals Salaries	299,278	341,987	344,043	392,806	48,763
52071 - Longevity	600	400	816	612	(204)
52081 - Sick Buy Out	4,553	4,009	4,918	4,644	(274)
Salaries and Wages	\$ 408,557	\$ 460,876	\$ 454,319	\$ 513,702	\$ 59,383
Benefits:					
52310 - Health Care	\$ -	\$ (288)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	113	-	-	-
52320 - Opers	55,849	63,629	63,605	71,897	8,293
52360 - Medicare	5,849	6,617	6,588	7,446	859
52313 - Wellness Credit	1	(10)	-	-	-
52314 - Dental and Vision Premiums	-	(18)	-	-	-
52370 - Uniform Allowance	1,360	1,819	500	2,000	1,500
Benefits	\$ 63,059	\$ 71,861	\$ 70,692	\$ 81,344	\$ 10,651
Total Salaries and Benefits	\$ 471,616	\$ 532,736	\$ 525,011	\$ 595,046	\$ 70,035
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 7,329	\$ 9,146	\$ 11,000	\$ 11,000	\$ -
52430 - Employee Education	5,298	1,999	2,000	3,000	1,000
52440 - Tuition Reimbursement	-	-	4,000	4,000	-
Reimbursable Expenses	\$ 12,627	\$ 11,145	\$ 17,000	\$ 18,000	\$ 1,000
Professional Services:					
52610 - General Professional Services	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)
Professional Services	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)
Contractual Services:					
52715 - Printing	\$ 78	\$ 228	\$ 1,200	\$ 1,200	\$ -
52730 - Dues and Subscriptions	368	1,262	1,000	1,000	-
52770 - Uniforms	75	1,213	1,500	2,000	500
52780 - Other Contractual Services	900	-	-	-	-
52790 - Community Outreach And Education	-	-	6,000	6,000	-
Contractual Services	\$ 1,421	\$ 2,702	\$ 9,700	\$ 10,200	\$ 500
Materials and Supplies:					
52805 - Office Supplies	\$ (26)	\$ 137	\$ 200	\$ 200	\$ -
52865 - Other Supplies	1,450	-	-	-	-
52870 - Freight	-	22	-	-	-
Materials And Supplies	\$ 1,424	\$ 160	\$ 200	\$ 200	\$ -
Total Other Operating Expenses	\$ 15,472	\$ 14,007	\$ 46,900	\$ 28,400	\$ (18,500)
Total Operating Expenses	\$ 487,088	\$ 546,743	\$ 571,911	\$ 623,446	\$ 51,535

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
Chief Legal Officer

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

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

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

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

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

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

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
Chief Legal Officer

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

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

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

State and Federal Legislative Affairs and Grants: The Sewer District tracks and follows state and federal legislation, rules, 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. Manages all external grant and earmark opportunities, coordinating all pre-award through post-award grant activities.

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	
2024 Accomplishments	2025 Goals
<ul style="list-style-type: none"> Coordinated and submitted Ohio EPA Rainwater Manual comment letter. Perform advocacy regarding LIHWAP to Congressman Joyce Office. Co-lead and shared Ohio Major Cities Utility Coalition CERCLA Exemption Request Letter with all Ohio Federal Delegation Offices. Coordinated and executed Southerly Tour with Congressman Max Miller. Assisted in event planning for the Upper Ridgewood completion event which Congressman Max Miller participated as a speaker. Developed the District's new internal grant administration policy. Assisted in implementation of the of the PFAS Southerly pretreatment study which received \$498K in Emerging Contaminant (EC) grant funding. Coordinated Congresswoman Shontel Browns attendance at a District Utility Assistance Resource Fair. Drew down the remaining \$3.3M of the \$7M in GLRI grant funding for the West Creek Flume Removal Project. Drew down \$2.1M in ODOT funding for the West Creek Flume Removal Project Drew down \$1M in Sewer Overflow Grant (OSG) funding for the Hemlock Creek Project. Received notice of our successful principal forgiveness loan application of \$250K to purchase a Combustion Ion Chromatography (CIC) for the lab to analyze PFAS. 	<ul style="list-style-type: none"> Continue to work with outside counsel and staff to develop and implement post-LTCP strategy, and to react to PFAS regulations and manage PFAS litigation needs. Assist Security Dept with implementation of new commissioning agreement with Cuyahoga Heights and with development of new comprehensive policies in alignment with Dept. needs. Timely and effective legal support as a strategic partner for all Sewer District departments Draw down \$5K hazardous materials training grant funding from state PUCO. Send congratulatory Letters to new state and federal officials or current officials transitioning into new roles. Host new OEPA Director for a visit to the District. Coordinate District Participation in NE OH OEPA Stem Event. Host a completion event for the West Creek Flume Removal Project with local, state and federal partners. Track State Operating Budget Bill (HB 96) and advocate on any subject matters if necessary, including changes to public improvement contract requirements. Track and advocate for District requested changes to draft SB 57 to ensure flexibility for political subdivisions to choose to accept cryptocurrency for services but not require it. Finalize principal forgiveness loan application and agreement with state for purchase the CIC using appropriated EC grant funding. Receive and implement principal forgiveness loan application and agreement with state for

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
Chief Legal Officer

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

2024 Accomplishments

- Applied for a \$600K EC principal forgiveness loan to purchase an LC/MS/MS for the lab to analyze PFAS.
- Closed out the Upper Ridgewood earmark project by submitting and fulfilling final report requirements.
- Applied for Federal earmark grant funding through Congress' FY 2025 Appropriations Bill.
- Received authorization of 3 Water Resources Development Act (WRDA) Environmental Infrastructure (EI) projects from Congress.
- Assisted Finance and Customer Service Departments with resolving sewer and stormwater billing issues.
- Prepared and successfully negotiated professional services agreements and other documents for all District departments.
- Prepared all Board of Trustees Resolutions and Board, Committee and SCOG minutes.
- Provided support for filing patent and trademark applications with the USPTO.
- Responded to and provided legal support for public records requests.
- Assisted HR in implementation of the State's new requirement to have a Fraud Reporting System Training for all public employees.
- Provided support to E&C, Watershed Programs and O&M departments on construction contract and other competitively bid contract claims and issues.
- Completed CSO Consent Decree Material Modification for Control Measure 2 and Green Infrastructure

2025 Goals

- purchase of LC/MS/MS using appropriated EC grant funding.
- Continue to provide Sewer District-wide support with policies and related matters.
- Coordinate attendance and participation at Congresswoman Shontel Browns SBA and Housing Expos.
- Apply for Federal earmark grant funding through Congress' FY 2026 Appropriations Bill.
- Co-lead Ohio Major Cities Utility Coalition CERCLA Exemption Request Letter to Ohio Senators Offices.
- Coordinate, participate and attend Water Week congressional meetings and provide office follow up.
- Coordinate and prepare Senate EPW Testimony on the SRF and requested written responses to Senators Questions
- Continue review and revisions to Title 1 of Sewer District Regulations to meet Sewer District regulatory and policy needs.
- Finalize the Rules of Procedure and Standard Operating Procedure for District Customer Hearing Process for improved efficiency and customer experience. Train District staff on same. Install new third hearing officer.
- On board summer Legal Intern through Cleveland Metro Bar Assn program.
- On board new Legal Operations Manager position and analyze administrative operations and organization of the Legal Dept.
- Continue to work toward finalizing territory expansions within Columbia Township, the City of Hudson, and Olmsted Township.

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
 Chief Legal Officer

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

2024 Accomplishments

- Supported regulatory compliance with permitting and other regulatory matters.
- Updated District Customer Hearing process by adding a Hearing Manager and Ombuds to streamline and improve hearing process
- Provided support and advice to regulatory compliance for renewal of all plant NPDES permits and Title V air permits.
- Assisted WQIS with negotiating six figure settlement with industrial user in violation of its permit and local limits and bringing user into compliance
- Drafted and coordinated revisions to multiple policy documents including the Rehire Eligibility Policy, OPERS Retirees Policy, and the Substance-Free Workplace Policy.
- Managed the Security Staffing Project which involved regular meetings and coordination with the Chiefs, Chief of Security, and HR on various issues, including recruitment and retention, as well as drafting a Charter for the Security Department and policies related to Armed Security, Certified Peace Officers, and Reporting of Arrests, Traffic Citations, Convictions, and Court Orders.
- Drafted and negotiated a Commissioning Agreement with the Village of Cuyahoga Heights which provides a long-term commissioning path for the Security Department.
- Finalized the collective bargaining agreement contract with OPBA.

2025 Goals

- Continue to provide efficient Board and committee support.
- Assist in finalizing District InfoSec policies, including AI Usage Policy.
- Continued usage and implementation of OnBase platform for file/matter management working with IT to refine systems and uniformity of usage protocols.
- Finalize District Records Retention Schedule and file with state agencies for approval.
- Finalize new Billing and Collection Agreement with City of Cleveland, Division of Water timely contract support for all Sewer District programs.
- Develop small claims policy to recover damages to District property.
- Support internal PFAS team with legal and regulatory analysis and recommendations.
- Work closely with Ohio EPA to finalize Consent Decree post long term control plan compliance.
- Continue to provide guidance to employees on questions related to the Ohio Ethics Law and the Sewer District's Code of Ethics.
- Prepare new training on the Sewer District's Code of Ethics for the 2025 Ethics Training that is assigned to all employees and Board Members.
- Continue to provide Sewer District-wide support with policies creation, amendment, interpretation, and related matters.
- Provide guidance on the drafting and implementation of an Artificial Intelligence (AI) Acceptable Use Policy.
- Continue to provide guidance and legal support on the DOJ Rule on Accessibility which requires the Sewer District to ensure that all web content,

BUDGET CENTER Legal Budget Center -- 7000	
MANAGED BY Eric Luckage Chief Legal Officer	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2024 Accomplishments	2025 Goals
<ul style="list-style-type: none"> • Prepared and distributed individual guidance responses to Sewer District board Members and employees affirmatively reporting matters for attention in the 2023 Consolidated Financial Disclosure Form; and revised the 2024 CFD Form for distribution in December of 2024. • Provided guidance and legal support on the DOJ Rule on Accessibility which requires the Sewer District to ensure that all web content, including mobile app platforms, meets certain technical standards so that individuals with disabilities can access web content and mobile apps quickly, easily, independently, privately, and equally. 	<p>including mobile app platforms, meets certain technical standards so that individuals with disabilities can access web content and mobile apps quickly, easily, independently, privately, and equally. The Sewer District’s compliance date is April 24, 2027.</p> <ul style="list-style-type: none"> • Continue to provide legal support to District Departments on all employment and labor matters. • Continue to take all necessary steps to timely acquire property interests necessary for District projects and in compliance with applicable consent decree timelines.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
LEGAL -- 7000				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2024 ACTUALS	2024 BUDGET	2025 BUDGET	BUDGET VARIANCE
Legal Administrator II	1	0	1	1
Records Mgmt Spec II	1	0	1	1
Chief Legal Officer	1	1	1	0
Legislative Affairs Mgr	1	1	1	0
Legal Ops Mgr	1	1	1	0
Asst General Counsel	5	6	5	(1)
Legal Administrator	0	1	0	(1)
Records Mgmt Spec	0	1	0	(1)
Admin Asst Legal	0	0	0	0
Sr Paralegal	0	0	0	0
Assistant General Counsel III	0	0	1	1
TOTAL FULLTIME	10	11	11	0
Legal Intern	0	1	1	0
TOTAL INTERN	0	1	1	0
TOTAL POSITIONS	10	12	12	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 7000: LEGAL					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 384,951	\$ 423,587	\$ 406,905	\$ 420,130	\$ 13,224
52030 - Professionals Salaries	815,820	833,692	914,708	863,697	(51,011)
52036 - Para-Professional Salaries	-	-	9,250	36,824	27,574
52071 - Longevity	2,200	2,400	2,244	2,244	-
52081 - Sick Buy Out	18,742	16,764	16,527	19,117	2,590
Salaries and Wages	\$ 1,221,712	\$ 1,276,443	\$ 1,349,635	\$ 1,342,012	\$ (7,623)
Benefits:					
52310 - Health Care	\$ -	\$ (681)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	225	-	-	-
52320 - Opers	171,040	178,702	188,949	185,628	(3,321)
52360 - Medicare	17,429	18,188	19,570	19,226	(344)
52313 - Wellness Credit	1	15	-	-	-
52314 - Dental and Vision Premiums	-	(36)	-	-	-
52370 - Uniform Allowance	1,440	1,479	2,000	2,000	-
Benefits	\$ 189,910	\$ 197,891	\$ 210,519	\$ 206,853	\$ (3,665)
Total Salaries and Benefits	\$ 1,411,622	\$ 1,474,334	\$ 1,560,153	\$ 1,548,865	\$ (11,288)
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 9,434	\$ 13,668	\$ 15,000	\$ 17,000	\$ 2,000
52430 - Employee Education	8,278	7,658	10,000	10,000	-
Reimbursable Expenses	\$ 17,712	\$ 21,326	\$ 25,000	\$ 27,000	\$ 2,000
Professional Services:					
52610 - General Professional Services	\$ 778,064	\$ 684,320	\$ 1,113,000	\$ 807,000	\$ (306,000)
Professional Services	\$ 778,064	\$ 684,320	\$ 1,113,000	\$ 807,000	\$ (306,000)
Contractual Services:					
52730 - Dues and Subscriptions	\$ 14,946	\$ 18,980	\$ 18,300	\$ 18,700	\$ 400
52750 - Advertising	1,539	652	3,500	3,500	-
52780 - Other Contractual Services	40,433	31,270	45,000	45,000	-
Contractual Services	\$ 56,918	\$ 50,902	\$ 66,800	\$ 67,200	\$ 400
Materials and Supplies:					
52805 - Office Supplies	\$ 119	\$ 570	\$ 1,000	\$ 1,000	\$ -
52865 - Other Supplies	57	-	-	-	-
52870 - Freight	-	26	200	200	-
Materials And Supplies	\$ 176	\$ 596	\$ 1,200	\$ 1,200	\$ -
Judgements and Awards:					
53210 - Judgments	\$ 106,500	\$ 18,555	\$ 150,000	\$ 150,000	\$ -
Judgments And Awards	\$ 106,500	\$ 18,555	\$ 150,000	\$ 150,000	\$ -
Total Other Operating Expenses	\$ 959,370	\$ 775,699	\$ 1,356,000	\$ 1,052,400	\$ (303,600)
Total Operating Expenses	\$ 2,370,992	\$ 2,250,033	\$ 2,916,153	\$ 2,601,265	\$ (314,888)

BUDGET CENTER District Administration -- 8000

MANAGED BY Kyle Dreyfuss-Wells / Devona A Marshall
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 / Devona A Marshall
Chief Executive Officer / Chief Operating Officer

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

2024 Accomplishments	2025 Goals
<ul style="list-style-type: none">• Began weekend customer service hours that, in conjunction with our Utility Assistance Resource Fairs, broaden the pathways for our customers to receive assistance• Continued a second year of connecting member communities to funding under the Infrastructure Investment and Jobs Act and captured federal support for District projects as well• Presented at conferences nationwide and welcomed visitors from Pittsburgh and Houston to learn about our good work• Hosted 134 attendees to the Ohio Water Environment Association meeting and welcomed utility and non-profit leaders from across the county for the US Water Alliance's Regional Partnerships Institute• Welcomed Jeremy Short as our new HR Director• Completed the final mining milestone on our Shoreline Storage Tunnel and started construction for the Southerly Tunnel as well as projects across our three plants and collection system, and throughout the Regional Stormwater System• Finalized the 5th amendment to the CSO Consent Decree for an optimized approach to controlling CSO 002 that achieves equivalent environmental benefit and saves \$25 million in capital costs• Earned NACWA Peak Performance Awards at all three treatment plants• Developed the Sewer District's 2025-2027 Sustainability Plan focusing on conserving resources, maximizing efficiency, planning for the future, and enhancing engagement and environmental stewardship.	<ul style="list-style-type: none">• Work to implement the priority recommendations from the 2024 DEI report as selected by the District's DEI Advisory Committee• Continue to ensure an efficient and effective utility with a focus on long-term rate control and launch the 2027 to 2031 Rate Study• Recruit and retain leaders across the organization through the succession planning process and maintain positive employee and labor relations• Work with member communities to ensure that Northeast Ohio continues to benefit from the Infrastructure Investment and Jobs Act• Begin implementation of the District's approach for post-long term control plan compliance• Continue implementation of a culture of continuous improvement throughout the organization and maintain a safe environment for employees and visitors• Work with internal and external leaders to understand the implications of machine learning for District operations and begin to adjust policies and procedures as necessary• Continue to develop and expand local, state and national relationships to learn best practices and promote the District with a focus on affordability and equity.• Advocate for legislative and policy actions in the best interest of the District and ratepayers with a focus on removing barriers to customers accessing costs savings programs.• Complete the 2025 to 2027 Strategic Plan with inclusion of the District's sustainability and DEI goals as well as the fundamentals of U.S. EPA's Effective Utility Management Primer.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
DISTRICT ADMINISTRATION -- 8000				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Project Engr I	1	0	1	1
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 Dir District Admin	1	1	1	0
Program Mgr Dist Admin	1	1	1	0
Mgr of Sustain & Spl Proj	1	1	1	0
Process Engineer III	1	1	1	0
Process Engineer I	1	2	1	-1
Sustain Spec Proj Special	1	1	1	0
TOTAL FULLTIME	16	16	16	0
Para Intern Dist Admin	1	2	2	0
TOTAL INTERN	1	2	2	0
TOTAL POSITIONS	17	18	18	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8000: DISTRICT ADMINISTRATION					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 959,968	\$ 982,610	\$ 955,100	\$ 990,660	\$ 35,560
52030 - Professionals Salaries	175,978	324,085	318,636	341,585	22,949
52036 - Para-Professional Salaries	30,788	24,638	57,092	93,230	36,138
52071 - Longevity	1,400	1,800	1,428	1,428	-
52081 - Sick Buy Out	8,931	9,851	4,411	9,110	4,699
52236 - Para-Professional Overtime	372	65	-	-	-
Salaries and Wages	\$ 1,177,437	\$ 1,343,049	\$ 1,336,667	\$ 1,436,013	\$ 99,346
Benefits:					
52310 - Health Care	\$ -	\$ (692)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	338	-	-	-
52320 - Opers	164,419	187,901	187,133	198,725	11,592
52360 - Medicare	16,790	19,175	19,382	20,582	1,200
52313 - Wellness Credit	(1)	23	-	-	-
52314 - Dental and Vision Premiums	-	(38)	-	-	-
52370 - Uniform Allowance	1,740	1,971	-	1,920	1,920
Benefits	\$ 182,948	\$ 208,677	\$ 206,515	\$ 221,227	\$ 14,712
Total Salaries and Benefits	\$ 1,360,385	\$ 1,551,727	\$ 1,543,182	\$ 1,657,240	\$ 114,058
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 21,695	\$ 15,008	\$ 38,744	\$ 38,744	\$ -
52430 - Employee Education	10,198	8,474	13,640	13,640	-
Reimbursable Expenses	\$ 31,893	\$ 23,482	\$ 52,384	\$ 52,384	\$ -
Professional Services:					
52610 - General Professional Services	\$ 39,407	\$ 9,081	\$ -	\$ 25,000	\$ 25,000
Professional Services	\$ 39,407	\$ 9,081	\$ -	\$ 25,000	\$ 25,000
Contractual Services:					
52730 - Dues and Subscriptions	\$ 368,084	\$ 333,514	\$ 393,363	\$ 345,184	\$ (48,179)
52735 - Equipment Rental	-	1,961	-	-	-
52770 - Uniforms	-	123	-	500	500
52780 - Other Contractual Services	3,233	22,750	62,134	10,588	(51,546)
Contractual Services	\$ 371,317	\$ 358,348	\$ 455,497	\$ 356,272	\$ (99,225)
Materials and Supplies:					
52805 - Office Supplies	\$ 401	\$ 2,527	\$ 886	\$ 200	\$ (686)
52851 - Other Minor Equipment	-	100	-	1,400	1,400
52865 - Other Supplies	3,025	13,366	39,450	14,853	(24,597)
52870 - Freight	272	820	-	1,000	1,000
Materials And Supplies	\$ 3,697	\$ 16,814	\$ 40,336	\$ 17,453	\$ (22,883)
Total Other Operating Expenses	\$ 446,314	\$ 407,724	\$ 548,217	\$ 451,109	\$ (97,108)
Total Operating Expenses	\$ 1,806,699	\$ 1,959,451	\$ 2,091,399	\$ 2,108,349	\$ 16,950

BUDGET CENTER Risk & Assurance -- 8200

MANAGED BY John A. Wasko
Manager – Risk & Assurance

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

Risk & Assurance Objectives

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

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

Organizational Risk Management Objectives

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

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

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

2024 Accomplishments

- Defined department Key Performance Indicators (KPIs) goals – audit plan, audit milestones, audit follow-ups and audit surveys.
- Continued milestone-driven performance for individual audits with time management and audit-quality monitoring.
- Continued implementation and scheduled staff training for the Highbond/Diligent system for managing Risk Frameworks and Audit Projects.
- Continued development of RACM for District entities to facilitate ongoing risk-based assurance activities.
- Ongoing reporting to senior staff and Audit.

2025 Goals

- Continued development and refinement of the Assurance, Audit Follow-up reporting quality – Developing quality reporting on both current and past Assurance Projects, Assessments and related findings.
- Ongoing implementation and training on the Diligent system and populating the Risk and Control Frameworks used to guide audit and Assurance planning.
- Continuous review of audit universe activities to incorporate Strategic Risk Survey results to facilitate future audit plans.
- Identify areas where automation and analytics

BUDGET CENTER Risk & Assurance -- 8200	
MANAGED BY John A. Wasko Manager – Risk & Assurance	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2024 Accomplishments	2025 Goals
<ul style="list-style-type: none"> • Committee on Diligent development progress. • Incorporated ERM specific risks and controls into individual audit planning, objectives, scope and procedures. • COSO risk identification and documentation of compliance principles of internal control in audit planning and workpapers. • Continue development and certification(s) progress for audit staff. 	<p>from Diligent can be used to augment the Risk & Assurance function for NEORSD overall.</p> <ul style="list-style-type: none"> • Implementation of NIST 2.0 • Finalization of NEORSD’s Risk Universe to be housed in Diligent’s Risk Manager • COSO – continuous implementation of compliance principles of risk identification, ownership and internal control. • Continued development of Audit Committee relationships to guide Budget Center 8200 mission and objectives. • Maintain and expand professional certifications that improve the NEORSD’s Risk & Assurance Department. • Continued implementation and expansion of the new Diligent Audit and Risk Management software and analytics

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
INTERNAL AUDIT -- 8200				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Auditor I	0	0	1	1
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	6	1
Para Intern IA	1	1	1	0
TOTAL INTERNS	1	1	1	0
TOTAL POSITIONS	6	6	7	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8200: INTERNAL AUDIT					
	2023	2024	2024	2025	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 134,774	\$ 139,190	\$ 134,335	\$ 138,701	\$ 4,366
52030 - Professionals Salaries	320,960	347,189	326,388	407,229	80,841
52036 - Para-Professional Salaries	25,095	35,830	43,056	17,679	(25,377)
52071 - Longevity	900	1,100	918	918	-
52081 - Sick Buy Out	6,185	7,501	2,161	6,308	4,147
52236 - Para-Professional Overtime	-	45	-	-	-
Salaries and Wages	\$ 487,914	\$ 530,855	\$ 506,858	\$ 570,835	\$ 63,977
Benefits:					
52310 - Health Care	\$ 89,831	\$ 13,390	\$ -	\$ -	\$ -
52320 - Opers	68,308	74,320	70,960	78,790	7,830
52360 - Medicare	6,954	7,439	7,349	8,160	811
52313 - Wellness Credit	2	(3)	-	-	-
52314 - Dental and Vision Premiums	-	(21)	-	-	-
52370 - Uniform Allowance	1,720	1,971	-	-	-
Benefits	\$ 166,815	\$ 97,097	\$ 78,310	\$ 86,950	\$ 8,641
Total Salaries and Benefits	\$ 588,550	\$ 654,729	\$ 556,596	\$ 585,168	\$ 28,571
Other Operating Expenses:					
Reimbursable Exps:					
52410 - Travel	\$ 12,839	\$ 18,542	\$ 20,500	\$ 20,500	\$ -
52430 - Employee Education	8,558	11,707	13,650	13,650	-
Reimbursable Expenses	\$ 21,397	\$ 30,249	\$ 34,150	\$ 34,150	\$ -
Professional Services:					
52610 - General Professional Services	\$ 151,695	\$ 124,071	\$ 168,310	\$ 380,000	\$ 211,690
Professional Services	\$ 151,695	\$ 124,071	\$ 168,310	\$ 380,000	\$ 211,690
Contractual Services:					
52725 - Insurance And Bonds	\$ 6,250	\$ -	\$ -	\$ -	\$ -
52730 - Dues and Subscriptions	3,937	2,929	5,380	5,380	-
52770 - Uniforms	-	(25)	530	530	-
Contractual Services	\$ 10,187	\$ 2,904	\$ 5,910	\$ 5,910	\$ -
Materials and Supplies:					
52805 - Office Supplies	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
52861 - Training Supplies	-	159	-	-	-
52870 - Freight	-	-	200	200	-
Materials And Supplies	\$ -	\$ 159	\$ 2,700	\$ 2,700	\$ -
Total Other Operating Expenses	\$ 183,279	\$ 157,382	\$ 211,070	\$ 422,760	\$ 211,690
Total Operating Expenses	\$ 838,008	\$ 785,334	\$ 796,238	\$ 1,080,545	\$ 284,307

BUDGET CENTER Environmental Services (WQIS) - - 1800

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

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

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

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

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

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

BUDGET CENTER Environmental Services (WQIS) - - 1800

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

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

The major objectives for WQIS in 2025 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 to prioritize and conduct Illicit Discharge Detection and Elimination (IDDE) work, including outfall sampling, source tracking, and assisting with problem remediation. Work with the District's Watersheds Program staff to communicate the status of IDDE investigations and findings with member communities and regulatory agencies. Inspect dental facilities, hospitals, and industrial facilities to assess their contribution of mercury. Continue to implement and expand a Pollutant Minimization Program (PMP) for mercury.

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

BUDGET CENTER Environmental Services (WQIS) - - 1800

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

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

2024 Accomplishments

- Met all NPDES Pretreatment Program requirements; No NPDES permit violations as a result of pass-through, interference and/or inhibition.
- Completed all planned environmental monitoring projects.
- Demonstrated water quality conditions in the receiving streams by conducting water chemistry sampling, macroinvertebrate surveys, fish community surveys and habitat evaluations in relation to District facilities and capital improvement projects.
- Met with external agencies to identify areas for collaboration and to share monitoring data.
- Continued the development of staff through various training programs, workshops and certifications.
- Results from the District's Environmental Monitoring Programs were communicated via different forms of media (brochures, internet, TV and Radio).
- Completed sampling requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree.
- Completed all environmental monitoring required by the District's CSO permit.
- Hosted regulatory compliance seminars via zoom for local industrial users.
- Identified, sampled and traced illicit discharges to their sources.

2025 Goals

- Meet all National Pollutant Discharge Elimination System (NPDES) Pretreatment Program requirements.
- Complete all planned environmental monitoring projects.
- Demonstrate water quality improvements in the receiving streams by conducting water chemistry sampling, macroinvertebrate surveys, fish community surveys and habitat evaluations in relation to District facilities and capital improvement projects.
- Meet with external agencies to identify areas for collaboration, share monitoring data.
- Develop staff through various training programs, workshops and certifications.
- Effectively communicate the results of the District's Environmental Monitoring Programs via different forms of media (brochures, internet, TV and Radio).
- Continue to conduct monitoring requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree.
- Conduct all environmental monitoring required by the District's CSO permit.
- Work with local industry to further enhance their understanding of discharge regulations, explore opportunities for pollution prevention measures.
- Continue to identify illicit discharges to the environment. Continue to source track so the discharges can be eliminated.

BUDGET CENTER Environmental Services (WQIS) - - 1800

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

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

2024 Accomplishments

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

2025 Goals

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENVIRONMENTAL SERVICES -- 1800				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2024 ACTUALS	2024 BUDGET	2025 BUDGET	BUDGET VARIANCE
Field Biologist I	0	0	4	4
Mgr of WQIS	1	1	1	0
Supvr of Business Progrms	1	1	1	0
Supvr of Envir Assessment	1	1	1	0
Supvr of Enforcement	1	1	1	0
Enviro Comp Inspector I	4	6	5	(1)
Enviro Comp Inspector II	7	6	2	(4)
Field Biologist II	3	3	3	0
Industrial Comp Spec I	1	1	3	2
Industrial Comp Spec II	2	2	2	0
Process Analyst	1	2	2	0
Supv Pollution Prevention	1	1	1	0
Pretreatment Prgm Spec	1	1	0	(1)
Equipment Tech	1	1	1	0
TOTAL FULLTIME	25	27	27	0
Para Intern WQIS	2	4	4	0
TOTAL INTERN	2	4	4	0
TOTAL POSITIONS	27	31	31	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1800: ENVIRONMENTAL SERVICES					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 385,435	\$ 404,646	\$ 546,285	\$ 120,803	\$ (425,482)
52030 - Professionals Salaries	1,360,249	1,387,116	1,419,864	1,975,930	556,066
52031 - Administrative Support Salaries	60,441	54,354	61,570	-	(61,570)
52034 - Technicians Salaries	41,980	45,465	49,041	50,640	1,600
52036 - Para-Professional Salaries	73,475	57,533	126,441	160,782	34,341
52071 - Longevity	6,300	6,000	6,630	6,426	(204)
52081 - Sick Buy Out	10,925	11,213	9,728	11,143	1,415
52234 - Technician Overtime	26	-	1,000	1,000	-
52236 - Para-Professional Overtime	5,630	3,095	9,000	9,000	-
Salaries and Wages	\$ 1,944,460	\$ 1,969,422	\$ 2,229,559	\$ 2,335,724	\$ 106,166
Benefits:					
52310 - Health Care	\$ -	\$ (1,607)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	225	-	-	-
52320 - Opers	277,730	279,107	312,138	315,774	3,635
52360 - Medicare	26,310	26,466	32,329	32,705	376
52313 - Wellness Credit	6	20	-	-	-
52314 - Dental and Vision Premiums	-	(69)	-	-	-
52370 - Uniform Allowance	5,077	1,479	7,700	7,700	-
Benefits	\$ 309,122	\$ 305,620	\$ 352,167	\$ 356,179	\$ 4,012
Total Salaries and Benefits	\$ 2,253,582	\$ 2,275,041	\$ 2,581,725	\$ 2,691,903	\$ 110,177
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 7,617	\$ 13,673	\$ 13,964	\$ 19,770	\$ 5,806
52430 - Employee Education	3,390	6,280	7,370	10,205	2,835
Reimbursable Expenses	\$ 11,006	\$ 19,952	\$ 21,334	\$ 29,975	\$ 8,641
Professional Services:					
52610 - General Professional Services	\$ 11,144	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 11,144	\$ -	\$ -	\$ -	\$ -
Contractual Services:					
52715 - Printing	\$ 575	\$ 1,431	\$ 900	\$ 630	\$ (270)
52730 - Dues and Subscriptions	17,968	20,364	22,911	25,124	2,213
52750 - Advertising	3,494	3,611	4,000	4,000	-
52770 - Uniforms	(27,852)	21,670	16,000	22,500	6,500
52775 - Licenses,Fees, And Permits	1,798	2,116	2,550	2,550	-
52780 - Other Contractual Services	57,704	70,345	80,800	55,300	(25,500)
Contractual Services	\$ 53,688	\$ 119,537	\$ 127,161	\$ 110,104	\$ (17,057)
Materials and Supplies:					
52805 - Office Supplies	\$ 1,857	\$ 1,408	\$ 5,180	\$ 5,000	\$ (180)
52806 - Software	4,000	-	-	-	-
52810 - Fuel and Oil	6	327	-	-	-
52811 - Vehicle Maintenance Parts	454	1,463	3,250	250	(3,000)
52825 - Chemicals	86	402	1,600	1,600	-
52840 - Laboratory Supplies	12,338	8,391	13,750	12,750	(1,000)
52845 - General Hardware Supplies	27,434	17,447	24,500	20,500	(4,000)
52846 - Equipment And Instrumentation Parts	45,477	35,625	39,450	30,000	(9,450)
52851 - Other Minor Equipment	29,253	63,455	86,500	76,500	(10,000)
52860 - Postage,Ups	371	2,038	5,000	5,000	-
52865 - Other Supplies	16,832	18,895	35,000	32,500	(2,500)
52870 - Freight	502	559	1,500	1,500	-
Materials And Supplies	\$ 138,610	\$ 150,010	\$ 215,730	\$ 185,600	\$ (30,130)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1800: ENVIRONMENTAL SERVICES					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 10,695	\$ 13,953	\$ 18,500	\$ 18,500	\$ -
Equipment Repair And Maintenance	\$ 10,695	\$ 13,953	\$ 18,500	\$ 18,500	\$ -
Building and Road Repair:					
53051 - Building Maintenance Services	\$ 4,250	\$ -	\$ -	\$ -	\$ -
Building and Road Repair	\$ 4,250	\$ -	\$ -	\$ -	\$ -
Total Other Operating Expenses	\$ 229,393	\$ 303,452	\$ 382,725	\$ 344,179	\$ (38,546)
Total Operating Expenses	\$ 2,482,975	\$ 2,578,494	\$ 2,964,450	\$ 3,036,082	\$ 71,631

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

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

Analytical Services provides:

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

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

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

The major objectives for Analytical Services in 2024 are:

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

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

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

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

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

BUDGET CENTER Analytical Services -- 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

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

2024 Accomplishments

- Worked cooperatively with operations for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month. In January, plant testing increased (permit and process samples) to 100% pre-pandemic level.
- Provided internal training to all laboratory personnel including required QA/QC subjects, safety, and good laboratory practices (GLP). Utilized QT9 and UKG for CBT as well as to document and track.
- Provided analytical support to internal and external customers. Completed all samples submitted by these internal and external stakeholders within regulatory, contract, or project specifications.
- Stayed up to date with all aspects of the laboratory's NELAP accreditation status including all documentation and performance evaluation studies. Maintained accreditation after on-site assessment in June 2024. Assessors placed NEORSD AS in the top 5% of labs they evaluate.
- Analyzed IDDE samples for local health departments in support of the Sewer District's stormwater program.
- Developed and validated a DNA marker for raccoon in support of Microbial Source Tracking (MST) projects to evaluate effectiveness of the LTCP and sources of contamination in the collection system and in local waterways and beaches. Also developed and validated a method identifying fish species in water samples to potentially help support electrofishing efforts and help identify species not captured by electrofishing.
- Streamlined Clinysis Laboratory Information Management System (LIMS) and performed the upgrade from v 12.9 to v 13.3.

2025 Goals

- Work cooperatively with operations for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month. Meet with operations in the first quarter of 2025 to ensure testing meets their analytical needs and adjust accordingly.
- 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.
- Continue to provide analytical support to internal and external customers and complete all work within regulatory, contract, or project specifications.
 - 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 for technology demonstrations and for method research and development.
- Stay up to date with all aspects of the laboratory's NELAP accreditation status.
- Continue to analyze IDDE samples for local health departments in support of the Sewer District's stormwater program.

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

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

2024 Accomplishments

- Purchased equipment: Discrete Analyzer (Total Phosphorus analysis, NPDES permit support), Organics Concentrator unit (pretreatment and NPDES permit support), low-level Mercury Analyzer (NPDES permit support) and in the process of acquiring a Combustion Ion Chromatograph through the OEPA's Water Pollution Control Loan Fund Infrastructure Investment and Jobs Act money for future PFAS regulatory requirements.
- Eliminated infectious waste (IW) procedures in the lab after further consultation with OEPA and the permit will not be renewed moving forward.

2025 Goals

- Further develop analytical methods utilizing qPCR and DNA sequencing to support Microbial Source Tracking (MST) projects to evaluate effectiveness of the LTCP and sources of contamination in the collection system, local waterways and beaches as well as the health of these areas. Leverage this technology to support projects in Operations, Process Engineers, and Watersheds.
- Troubleshoot and improve Clinisys LIMS. Continue to administer patches and upgrades to ensure the system is up to date.
- Purchase equipment to support Sewer District needs and initiatives.

<u>NORTHEAST OHIO REGIONAL SEWER DISTRICT</u>				
ANALYTICAL SERVICES --1900				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2024 ACTUALS	2024 BUDGET	2025 BUDGET	BUDGET VARIANCE
Chemistry Supervisor	0	0	1	1
Advanced Instrumentation Supervisor	0	0	1	1
Supervising Biologist	1	1	1	0
Mgr of Analytical Svcs	1	1	1	0
Supvr of Lab EHS & Logist	1	1	1	0
Supervising Chemist	1	2	0	-2
Supvr of Sample Control	1	1	1	0
Biologist I	1	1	0	-1
Biologist II	1	1	2	1
Biologist III	1	1	1	0
Chemist I	4	5	2	-3
Chemist II	3	1	5	4
Chemist III	0	1	0	-1
Laboratory Data Analyst	1	1	1	0
Laboratory Asst	1	2	1	-1
Lab Analyst I	6	5	6	1
Lab Analyst II	3	3	2	-1
Lab Analyst III	2	2	3	1
Sample Control Specialist	1	1	1	0
TOTAL FULLTIME	29	30	30	0
Para Intern Anl Svcs	5	5	5	0
TOTAL INTERN	5	5	5	0
TOTAL POSITIONS	34	35	35	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1900: ANALYTICAL SERVICES					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 496,015	\$ 505,231	\$ 516,339	\$ 662,395	\$ 146,055
52030 - Professionals Salaries	660,211	749,870	801,097	818,938	17,840
52034 - Technicians Salaries	629,994	649,599	883,945	682,159	(201,786)
52036 - Para-Professional Salaries	138,278	110,455	191,599	233,317	41,718
52071 - Longevity	4,150	4,200	4,437	4,233	(204)
52081 - Sick Buy Out	4,844	3,821	5,490	4,941	(549)
52234 - Technician Overtime	27,745	29,383	32,000	33,200	1,200
52236 - Para-Professional Overtime	10,623	6,703	12,000	12,500	500
Salaries and Wages	\$ 1,971,860	\$ 2,059,263	\$ 2,446,908	\$ 2,451,683	\$ 4,775
Benefits:					
52310 - Health Care	\$ -	\$ (1,886)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	563	-	-	-
52320 - Opers	290,876	291,832	338,787	333,681	(5,106)
52360 - Medicare	28,135	29,379	35,089	34,560	(530)
52313 - Wellness Credit	5	30	-	-	-
52314 - Dental and Vision Premiums	-	(84)	-	-	-
52370 - Uniform Allowance	480	613	500	4,350	3,850
Benefits	\$ 319,497	\$ 320,446	\$ 374,376	\$ 372,590	\$ (1,785)
Total Salaries and Benefits	\$ 2,291,357	\$ 2,379,709	\$ 2,821,284	\$ 2,824,274	\$ 2,990
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 1,634	\$ 2,954	\$ 2,713	\$ 5,477	\$ 2,764
52430 - Employee Education	3,229	2,280	3,925	7,874	3,949
52440 - Tuition Reimbursement	4,841	2,439	-	-	-
Reimbursable Expenses	\$ 9,705	\$ 7,673	\$ 6,638	\$ 13,351	\$ 6,713
Utilities Expenes:					
52520 - Natural Gas	\$ 200	\$ -	\$ -	\$ -	\$ -
Utilities Expenses	\$ 200	\$ -	\$ -	\$ -	\$ -
Professional Services:					
52610 - General Professional Services	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)
Professional Services	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)
Contractual Services:					
52715 - Printing	\$ 345	\$ 692	\$ 1,000	\$ 1,000	\$ -
52730 - Dues and Subscriptions	3,402	4,010	3,890	4,000	110
52770 - Uniforms	3,797	5,902	6,000	6,000	-
52775 - Licenses,Fees, And Permits	3,303	10,407	10,000	8,000	(2,000)
52780 - Other Contractual Services	47,803	61,455	71,000	111,800	40,800
Contractual Services	\$ 58,650	\$ 82,466	\$ 91,890	\$ 130,800	\$ 38,910
Materials and Supplies:					
52805 - Office Supplies	\$ 8,067	\$ 8,222	\$ 9,000	\$ 9,000	\$ -
52810 - Fuel and Oil	6	14	-	-	-
52825 - Chemicals	270,921	287,071	255,000	275,000	20,000
52840 - Laboratory Supplies	369,207	362,582	360,000	370,000	10,000
52845 - General Hardware Supplies	20,297	20,638	18,000	20,000	2,000
52846 - Equipment And Instrumentation Parts	22,432	45,736	25,000	50,000	25,000
52851 - Other Minor Equipment	113,732	51,010	100,000	48,000	(52,000)
52865 - Other Supplies	27,961	30,021	25,000	30,000	5,000
52870 - Freight	17,306	2,462	18,000	5,000	(13,000)
52880 - Invoice Price Variance	(2,681)	150	-	-	-
Materials And Supplies	\$ 847,248	\$ 807,906	\$ 810,000	\$ 807,000	\$ (3,000)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1900: ANALYTICAL SERVICES					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 219,126	\$ 265,776	\$ 235,000	\$ 275,000	\$ 40,000
Equipment Repair And Maintenance	\$ 219,126	\$ 265,776	\$ 235,000	\$ 275,000	\$ 40,000
Building and Road Repair:					
53040 - Miscellaneous Repair and Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
53050 - Building Maintenance Supplies	-	-	5,000	5,000	-
53051 - Building Maintenance Services	1,045	-	5,000	5,000	-
53052 - Building Maintenance Miscellaneous	-	-	5,000	5,000	-
Building and Road Repair	\$ 1,045	\$ -	\$ 20,000	\$ 20,000	\$ -
Total Other Operating Expenses	\$ 1,135,973	\$ 1,163,820	\$ 1,168,528	\$ 1,246,151	\$ 77,623
Total Operating Expenses	\$ 3,427,330	\$ 3,543,529	\$ 3,989,812	\$ 4,070,425	\$ 80,613

BUDGET CENTER	Watershed Programs – 8100
MANAGED BY	Matt Scharver Director of Watershed Programs

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

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

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

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

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

BUDGET CENTER	Watershed Programs – 8100
MANAGED BY	Matt Scharver Director of Watershed Programs

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

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

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

BUDGET CENTER	Watershed Programs – 8100
MANAGED BY	Matt Scharver Director of Watershed Programs
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2024 Accomplishments	2025 Goals
<ul style="list-style-type: none"> Coordinated and delivered effective implementation of the Regional Stormwater Management Program. Continued implementation of stormwater master plan recommendations, implemented the Stormwater Construction Plan and provided Phase II compliance assistance services to Member Communities. Continued and enhanced delivery of the Member Community Infrastructure Program. Successfully implemented the Equity Investment Focus Area funding under the Member Community Infrastructure Program. Supported the operation and maintenance of Project Clean Lake - Appendix 3 Green Infrastructure projects. Used prioritization tools to ensure investments in problem areas with the most need and to communicate with Member Communities on project area status. Coordinated and delivered new environmental compliance and health & safety programs supporting District departments. Supported delivery of Local Sewer System Evaluation Study community reports to Member Communities. Achieved adoption of Title III & IV Code of Regulation repeal and replacement for Member Community compliance with the Community Discharge Permit Program. Revise Community Discharge Permits to reflect water quality and human health needs more clearly and to provide better support to communities in implementation. 	<ul style="list-style-type: none"> Lead effective and refined implementation efforts related to the Regional Stormwater Management Program. Award additional MCIP funds, including \$25M for the 2026 funding round. Align communities with funding opportunities for Water Pollution Control Loan - State Revolving Loan Fund. Regularly assess and maintain the Project Clean Lake - Appendix 3 Green Infrastructure sites to ensure they remain functional and continue providing value to the community. Enhance existing prioritization tools to track cost-effectiveness of previous project investments to help optimize cost-effectiveness of future project investments. 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 and progressive safety culture for all Sewer District employees. Efficiently administer the Member Community Infrastructure Program, Green Infrastructure Grant, and Community Cost Share grant programs. Issue new Community Discharge Permits to Member Communities based on revised Sewer District Title III and IV Code of Regulations. Complete adoption of revisions to the Title V Stormwater Management Code. Support the capture of federal and state funding to finance clean water initiatives within the service area.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WATERSHED PROGRAMS -- 8100				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Deputy Dir Of Watershed	1	0	1	1
Funding Programs Admin I	1	0	1	1
Funding Programs Admin II	1	0	1	1
GIS Project Manager	0	0	1	1
Mgr WS Funding	0	0	1	1
Dir of Watershed Prgms	1	1	1	0
Comm Dis Permit Prog Mgr	1	1	1	0
Grant Programs Admin II	0	1	0	-1
Comm Dis Permit Prg Spec	1	1	1	0
Grant Programs Admin I	0	1	0	-1
Executive Assistant	1	1	1	0
TOTAL FULLTIME	7	6	9	3
Para Intern WQIS	1	0	0	0
TOTAL INTERN	1	0	0	0
TOTAL POSITIONS	8	6	9	3

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
WASTEWATER									
BUDGET CENTER 8100: WATERSHED PROGRAMS									
	2023		2024		2024		2025		
	Audited		Unaudited		Adopted		Adopted		Budget
	Actuals		Actuals		Budget		Budget		Variance
Operating Expenses:									
52020 - Officials and Managers Salaries	\$	518,165	\$	418,369	\$	291,277	\$	575,031	\$ 283,754
52030 - Professionals Salaries		357,494		234,948		234,199		325,822	91,623
52031 - Administrative Support Salaries		64,100		70,383		64,828		72,275	7,447
52036 - Para-Professional Salaries		6,427		15,469		-		-	-
52071 - Longevity		2,650		2,200		3,723		3,621	(102)
52081 - Sick Buy Out		2,040		6,717		2,805		2,081	(724)
52236 - Para-Professional Overtime		27		1,005		-		-	-
Salaries and Wages	\$	950,903	\$	749,090	\$	596,833	\$	978,831	\$ 381,998
Benefits:									
52310 - Health Care	\$	-	\$	(607)	\$	-	\$	-	\$ -
52311 - Health Care Opt-Out Full		-		113		-		-	-
52320 - Opers		132,419		104,828		83,557		137,036	53,480
52360 - Medicare		13,237		10,545		8,654		14,193	5,539
52313 - Wellness Credit		(2)		4		-		-	-
52314 - Dental and Vision Premiums		-		(31)		-		-	-
52370 - Uniform Allowance		1,640		1,339		-		-	-
Benefits	\$	147,293	\$	116,190	\$	92,211	\$	151,229	\$ 59,019
Total Salaries and Benefits									
	\$	1,098,196	\$	865,280	\$	689,044	\$	1,130,060	\$ 441,016
Other Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$	7,181	\$	4,071	\$	3,000	\$	10,950	\$ 7,950
52430 - Employee Education		14,847		5,645		2,000		7,275	5,275
Reimbursable Expenses	\$	22,028	\$	9,716	\$	5,000	\$	18,225	\$ 13,225
Professional Services:									
52610 - General Professional Services	\$	262,136	\$	70,187	\$	-	\$	-	\$ -
Professional Services	\$	262,136	\$	70,187	\$	-	\$	-	\$ -
Contractual Services:									
52715 - Printing	\$	293	\$	860	\$	-	\$	-	\$ -
52730 - Dues and Subscriptions		19,878		9,575		550		4,015	3,465
52775 - Licenses,Fees, And Permits		159,436		-		-		-	-
52780 - Other Contractual Services		505,781		417,997		361,800		385,000	23,200
Contractual Services	\$	685,388	\$	428,432	\$	362,350	\$	389,015	\$ 26,665
Materials and Supplies:									
52805 - Office Supplies	\$	2,694	\$	1,339	\$	-	\$	-	\$ -
52851 - Other Minor Equipment		22,155		-		1,000		-	(1,000)
52860 - Postage,Ups		-		-		500		-	(500)
52865 - Other Supplies		19		-		1,000		-	(1,000)
52870 - Freight		66		72		200		150	(50)
Materials And Supplies	\$	24,934	\$	1,411	\$	2,700	\$	150	\$ (2,550)
Total Other Operating Expenses									
	\$	994,487	\$	509,746	\$	370,050	\$	407,390	\$ 37,340
Total Operating Expenses	\$	2,092,683	\$	1,375,025	\$	1,059,094	\$	1,537,450	\$ 478,356

BUDGET CENTER Stormwater Inspection and Maintenance – Budget Center 8300

MANAGED BY Jeff Harraman
Manager of Stormwater Inspection and 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 responds to customer requests, urgent storm events, coordinates CCTV inspections, and conducts routine inspections.
- The stream maintenance program coordinates and implements routine sediment & debris removal projects, small maintenance projects, and property demolition services.
- The property maintenance program provides inspection and maintenance coordination for all GI sites and stormwater properties.
- The data management program that maintains all SWIM RSS asset and GI data within the NEXGEN system.

2024 Accomplishments

- Completed 1,421 RSS inspections.
- Completed 315 maintenance projects on the RSS.
- Completed 16 property demolitions.
- Organized and prioritized all RSS culverted stream inspections and repairs based on condition scores.
- Completed dredging of the ODOT Basin along Chevy Branch, Kerruish Basin along Mill Creek Picha Lake Basin along a Cuyahoga River Tributary.
- Completed the spherical imagery project for the Cuyahoga River North and South subwatersheds.
- Entered into a new professional services agreement to collect updated spherical imagery for the Chagrin River and Lake Erie Direct Tributaries subwatersheds.
- Continued to manage the design of the Nine Mile Debris Rack project and complete design by end of year.

2025 Goals

- Continue inspections and maintenance projects along the RSS.
- Continue property demolitions.
- Implement the Land Management Plan and associated inspection and maintenance activities.
- Establish updated RSS culverted streams criticality scoring standards to assist with future project considerations.
- Complete the spherical imagery project for the Chagrin River and Lake Erie Direct Tributaries subwatersheds.
- Procure additional equipment to increase internal ability to maintain properties.
- Plan, develop, and establish a tree farm at the Creekside Collaborative site.
- Continue to coordinate with Design group on the Nine Mile Debris Rack and Woodland Central West GI Site Improvements projects and other projects as applicable.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER INSPECTION AND MAINTENANCE -- 8300				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Horticulturalist Lead	0	1	1	0
Supvr of SWIM	1	1	1	0
Green Infrast Worker	2	2	2	0
TOTAL FULLTIME	3	4	4	0
Para-Professional Intern	0	1	1	0
TOTAL INTERN	0	1	1	0
TOTAL POSITIONS	3	5	5	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8300: STORMWATER INSPECTION AND MAINTENANCE					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 95,977	\$ 102,122	\$ 100,105	\$ 103,359	\$ 3,253
52030 - Professionals Salaries	-	-	78,000	82,600	4,600
52031 - Administrative Support Salaries	63,284	69,302	98,598	99,863	1,265
52036 - Para-Professional Salaries	-	-	-	46,654	46,654
52050 - Maintenance Hourly	31,632	-	-	-	-
52071 - Longevity	300	300	-	306	306
52231 - Administrative Support Overtime	334	97	-	-	-
52250 - Maintenance Hourly Overtime	75	-	-	-	-
Salaries and Wages	\$ 191,602	\$ 171,820	\$ 276,704	\$ 332,783	\$ 56,079
Benefits:					
52310 - Health Care	\$ -	\$ (160)	\$ -	\$ -	\$ -
52320 - Opers	26,743	23,796	38,739	45,463	6,724
52360 - Medicare	2,729	2,419	4,012	4,709	696
52313 - Wellness Credit	6	8	-	-	-
52314 - Dental and Vision Premiums	-	(7)	-	-	-
52370 - Uniform Allowance	280	424	500	1,000	500
Benefits	\$ 29,758	\$ 26,480	\$ 43,251	\$ 51,171	\$ 7,921
Total Salaries and Benefits	\$ 221,361	\$ 198,301	\$ 319,954	\$ 383,954	\$ 64,000
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ -	\$ 1,136	\$ 4,000	\$ 3,000	\$ (1,000)
52430 - Employee Education	-	-	3,000	1,700	(1,300)
Reimbursable Expenses	\$ -	\$ 1,136	\$ 7,000	\$ 4,700	\$ (2,300)
Utilities Expenses:					
52510 - Electricity	\$ -	\$ -	\$ 360	\$ 360	\$ -
52530 - Water and Other Utilities	-	-	120	120	-
Utilities Expenses	\$ -	\$ -	\$ 480	\$ 480	\$ -
Professional Services:					
52610 - General Professional Services	\$ 1,945	\$ 13,702	\$ -	\$ 25,000	\$ 25,000
Professional Services	\$ 1,945	\$ 13,702	\$ -	\$ 25,000	\$ 25,000
Contractual Services:					
52730 - Dues and Subscriptions	\$ 873	\$ 593	\$ 3,500	\$ 3,500	\$ -
52770 - Uniforms	3,950	4,236	2,000	3,000	1,000
52780 - Other Contractual Services	616,079	461,267	650,000	550,000	(100,000)
Contractual Services	\$ 620,902	\$ 466,095	\$ 655,500	\$ 556,500	\$ (99,000)
Materials and Supplies:					
52846 - Equipment And Instrumentation Parts	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
52851 - Other Minor Equipment	5,071	2,803	11,000	11,000	-
52865 - Other Supplies	11	5,429	2,000	2,000	-
Materials And Supplies	\$ 5,082	\$ 8,231	\$ 14,000	\$ 14,000	\$ -
Total Other Operating Expenses	\$ 627,929	\$ 489,165	\$ 676,980	\$ 600,680	\$ (76,300)
Total Operating Expenses	\$ 849,289	\$ 687,465	\$ 996,934	\$ 984,634	\$ (12,300)

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.

2024 Accomplishments		2025 Goals	
*	Introduced new KPI metric reporting with focus on leading indicator metrics. Distribute new report District-wide quarterly.	*	Prioritize and support all O&M departments and locations in review and updating of LOTO Procedures.
*	Engaged turnkey partner to assess remaining rooftop fall hazards, recommend risk reduction strategies, provide and install necessary equipment.	*	Administer 2025 Safety Awareness Campaign focused on Personal Protective Equipment. Plan and execute year end Safety Summit.
*	Executed on various fire and life safety system improvements as recommended by annual inspection reports, AIG and fire engineer consultant to improve compliance and system functionality.	*	Complete Safety and Health Self-Assessment to support development of short- and long-term goals, best practices and overall organizational safety culture continued improvement.
*	Finalized and rolled out field employee emergency response guide and provide "Stop the Bleed" field trauma training to field staff on a voluntary basis.	*	Fill newly acquired Fire and Life Safety Coordinator role and begin transfer of responsibilities to new position.
*	Worked with each location's Safety Committee to develop charters outlining mission, purpose, responsibilities, and monthly activities. This is to align the committees and ensure they are contributing to the development of the District's culture of safety.	*	Collaborate with Security, HR, Finance and Legal to expand use of EHS Insight reporting tools for capturing additional information and tracking incident events. Develop new SOPs for accident response and train all stakeholders on new response and reporting procedures.
*	Implemented process and workflow for review and updating of equipment- and system-specific LOTO Procedures.	*	Continue review and revision of current safety training materials to begin incorporating knowledge verification and performance qualification checks to enhance and verify knowledge retention for employees.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENVIRONMENTAL, HEALTH AND SAFETY -- 8400				
STAFFING				
Two Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Enviro, H&S Proj Mgr	1	0	1	1
Enviro Specialist II	2	0	2	2
Mgr of Environ Compliance	1	0	1	1
Mgr of Health & Safety	1	1	1	0
Environmental Specialist II	0	1	1	0
Manager of Environmental, Health & Safety	0	1	0	-1
Env Health & Safety Tech	1	1	1	0
Health & Safety Coord II	2	2	2	0
Health & Safety Spec II	4	4	4	0
Fire and Life Safety Supervisor	0	2	1	-1
TOTAL FULLTIME	12	12	14	2

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8400: HEALTH & SAFETY					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 110,798	\$ 270,591	\$ 346,120	\$ 247,800	\$ (98,319)
52030 - Professionals Salaries	473,806	745,807	682,328	936,586	254,258
52071 - Longevity	1,600	1,800	1,020	1,632	612
52081 - Sick Buy Out	1,062	-	-	1,083	1,083
52230 - Professional Overtime	101	343	-	-	-
52234 - Technician Overtime	-	-	2,500	2,500	-
Salaries and Wages	\$ 587,367	\$ 1,018,541	\$ 1,031,967	\$ 1,189,601	\$ 157,634
Benefits:					
52310 - Health Care	\$ -	\$ (841)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	225	-	-	-
52320 - Opers	82,035	142,393	144,475	166,544	22,069
52360 - Medicare	8,567	14,574	14,964	17,249	2,286
52313 - Wellness Credit	5	29	-	-	-
52314 - Dental and Vision Premiums	-	(46)	-	-	-
52370 - Uniform Allowance	3,030	3,097	9,450	2,500	(6,950)
52380 - Awards and Recognition	1,842	2,986	5,000	5,000	-
Benefits	\$ 95,479	\$ 162,417	\$ 173,889	\$ 191,293	\$ 17,404
Total Salaries and Benefits	\$ 682,847	\$ 1,180,958	\$ 1,205,856	\$ 1,380,895	\$ 175,038
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ 3,252	\$ 7,152	\$ 22,500	\$ 8,000	\$ (14,500)
52430 - Employee Education	700	8,969	14,475	8,050	(6,425)
Reimbursable Expenses	\$ 3,952	\$ 16,121	\$ 36,975	\$ 16,050	\$ (20,925)
Utilities Expenes:					
Professional Services:					
52610 - General Professional Services	\$ 14,437	\$ 249,258	\$ 621,632	\$ 230,000	\$ (391,632)
52615 - General Professional Services- Training	36,499	53,722	87,876	42,600	(45,276)
Professional Services	\$ 50,936	\$ 302,980	\$ 709,508	\$ 272,600	\$ (436,908)
Contractual Services:					
52715 - Printing	\$ 78	\$ -	\$ -	\$ -	\$ -
52730 - Dues and Subscriptions	1,984	3,155	7,122	5,922	(1,200)
52770 - Uniforms	1,717	603	-	-	-
52775 - Licenses,Fees, And Permits	-	154,197	201,473	158,618	(42,855)
52780 - Other Contractual Services	134,376	315,284	615,350	501,900	(113,450)
Contractual Services	\$ 138,155	\$ 473,239	\$ 823,945	\$ 666,440	\$ (157,505)
Materials and Supplies:					
52805 - Office Supplies	\$ 952	\$ 1,737	\$ 4,500	\$ 1,200	\$ (3,300)
52840 - Laboratory Supplies	21	-	-	-	-
52845 - General Hardware Supplies	211	809	500	1,000	500
52846 - Equipment And Instrumentation Parts	4,370	2,967	6,000	3,500	(2,500)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8400: HEALTH & SAFETY					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
52851 - Other Minor Equipment	49,897	84,187	50,000	80,000	30,000
52861 - Training Supplies	415	80	-	-	-
52865 - Other Supplies	3,474	1,755	4,000	-	(4,000)
52870 - Freight	(17)	662	500	1,200	700
Materials And Supplies	\$ 59,324	\$ 92,196	\$ 65,500	\$ 86,900	\$ 21,400
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 39,261	\$ 36,366	\$ 120,000	\$ 106,500	\$ (13,500)
Equipment Repair And Maintenance	\$ 39,261	\$ 36,366	\$ 120,000	\$ 106,500	\$ (13,500)
Total Other Operating Expenses	\$ 291,628	\$ 920,902	\$ 1,755,928	\$ 1,148,490	\$ (607,438)
Total Operating Expenses	\$ 974,474	\$ 2,101,860	\$ 2,961,784	\$ 2,529,385	\$ (432,400)

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

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

The Environmental Services Department provides leadership and centralizes administrative support functions provided to the Analytical Services department (1900) and Water Quality & Industrial Surveillance department (1800). Environmental Services coordinates strategy development and implementation, coordinates efforts to address environmental initiatives where both field and laboratory resources are required, administers a quality program to ensure legally defensible data from field sample collection through laboratory sample analysis, monitors developing environmental and regulatory issues and works with internal departments to develop strategies to address these issues, and oversee customer programs and customer interaction. The major objectives for Environmental Services in 2025 are:

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

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

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

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

BUDGET CENTER: Environmental Services – 8500

MANAGED BY: Scott C. Broski
Superintendent of Environmental Services

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

2024 Accomplishments		2025 Goals	
*	Monitored all regulatory developments that impact the Sewer District. Provided stakeholder comments to governing bodies. Worked with Legislative Affairs and Regulatory Compliance to ensure the Sewer District lobbies appropriately and is in the best position to comply with proposed or impending regulations.	*	Closely monitor all regulatory developments that impact the Sewer District. Provide stakeholder comments to governing bodies. Work with Legislative Affairs and Regulatory Compliance to ensure the Sewer District lobbies appropriately and is in the best position to comply with proposed or impending regulations.
*	Incorporated Environmental Justice (EJ) considerations into prioritizing Investigations into illicit discharges.	*	Finalize VOC/SVOC/PFAS method development and go live with these analyses in-house.
*	Began a sewer methane monitoring project with Sustainability.	*	Complete the sewer methane monitoring project. Engage the Water Research Foundation to explore future research opportunities. Seek grant funds and/or unsolicited research funds for new research projects.
*	Reevaluated 1800 and 1900 department Tables of Organization and Career Pathways. Proposed changes and began implementation.	*	Complete implementation of 1800 and 1900 department restructuring and establish new career pathways.
*	Issued a RFP for a upgrade or replacement to the existing Pretreatment Information Management System	*	Select and procure a new Pretreatment Information Management System. Begin data migration and configuration. Establish a go-live date.
*	Hosted a regulatory compliance seminar for local industry. Speakers from local regulatory programs (ex. EPA, OSHA, etc.) spoke to attendees on their programs and requirements to comply.	*	Continue to use technology to streamline Business Programs processes related to the Sewer Service Charges Based On Usage of The System (SSCBOU) Program, Direct Bill Program, and Temporary Discharge Permit Program.
*	Began a PFAS pretreatment study to explore opportunities and technologies for centralized and decentralized PFAS treatment	*	Continue PFAS pretreatment study. Perform all data collection. Evaluate technical memos and recommendations.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENVIRONMENTAL SERVICES -- 8500				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Business Manager	1	1	1	0
Mgr of QA & QC	1	1	1	0
Supt of Environment Svcs	1	1	1	0
Data Management Spec	1	1	1	0
QA & QC Specialist	1	1	1	0
Administrative Assistant	0	0	0	0
TOTAL POSITIONS	5	5	5	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
ENVIRONMENTAL SERVICES: 8500						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 271,009	\$ 316,535	\$ 310,047	\$ 321,712	\$	11,665
52030 - Professionals Salaries	154,397	144,609	156,724	161,817		5,094
52031 - Administrative Support Salaries	7,843	-	-	-		-
52071 - Longevity	1,350	1,350	1,581	1,377		(204)
52081 - Sick Buy Out	8,509	5,418	7,110	8,679		1,569
Salaries and Wages	\$ 443,108	\$ 467,911	\$ 475,462	\$ 493,586	\$	18,123
Benefits:						
52310 - Health Care	\$ -	\$ (447)	\$ -	\$ -	\$	-
52320 - Opers	61,762	68,980	66,565	69,102		2,537
52360 - Medicare	6,156	6,490	6,894	7,157		263
52313 - Wellness Credit	(2)	2	-	-		-
52314 - Dental and Vision Premiums	-	(19)	-	-		-
52370 - Uniform Allowance	480	493	500	500		-
Benefits	\$ 68,397	\$ 75,498	\$ 73,959	\$ 76,759	\$	2,800
Total Salaries and Benefits	\$ 511,505	\$ 543,410	\$ 549,421	\$ 570,345	\$	20,923
Other Operating Expenses:						
Reimbursable Expens:						
52410 - Travel	\$ 4,374	\$ 4,458	\$ 7,950	\$ 6,550	\$	(1,400)
52430 - Employee Education	1,490	5,079	6,720	7,340		620
Reimbursable Expenses	\$ 5,863	\$ 9,536	\$ 14,670	\$ 13,890	\$	(780)
Contractual Services:						
52730 - Dues and Subscriptions	\$ 130	\$ 305	\$ 775	\$ 475	\$	(300)
52775 - Licenses,Fees, And Permits	56	55	105	105		-
52780 - Other Contractual Services	-	619	75,000	75,000		-
Contractual Services	\$ 186	\$ 979	\$ 75,880	\$ 75,580	\$	(300)
Materials and Supplies:						
52805 - Office Supplies	\$ 1,560	\$ 1,057	\$ 2,200	\$ 2,200	\$	-
52861 - Training Supplies	22	-	-	-		-
52865 - Other Supplies	278	12	1,000	1,000		-
52870 - Freight	21	38	50	50		-
Materials And Supplies	\$ 1,881	\$ 1,108	\$ 3,250	\$ 3,250	\$	-
Total Other Operating Expenses	\$ 7,930	\$ 11,623	\$ 93,800	\$ 92,720	\$	(1,080)
Total Operating Expenses	\$ 519,435	\$ 555,033	\$ 643,221	\$ 663,065	\$	19,843

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER						
BUDGET CENTER 6000: FINANCE						
	2023	2024	2024	2025		
	Audited	Unaudited	Adopted	Adopted	Budget	
	Actuals	Actuals	Budget	Budget	Variance	
Operating Expenses:						
Contractual Services:						
52705 - Collection Fees	\$ 178,367	\$ 191,502	\$ 221,000	\$ 245,600	\$ 24,600	
52780 - Other Contractual Services	-	-	25,000	25,000	-	
Contractual Services	\$ 178,367	\$ 191,502	\$ 246,000	\$ 270,600	\$ 24,600	
Judgements and Awards:						
53220 - Other Awards	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
Judgments And Awards	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
Total Other Operating Expenses	\$ 178,367	\$ 191,502	\$ 271,000	\$ 295,600	\$ 24,600	
Total Operating Expenses	\$ 178,367	\$ 191,502	\$ 271,000	\$ 295,600	\$ 24,600	

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 7000: LEGAL					
	2023	2024	2024	2025	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses					
Professional Services:					
52610 - General Professional Services	\$ 94,617	\$ 11,754	\$ 125,000	\$ 125,000	\$ -
Professional Services	\$ 94,617	\$ 11,754	\$ 125,000	\$ 125,000	\$ -
Total Other Operating Expenses	\$ 94,617	\$ 11,754	\$ 125,000	\$ 125,000	\$ -
Total Operating Expenses	\$ 94,617	\$ 11,754	\$ 125,000	\$ 125,000	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
STORMWATER									
BUDGET CENTER 1800: WATER QUALITY INDUSTRIAL SURVEILLANCE									
	2023		2024		2024		2025		
	Audited		Unaudited		Adopted		Adopted		Budget
	Actuals		Actuals		Budget		Budget		Variance
Operating Expenses:									
Reimbursable Expens:									
52410 - Travel	\$	-	\$	2,500	\$	-	\$	2,500	\$ -
52430 - Employee Education		-		1,500		-		1,500	-
Reimbursable Expenses	\$	-	\$	4,000	\$	-	\$	4,000	\$ -
Materials and Supplies:									
52846 - Equipment And Instrumentation									
Parts	\$	42	\$	-	\$	-	\$	400	\$ 400
52865 - Other Supplies		-		250		-		250	-
Materials And Supplies	\$	42	\$	250	\$	-	\$	650	\$ 400
Total Other Operating Expenses	\$	42	\$	4,250	\$	-	\$	4,650	\$ 400
Total Operating Expenses	\$	42	\$	4,250	\$	-	\$	4,650	\$ 400

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 1900: ANALYTICAL SERIVCE					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
Materials and Supplies:					
52825 - Chemicals	\$ 47,697	\$ 52,384	\$ 60,000	\$ 60,000	\$ -
52840 - Laboratory Supplies	32,076	30,529	35,000	35,000	-
Materials And Supplies	\$ 79,774	\$ 82,913	\$ 95,000	\$ 95,000	\$ -
Total Other Operating Expenses	\$ 79,774	\$ 82,913	\$ 95,000	\$ 95,000	\$ -
Total Operating Expenses	\$ 79,774	\$ 82,913	\$ 95,000	\$ 95,000	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WATERSHED PROGRAMS -- 8100 Stormwater				
STAFFING				
One Year History and Budget Comparison				
JOB	2024	2024	2025	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
GIS Data Analyst I	1	0	1	1
Mgr WS Funding Programs	1	0	0	0
Deputy Dir Of Watershed	0	1	0	-1
Mgr of Community WS Coord	1	1	1	0
Mgr of WS Grant Programs	0	1	0	-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 Watershed Tech Sprt	1	1	1	0
Project Mgr I (SDC)	2	2	1	-1
Project Mgr II (SDC)	2	2	2	0
Project Mgr III (SDC)	1	1	1	0
Project Mgr III (WTS)	1	1	1	0
Project Mgr Prop Acq	1	1	1	0
Stormwater Program Mgr	1	0	1	1
Const Supvr I Watersheds	1	1	1	0
Const Supvr II Watersheds	1	1	1	0
Const Supvr III Watershed	1	1	1	0
GIS Data Analyst I	2	3	2	-1
GIS App Analyst I	1	1	1	0
GIS Project Manager	2	2	1	-1
Mgr of SW Strategic Suprt	1	1	1	0
Project Mgr II (WTS)	1	1	1	0
Watershed Team Leader I	3	3	3	0
Watershed Team Leader II	0	0	0	0
Enviro Specialist III	0	1	0	-1
GIS Data Analyst II	0	0	0	0
Stormwater Tech Spec	1	1	1	0
TOTAL FULLTIME	29	30	26	(4)
Para Intern WSHED	2	3	3	0
TOTAL INTERN	2	3	3	0
TOTAL POSITIONS	31	33	29	(4)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 8100: WATERSHED PROGRAMS					
	2023	2024	2024	2025	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 1,762,546	\$ 1,768,782	\$ 1,780,976	\$ 1,617,340	\$ (163,635)
52030 - Professionals Salaries	946,538	915,462	991,152	853,364	(137,788)
52031 - Administrative Support Salaries	95,512	98,639	96,833	99,980	3,147
52036 - Para-Professional Salaries	92,999	78,221	114,185	139,894	25,709
52071 - Longevity	6,100	6,700	-	6,222	6,222
52081 - Sick Buy Out	17,294	22,429	-	17,640	17,640
52236 - Para-Professional Overtime	121	13	1,000	1,000	-
Salaries and Wages	\$ 2,921,111	\$ 2,890,246	\$ 2,984,146	\$ 2,735,440	\$ (248,705)
Benefits:					
52310 - Health Care	\$ -	\$ (1,906)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	-	450	-	-	-
52320 - Opers	407,805	404,379	417,780	379,581	(38,200)
52360 - Medicare	41,870	40,942	43,270	39,313	(3,957)
52313 - Wellness Credit	14	36	-	-	-
52314 - Dental and Vision Premiums	-	(82)	-	-	-
52370 - Uniform Allowance	5,514	3,910	2,800	3,250	450
Benefits	\$ 455,203	\$ 447,730	\$ 463,850	\$ 422,144	\$ (41,706)
Total Salaries and Benefits	\$ 3,376,314	\$ 3,337,976	\$ 3,447,996	\$ 3,157,584	\$ (290,412)
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 17,212	\$ 16,271	\$ 20,000	\$ 23,609	\$ 3,609
52430 - Employee Education	10,826	18,307	21,000	24,618	3,618
52440 - Tuition Reimbursement	-	-	7,227	-	(7,227)
Reimbursable Expenses	\$ 28,038	\$ 34,578	\$ 48,227	\$ 48,227	\$ -
Professional Services:					
52610 - General Professional Services	\$ 8,101,773	\$ 8,125,051	\$ 10,003,000	\$ 8,031,000	\$ (1,972,000)
52615 - General Professional Services- Training	5,000	-	5,000	-	(5,000)
Professional Services	\$ 8,106,773	\$ 8,125,051	\$ 10,008,000	\$ 8,031,000	\$ (1,977,000)
Contractual Services:					
52715 - Printing	\$ -	\$ -	\$ 1,000	\$ 500	\$ (500)
52730 - Dues and Subscriptions	5,087	1,322	15,500	7,976	(7,524)
52770 - Uniforms	-	181	-	-	-
52775 - Licenses,Fees, And Permits	38,025	4,411	150,400	150,000	(400)
52780 - Other Contractual Services	15,186,244	9,844,905	20,989,297	15,245,003	(5,744,294)
Contractual Services	\$ 15,229,355	\$ 9,850,818	\$ 21,156,197	\$ 15,403,479	\$ (5,752,718)
Materials and Supplies:					
52805 - Office Supplies	\$ 669	\$ -	\$ 2,000	\$ 1,900	\$ (100)
52851 - Other Minor Equipment	308	23,106	24,000	37,500	13,500
52860 - Postage,Ups	-	-	500	-	(500)
52865 - Other Supplies	575	-	-	-	-
52870 - Freight	30	-	-	150	150
Materials And Supplies	\$ 1,583	\$ 23,106	\$ 26,500	\$ 39,550	\$ 13,050
Total Other Operating Expenses	\$ 23,365,749	\$ 18,033,553	\$ 31,238,924	\$ 23,522,256	\$ (7,716,668)
Total Operating Expenses	\$ 26,742,063	\$ 21,371,528	\$ 34,686,920	\$ 26,679,840	\$ (8,007,080)

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER INSPECTION AND MAINTENANCE -- 8300				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2024 ACTUALS	2024 BUDGET	2025 BUDGET	BUDGET VARIANCE
Horticulturalist Lead	1	0	0	0
Mgr of SWIM	1	1	1	0
Supvr of SWIM	1	1	1	0
Analyst II Asst Mgt Sys W	1	1	1	0
Stormwater Inspector II	2	2	0	-2
Stormwater Inspector III	2	2	4	2
Project Coord I - SWIM	1	1	1	0
Project Coord II - SWIM	1	1	1	0
Total Fulltime	10	9	9	0
Para Intern SWIM	2	3	2	-1
Total Intern	2	3	2	(1)
Total Positions	12	12	11	(1)

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER						
BUDGET CENTER 8300 STORMWATER INSPECTION AND MAINTENANCE						
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance	
Operating Expenses:						
52020 - Officials and Managers Salaries	\$ 198,805	\$ 174,849	\$ 199,298	\$ 211,663	\$	12,365
52030 - Professionals Salaries	326,888	406,341	343,954	375,234		31,280
52031 - Administrative Support Salaries	144,935	163,365	159,466	164,648		5,183
52036 - Para-Professional Salaries	24,304	53,406	110,309	93,327		(16,983)
52071 - Longevity	1,300	1,800	-	1,326		1,326
52236 - Para-Professional Overtime	7	-	-	-		-
Salaries and Wages	\$ 696,239	\$ 799,761	\$ 813,027	\$ 846,198	\$	33,170
Benefits:						
52310 - Health Care	\$ -	\$ (533)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	-	338	-	-		-
52320 - Opers	97,254	111,736	113,824	116,214		2,390
52360 - Medicare	10,188	11,726	11,789	12,036		247
52313 - Wellness Credit	10	5	1,800	1,800		-
52314 - Dental and Vision Premiums	-	(26)	-	-		-
52370 - Uniform Allowance	20	-	2,000	2,000		-
Benefits	\$ 107,473	\$ 123,245	\$ 129,413	\$ 132,050	\$	2,637
Total Salaries and Benefits	\$ 803,712	\$ 923,006	\$ 942,440	\$ 978,248	\$	35,808
Other Operating Expenses:						
Reimbursable Expenses:						
52410 - Travel	\$ 9,628	\$ 5,524	\$ 9,000	\$ 3,600	\$	(5,400)
52430 - Employee Education	7,160	4,688	10,000	11,500		1,500
Reimbursable Expenses	\$ 16,788	\$ 10,212	\$ 19,000	\$ 15,100	\$	(3,900)
Professional Services:						
52610 - General Professional Services	\$ 174,942	\$ 589,881	\$ 500,000	\$ 400,000	\$	(100,000)
Professional Services	\$ 174,942	\$ 589,881	\$ 500,000	\$ 400,000	\$	(100,000)
Contractual Services:						
52715 - Printing	\$ 216	\$ 230	\$ 250	\$ 250	\$	-
52730 - Dues and Subscriptions	605	1,370	1,500	1,500		-
52770 - Uniforms	(1,810)	703	7,000	7,000		-
52780 - Other Contractual Services	1,679,144	1,773,591	2,565,000	2,475,000		(90,000)
Contractual Services	\$ 1,678,156	\$ 1,775,894	\$ 2,573,750	\$ 2,483,750	\$	(90,000)
Materials and Supplies:						
52805 - Office Supplies	\$ 93	\$ -	\$ 500	\$ 500	\$	-
52810 - Fuel and Oil	-	29	9,000	9,000		-
52840 - Laboratory Supplies	31	10	-	-		-
52845 - General Hardware Supplies	1,868	2,586	1,500	1,500		-
52846 - Equipment And Instrumentation Parts	3,110	2,675	7,500	7,500		-
52851 - Other Minor Equipment	5,007	10,073	8,000	95,000		87,000
52865 - Other Supplies	1,992	3,664	2,500	2,500		-
52870 - Freight	377	-	-	-		-
Materials And Supplies	\$ 12,478	\$ 19,037	\$ 29,000	\$ 116,000	\$	87,000
Total Other Operating Expenses	\$ 1,882,363	\$ 2,395,023	\$ 3,121,750	\$ 3,014,850	\$	(106,900)
Total Operating Expenses	\$ 2,686,075	\$ 3,318,029	\$ 4,064,190	\$ 3,993,098	\$	(71,092)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 8400 ENVIRONMENTAL, HEALTH AND SAFETLY					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
52030 - Professionals Salaries	\$ 1,428	\$ 64,432	\$ -	\$ -	\$ -
Salaries and Wages	\$ 1,428	\$ 64,432	\$ -	\$ -	\$ -
Benefits:					
52320 - Opers	\$ 200	\$ 9,020	\$ -	\$ -	\$ -
52360 - Medicare	21	905	-	-	-
Benefits	\$ 221	\$ 9,925	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ 1,649	\$ 74,357	\$ -	\$ -	\$ -
Other Operating Expenses:					
Reimbursable Expens:					
52410 - Travel	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
52430 - Employee Education	-	-	1,000	500	(500)
Reimbursable Expenses	\$ -	\$ -	\$ 2,500	\$ 2,000	\$ (500)
Professional Services:					
52610 - General Professional Services	\$ -	\$ -	\$ 335,000	\$ 342,000	\$ 7,000
Professional Services	\$ -	\$ -	\$ 335,000	\$ 342,000	\$ 7,000
Contractual Services:					
52770 - Uniforms	\$ -	\$ -	\$ 350	\$ -	\$ (350)
52775 - Licenses,Fees, And Permits	-	1,161	11,500	9,500	(2,000)
52780 - Other Contractual Services	-	-	134,000	34,000	(100,000)
Contractual Services	\$ -	\$ 1,161	\$ 145,850	\$ 43,500	\$ (102,350)
Total Other Operating Expenses	\$ -	\$ 1,161	\$ 483,350	\$ 387,500	\$ (95,850)
Total Operating Expenses	\$ 1,649	\$ 75,518	\$ 483,350	\$ 387,500	\$ (95,850)

ACRONYMS/ GLOSSARY



ACRONYMS

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

ACRONYMS

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

ACRONYMS

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

ACRONYMS

RMP	Risk Management Plan
RTA	Regional Transit Authority
SMP	Stormwater Management Program
SOP	Standard Operating Procedures
SSO	Sanitary Sewer Overflows
SSLS	Second Stage Lift Station
SSES	Sewer System Evaluation Studies
SST	Senior Staff Team
SRSUC	Summer Residential Sprinkling User Charge
SWAMI	Stormwater Asset Maintenance and Inspection
SWIM	Stormwater Inspection and Maintenance
USDOJ	United States Department of Justice
USEPA	United States Environmental Protection Agency
VOC	Volatile Organic Compounds
WAC	Water Advisory Committee
WAM	Work Asset Management
WEF	Water Environment Federation
WPCLF	Water Pollution Controls Loans Fund
WQV	Water Quality Volume
WRRSP	Water Resources Restoration Sponsor Program
WWTP	Wastewater Treatment Plant

GLOSSARY OF TERMS

ACCRUAL BASIS OF ACCOUNTING – The accounting method in which revenues are recognized on the income statement when they are earned as opposed to when cash is received and expenses are recorded when they are incurred as opposed to when cash is paid.

ACTUAL – On many of the financial statements included in this document, the word “actual” appears at the top of a column of figures. When this occurs, the word “actual” means actual revenue, actual expenditure, or actual balances. It means actual happenings or the true results of the year’s operations.

APPROPRIATION – An authorization by a Board of Trustee Resolution to make payments from District funds for specified purposes.

ARRA – American Recovery and Reinvestment Act of 2009. As part of the act, states were awarded monies for water pollution control projects. The Environmental Protection Agency (EPA) provides funding to communities in the form of low interest loans, principal forgiveness, and grants.

ASSETS – All the entries recorded on a balance sheet showing the entire resources of the District, tangible and intangible, including accounts and notes receivable, cash, inventory, equipment, real estate, etc.

AUTHORIZED POSITION SCHEDULE – An approval by the District’s Board of Trustees that authorizes staff positions.

AVAILABLE FUND BALANCE – The fund balance that is not restricted and is available for future expenditures.

BALANCED BUDGET – A budget in which total revenue is equal to total expenditures.

BALANCE SHEET – A financial statement summarizing the assets, liabilities and fund balance (net worth) of the District at a given date; so called because the assets equal the sum of the liabilities and the fund balance.

BOARD OF TRUSTEES – A group of seven (7) people (trustees), each of whom serves a five-year term and who are appointed as follows: (i) two by the Mayor of Cleveland; (ii) two by a council of governments comprised of representatives of all the suburban communities served by the System; (iii) one by the Board of County Commissioners of Cuyahoga County; (iv) one by the appointing authority of the sub-district with the greatest sewage flow; and (v) one by the appointing authority of the sub-district with the greatest population.

GLOSSARY OF TERMS

BOND – A formal written promise to pay interest every six months and the principal at maturity.

BOND COVENANT – A legally enforced promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution or indenture.

BOND ISSUE – A bond issue, when approved by the voters, authorizes the Board of Trustees to issue bonds for site purchases, building construction, and equipment purchases within a maximum dollar amount.

BUDGET – A plan of financial operations that provide a basis for the planning, controlling, and evaluating of governmental activities.

BUDGET ADMINISTRATOR – A person designated with the responsibility to develop, justify, and administer all or part of a budget.

BUDGET CALENDAR- The schedule of key dates or milestones, which the District follows in the preparations and adoption of the budget.

BUDGETING ON ACCRUAL BASIS – Revenue and expenses are recorded when the goods or services are received, not when they are earned or related invoice is paid.

BUDGET CENTER – An administratively designed entity representing a functional portion of an organization.

Example: Southerly Waste Water Treatment Plant

BUDGET TRANSFER – A transfer of funds increasing and decreasing two or more appropriation accounts, within the same fund, without changing the overall appropriation amount. This is sometimes referred to as an Appropriation Amendment.

BUDGET YEAR – The year for which a budget is being prepared. The regular general operating and capital budgets for the District are prepared for a calendar year – January 1 through December 31. Federal and State programs typically operate on a fiscal year basis, i.e. July 1 through June 30 or October 1 through September 30.

CAPITAL – A term used to describe an asset purchased by an entity with a useful life of more than one year and cost above the predetermined dollar amount. These assets are then depreciated over the useful life and depreciation is systematically recorded as an expense to the entity.

GLOSSARY OF TERMS

CAPITAL PROJECTS FUND – A governmental fund type that funds and accounts for the purchase or construction of major capital land, building, or equipment.

CATEGORY – Identifies the general nature of the revenue or expenditure. A major category of revenue or expenditures. Example: Earnings on Investments, Salaries and Benefits, Supplies and Capital Outlay.

CAPITAL IMPROVEMENT PLAN (CIP) – Capital projects that include construction, equipment purchases, major renovation of building, sewer lines or other structures.

COUNTERPARTY – The party to an interest rate agreement other than the District.

CONTINGENCY – For the District this means a Board of Trustees established an appropriation for monies set aside for emergency purposes.

CSO LTCP – Combined Sewer Overflow Long Term Control Program, an approved 25 year plan to control CSO into the District's waterways.

DEBT SERVICE REQUIREMENT – The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

DEFEASEMENT (In substance) – In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability.

DEPRECIATION – The systematic allocation of the cost of an asset from the balance sheet to Depreciation Expense on the income statement over the useful life of the asset. The purpose is to allocate the cost to expense in order to comply with the matching principle.

ENCUMBRANCE – a valid commitment by an organization to pay out money in the future. The issue of a purchase order creates an encumbrance. Synonym – obligation.

ENTERPRISE FUND – Funds that provide goods and services to the public for a fee that makes the entity self-supporting.

EXPENDITURE – The payment of money by check or cash for goods and/or services rendered.

GLOSSARY OF TERMS

EXPENDITURE CATEGORY – This means the same as Category or Character as previously described.

FINAL BUDGET – According to Ohio Law, the Final Budget (sometimes referred to as the Permanent Budget or Permanent Appropriation) must be adopted by June 1st each year.

FINANCIAL REPORTS – A report of the status of an organization's financial position. Usually a report of expenditures compared to a budget amount and the remaining budget balance.

FISCAL YEAR – Any year designated for accounting purposes, not necessarily a calendar year.

FIXED ASSETS – Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances.

FUND – A fiscal and accounting entity consisting of a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (expenses).

FUND BALANCE – See “Unreserved Fund Balance”.

GASB – Governmental Accounting Standard Board – is the source of generally accepted accounting principles used by the State and Local governments in the United States of America.

GAAP – General Accepted Accounting Principles – rules and procedures that define the fair and accurate presentation of financial statements.

GENERAL FUND – A governmental fund type that serves as the primary operating fund of a government.

GOVERNMENTAL FUNDS – Funds for the bulk of accounting for revenues and expenditures of the organization; primarily, general operations, capital and any other funds not required to be accounted for separately.

INFRASTRUCTURE – Public domain fixed assets; as roads, bridges, curbs and gutters, sewage systems, and similar assets that are immovable and of value only to the governmental unit.

GLOSSARY OF TERMS

MCF-1,000 cubic feet = 7,480 gallons of wastewater.

MGD – Millions of gallons per day. Used in measuring volume of wastewater flow. One (1) mgd equals 1.5 cubic feet per second.

MASTER METERS – Meter readings for communities where the volume of sewage billed is determined on the basis of the master water or sewer meters.

NET ASSETS – The difference between fund assets and fund liabilities of a governmental fund. A negative fund balance is sometimes called a deficit. This is not a cash balance.

OPERATIONAL EXPENDITURE – Expenditures of the General Fund, except for Capital Expenditures and Fund Transfers.

OTHER REVENUE – This term means revenues received or estimated which are in addition to tax revenue.

OUTSTANDING OBLIGATIONS – This term means outstanding purchase orders, contracts and reserves from Fund Balance.

PROJECT – A project is accounted for on an inception-to-date basis (which may be different from the District's fiscal year). Revenues and expenditures are budgeted for the life of the project rather than on an annual basis.

PURCHASE ORDER – An official document sent to vendors requesting that they provide goods and/or services to the District. A legal instrument, under Ohio law, which officially certifies that the money is available to pay the invoice once the goods and/or services are received or performed.

PURCHASE SERVICE – Any service purchased or contracted with a third party to perform for or on the behalf of the District, including 1) training & travel; 2) printing; 3) communications; 4) maintenance & repair; 5) insurance, legal fees & other professional services; 6) rents & leases; and 7) utilities.

RATE STABILIZATION ACCOUNT – An account that was been established to enable the District to pre-fund expected future expenses.

GLOSSARY OF TERMS

RESIDENTIAL EQUIVALENT UNIT (REU) – Residential Equivalent Unit represents one single family dwelling unit and is defined as the injection of approximately two hundred fifty gallons of wastewater into the District's sewer system on a daily basis.

REVENUE – Since the District operates on an accrual basis, revenues are accrued.

REVENUE BOND – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SPECIAL REVENUE FUND – A governmental fund type that accounts for the proceeds of specific revenues that are legally restricted for specific expenditures.

SUPPLIES – Any article or material which 1) is consumed in use; 2) loses its original shape or appearance with use; 3) is expendable; and/or 4) is an inexpensive item whose small unit cost makes it inadvisable to capitalize.

SRSUC- Summer Residential Sprinkling User Charge Program - A District program that offers major benefits to residential customers. Under this program, summer residential sewer bills are based upon the lower of average winter consumption, or actual summer usage.

SWAP POLICY – A general Policy regarding the utilization of interest rate swaps and related interest rate hedging techniques.

TAX BUDGET REQUEST – The financial plan for the operation of the District, adopted by the Board of Trustees in May for the ensuing year beginning January 1. The Budget Request must be submitted to the Taxing Authority and to the County Budget Commission (the County Fiscal Officer specifically) by July 20th. The tax budget establishes the need for funds and justifies the appointment of levying of taxes within approved limits.

TRUSTEE – A financial institution which is entrusted with the management of bond or other property.

UNRESERVED FUND BALANCE – This term in a cash basis document means the following: The cash balance remaining in a fund after subtracting all outstanding encumbrances and legal reserves. The remaining money is available for budgeting future expenditures. The short definition for a non-cash basis budget would be assets less liabilities.



**Northeast Ohio
Regional Sewer District**

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