



2015



**Northeast Ohio
Regional Sewer District**
BUDGET REPORT

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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NORTHEAST OHIO REGIONAL SEWER DISTRICT

NEORSD'S MISSION

Provide progressive sewage and stormwater management through innovation, fiscal responsibility, and community partnerships.

NEORSD'S VISION

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



NORTHEAST OHIO REGIONAL SEWER DISTRICT

NEORSD'S CORE VALUES

NEORSD is committed to:

- *Environmental Stewardship:*
Initiating and maintaining effective practices of environmental sustainability through commitment to a better tomorrow, a healthy environment, and strong communities.
- *Ethics, Honesty, and Transparency:*
Maintain the highest standards with our customers, our business partners, and each other.
- *Customer Focus:*
Individual and organizational commitment to providing value-added service to our external and internal customers. Includes attitude, knowledge, technical support, and quality service in a timely manner.
- *Balanced and Informed Decision Making:*
Quality decisions based on objective metrics, analysis of our systems, customer needs, and organizational goals.
- *Progressive Culture:*
Initiating and facilitating positive changes. Embracing and promoting innovation that benefits the District, our industry, and the region.
- *Accountability:*
A consistent willingness to accept responsibility, account for one's action, and deliver on individual and collective commitments.
- *Respect:*
Demonstrating high regard, value, and consideration for self, others, community, and environment.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 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
Walter O'Malley	Secretary
Mayor Jack Bacci.....	Member
Mayor Timothy DeGeeter.....	Member
Sharon A. Dumas	Member
Mayor Robert A. Stefanik.....	Member

EXECUTIVE STAFF

Julius Ciaccia	Chief Executive Officer
Jennifer L. Demmerle	Chief Financial Officer
Kellie C. Rotunno	Chief Operating Officer
Marlene Sundheimer	Chief Legal Officer

SENIOR STAFF

James Bunsey.....	Director of Engineering & Construction
Douglas M. Dykes	Director of Human Resources
Francis P. Greenland.....	Director of Watershed Programs
Constance T. Haqq.....	Director of Administration & External Affairs
Humberto J. Sanchez	Director of Information Technology
Raymond Weeden.....	Director of Operation & Maintenance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Northeast Ohio Regional Sewer District
Ohio**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

March 5, 2015

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

Subject: Chief Executive Officer's Summary

Dear President Darnell Brown, Members of the Board of Trustees and Citizens:

The Northeast Ohio Regional Sewer District (the District)'s mission—as adopted in its 2013-2016 Strategic Plan—is to provide progressive sewage and stormwater management through innovation, fiscal responsibility, and community partnerships. Our mission requires the continued dedication of the Board of Trustees, in addition to the experience and perseverance of the officers, directors, managers and employees. The District continues to refine its core values by its ongoing concern for the following: environmental stewardship, ethical behavior, customer focus, accountability, and balanced and informed decision-making processes. Without this level of commitment and focus on our responsibility, we could not meet the high standards of quality service that have been achieved for over forty years.

The current state of the economy and its impact on our customers and suppliers demand an extreme level of fiduciary oversight and analysis. With the upcoming 2017-2021 Rate Study our leadership team continues to examine other financial alternatives to alleviate the financial burden on our customers. The 2017-2021 Rate Study will support the plan to chart the District's direction for this five-year period.

To meet these fiduciary demands, I am pleased to present the District's 2015 Operating and Capital budgets, which were approved and adopted by our Board of Trustees on March 5, 2015. Consistent with past practices, the 2015 Adopted Operating and Capital Budgets reflect a high level of fiscal accountability. The adopted budgets have undergone intense scrutiny by me, our Chief Financial Officer, Chief Operating Officer, the Directors and Managers of each budget center, and the District's Finance Committee made up of Trustees and key District management.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

This review process assures our customers that the District continues to practice good stewardship of public funds. The 2015 budget appropriates a level of financial resources required for the ongoing operations and maintenance activities of the District. It also supports the Capital Improvement Plan necessary to maintain the current infrastructure and to build new infrastructure to address future demands. The District continues to strive to be a leader in the wastewater industry.

At the District, we have spent much of 2014 in anticipation of a ruling from the Supreme Court of Ohio on our Regional Stormwater Management Program. The Court's decision will determine how we address much-needed maintenance work and projects in 2015. The Stormwater Program is designed to address regional stream flooding, erosion, and maintenance concerns caused by communities' increasing volume of runoff from hard surfaces.

Despite obstacles to moving forward with this program, in 2014 we made progress on a number of green infrastructure projects that help control the flow entering our sewers. District-sponsored green projects, including an upcoming installation in Public Square, are getting a lot of attention in our region, and will continue to do so in 2015 as the District looks for cost-effective opportunities for Combine Sewer Overflow (CSO) reduction.

Also in 2014, we launched new Customer Service initiatives, both internal and external, recognizing that good customer service supports our overall mission. Our Good Neighbor Ambassador program has had early success in the Glenville community, with our Ambassadors putting a helpful face on our construction work.

The 2015 budgets reflect staffing levels that are considered adequate to perform the routine tasks and to participate in new tactical and strategic initiatives that must be addressed to ensure future success. To maintain these initiatives, the District will require additional staff to support these programs. With the successful implementation of these initiatives, the District will have the resources to be a strong environmental leader.

As always, the efforts of the Budget Center Managers, Directors, Officers, Trustees, and other District employees participating in the budget process have produced budgets that will support the mission of the District in 2015 and beyond.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

2015 Goals and Initiatives

To guide the District's management team, I have generated and communicated to the entire organization the following Performance Plan identifying the District's four (4) strategic initiatives for 2015 and their underlying goals:

I. OPERATIONAL EXCELLENCE

- A.** Operate and maintain the wastewater system to achieve regulatory compliance.
- B.** Adapt to Stormwater Management Program ruling if clear victory is not achieved – this includes alternative legal response and/or modifications to Title 5, legislative actions, as well as deciding how to handle the money currently in escrow.
- C.** Reinstate Stormwater Management Program – should we get a clear victory, we will take steps to reinstitute the program as designed. However, we will take this slowly to assure all program elements are updated. We will also reach out to our communities, especially those that opposed.
- D.** Determine the alternatives if we are ruled against on both propositions.
- E.** Establish and begin strategy for Integrated Planning by engaging USEPA on Appendices 1 and 3 in our CSO-LTCP Consent Decree.
- F.** Develop and carry out our strategy for integrated planning by gaining involvement of our member communities.
- G.** Fully develop a proposed grants process that involves member community input and can be perceived as fair.
- H.** Enhance our involvement with our member communities to enforce the Community Discharge Permit Program.
- I.** Develop and carry out a sensible multiyear automation strategy for our plant and conveyance system.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

- J.** Effectively deploy asset management practices throughout maintenance programs.
- K.** Assess desired competencies needed in supervisory and management positions tied with succession planning.
- L.** Continue to create a progressive business culture throughout the organization.

II. FISCAL RESPONSIBILITY

- A.** Meet all financial Key Performance Indicators.
- B.** Assure that capital spending continues to be controlled through effective capital improvement program management.
- C.** Achieve and document operational efficiencies that enhance our financial performance.
- D.** Perform a comprehensive financial analysis to determine revenue requirements for 2017 through 2021 and information needed to support integrated planning discussions with USEPA.
- E.** Revise the budgeting approach that collapses budget centers, allocates projected revenue to centers to budget against, and workload management plans for the purpose of appropriate personnel determinations.

III. CUSTOMER SERVICE

- A.** Strategically enhance our general customer education programs.
- B.** Seek out and implement new and enhanced customer services that bring value to the organization and the customer.
- C.** Meet all Customer Service Key Performance Indicators.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

IV. COMMUNITY PARTNERSHIP

- A.** Increase communications, including personal interaction, with the elected officials in our service area to gain support for our initiatives.
- B.** Establish a strategy for creating links with the business community, including interaction with our largest business customers.
- C.** Strengthen our ties to neighborhood groups, watershed groups, and environmental advocates.
- D.** Continue to facilitate local business opportunities associated with our construction program.
- E.** Continue to promote District employee involvement and leadership in water industry organizations.

These goals are intended to ensure that the District provides progressive sewage management through operational excellence, fiscal responsibility, customer service, and community partnerships.

Achieving the 2015 goals and continuing to improve on the highly successful operations will support the effort to achieve the mission of the Northeast Ohio Regional Sewer District.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

Future Challenges and Opportunities

Operational Excellence

The District's three treatment plants continue to excel at meeting all National Pollutant Discharge Elimination System (NPDES) permit requirements. The District also continues compliance with rigorous Ohio EPA NPDES permits for the Easterly, Southerly and Westerly wastewater treatment facilities. These permits require our plant operations to meet the scrupulous standards set by state and national agencies. The District's operational management team continues to perform at exceptional levels to meet both compliance requirements.

The District strives to perform at exceptional levels to meet the requirements of our compliance regulatory agencies. We continue to enhance our Combined Sewer Overflow Long Term Control Plan (CSO LTCP) improvement projects to deliver the best product, which is clean water. Current projects include the construction of storage tunnels, designed as diversion structures and drop shafts to capture and store CSOs. These improvements will provide the framework necessary to move forward with our Project Clean Lake program.

In anticipation of a ruling from the Supreme Court of Ohio on our Regional Stormwater Management Program, the District will continue to pursue its aggressive Capital Improvement Plan to meet our regulatory and consent decree responsibilities. Fees collected from the Stormwater Program are currently in an interest bearing escrow account pending the decision of the Court. The Court's decision will determine how we will address much-needed maintenance work and improvement projects in 2015 and beyond.

In addition to our obstacles to moving forward with the Stormwater program, in 2014 the District made progress on a number of green infrastructure projects that will help control the flow entering our sewers. These green infrastructure projects are strategically located through our service area to help control flooding, erosion and water quality issues resulting from the incremental increases in stormwater runoff from hard surfaces. These District sponsored green projects are getting a lot of attention in our region, and will continue to do so in 2015 as the District looks for cost-effective opportunities for CSO reduction.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

Future Challenges and Opportunities

Operational Excellence-continued

In recent years, USEPA has begun to embrace integrated planning approaches to municipal wastewater and stormwater management. The District is considering incorporating advance integrated planning to help address several regional wet-weather concerns for a more holistic perspective. Integrated planning will assist the District on our critical paths to achieving the human health and water quality objectives of the Clean Water Act (CWA) by identifying efficiencies in implementing requirements that arise from distinct wastewater and stormwater programs. The District's Green Infrastructure program is a sustainable and comprehensive solution that protects human health, improves water quality, and supports other economic benefits and quality of life attributes that enhance the vitality of our communities. Pursuing this alliance with the USEPA will provide the strategic initiatives to comply with our Consent Decree.

The District recognizes the importance of local demonstrations of rain gardens, bioretention, and other site based stormwater management practices. We want to support the implementation of these demonstration projects to our member communities. To that end, we have developed opportunities to support these small-scale stormwater management projects.

The District continues to coordinate with member communities to address wet weather and water quality problems. Moving forward, the District continues to work with member communities to address sanitary sewer overflows and illicit connections linked within our infrastructure. Addressing these discharge permit issues will provide the framework for the District to meet our permit requirements.

Project Clean Lake and its consent-decree projects have major milestones scheduled this year, including key advancements on green-infrastructure projects that will contribute to a better understanding of their potential for future opportunities.

For the 2015-2019 Capital Improvement plan the District has budgeted over \$24 million for the next five years for plant automation. This program will revise the organizational structure to improve workload management effectiveness. This multiyear automation strategic plan will provide the infrastructure necessary for the District to be an elite automated treatment facility.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

Future Challenges and Opportunities

Operational Excellence-continued

Asset Management is the practice of managing the entire life cycle of assets with the objective of providing the best service while balancing acceptable risk and overall costs. These asset management principals have been incorporated into the District's capital and maintenance activities. The District will evaluate various Management initiatives and strategies—Asset, Energy, and Data Management—to ensure our resources are properly maintained.

Our organization continually embraces opportunities to perform at exceptional levels. Throughout the last number of years we have measured organizational performance and successes through the establishment and facilitation of a performance management system. Through these performance measures we have identified potential candidates with desired competencies for our succession planning campaign.

We value our employees' contributions and dedication to the organization and make a concentrated effort to ensure that the District offers comprehensive benefit offerings and employee programs to recognize their efforts. These programs benefit our employees not only professionally but personally, and help to foster a stronger, healthier, more united organization as a whole.

Fiscal Responsibility

The District has produced a strong financial history since inception in 1972. Moving forward, the District is positioned to continue to meet the level of service and regulatory requirements demanded by its customers, its Board of Trustees, and regulatory agencies. Part of that responsibility will entail Combined Sewer Overflow (CSO) control investments of about \$3 billion through 2035, an initiative called Project Clean Lake.

The District maintains long-range financing plans for its Operating and Capital budgets. We have included a 10 Year Long-Term Financial Plan in the budget to outline the course of action to be taken to support these projects. Over the next ten years, the District will address both regulatory-driven capital improvements and rehabilitation-driven capital improvements at its three (3) wastewater treatment plants and within its collection system.

Over the past several years the District has identified opportunities to maximize operational efficiencies and minimize costs while continuing to provide safe and reliable services.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

Future Challenges and Opportunities

Fiscal Responsibility-continued

Specific strategies employed include contractual purchase agreements with electricity providers to limit cost increases; 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 pressure outside of the District's control, it is anticipated the O&M costs will increase over the forecast period.

The Finance group will be collaborating with other departments to facilitate the 2017-2021 Rate Study analysis. This comprehensive financial analysis will provide the framework to determine revenue requirements for 2017-2021 and information needed to support planning discussions with USEPA. This financial plan will provide the statistical data needed for the District to provide high quality, reliable service to its customers.

New for 2015, the budget process will be restructured to provide a comprehensive analysis of budget centers by condensing departments, allocating revenues, and workload management analysis. The reasoning for this restructuring process is to provide management a condensed overview of the budgetary requirements linked with the rate analysis. This process will provide an improved representation of the budgetary requirements of the upcoming year.

Customer Service / Community Partnership

With expansive construction projects, potential rate increases, regional financial challenges, and environmental issues affecting our region, the District understands the importance of customer service, communication, and transparency. This past year, the District launched new Customer Service initiatives, both internally and externally, recognizing that good customer service supports our overall mission. The District's Customer Service and Community Partnership initiatives are integral in helping it achieve its goals for the year.

Recently, the District met with our federal and state advocates in regards to their financial influence in supporting additional funding to be included in governmental proposed bills. Selected District staff members continue to meet with our advocates to be part of strategic initiatives to assist our rate payers with financial support.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 CHIEF EXECUTIVE OFFICER'S MESSAGE

Future Challenges and Opportunities

Customer Service / Community Partnership – continued

Other outreach campaigns include speaking with The Greater Cleveland Partnership and the Cuyahoga County Executive regarding our role and obligations to the community. The District continues to support a good portion of the economy and monitors workforce issues and employment metrics.

The District will strengthen and develop new community partnerships to connect directly to customers. Similarly, the District will create alliances with community organizations, such as Community Development Corporations, designed to increase neighborhood vitality and promote social and economic improvements.

In summary, the District has developed good working relationships with its customers. Yet, more can be done to maintain and improve our customer service and communication. Elected officials value the customer education and community awareness efforts of the District and support the expansion of these programs.

While the District has much to offer, we understand the obstacles before us. This is why we must value and capitalize on the resources so readily available: our committed workforce, like-minded agencies, organizations and community partners, and most importantly, our precious water resources themselves.

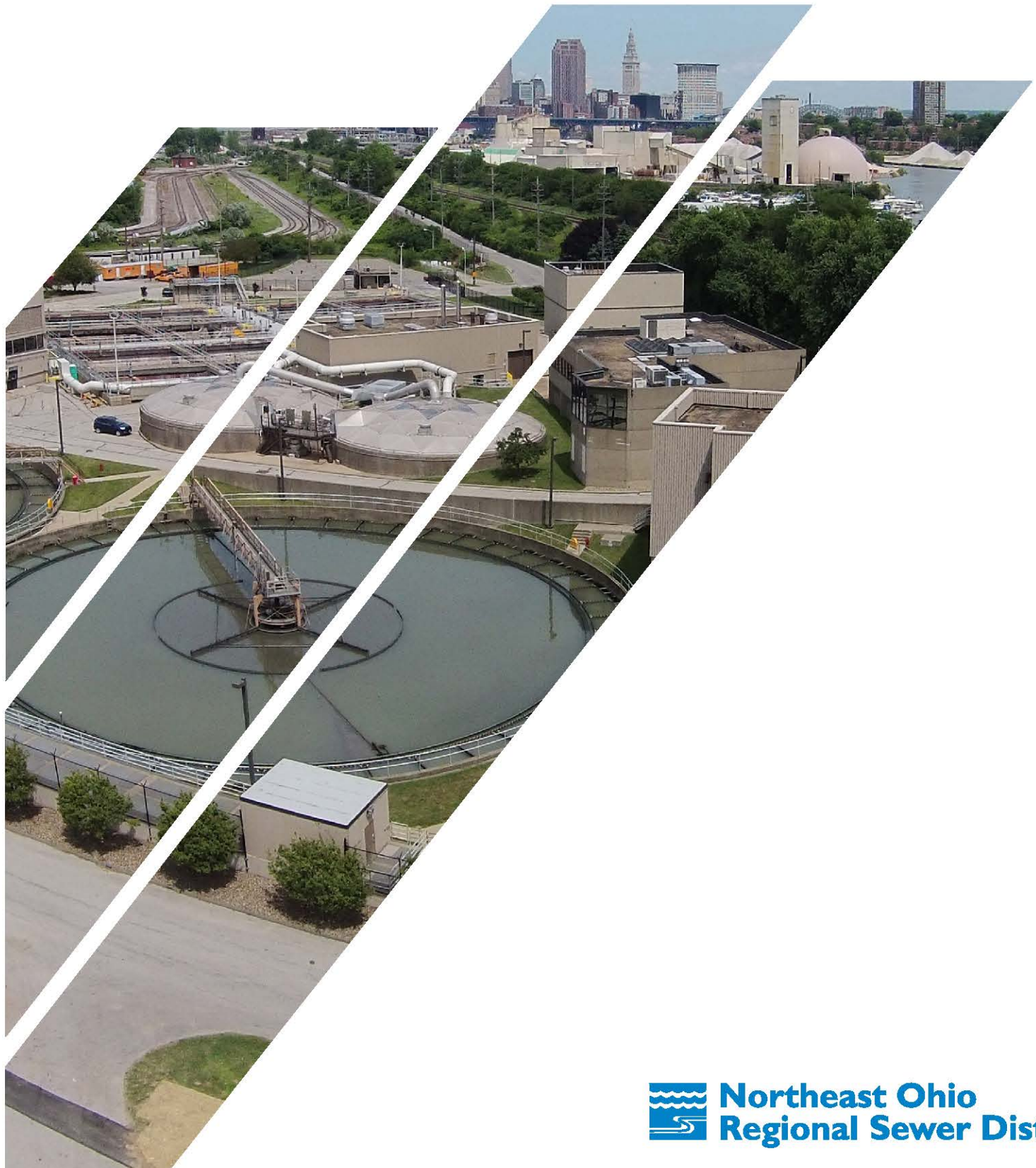
Sincerely,

A handwritten signature in black ink, appearing to read 'J. Ciaccia', with a stylized flourish at the end.

Julius Ciaccia
Chief Executive Officer



GENERAL INFORMATION

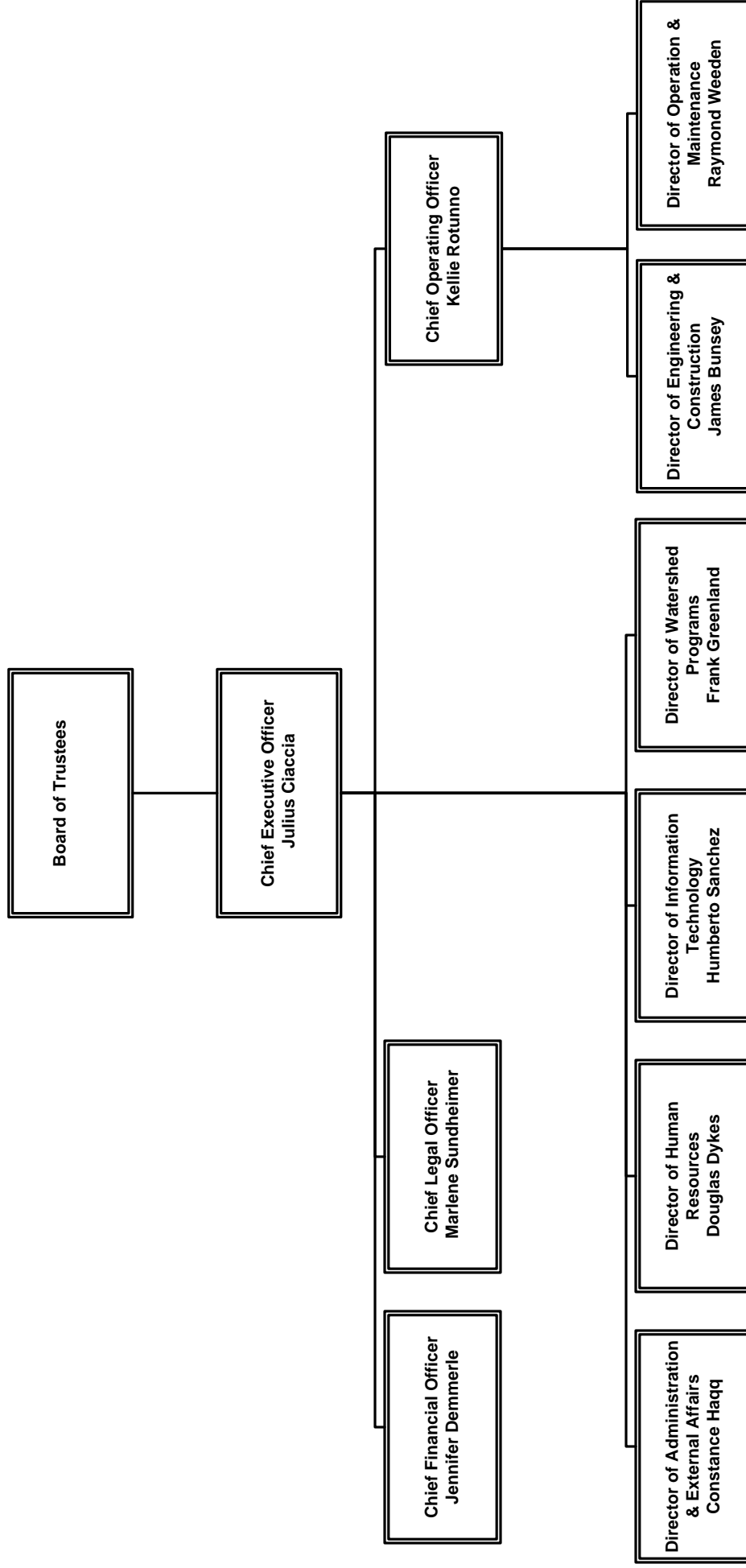


**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 OFFICIALS TABLE OF ORGANIZATION

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



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BOARD OF TRUSTEES



Darnell Brown,
Board President



Ronald D. Sulik,
Vice President



Walter O'Malley,
Secretary



Mayor Jack Bacci



Mayor Timothy DeGeeter



Sharon A. Dumas



Mayor Robert A. Stefanik

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BOARD OF TRUSTEES

The 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 the District system 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 District's staff.

Darnell Brown	President
Ronald D. Sulik.	Vice President
Walter O'Malley.....	Secretary
Mayor Jack Bacci	Member
Mayor Timothy DeGeeter	Member
Sharon A. Dumas	Member
Mayor Robert A. Stefanik	Member

Darnell Brown, President

Darnell Brown was appointed to the Board by the City of Cleveland Mayor in September, 2001. Mr. Brown is 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, 2020.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BOARD OF TRUSTEES - continued

Ronald D. Sulik, Vice President

A former 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, 2017.

Walter O'Malley, Secretary

Walter O'Malley was appointed by Cleveland Mayor Frank Jackson for a term effective March 5, 2009. President of IBEW Local 38 since 2007, Walter O'Malley has been a member of IBEW since 1982. He completed his apprenticeship in 1986 and has held a variety of elected union positions throughout his tenure. He is currently chairman of the IBEW Pension Fund, Health and Welfare Fund and Joint Apprentice and Training Committee. Mr. O'Malley's current term expires March 1, 2017.

Mayor Jack Bacci, Member

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 former Mayor of Cuyahoga Heights, the late Louis J. Bacci. Mr. Bacci's current term expires March 1, 2020.

Mayor Timothy DeGeeter, Member

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 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, 2017.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BOARD OF TRUSTEES – continued

Sharon A. Dumas, Member

Sharon A. Dumas was appointed to the Board by the Mayor of the City of Cleveland in March of 2014. Ms. Dumas is 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 Masters of Accounting and Financial Information System from Cleveland State University. She additionally serves as a board member of several civic and religious organizations. Ms. Dumas' current term expires March 1, 2020.

Mayor Robert A. Stefanik, Member

Robert A. Stefanik was appointed to the Board in 2014 by the Suburban Council of Governments. He has served as Mayor of North Royalton since 2007 and previously served as North Royalton Council President (2003-2007) and Ward 6 Councilman (1999-2003). He is a member of the Cuyahoga County Mayors and City Managers Association and the Northeast Ohio Mayors and City Managers Association serving as the Executive Board member representing Cuyahoga County. Mr. Stefanik's current term expires March 1, 2020.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 DIRECTORS



Julius Ciaccia,
Chief Executive Officer



Jennifer L. Demmerle,
Chief Financial Officer



Kellie C. Rotunno,
Chief Operating Officer



Marlene Sundheimer,
Chief Legal Officer



James Bunsey,
Director of Engineering
& Construction



Douglas M. Dykes,
Director of Human
Resources



Francis P. Greenland,
Director of Watershed
Programs



Constance T. Haqq,
Director of Administration
& External Affairs



Humberto J. Sanchez,
Director of Information
Technology



Raymond Weeden,
Director of Operations
& Maintenance

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 DIRECTORS

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

Julius Ciaccia	Chief Executive Officer
Jennifer L. Demmerle	Chief Financial Officer
Kellie C. Rotunno.....	Chief Operating Officer
Marlene Sundheimer.....	Chief Legal Officer
James Bunsey	Director of Engineering & Construction
Douglas M. Dykes	Director of Human Resources
Francis P. Greenland.....	Director of Watershed Programs
Constance T. Haqq.....	Director of Administration & External Affairs
Humberto J. Sanchez	Director of Information Technology
Raymond Weeden.....	Director of Operation & Maintenance

Julius Ciaccia, Chief Executive Officer

Mr. Ciaccia graduated from Cleveland State University with a Bachelor of Science in Business Administration and began his career in public utilities in 1977 as Assistant Director of the Public Utilities Department. In 1979 he took on a temporary role of Commissioner of Cleveland Water until 1981 when he assumed the role of Deputy Commissioner of Cleveland Water and was eventually appointed Commissioner in 1988. He was appointed Director of the city's Department of Public Utilities in 2004 and began his tenure as the Northeast Ohio Regional Sewer District's Executive Director in November, 2007. In November 2014, Mr. Ciaccia's title changed from the Executive Director to Chief Executive Officer. In his current role at the District he oversees all aspects of managing one of the nation's largest wastewater management utilities. Included in these responsibilities is the finalization of a long term control plan that significantly reduces combined sewer overflows, as well as the development and implementation of a new stormwater management program. Mr. Ciaccia's professional affiliations include the Association of Metropolitan Water Agencies, American Water Works Association, Water Research Association and more recently the National Association of Clean Water Agencies and the Clean Water America Alliance. In each organization he has served on the board and as an officer.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 DIRECTORS – continued

Jennifer L. Demmerle, Chief Financial Officer

Ms. Demmerle has worked in finance and accounting for over 20 years. She joined the District in December of 2005 as Deputy Director of Finance and became Director of Finance in August, 2007. Ms. Demmerle's title changed in November, 2014 from Director of Finance to Chief Financial Officer. As Chief Financial Officer she is responsible for the overall financial management of the District and oversees the departments of Purchasing, Inventory Control, Contract Compliance and Accounting and Finance. Ms. Demmerle holds a Bachelor of Arts Degree in Accounting & Finance and a Masters in Business Administration from Baldwin-Wallace University in Berea, Ohio. She is also a Certified Public Accountant (CPA). Ms. Demmerle is a member of the Board of Trustees for the Ohio Government Finance Officers Association and the Ohio Chapter of Women in Public Finance as well as a member of several other state and national organizations.

Kellie C. Rotunno, Chief Operating Officer

Ms. Rotunno joined the Northeast Ohio Regional Sewer District in 2008 and was recently appointed to the position of Chief Operating Officer. Her responsibilities include the oversight and management of the District's Engineering & Construction (E&C) and the Operations & Maintenance (O&M) Departments. From March 2008 until November 2014, Ms. Rotunno served as the Director of E&C. Prior to joining the District, Ms. Rotunno worked more than 20 years as a consulting engineer for several national firms. She is a registered Professional Civil Engineer in Michigan and Ohio, and a Board Certified Environmental Engineer. During her tenure as E&C Director, Ms. Rotunno oversaw nearly \$1.5 billion in Capital Projects. She has incorporated sustainable design thinking into several key initiatives, including renewable energy generation from the incineration of the region's biosolids and the innovative application of green infrastructure in the Combined Sewer Overflow plan. Ms. Rotunno is a member of ASCE, NACWA, a member of the Water Environment Federation's Sustainability Community of Practice, and serves on the Executive Committee for the Underground Construction Association.

Marlene Sundheimer, Chief Legal Officer

Ms. Sundheimer joined the District in December of 2007 as the Director of Law. After serving the Cleveland Division of Water as its chief legal advisor (1989-1992) and as Risk Manager (1992-2001), she then accepted the position of Director of Sangre de Cristo Water Division in Santa Fe, New Mexico. Ms. Sundheimer returned to the City of Cleveland as the Deputy Commissioner of Water in 2002. Her experience as Deputy Commissioner included strategic planning, assuring fiscal responsibility related to construction contracts and capital and

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 DIRECTORS - continued

Marlene Sundheimer, Chief Legal Officer-continued

financial planning. Ms. Sundheimer has a Bachelor's Degree from Hiram College with a focus in Political Science. Her Juris Doctorate was obtained from Cleveland Marshall College of Law. In November 2014, Ms. Sundheimer's official title changed from Director of Law to Chief Legal Officer.

James Bunsey, Director of Engineering & Construction

Mr. Bunsey joined the District as the Deputy Director of Engineering and Construction in May 2010 and became the Director of Engineering in November 2014. Prior to joining the District, Mr. Bunsey worked for 25 years as a consulting engineer for a large national water resources engineering firm where he managed several large capital improvement programs with responsibility for five offices as the Midwest Regional Manager. He has a Bachelor of Science Degree in Engineering from Ohio University and is a registered Professional Engineer in Ohio. As Director of Engineering, Mr. Bunsey is directly responsible for the planning, design, and construction projects delivered by the Engineering and Construction Department.

Douglas M. Dykes, Director of Human Resources

Mr. Dykes was hired as Director of Human Resources in May, 2008. He previously served as Director of Human Resources at the Holden Arboretum, in Kirtland, Ohio. Before the Holden Arboretum he was an HR Manager for the Greater Cleveland Regional Transit Authority for over a decade. He has over 17 years of Human Resources experience, with the majority of that time spent in leadership roles. Mr. Dykes holds a Bachelor's degree in Business with a focus in Human Resources. He is also degreed in Micro-computer application.

Francis P. Greenland, Director of Watershed Programs

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 DIRECTORS - continued

Constance T. Haqq, Director of Administration & External Affairs

Ms. Haqq joined the District in 2005 and is responsible for overseeing the organization's internal and external communications, organization and employee development, board relations, and public outreach programs. A native Clevelander, Ms. Haqq holds a Bachelor's degree from Tufts University and a Masters in Social Science Administration from Case Western Reserve University. Ms. Haqq has held several leadership positions including her former role as Executive Director of the Nordson Corporation Foundation. She has served on numerous philanthropic boards and is currently a trustee of the LWL Starfish Foundation that provides support to women and children in South Africa.

Humberto J. Sanchez, Director of Information Technology

Mr. Sanchez joined the District in 2000, and was promoted to Director of Information Technology in 2008. He brings experience in strategic planning and technology and information management over his more than 20 years of project management and project leadership. Mr. Sanchez holds a Masters in Business Administration from Cleveland State University and a Bachelor of Science degree in Computer Engineering from Case Western Reserve University. He is currently a member of the Water and Wastewater CIO Forum and the Society for Information Management.

Raymond Weeden, Director of Operation & Maintenance

Mr. Weeden is responsible for the overall administration, planning, direction and coordination of the operation and maintenance of the District's three Wastewater Treatment Plants, Sewer System Maintenance and Operation, and Stormwater Inspection and Maintenance. Mr. Weeden has worked at all levels of plant operations during his tenure at the District. Mr. Weeden holds a Bachelor's degree from Cleveland State University. He is Chairman of the Downtown YMCA Advisory Board; he is a member of the National Forum for Black Public Administrators, the American Society of Public Administrators, the Water Environment Federation, and a member of the Central State University Business Advisory Council.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HISTORY AND GOVERNANCE OF THE DISTRICT

The 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 District is a single enterprise fund.

Presently, the District provides wastewater treatment and interceptor sewer facilities to the City of Cleveland and all or part of 61 suburban municipalities in Cuyahoga and Summit counties (the “Service Area”). The District’s existing service area encompasses approximately 350 square miles. 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 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 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 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 District would acquire the treatment plants and intercepting sewers from Cleveland and that in return the 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 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 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.

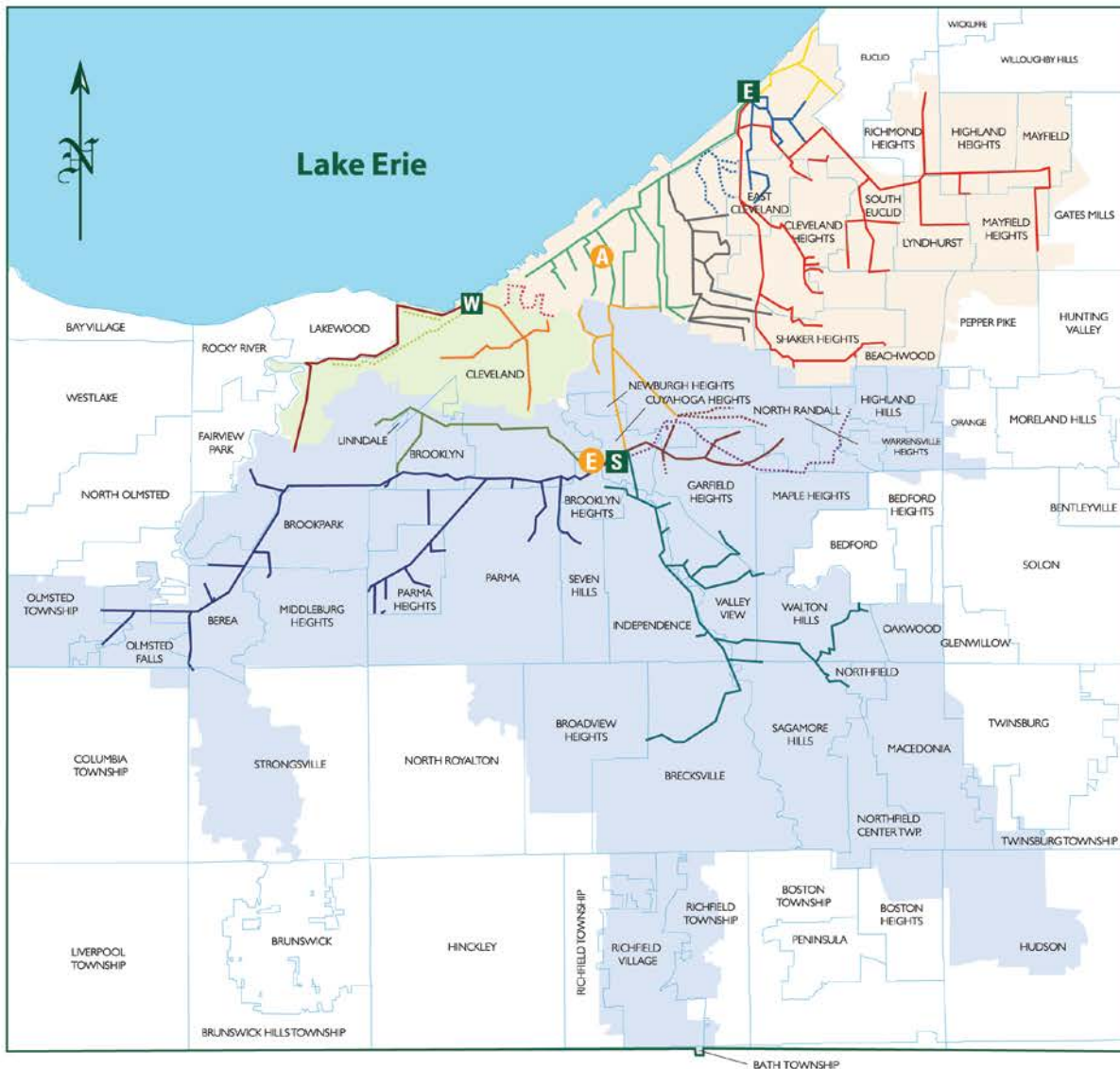
In 1979, the name of the District was changed to the Northeast Ohio Regional Sewer District.

GOVERNANCE

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 SERVICE AREA MAP



LEGEND

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

- Easterly service area
- Southerly service area
- Westerly service area



EASTERLY INTERCEPTOR SYSTEM

- Easterly
- Doan Valley
- Dugway
- Heights/Hilltop
- Collinwood (Hayden/Ivanhoe)
- Lakeshore/Nottingham

SOUTHERLY INTERCEPTOR SYSTEM

- Big Creek
- Cuyahoga Valley
- Mill Creek
- Mill Creek (under construction)
- Southwest (West Leg)
- Southerly

WESTERLY INTERCEPTOR SYSTEM

- Low Level
- Northwest
- Westerly
- Walworth Run

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 MUNICIPALITIES SERVED BY THE DISTRICT

<u>Municipality</u>	<u>Estimated Service Population(1)</u>	<u>Municipality</u>	<u>Estimated Service Population(1)</u>
SUBDISTRICT 1			
Cleveland City	410,838	Total Subdistrict 1	410,838
SUBDISTRICT 2		SUBDISTRICT 2	
Bath Township	0 (3)	Middleburg Heights City	16,463
Beachwood City	14,456	Moreland Hills Village	0
Bedford City	0 (3)	Newburgh Heights Village	2,441
Bedford Heights City	0 (3)	North Randall Village	749
Berea City	18,130	North Royalton City	7,044 (2)
Boston Heights Village	630 (2)	Northfield Center Township	4,482
Bratenahl Village	1,254	Northfield Village	3,991
Brecksville City	15,703 (2)	Oakwood Village	3,152 (2)
Broadview Heights City	20,053 (2)	Olmsted Falls City	9,223 (2)
Brook Park City	17,577	Olmsted Township	7,484 (2)
Brooklyn City	10,949	Orange Village	580 (2)
Brooklyn Heights Village	1,693	Parma City	78,613
Cleveland Heights City	42,497	Parma Heights City	21,234
Columbia Township	952 (2)	Pepper Pike City	2,084 (2)
Cuyahoga Heights Village	434	Richfield Township	1,203 (2)
East Cleveland City	16,224	Richfield Village	3,583 (2)
Euclid City	1,876 (2)	Richmond Heights City	3,919 (2)
Garfield Heights City	27,845	Sagamore Hills Township	8,416
Gates Mills Village	313 (2)	Seven Hills City	11,182
Glenwillow Village	0 (2)	Shaker Heights City	25,834
Highland Heights City	11,160	Solon City	174 (2)
Highland Hills Village	1,020	South Euclid City	22,094
Hudson City	9,951 (2)	Strongsville City	30,528 (2)
Independence City	7,936	Twinsburg City	0 (2)
Lakewood City	0 (3)	Twinsburg Township	217 (2)
Linndale Village	100	University Heights City	12,501
Lyndhurst City	13,489	Valley View Village	2,173
Macedonia City	8,314	Walton Hills Village	2,363
Maple Heights City	23,562	Warrensville Heights City	13,442
Mayfield Heights City	17,865	Willoughby Hills City	0 (3)
Mayfield Village	3,261		
		Total Subdistrict 2	582,416
Total estimated service population			993,254

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 MUNICIPALITIES SERVED BY THE DISTRICT-continued

- (1) Based on 2011 U.S. Census Block Data as presented in the Northeast Ohio Areawide Coordinating Agency (NOACA) using the NEORSD Service Area Boundary.
- (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, and 2010 U.S. Censuses.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

EASTERLY WASTEWATER TREATMENT PLANT



Location: 14021 Lakeshore Boulevard, Cleveland, OH 44110

Plant Design Capacity: 200 million gallons per day (mgd)

Average Daily Flow: 88.3 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 Waste Water Treatment Plant.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SOUTHERLY WASTEWATER TREATMENT PLANT



Location: 6000 Canal Road, Cuyahoga Heights, OH 44125

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

Average Daily Flow: 131.9 million gallons per day (mgd)

Effluent Discharge Point: Cuyahoga River

Community Served: Southerly serves approximately 601,000 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 flow 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



Location: 5800 Cleveland Memorial Shoreway, Cleveland, OH 44102

Plant Design Capacity: 35 million gallons per day (mgd)


Average Daily Flow: 28.2 million gallons per day (mgd)

Effluent Discharge Point: Lake Erie

Community Served: Westerly serves approximately 101,530 people in Brooklyn and the City of Cleveland.

Wastewater from homes and businesses flow 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 six million gallon storage capacity.



*Your
Sewer
District...*

**Keeping
our
Great
Lake
great.**

STRATEGIC PLAN 2013-2016

**NORTHEAST OHIO REGIONAL
SEWER DISTRICT**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

CHIEF EXECUTIVE OFFICER'S MESSAGE

It is with pride that I introduce our Strategic Plan for 2013 through 2016. The Senior Staff Team created the Strategic Plan to chart the course of the Northeast Ohio Regional Sewer District over the next four years. Our vision is to lead the region as the premier environmental organization protecting our waterways.

To help us achieve this vision, the Strategic Plan consists of five areas on which we will focus our efforts: Operational Excellence, Fiscal Responsibility, Customer Service, Community Partnership, and Organization and Employee Effectiveness.

These areas are the foundation of our Strategic Plan and consist of many ambitious objectives. Therefore, it will require the talent, commitment, and drive of every employee for its successful implementation.

With the support of our employees, I am confident that the Strategic Plan will serve as a road map to achieve our vision. Our success will benefit the environment, the region, and the people we serve.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Ciaccia', with a stylized flourish at the end.

Julius Ciaccia
Chief Executive Officer

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

“Keeping our Great Lake great”

STRATEGIC PLANNING TEAM

Michael Bucci

James Bunsey

Julius Ciaccia

Ron Czerski

Jennifer Demmerle

Douglas Dykes

Frank Greenland

Constance Haqq

Mary Ann Hogan

Kellie Rotunno

Humberto Sanchez

Marlene Sundheimer

Raymond Weeden

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Purpose of Strategic Plan

The Northeast Ohio Regional Sewer District (the “District”) is a political subdivision of the State of Ohio. It was established by court order in 1972 to convey and treat wastewater in Cleveland and surrounding communities.

This Strategic Plan integrates Continuous Improvement methods and tools to ensure that the District will be positioned to meet any future challenges, stay true to the Mission and Vision, and provide customers with an environmental leader that is committed and able to enhance the quality of life in the region and protect their water resources.

Strategic Planning Process and Inputs

During the fall of 2012, the District developed an RFP seeking services to lead and facilitate the District’s Strategic Planning Process. The District was seeking a firm that would be able to ensure that the Mission, Vision, goals and areas of strategic focus continue to be properly aligned, including all necessary elements to meet the organization’s commitment to fulfill obligations in the areas of wastewater treatment; stormwater management; and, capital improvement.

Of all the firms that responded to the RFP, the District selected local consulting firm, Improve Consulting and Training Group, to lead the effort. Improve Consulting’s Strategic Planning Model integrates both Continuous Improvement and Organizational Change Management methods/tools to ensure plans are not only operational, but sustainable as well.

The Strategic Planning Process focused on gaining insight and input from two sources: 1) the District’s Senior Staff and 2) the Board of Trustees. By focusing efforts on these sources, Improve was able to gain a comprehensive view of what Senior Staff saw as the strengths and areas of opportunities for the District and confirm that the Senior Staff’s Vision and plans aligned with the Board’s Vision.

This Strategic Plan clearly outlines a path to fulfill the District’s obligations by leveraging their strengths and focusing efforts on the identified areas of improvement, thus making their Vision a reality.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Planning Process - continued

Step 1 – Engage Senior Staff: The District’s Senior Staff have been involved throughout the Strategic Planning Process. Improve Consulting conducted individual assessments with eleven (11) key District Senior Staff from different functional areas to better understand what is working well and identify opportunities for improvement from their perspective, prior to engaging in the Strategic Planning Process. Upon completion of the assessments, it was clear that the District had as many strengths related to each of the five identified areas of focus as it did areas of opportunity, implying that while the District does have many opportunities to focus improvement efforts, it also has many opportunities to leverage its strengths to make those improvements.

Step 2 – Conduct Strategic Planning Session 1: Upon completion of the assessments, Improve Consulting facilitated a full day session with the District’s Senior Staff on Tuesday, October 23, 2012 to 1) Review and revise the District’s Mission and Vision Statements; 2) Review assessment findings; and 3) Create strategic actions to align with strategic focus areas and goals. The result was new Mission and Vision Statements, strategic areas of focus that align with the new Mission and Vision, as well as clearly stated objectives for each of the five areas of focus.

Step 3 – Conduct Strategic Planning Sessions 2 – 4: On Tuesday, November 20, 2012, Friday, December 28, 2012 and Friday, January 4, 2013, Improve Consulting facilitated ½ and full day sessions with the District’s Senior Staff to 1) Review the Vision and Mission Statements , Strategic Areas and Strategic Objectives and 2) Develop actions and metrics for each Strategic Objective. The District’s Staff were able to identify measurable actions and KPIs for all the identified Strategic Objectives.

Step 4 – Engage the Board: On Thursday, December 20, 2012, Improve Consulting made a presentation to the Board of Trustees about the 2013-2016 Strategic Planning Process. The meeting was held during the Board’s regular session and was held in the Public Meeting Room at the District’s 3900 Euclid facility. After hearing the presentation the Board agreed that the Senior Staff’s Vision and plan was aligned with what they envisioned and subsequently gave their approval to move forward.

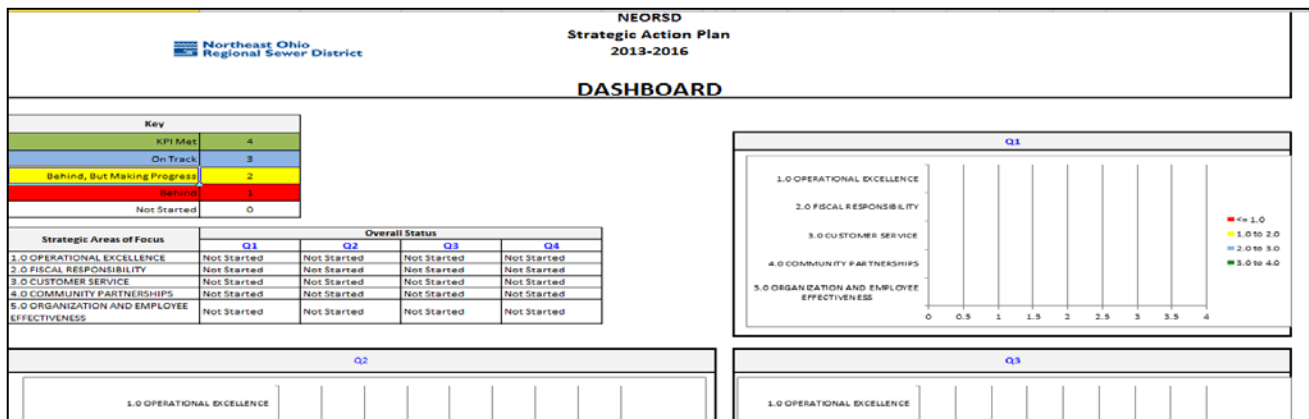
NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Planning Process - continued

Step 5 – Create Evaluation and Control Methodologies: Upon the Board’s approval to move forward, Improve Consulting worked with District Senior Staff to create a comprehensive strategic plan reporting process and format that resulted in the creation of a comprehensive Dashboard. The Dashboard will be used to track the progress for each Strategic Objective and their associated metrics each quarter. The Dashboard will be housed in a central location and each “Owner” for the Strategic Actions will access it on a specified date each quarter to provide their updates. These collective updates are carried over and graphically displayed to provide a snapshot of the overall progress made for each Strategic Objective to date.

Snapshot of the Strategic Plan Dashboard



These updates are also synced with a Quarterly Report that will be provided to the Board. By utilizing this simple tracking report and Dashboard, the District will be able to quickly evaluate their progress on an ongoing basis, hold each other accountable and ensure that no actions are overlooked.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Planning Process - continued

Step 6 – Determine Action Plan Follow Up: To ensure the District is on track and achieving the desired outcomes, Improve Consulting will conduct formal reviews with the District at the 3, 6 and 9 month marks to evaluate progress on the five strategic areas of focus and their associated objectives and actions. The Senior Staff will be responsible for reporting to the public and the Board on their progress. The Executive Director will provide updates to the Board through the Quarterly Reports pulled from the Strategic Plan Dashboard.

Major Themes of the Plan

Through a comprehensive analysis of the input from the District's Senior Staff and Board, several themes emerged to guide the development of the Strategic Plan. The District's devotion to enhancing quality of life in the region and protecting its water resources remains the core function of the District. The District must be cognizant of utilizing the right people in the right places to achieve even greater operational excellence and continue to work towards fostering increased communication & collaboration with partners. The District must also work to ensure a sustainable future by focusing on organization and employee elements such as succession planning and generational alignment.

Finally, the District's ability to actively enhance the quality of life in the region and protect its water resources through innovation, fiscal responsibility, and community partnerships requires the creation of an organizational culture that encourages teamwork, innovation, adaptability, customer service at all levels, and continuous improvement through recurring evaluations of its operations and services.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Guiding Statements

Our Vision

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

Our Mission

Provide progressive sewage and stormwater management through innovation, fiscal responsibility and community partnerships.



NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

1.0 Strategic Area of Focus: *Operational Excellence*

Definition: Delivering on our commitments, complying with regulations, improving systems operations and internal business processes, and implementing programs.

Objectives:

- 1.1 Operate and maintain the wastewater system to achieve regulatory compliance
- 1.2 Adapt business processes to evolving changes in the industry, the environment, and regulations
- 1.3 Increase the functionality of regional stormwater assets to resolve and/or reduce the critical consequence of flooding, erosion, and catastrophic failure
- 1.4 Identify and strengthen key organizational competencies to run the daily business and implement the strategic plan

2.0 Strategic Area of Focus: *Fiscal Responsibility*

Definition: Demonstrating organization and financial stewardship in the use of public funds and property.

Objectives:

- 2.1 Exercise responsible financial management
- 2.2 Utilize funding alternatives to minimize customer financial burden

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

3.0 Strategic Area of Focus: *Customer Service*

Definition: Understanding customer expectations, providing timely and informative customer issue resolution, providing education, and delivering quality service.

Objectives:

- 3.1** Provide timely and effective responses to customer concerns and inquiries
- 3.2** Connect, respond, and incorporate feedback from our customers
- 3.3** Establish a commitment to customer service among all District employees

4.0 Strategic Area of Focus: *Community Partnerships*

Definition: Partnering with a diverse set of organizations and local communities for mutual benefit.

Objectives:

- 4.1** Leverage partner resources to broaden benefits
- 4.2** Develop mutually beneficial strategic partnerships
- 4.3** Position the District as an effective environmental leader

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

5.0 Strategic Area of Focus: *Organization & Employee Effectiveness*

Definition: Providing opportunities for employees to develop, expecting a high level of performance, aligning human capital and other resources to accomplish goals, and developing organizational core competencies.

Objectives:

- 5.1** Align, build upon, and sustain key human resources
- 5.2** Create an inclusive culture that fosters diversity at all levels of the organization
- 5.3** Develop an innovative, flexible, and adaptive organizational culture

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Objectives, Actions and Metrics

1.0 Operational Excellence

Strategic Objective(s)		Strategic Actions	Metrics
1.1	Operate and maintain the wastewater system to achieve regulatory compliance.	Develop and implement enhanced control strategies to meet current permit requirements as assets are built.	Permit requirements met.
		Develop, implement and manage quality metrics for construction projects.	80% of quality metrics for complex projects met.
		Execute Project Clean Lake to comply with consent decree.	Consent decree requirements met.
1.2	Adapt business processes to evolving changes in the industry, the environment and regulations.	Implement asset management continuous improvement process.	Maintenance KPI target metrics achieved.
		Develop and implement automation target KPI metrics.	Automation KPI target metrics achieved.
		Implement right-sized Information Technology systems through effective IT Governance to support the District's strategic objectives.	IT Governance framework to align information technology objectives with District objectives developed. 95% of the accepted customer business requirements met in system implementations.
		Enhance interface between Operations, Engineering & Construction and Finance during CIP Planning.	CIP Development Process streamlined resulting in fewer unplanned process from the previous year Capital Project List. Financial cash flow provided earlier in CIP process.
		Develop standard procedures to enhance interdepartmental coordination on regulatory compliance.	Standard procedures followed.
1.3	Increase the functionality of regional stormwater assets to resolve and/or reduce the critical consequence of flooding, erosion and catastrophic failure.	Implement, operate, and manage the stormwater inspection and maintenance program.	Baseline inspection of Regional Stormwater System completed. External maintenance contracts in place. Community agreements in place.
		Design and construct stormwater projects.	Stormwater CIP delivered.
		Develop standards and implement master plans.	Regional stormwater system master planning activities completed within 5 years.
1.4	Identify and strengthen key organizational competencies to run daily business and implement the strategic plan.	Design and implement an effective organization and workforce structure to carry out the District's mission.	Annual review of departmental organizational structures conducted.
		Develop and implement a strategy to determine the proper balance of internal/external resources.	Business Case Evaluation (BCE) methodology implemented.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Objectives, Actions and Metrics - continued

2.0 Fiscal Responsibility

Strategic Objective(s)		Strategic Actions	Metrics
2.1	Exercise responsible financial management.	Operate within the 5-year Rate Study parameters.	Annual budgets operate 95%-98%.
		Deliver a cost effective Capital Improvement Program (CIP).	Engineering & Construction KPI target metrics achieved.
		Evaluate and determine long-term billing & collection structure.	Long-term billing study completed. 100% of accepted recommendations implemented.
		Find opportunities to reduce cost of Project Clean Lake projects.	>5% reduction from estimated cost achieved.
		Meet or exceed investment benchmarks.	Merrill Lynch 1-3 Year Index met or exceeded. 90-day US Treasury Bill met or exceeded.
		Improve accounts receivables collection.	Billing to collection ratio greater than 95% is achieved.
2.2	Utilize funding alternatives to minimize customer financial burden.	Provide annual long-term financing plan.	Annual long-term financing plan published.
		Meet debt service coverage.	Senior debt > 1.25 achieved. Total debt > 1.05 achieved.
		Maintain strong credit rating.	AA+ or above obtained.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Objectives, Actions and Metrics - continued

3.0 Customer Service

Strategic Objective(s)		Strategic Actions	Metrics
3.1	Provide timely and effective responses to customer concerns and inquiries.	Provide 24 hour access to District information resources.	100% service availability.
		Provide customers and stakeholders with timely notification for all known changes, key events and activities.	Planned and delivered notifications documented.
		Develop and implement Customer Service KPI target metrics.	Customer Service KPI target metrics achieved.
3.2	Connect, respond and incorporate feedback from our customers.	Regularly request feedback on quality of service.	Customer satisfaction rating increased from the current 67%.
		Develop and implement an evaluation process to measure the quality of customer service.	
		Implement key survey recommendations.	100% of accepted recommendations implemented.
		Increase utilization of affordability and cost savings programs.	10% increase (annual) in utilization of programs.
3.3	Establish a commitment to customer service among all District employees.	Educate and inform employees about District initiatives, projects and activities.	All-employee sessions bi-annually conducted.
		Develop a district-wide customer service awareness campaign to promote a culture of customer service that is shared by all District employees.	District-wide customer service awareness campaign for all employees implemented.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Objectives, Actions and Metrics-continued

4.0 Community Partnerships

Strategic Objective(s)		Strategic Actions	Metrics
4.1	Leverage partner resources to broaden benefits.	Ensure timely approval and disbursement of Stormwater Community Cost Share Program funds.	Application and disbursement process completed within an average of 60 days.
		Enhance the benefits of Project Clean Lake green infrastructure projects.	1-2 projects implemented with partnership funding.
		Develop strategic partnerships to attract future talent.	Number of participating partners increased annually. Partnership driven talent pool increased.
4.2	Develop new mutually beneficial strategic partnerships.	Seek opportunities to grow partnerships throughout the District.	Partnership activity across the District increased.
		Promote the District Business Opportunity Program.	Awareness opportunities provided for small businesses to compete. Study completed to define the optimum number of businesses in our service area potentially eligible for Business Opportunity Program certification.
		Increase opportunities for business development for Business Opportunity Program certified businesses.	MPOWER Program with the Commission of Economic Inclusion implemented.
4.3	Position the District as an effective environmental leader.	Enhance construction program's Leave Behind in communities.	Green Leave Behind for all collection systems projects greater than \$50M completed.
		Sponsor and/or co-sponsor environmental education and research programs and campaigns.	Number of educational and research programs that provide impact within service area increased.
		Effectively administer Titles 1 through 5 of the District's Code of Regulations.	Annual compliance report for all titles published to enhance compliance. Communities and customers assisted to achieve compliance with regulations.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Strategic Objectives, Actions and Metrics - continued

5.0 Organization and Employee Effectiveness

Strategic Objective(s)		Strategic Actions	Metrics
5.1	Align, build upon, and sustain key human resources.	Develop Succession plan to address current and future staffing needs.	Succession plan in place for key roles.
		Develop and fully administer a comprehensive Performance Management Process.	100% of eligible employees' performance evaluated using the enhanced Performance Management Process.
		Develop Apprenticeship Program for Operations and Maintenance.	Apprenticeship program instituted.
		Manage employee development needs as identified through the Performance Management Process.	Managers and supervisors provided with appropriate level of tools to assess skills and close developmental gaps.
		Develop additional opportunities for Internships and Co-ops.	Number of Interns and Co-ops hired as full time employees increased.
5.2	Create an inclusive culture that fosters diversity at all levels of the organization.	Develop and implement D & I Strategic Plan.	D & I metrics achieved.
5.3	Develop an innovative, flexible and adaptive organizational culture.	Establish and initiate change management processes District wide.	Awareness and need for change management expanded. Opportunities for utilization initiated.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

STRATEGIC PLAN 2013-2016

Conclusion

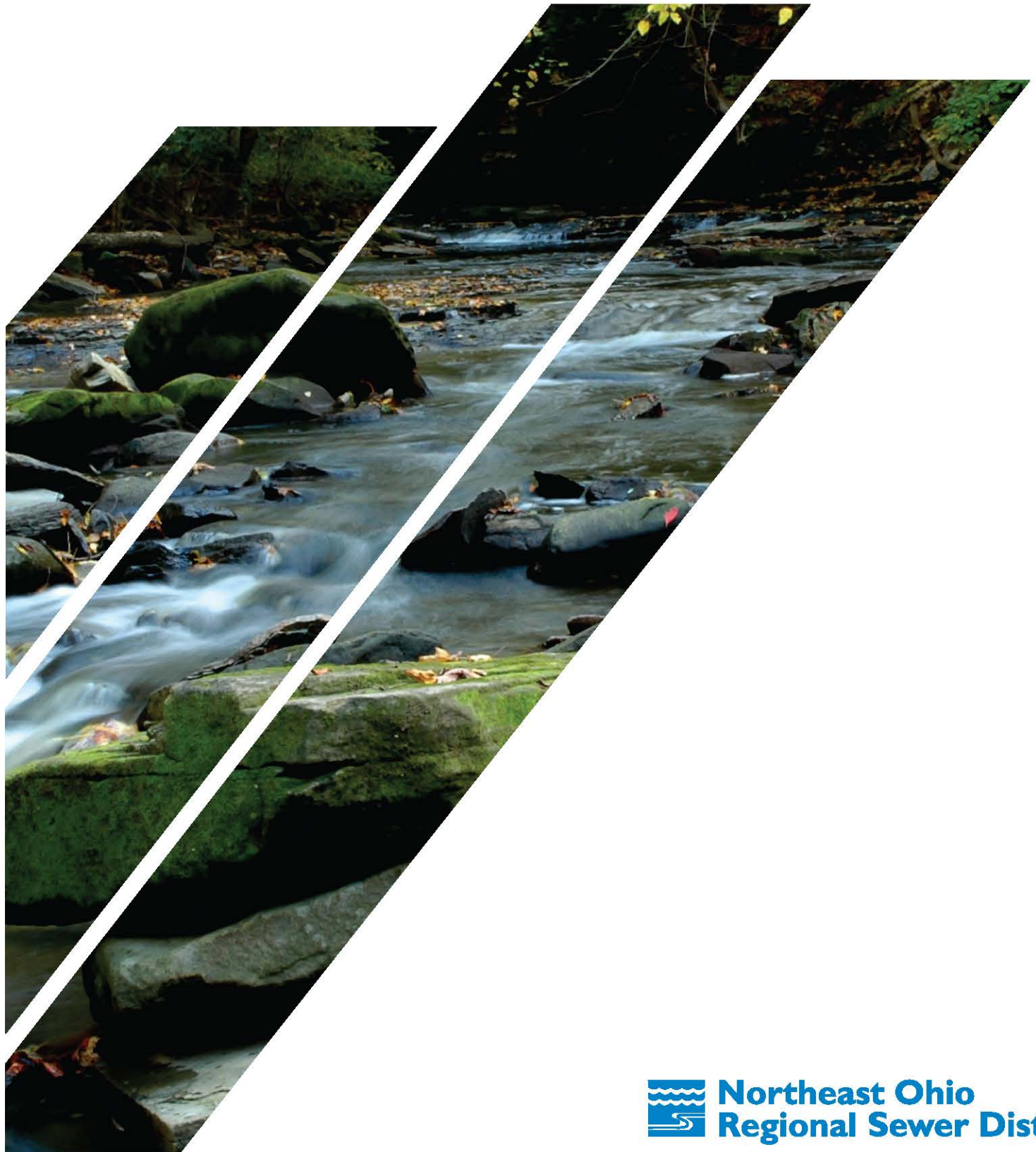
This Strategic Plan provides a navigational guide for the Northeast Ohio Regional Sewer District over the next five years and the supplemental documents provide a means to evaluate and monitor the District's progress on the elements outlined in this plan. To ensure that the goals set forth in the plan are met by 2016, it is imperative that the District's progress is reviewed each quarter. In addition, due to the ever-changing environment in which the District operates, the overall plan must also be evaluated at those times to ensure the goals and strategies outlined remain relevant and useful.

This plan outlines many strategies to meet the goals set forth by the District. These strategies are both actionable and measurable. By making the plan not only strategic, but also operational, the District's path to achieving its goals is clear. Now, it is up to all employees of the District to take action, hold each other accountable and accomplish the necessary tasks needed to ensure they are able to fulfill their Vision of...

“Being the environmental leader in enhancing quality of life in the region and protecting its water resources.”



PERFORMANCE MEASURES&TARGETS



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CHIEF EXECUTIVE OFFICER'S RESULTS FROM 2014 GOALS & INITIATIVES

This year seemed to go by quickly, mostly due to the remarkable amount of work we accomplished here at the District. We aligned our work with the goals in our Strategic Plan. However, in 2014, we took special care to ensure that our successes were measurable. Incorporating metrics or Key Performance Indicators (KPIs) is the only way we can accurately determine whether or not we have met our goals.

In 2014, we have awaited the ruling from the Supreme Court of Ohio on our Regional Stormwater Management Program. The Court's decision will determine how we address much-needed maintenance work and projects in 2015.

Recently the District has considered modifying its consent decree to advance integrated planning which would address several regional wet-weather concerns from a more holistic perspective. This planning process will provide the guidelines to achieving the human health and water quality objectives set by our regulatory agencies. The District's Green Infrastructure program is a sustainable and comprehensive solution to this issue.

As we continue demonstrating fiscal responsibility, we have enhanced our revenue collection processes and have identified customers that are not currently in our billing system. This past year, 1,070 sewer service customer accounts were added, generating over \$553 thousand, based on 2014 rates. In 2015 we will begin directly billing approximately 60 well water customers for their usage of the system. Also, we will soon be pursuing new rate study possibilities for the upcoming 2017-2021 rate cycle. Comprehensive financial analysis will be performed to determine revenue requirements for 2017-2021.

Also in 2014, we launched new Customer Service initiatives, both internal and external, recognizing that good customer service supports our overall mission. Our Good Neighbor Ambassador program provides communications between the District and neighborhoods in our construction zones, with the additional benefits of providing job opportunities to local community members.

In each of these very important matters, the District understands its responsibility to the region and understands the benefits that will result from these efforts. Therefore, in 2015, the District will continue to face challenges, including resolving litigation over our Stormwater program.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CHIEF EXECUTIVE OFFICER'S RESULTS FROM 2014 GOALS & INITIATIVES

Accomplishments of the Chief Executive's Officer 2014 Goals and Initiatives

The following are the accomplishments of the Chief Executive Officer's 2014 Goals.

I. OPERATIONAL EXCELLENCE

- A. Operate and maintain the wastewater system to achieve regulatory compliance.**
 - The Key Performance Indicators (KPI) tracking compliance with Regulatory Permits and Consent Decree were met in 2014.
 - Quality metrics for construction projects have been developed and implemented.
 - Maintenance KPI targets are on track.
- B. Successfully execute the stormwater appeal through the Ohio Supreme Court.**
 - A ruling on the Stormwater Litigation was not issued in 2014. Alternative plans to define governance and authorities will be developed based on ultimate Court ruling.
- C. Meet all Capital Improvement Plan Key Performance Indicators**
 - The CIP KPI's were met and E&C was able to identify opportunities to reduce the cost of the overall CIP. Additional organizational KPI's were established.
- D. Develop strategy and plan for advancing integrated planning toward Consent Order modifications.**
 - A strategy for advancing Integrated Planning as part of a possible reopening of the Consent Order was developed and is ongoing. A component of this strategy included the ramping of the Community Discharge Permit Program as was reported out to the Board.
- E. Implement next phase of Asset Management.**
 - The Asset Management process was enhanced with:
 - Integration of a Business Risk Exposure (BRE) process in the maintenance, repair and renewal processes which allows for improved prioritization of maintenance work and expenditures.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CHIEF EXECUTIVE OFFICER'S RESULTS FROM 2014 GOALS & INITIATIVES

Accomplishments of the Chief Executive's Officer 2014 Goals and Initiatives

- Improvement of maintenance work order planning processes to increase “wrench on bolt” time.
- Developed standards for conducting failure modes and effects analysis and root cause failure analysis to increase equipment “up time” and reduce maintenance cost.

F. Develop an energy management strategy.

- The District procured and awarded the first Energy Conservation and Management contract for a \$2.5 MM EMSC project.

II. FISCAL RESPONSIBILITY

A. Met all financial Key Performance Indicators.

- Financial KPI's met.

B. Develop strategies for advancing the “hybrid” billing arrangement with Department of Public Utilities.

- Developed strategies for advancing the “hybrid” billing arrangement with Department of Public Utilities. This was put on hold as the Cleveland billing system has stabilized.

C. Determine if District should pursue funding through OWDA and the Ohio Public Works Commission through the District One Public Works Integrating Committee (DOPWIC) process.

- The District will not pursue funding through the OWDA and the Ohio Public Works Commission through the DOPWIC process. The DOPWIC has changed its policies so as to discourage applications from entities that generate revenues outside of taxes.

D. Improve billing process to enhance revenue collection with projects such as identifying all accounts that are not being billed and assuming billing responsibility for non-Cleveland Water customers.

- Significantly enhanced revenue collection by identifying all accounts not being billed and assuming billing responsibility for non-Cleveland Water customers.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CHIEF EXECUTIVE OFFICER'S RESULTS FROM 2014 GOALS & INITIATIVES

Accomplishments of the Chief Executive's Officer 2014 Goals and Initiatives

III. CUSTOMER SERVICE

- A. Communicate public service benefits of District work.**
 - Improved communication of the public service benefits of the District's work with the *Keeping Our Great Lake Great* campaign.
- B. Launch internal employee customer service awareness campaign.**
 - Launched internal employee customer service awareness campaign in All Employee Meetings conducted mid-year, 2014.
- C. Meet all Customer Service Key Performance Indicators.**
 - Met all Customer Service KPI's.

IV. COMMUNITY PARTNERSHIP

- A. Continue developing new and strengthening existing community partnership.**
 - Continue developing new and strengthening existing community partnerships.
- B. Partner with private sector entities to foster water industry innovation and highlight importance of water/wastewater infrastructure on global scale.**
 - Partnered with *Green City/Blue Lake* and *Drink Local/Drink Tap*, both private sector entities interested in fostering water industry innovation and highlighting importance of water/wastewater infrastructure on a global scale.
- C. Successfully implement the NEORS D Good Neighbor Program.**
 - Successfully implemented the NEORS D Good Neighbor Program.
- D. Create alliance with community organizations designed to increase neighborhood vitality and promote social and economic improvements such as Community Development Corporations.**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CHIEF EXECUTIVE OFFICER'S RESULTS FROM 2014 GOALS & INITIATIVES

Accomplishments of the Chief Executive's Officer 2014 Goals and Initiatives

- Launched a Green Infrastructure Advisory Committee with representatives from community organizations to promote social and economic improvements.

V. ORGANIZATIONAL AND EMPLOYEE EFFECTIVENESS

- A. Initiate next phase of Diversity and Inclusion (D&I) at the District to focus on: the D&I business case; improve people processes; improve community outreach.**
- The business case for D&I was articulated at All Employee Meetings and is reinforced at the monthly Employee Recognition events.
 - CCR and OED are working together to ensure the District and its employees are participating more fully in community outreach activities.
- B. Define competencies and align development opportunities for key critical roles throughout the organization.**
- All managers at the District attended “Unconscious Bias” training and received tools to help improve employee engagement.
- C. Create Managerial/Leadership Academy to increase/improve managerial competencies throughout the District.**
- The District introduced new Managerial and Leadership competencies and incorporated them into the 2015 Performance Management process.
 - Conducted a pilot “Management Academy” program in 2014.
- D. Establish pre-apprenticeship opportunities at the District.**
- Created and launched a new Maintenance Training Program. 18 trainees were chosen to participate in the program and will complete their training with Associate's Degree through the TRI-C Wedd program. 30-hour OSHA Certifications as well as trade specific skills such as MIG/TIG/Stick Welding certification.
 - Implemented new Maintenance University Program to develop and enhance the skills of employees who seek future opportunities in the craft trades, developing a group of potential candidates for future Maintenance Training Program classes. More than 40 classes were conducted at the Southerly

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CHIEF EXECUTIVE OFFICER'S RESULTS FROM 2014 GOALS & INITIATIVES

Accomplishments of the Chief Executive's Officer 2014 Goals and Initiatives

WWT Facility during 2014, with plan to expand training to Westerly and Easterly WWT Facilities during 2015.

E. Continue to strengthen the District's performance culture to develop more consistent performance rating distribution.

- District's performance culture continues to build with efforts focused on creating more consistent rating distribution.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Budget vs. Actual Operating Budget

2010-2014

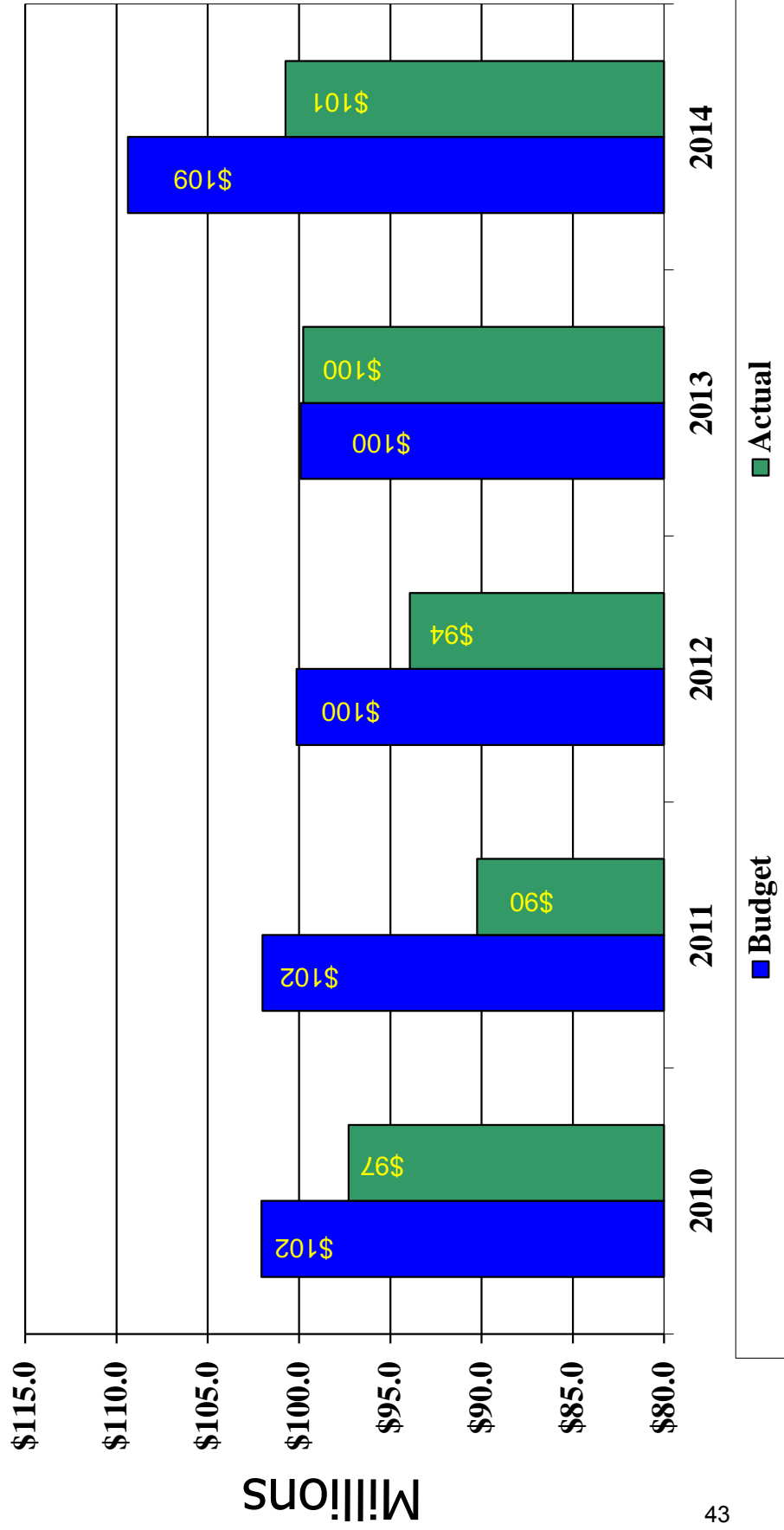


Chart Excludes Capitalized Internal Labor

Northeast Ohio Regional Sewer District

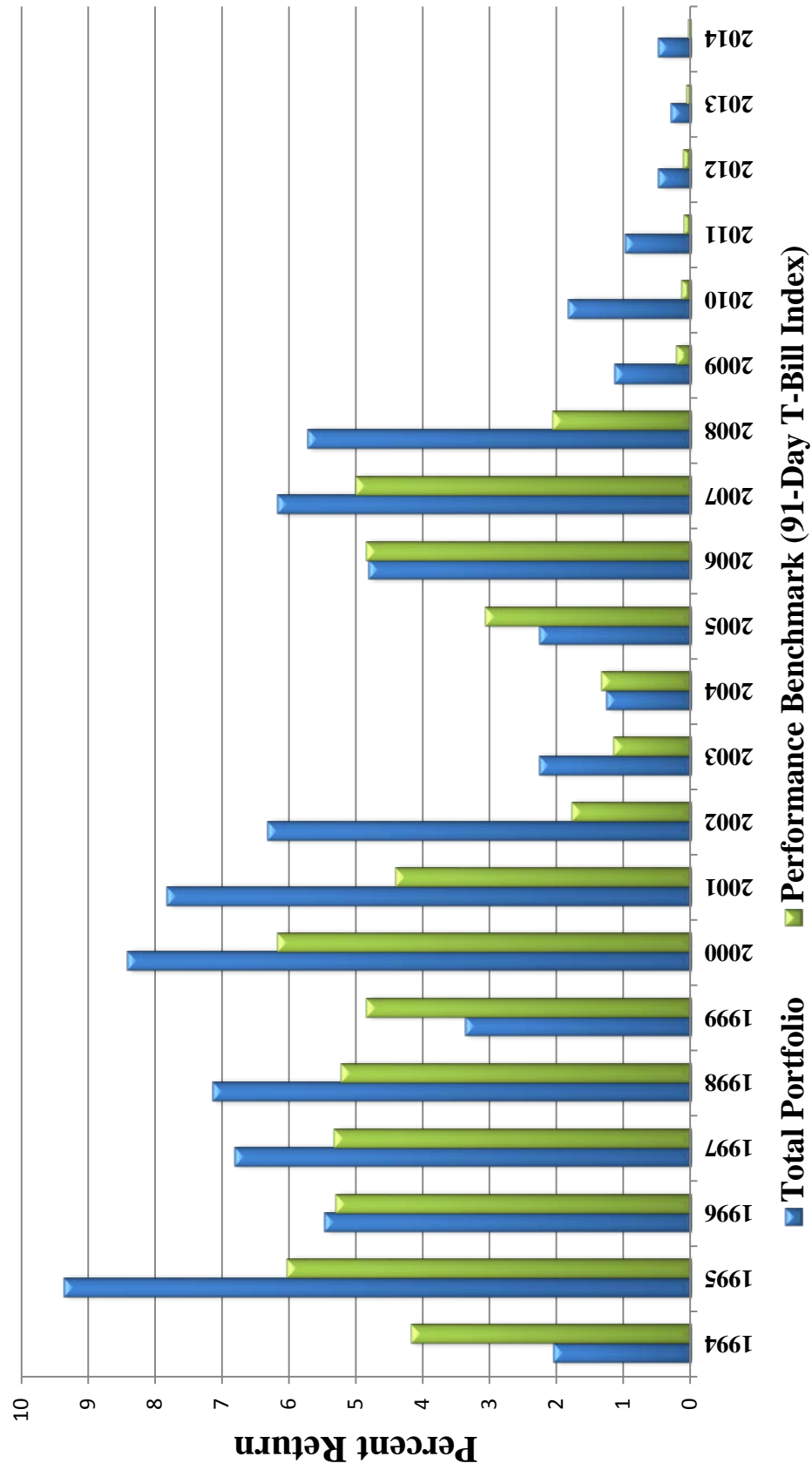
2014 results: Debt Service Coverage

Total Revenue Available for Debt Service	\$232.9 million
Less: Operating Expenses	(\$100.7 million)
Transfer to Rate Stabilization Account	(\$6.0 million)
Total Operating Expenses for Debt Service	(\$106.7 million)
Net Revenue Available for Debt Service	<u>\$126.2 million</u>
Debt Service on Bonds	\$28.3 million
Debt Service Coverage (1.25x Goal)	4.46
Debt Service on All Debt	\$80.4 million
Debt Service Coverage (1.05x Goal)	1.57

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Investment Portfolio Performance Report

Percent Return 1994 – 2014



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2014 Wastewater Treatment Plant Performance

Actual vs NPDES Limits

The Wastewater Treameant 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 2014.

EASTERLY WWTP

	Actual 2014 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	3	15
TSS (mg/l)	6	20
TPO ₄ (mg/l)	0.35	1

SOUTHERLY WWTP

	Actual 2014 Performance	Monthly NPDES permit limit (mg/l)	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	1	(winter) 16	(summer) 10
TSS (mg/l)	2	16	
TPO ₄ (mg/l)	0.3	0.7	

WESTERLY WWTP

	Actual 2014 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	5	15
TSS (mg/l)	7	20
TPO ₄ (mg/l)	0.53	1

Key:

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

10 YEAR LONG TERM FINANCIAL PLAN



**Northeast Ohio
Regional Sewer District**

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024

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 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 Operations & Maintenance (O&M) expenses and capital expenses and then address the revenue requirements to pay for the O&M expenses and to arrange for long-term financing for the capital expenditures.

BUDGET AND FINANCIAL POLICIES

The NEORSD budget and financial policies set forth the basic framework for the 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 Director of Finance is authorized to approve operating expense and capital budget line item transfers with the exception of transfers between personnel cost and other operating cost categories, which require additional approval by the Executive Director. The 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 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 District are currently wastewater user fees, Revenue Bonds, investment income, and Water Pollution Control Loan Funds (WPCLF). The District will seek to establish rates that provide revenue stability, rate stability, affordability to disadvantaged customers, and support the cost of service. The District reviews wastewater rates every five years to determine if the revenues support the revenue requirements. Rate increases to generate needed revenues are required to be submitted to the Board of Trustees for review and approval.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024

- **Debt Service Coverage Policy**

The 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 Director of Finance has elected to tighten the coverage requirements by setting goals of 125% of debt service required for the 2005, 2007, 2010, 2013, 2014A and 2014B Bonds or 105% of all 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 assets 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 District will establish a general operating reserve for the purpose of helping to ensure the 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 District will target the operating reserve to be equal to 3 months (90 days) of budgeted operating expenses.

- **DEBT SERVICE RESERVE**

As required by the Trust Agreement for the benefit of the District’s Bondholders, the District maintains a Debt Service Reserve to provide additional security for the District’s

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024

long-term debt repayment obligations. 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.

All principal payments have been included in the District's operating cash flow budget projections. The District will continue to include all principal and interest payments due under the various debt obligations in the annual budget. The District has never needed to draw upon its debt service reserve funds to meet its debt service obligations and does not expect to need to do so. 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 District will absorb the existing reserve into the Capital Account and will be used for nonrecurring expenses for the replacement of aging infrastructure. 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 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 will be analyzed by the District to determine the appropriate level of reserve versus offsetting it with a higher premium and insuring assets of the District.

- **RATE STABILIZATION RESERVE**

This account will be established to enable the 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 established and 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.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024

Funds deposited into this account are treated as operating costs in the year of deposit and will be treated as revenues in the years of use for the purpose of computing the 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 be established to 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 District's goal for debt service coverage is met.

▪ USES OF SURPLUSES

It is the intent of the 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 District.

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

○ Investment Policy

The Board of Trustees for the District amended its investment policy on January 21, 2010. This Policy defines the District's investment objectives and types of instruments in which investments can be made. Eligible investments are governed, per policy, by the District's most current Bond Resolution. The District currently invests in ten major types of instruments: obligations issued or backed by the United States Government; the Star Ohio Fund; bank or savings and loan non-negotiable certificates of deposit; foreign notes; corporate notes; commercial paper notes; Bankers Acceptances insured by the FDIC; no-load money market mutual funds; repurchase agreements and bank money market savings. A portion of the District's investment portfolio is comprised of securities with longer maturity terms (three to five years) to more accurately match the time when the funds will be utilized and to take advantage of higher interest rates.

Government securities are purchased directly from the U.S. Treasury or from primary securities dealers with the assistance of an investment advisory firm. The securities are held in the District's name either by the Federal Reserve Bank of Cleveland or the PNC National Association Trust Department Branch. The STAR Ohio Fund was founded by

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024

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 District certificates are collateralized by obligations of the U.S. Treasury or U.S. Agencies and the securities are held by a third party custodian.

In determining portfolio performance and value, marketable securities are marked to market at least quarterly. Although the portfolio is marked to market regularly, the 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 Board of Trustees for the District adopted a Debt Management Policy (“Debt Policy”) on March 1, 2007, which established the District’s requirements that govern the issuance of all 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, cash financing from available sources and lease financing. The District may deviate from the requirements of the Debt Policy when, by resolution, the Board of Trustees for the District finds that it is in its best interest to do so.

○ **Interest Rate Swap Policy**

The Board of Trustees for the District adopted an Interest Rate Swap Policy (“Swap Policy”) on April 19, 2007, which established the District’s general policies regarding the utilization of interest rate swaps and related interest rate hedging techniques. The Swap Policy establishes the guiding principles for the conditions to entering into Interest Rate Agreements, procurement of Interest Rate Agreements, forms of documentation, risks associated with Interest Rate Agreements, standards for Counterparty selection and security for financial interest, credit enhancement, liquidity and reserves, financial statement reporting, financial monitoring and application and source of payments. For the purposes of the Swap Policy, “Counterparty” shall mean the party to an Interest Rate Agreement other than the District and “Interest Rate Agreement” shall mean an interest rate swap or exchange agreement, an agreement establishing an interest rate floor or ceiling or both, and any other interest rate hedging agreement, including options to enter into or cancel such agreements, as well as the reversal or extension thereof. This Swap Policy is applied in conjunction with and shall not supersede the District’s Debt Policy.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024

○ **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 Assets. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The District maintains a capitalization threshold of \$5,000. 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 and construction in progress are depreciated. Major renewals and betterments are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description

Interceptor sewer lines

Buildings, structures and improvements

Sewage Treatment and other equipment

Estimated Lives

Primarily 75 years

Primarily 40 years

5 to 20 years

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024

OPERATIONS AND MAINTENANCE EXPENSES

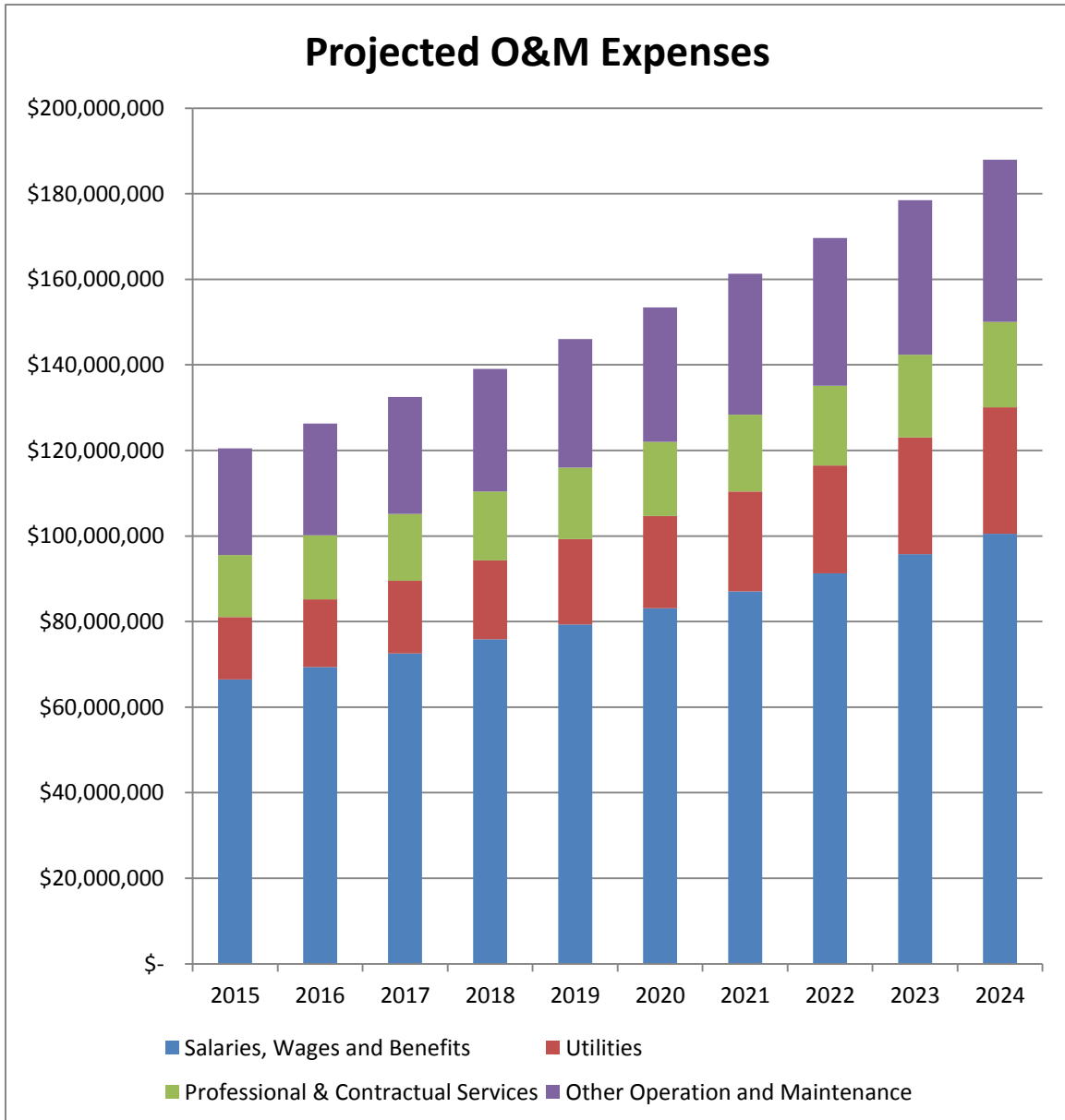
Over the past several years the District has identified opportunities to maximize operational efficiencies and minimize costs while continuing to provide safe and reliable services. Specific strategies employed include contractual purchase agreements with electricity providers to limit cost increases; 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 District's control, it is anticipated that O&M costs will increase over the forecast period.

It is the District's practice to revise its financial plan over a 10 year period and determine rate recommendations in 5 year increments. As such, the forecast of O&M costs considers projected operational needs for the periods 2015 through 2024. Over the past decade, the District's O&M costs have increased annually by a compounded rate of 3.30% due, in large part, to substantial cost pressures from certain categorical costs, particularly energy, chemicals, and health care. It is likely the level of increases for these types of costs, which have been higher than general inflation, will continue over the planning period. 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 10 years which, based on levels of liquidity in the economy, may present a significant risk.

The regulatory components of the capital program will also affect the District's operating costs through additional staffing needs and other fixed and variable costs to operate and maintain the assets appropriately. However, it is also expected that certain projects, such as the Southerly Plant Renewable Energy Facility ("REF") will create operational efficiencies through green technology designed to reduce energy use. The 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 District Staff and incorporated into the forecast of O&M costs over the planning period. The projection of O&M costs assumes a compounded rate of growth of 5.07% over the ten year planning period.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2015-2024



Northeast Ohio Regional Sewer District

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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 10 year planning period. The District developed a 10 year Capital Improvement Program (CIP) (2015 – 2024) based on its anticipated capital needs with projects separated by improvements to the core system assets (“Non-CSO Projects”) and improvements identified in the District’s Combined Sewer Overflow Long Term Control Plan (CSO LTCP). The District also evaluated projects scheduled for completion in 2015, as a significant portion of these projects needed to be mapped to their anticipated funding sources. The total capital needs for 2015 – 2024 is approximately \$2.4 billion.

- **Non-CSO Projects**

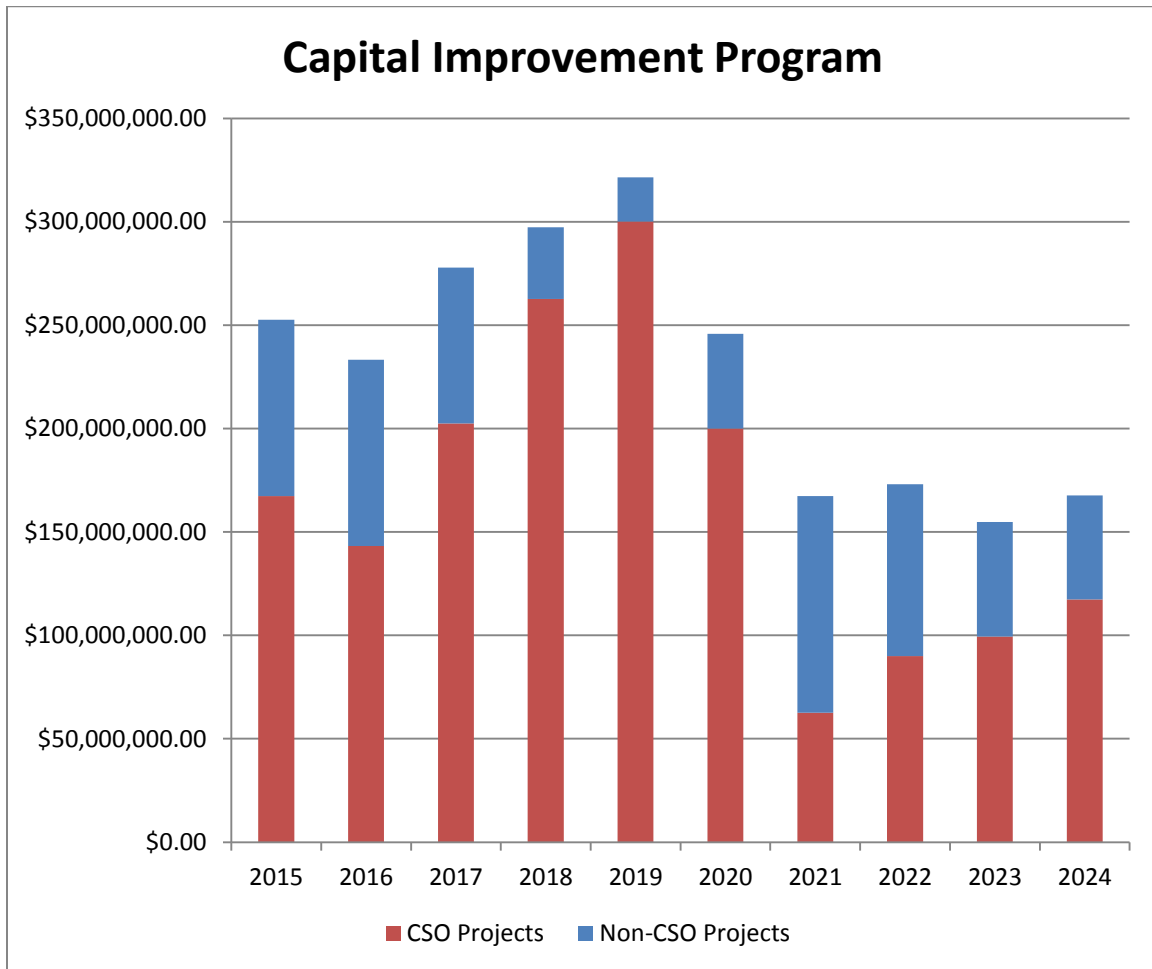
The District has identified approximately \$646.1 million in Non-CSO capital improvements in 2015 and over the 10 year planning period. Primarily, these anticipated projects are related to various system improvements at the three wastewater treatment facilities, as well as specific costs associated with sewer interceptor repair and replacement. Of specific interest is the \$325.7 million in improvements at the Westerly Waste Water Treatment Plant in the 10 year planning period.

- **CSO LTCP Projects**

The District has 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 District has incorporated these anticipated costs into its annual capital planning initiatives. As such, the District has identified approximately \$1.6 billion in CSO LTCP improvements to be completed over the 10 year planning period.

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MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS

❖ **Euclid Creek Storage Tunnel (ECT-1010)**

➤ Est. Construction Cost: \$199M, Start Date: 4th Quarter 2010

- The Euclid Creek Storage Tunnel is part of a larger network of storage tunnels that will be constructed to control overflows from the combined sewer system in the Easterly District.
- The Euclid Creek Storage Tunnel will intercept CSOs that would otherwise discharge to Lake Erie and Euclid Creek.
- Once completed, the Euclid Creek Storage Tunnel will be a 24-foot diameter 18,000 foot long and 200 foot deep storage system to reduce the number of overflows to two or less in a typical year of rainfall and be connected to the Easterly Tunnel Dewatering Pump Station.

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❖ Easterly Tunnel Dewatering Pump Station (ETDPS-1105)

➤ Est. Construction Cost: \$73M, Start Date: 4th Quarter 2011

- This project includes the construction of a deep tunnel pump station that will dewater the majority of the proposed combined sewer overflow (CSO) tunnel storage network within the Easterly District.
- The pump station will be rated at approximately 160 MGD to facilitate dewatering of the storage tunnel network after the conclusion of a storm event into the Easterly Main Interceptor at the Nine Mile Site.
- The pump station would lift flows from the deep storage tunnels to be conveyed by gravity to the EWWTP.
- The pump station will be roughly 180 feet deep with a screening facility to protect the pumps from solids

❖ 400 MGD Sustained Secondary Capacity Improvements (ESSI-1255)

➤ Est. Construction Cost: \$74M, Start Date: 4th Quarter 2013

- This project is included in the CSO program because it is required to meet the District's CSO LTCP plant treatment requirements.
- It includes improvements necessary to increase secondary plant capacity for the Easterly Wastewater Plant.
 - The increased capacity will facilitate the wet weather conveyance and treatment plan for the Easterly District.
- These improvements would increase sustained secondary treatment capacity from 250 MGD to 400 MGD at Easterly WWTP by modifying the aeration tanks, final clarifiers, return and waste sludge system, disinfection and final effluent pumping system.

❖ Dugway Storage Tunnel (DST-1294)

➤ Est. Construction Cost: \$153M, Start Date: 4th Quarter 2014

- This project includes the installation of a 24-foot diameter storage tunnel extending approximately 15,000 feet in length from its connection to the ECT and ETDPS at the Nine Mile Site to its terminus near Superior Avenue.
- The DST will be constructed with a tunnel boring machine (TBM) in Chagrin Shale at depths approaching 200 feet below ground level.
- The DST will also connect the Dugway West and East Interceptor Relief Sewer and include diversion structures and drop shafts to capture and store CSO from the DST service area.
- The diversion systems feeding the drop structures will be equipped with the inflow control gates to manage the dynamic flow within the ECT/DST tunnel system.

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❖ **Doan Valley Storage Tunnel (DVT-1293)**

➤ Est. Construction Cost: \$131M, Start Date: 2nd Quarter 2017

- This project includes the installation of a 17-foot diameter storage and conveyance tunnel to control overflows from the Doan Valley service area. The dry weather flow will discharge to the Dugway West Interceptor Relief Sewer and 16 MG of effective wet weather flows will be stored.
- The project will include 2 consolidated sewer tunnels and drop shafts to capture CSO and inflow control gates within its diversion system to manage dynamic flow conditions.

❖ **Easterly CSO-001 400 MGD Chemically Enhanced High Rate Treatment (CEHRT-9115) Facility**

➤ Est. Construction Cost: \$140M, Start Date: 4th Quarter 2017

- This project includes the construction of a new high rate treatment facility with a peak treatment capacity of 400 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.

❖ **Westerly Main CSO Storage Tunnel (WST1-1390)**

➤ Est. Construction Cost: \$178M, Start Date: 2nd Quarter 2018

- This project includes the installation of a 21-foot diameter storage tunnel extending approximately 14,000 feet in length from its connection to the Westerly Tunnel Dewatering Pump Station (WTDPS) near the WWTP.
- The WST will be constructed with a tunnel boring machine (TBM) in rock at depths between 170 and 220 feet below ground level.
- The WST will also connect various sewers and include diversion structures and drop shafts to capture and store CSO from the DST service area.
- The diversion systems feeding the drop structures will be equipped with the inflow control gates to manage the flow within the WST tunnel system and the WTDPS.

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❖ **Shoreline Storage Tunnel (SST-9086)**

➤ Est. Construction Cost: \$196M, Start Date: 3rd Quarter 2021

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

❖ **Shoreline Consolidation Sewer (SCS-9087)**

➤ Est. Construction Cost: \$83M, Start Date: 1st Quarter 2023

- This project consists of approximately 11,700 linear feet (LF) of 114-inch-diameter sewer.
- The Shoreline Consolidation Sewer (SCS) will be constructed along South Marginal Road from East 12th Street to its downstream connection to the Shoreline Storage Tunnel (SST) at Shaft SST-7 near Marquette Road.
- This project will have significant engineering costs during the end of our ten year planning period ending in 2024.

❖ **Southerly Pump Station (SPS-9091)**

➤ Est. Construction Cost: \$77M, Start Date: 2nd Quarter 2024

- This project includes the construction of a deep tunnel pump station that will dewater the SOT under dry and wet weather conditions to a 76 MGD level into the SWWTP.
- The pump station would lift flows from the deep storage tunnel to be conveyed by gravity to the SWWTP and will be roughly 80 feet deep.
- This project will have significant engineering costs during the end of our ten year planning period ending in 2024.

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FINANCING PLAN

The 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 District including cash reserves, grants, internally generated capital, the Ohio Water Pollution Control Loan Fund ("WPCLF"), and revenue bonds. The plan also takes advantage of federal programs available, such as Build America Bonds (BAB), to minimize funding costs. It should be noted that the BAB program expired on December 31, 2010 and was not renewed by Congress. Should the BAB program be reenacted, the District may consider utilizing the program again if appropriate.

- **Internally Generated Capital**

The projection of revenue requirements over the planning period assumes that the District will generate sufficient revenues internally to fund a portion (about \$377.1 million) of the capital plan through 2024. By both incorporating these costs into the financial plan and including them as a revenue requirement, the 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 District assumed an annual level of internally generated capital sufficient to exceed the District's minimum debt service coverage target of 105% of total annual debt service. The District also has a financial policy that targets annual internally generating capital funding of 25% of the capital program. However, due to the size of the capital program and in order to mitigate the potential rate impacts on customers, it was determined that the financing plan should increase the level of internally generated capital over time to move the District toward meeting this policy goal. It is projected the District will nearly meet its goal of 25% in 2023 and will exceed the goal through the end of projections in 2024.

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

The 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

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estimated balance in the Capital R&R Reserve in 2015 is approximately \$55.9 million and grows to approximately \$56.7 million in 2024.

- **WPCLF Loans**

The District has consistently utilized the State of Ohio's revolving fund loan program as a low-cost financing source for capital improvement projects. In addition to loans approved prior to 2014, for modeling purposes, the District anticipates that it will be able to secure approximately \$35.0 million annually in WPCLF funds. This is lower than what the District has issued in recent years, but due to historically low interest rates and its flexibility of the municipal bond market, it was determined based on consultation with the District's financial advisor and underwriter that it would be more advantageous for the District to leverage the revenue bond market to meet the majority of its funding needs. The financial forecast assumes that WPCLF loans will be repaid over a 20-year period at a rate of 3.5%, with level principal and interest repayment. Additionally, an assumption is made that the full repayment of these funds will not begin until 90% of the loan proceeds have been drawn down, which is anticipated to occur within two years of project initiation. Currently, the 10 year plan projects \$390.2 million in loans over the planning period.

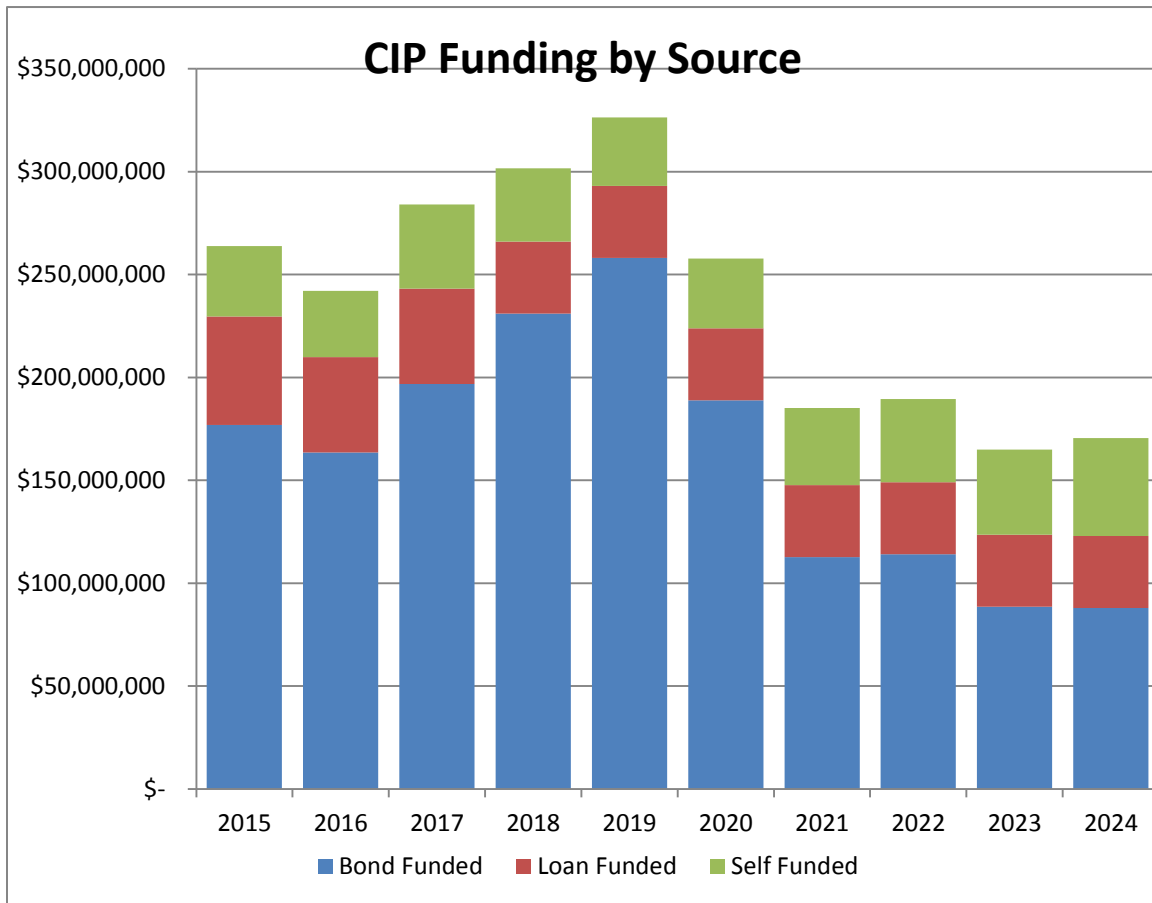
- **Revenue Bonds**

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, make 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 have much greater flexibility in how the debt repayment is structured creating additional opportunities to construct a favorable financing plan that balances funding needs, cost, and rate impacts. Thus, the District has decided to fund the bulk of its capital funding requirements through revenue bonds. The financial plan incorporates the issue of four series of bonds, with their details shown below.

Issue	Amount	Terms	Special Terms
Series 2017	\$367,525,253	27 year; 5.1%; 1.0% issuance	15 yrs of interest-only payments
Series 2019	\$373,919,192	16 year; 4.4%; 1.0% issuance	None
Series 2021	\$196,494,949	30 year; 5.0%; 1.0% issuance	None
Series 2023	\$209,030,303	30 year; 5.0%; 1.0% issuance	None

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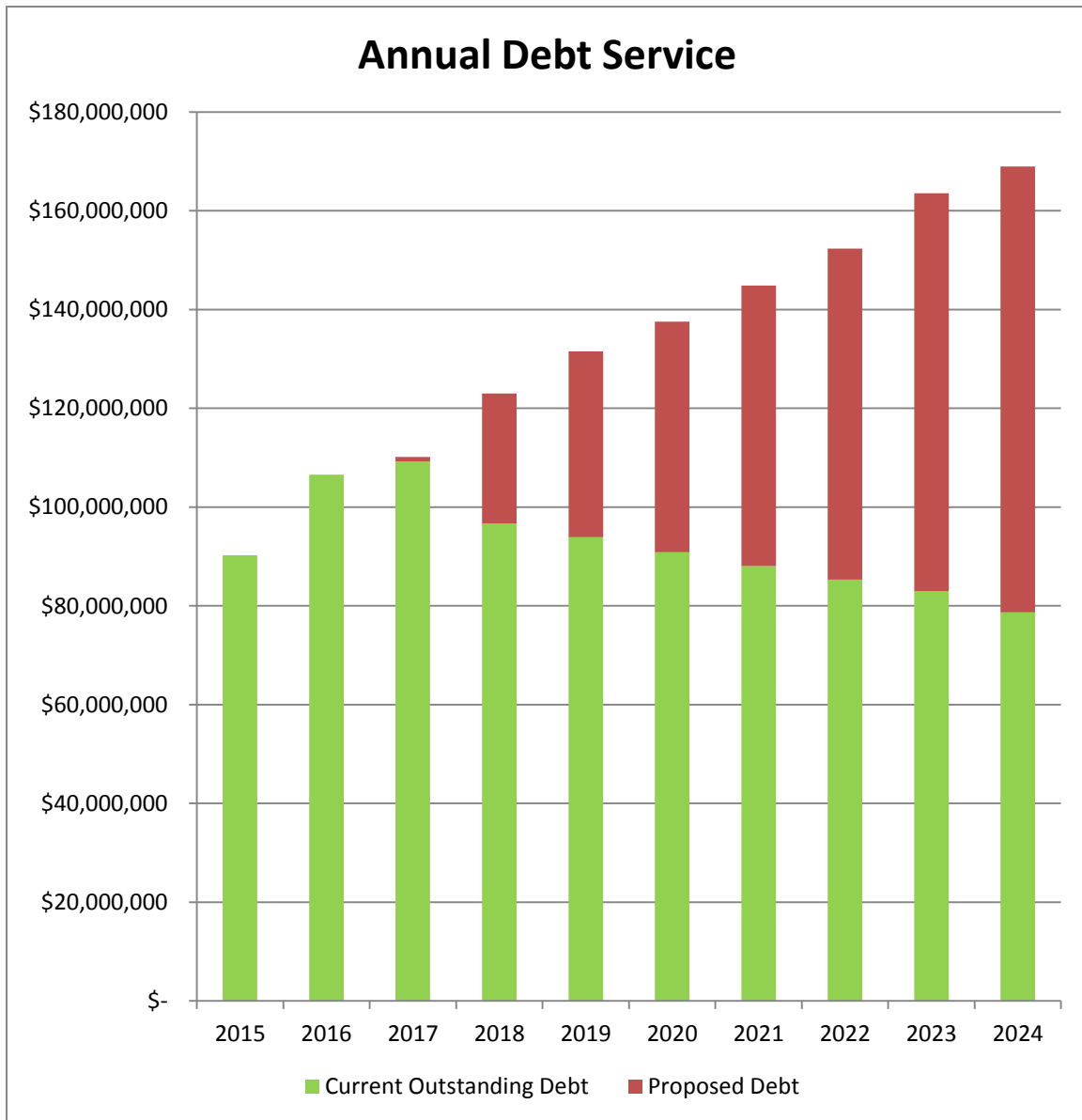


- **Debt Service Requirements**

The financial plan indicates that the District will need to secure both WPCLF loans and revenue bonds to fund its CIP. As such, the debt service costs associated with these projected borrowings must be incorporated as an additional revenue requirement to provide an accurate representation of all forecasted capital costs. Currently, the District is obligated to pay approximately \$90.2 million in debt service associated with the Series 2005, Series 2007, Series 2010, Series 2013, Series 2014A and Series 2014B 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 District will secure \$35 million annually in WPCLF funds and issue approximately \$1.1 billion in revenue bonds in total for the 10 year period.

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As shown, a significant driver in our projection of revenue requirements is the incremental debt service obligations to fund the CIP. Based on our assumptions, the District's debt service repayment requirements will increase from \$90.2 million in 2015 to \$168.9 million in 2024. Although this represents a significant increase, the financing plan's emphasis on utilizing revenue bonds and, in particular, the flexibility they provide to optimize the repayment structure, lowered the District's annual debt service materially when compared to alternative financing approaches.

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- **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 District's revenue bond Trust Agreement over the 10 year planning period. The District's total revenue requirements include O&M expenses, debt service on existing and proposed bonds and WPCLF loans, internally generated funds used for capital improvements and transfers to reserves. As described below, the debt service coverage requirements establish the minimum level of net revenues that must exceed annual debt service payments. This section provides an overview of the District's projected revenue requirements and debt service coverage targets.

- **Revenue Requirements**

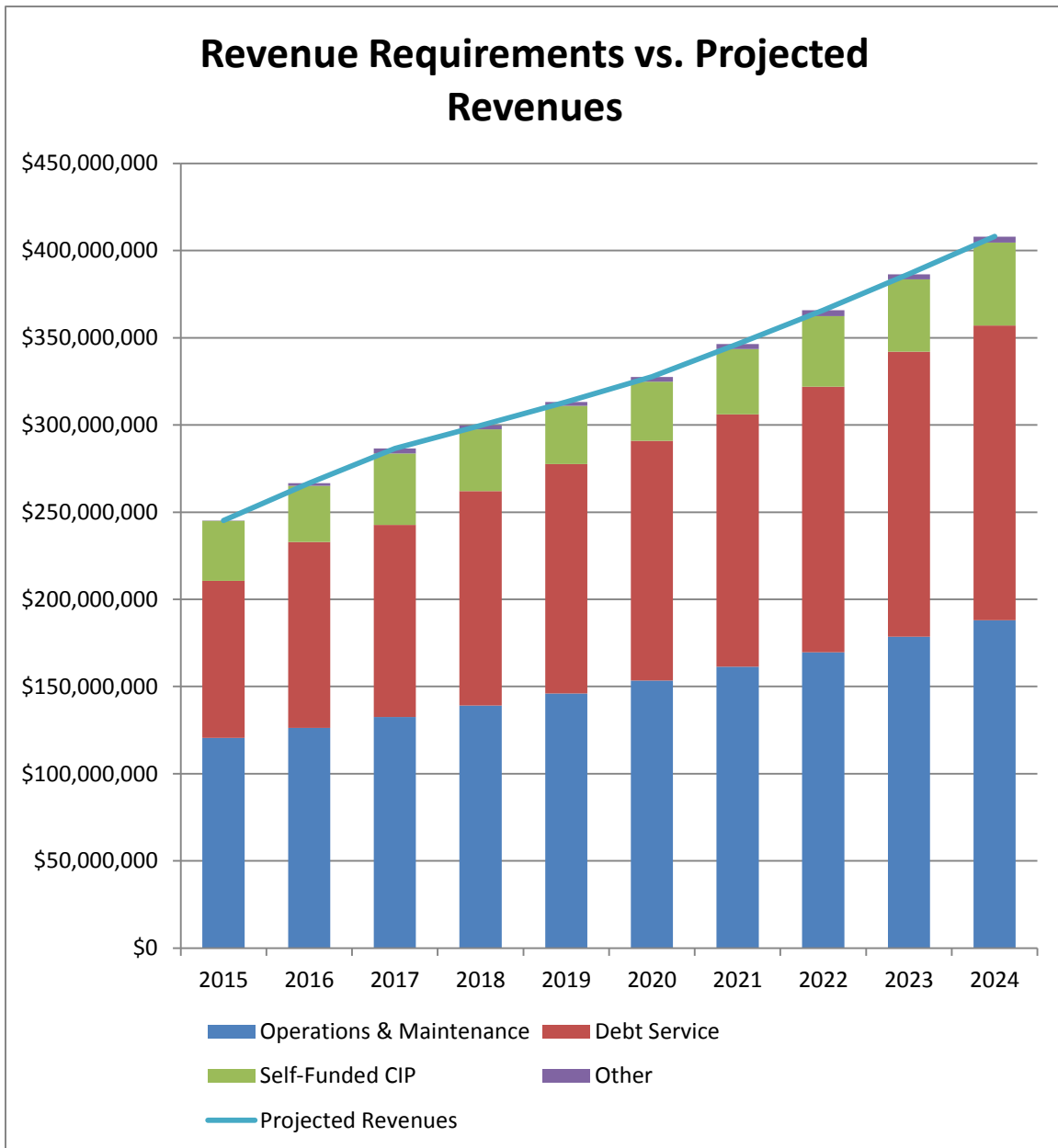
Recovering an appropriate level of revenue requirements through rates and charges ensures a utility's financial sufficiency and ability to provide safe and reliable services. For a governmental utility, it is typical to establish revenue requirements on a cash basis. Annual cash needs to cover both operating 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 2015 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.

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.

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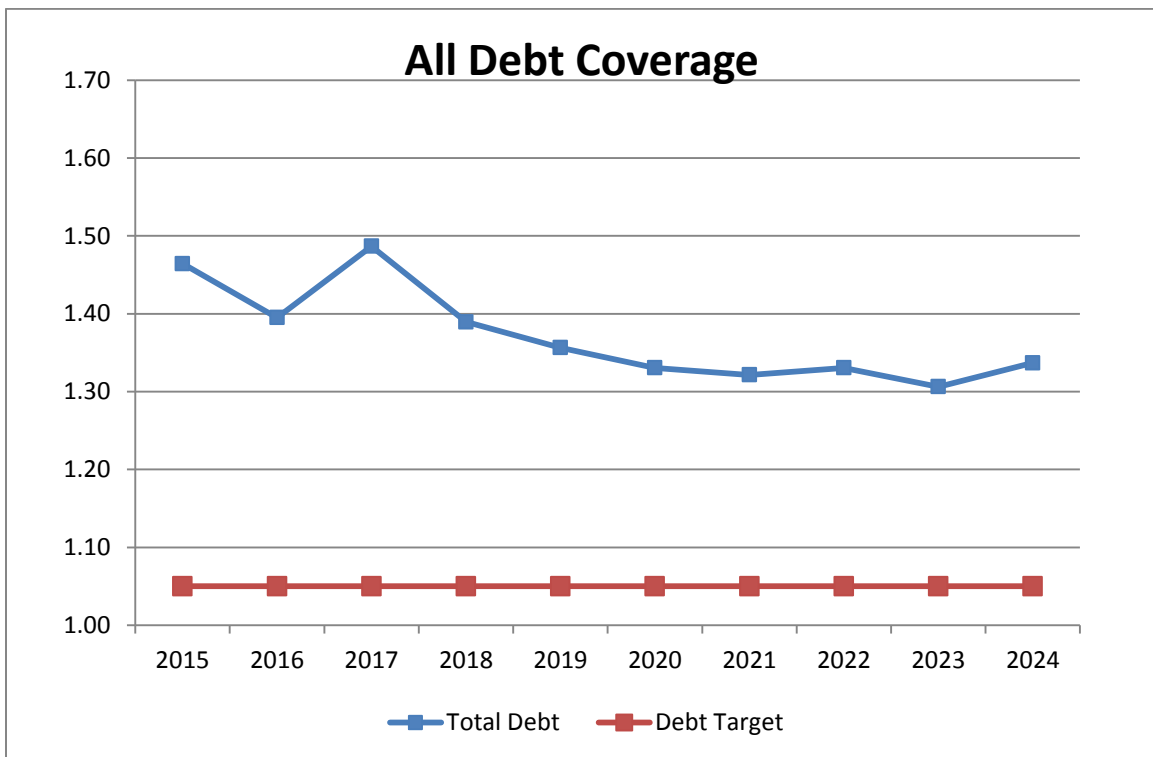
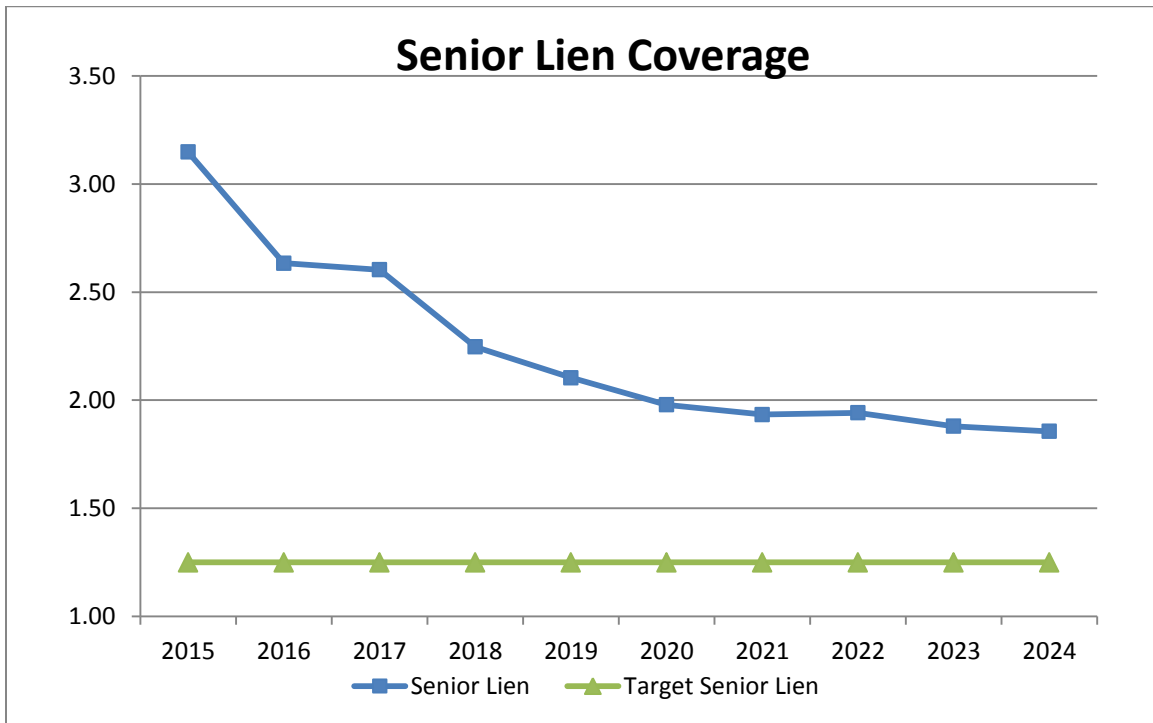
- **Debt Service Coverage**

As a result of the 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 District currently has six outstanding bond issues (Series 2005, 2007, 2010, 2013, 2014A and 2014B Bonds) which are senior to all other subordinate debt obligations. As outlined in the District's revenue bond Trust Agreement, the District must maintain net revenues available for debt service of no less than 115% of all bonds payable during that fiscal year. On all subordinate debt obligations, which include all outstanding and proposed WPCLF loans, the District must maintain net revenues available for debt service of no less than 100% of all outstanding debt service during that fiscal year.

In order to maintain credit ratings and liquidity targets, and in an effort to promote bond marketability, the 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 District ensured debt service coverage levels, particularly senior debt service coverage, were consistent with expectations required to maintain or increase the District's credit rating. In 2010, the District received a ratings upgrade from Standard and Poors to AA+ and was reaffirmed in 2014, which will have a positive impact on the District's cost of borrowing. The financial plan builds in a level of internally generated funds to finance specific capital improvement projects on an annual basis. These identified capital costs are in addition to the District's budgeted revenue requirements. Throughout the 10 year period, the projections exceed our coverage goals. Over the forecasted period, senior debt service coverage never falls below 186% and total debt service coverage never falls below 131%. The District satisfies coverage requirements for all forecasted years.

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○ Rate Structure

The District currently bills the majority of its sewer customers quarterly based on metered water consumption. For 2015, customers that reside within the City of Cleveland, otherwise known as Sub-district 1, will be assessed a rate of \$69.65 per Mcf of billed water consumption. Customers that reside outside the city limits (Sub-district 2) will be assessed a rate of \$71.75 per Mcf of billed water consumption. The District's Homestead Program provides a rate discount in both Sub-districts for senior citizens and disabled customers. The District offers an Affordability rate to customers meeting certain income requirements. Also, since 2012, all customers are assessed a quarterly Fixed Cost Recovery Fee, which is \$6.90 in 2015.

Inflationary pressures and the need to fund an over \$2.4 billion capital improvement program over the next 10 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 the needs over the next 10 years. The table below shows the projected schedule of rate increases for the next 10 years.

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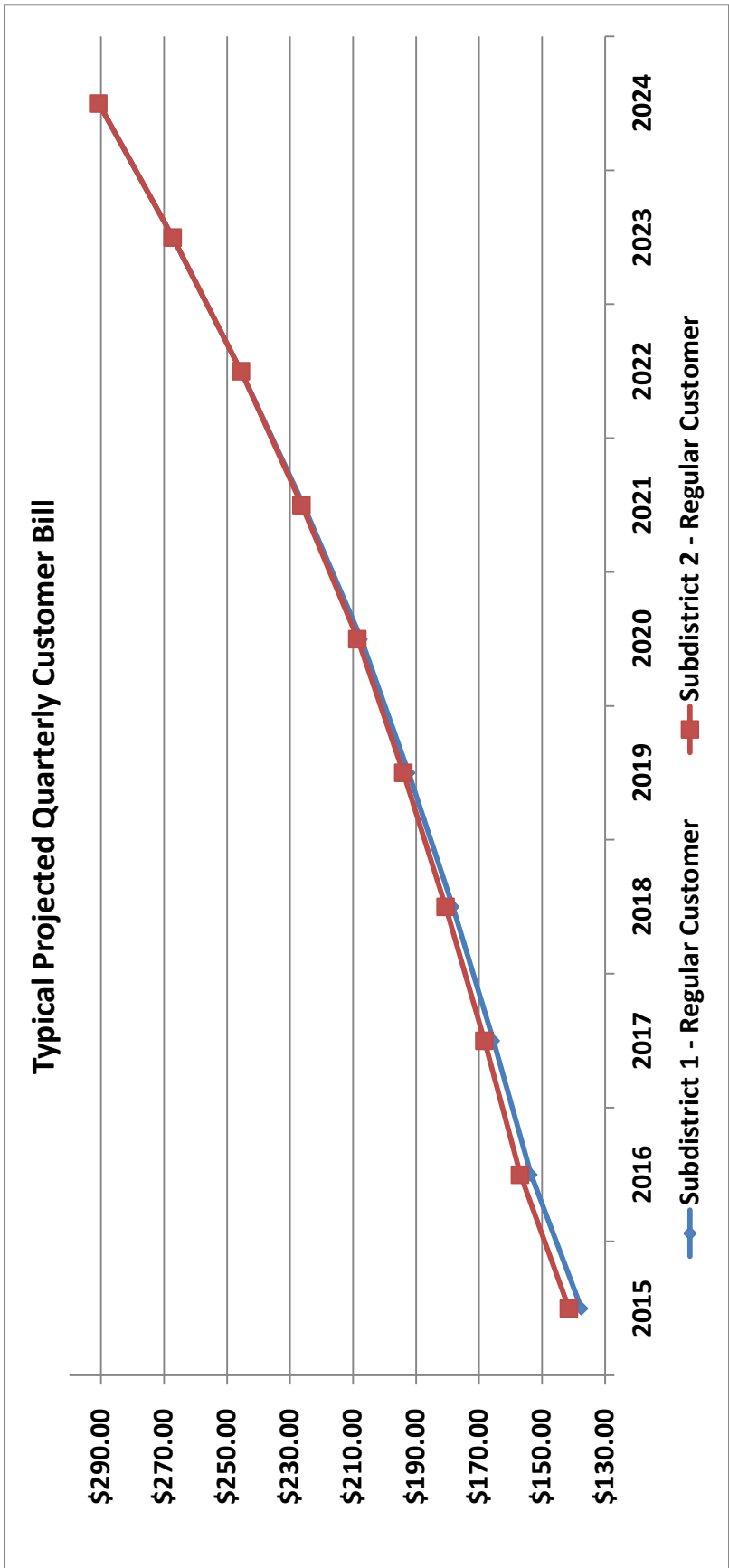
Projected Rates	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Fixed Cost Recovery Fee per Quarter	\$6.90	\$7.20	\$14.55	\$15.45	\$16.05	\$16.65	\$17.85	\$18.75	\$19.65	\$20.85
Rate Per Mcf										
Subdist.1, Regular	\$69.65	\$78.05	\$84.25	\$90.95	\$98.25	\$106.15	\$115.75	\$126.15	\$137.55	\$149.95
Subdist.1, Homestead / Affordability	\$41.85	\$46.85	\$50.55	\$54.55	\$58.95	\$63.65	\$69.35	\$75.55	\$82.35	\$89.75
Subdist.2, Regular	\$71.75	\$79.85	\$85.75	\$92.15	\$99.15	\$106.75	\$116.05	\$126.15	\$137.55	\$149.95
Subdist.2, Homestead / Affordability	\$43.25	\$48.05	\$51.55	\$55.35	\$59.55	\$64.05	\$69.55	\$75.55	\$82.35	\$89.75

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- Rates and Customer Impact

The impacts of the recommended increases over this period on a typical residential customer are shown below. Data shown reflects the projected bill for a residential customer in Sub-district I and Sub-district II with typical water consumption (1.875 Mcf per quarter). Rate equalization is achieved in 2022 and henceforth the rates Sub-district I and Sub-district II will be equal.

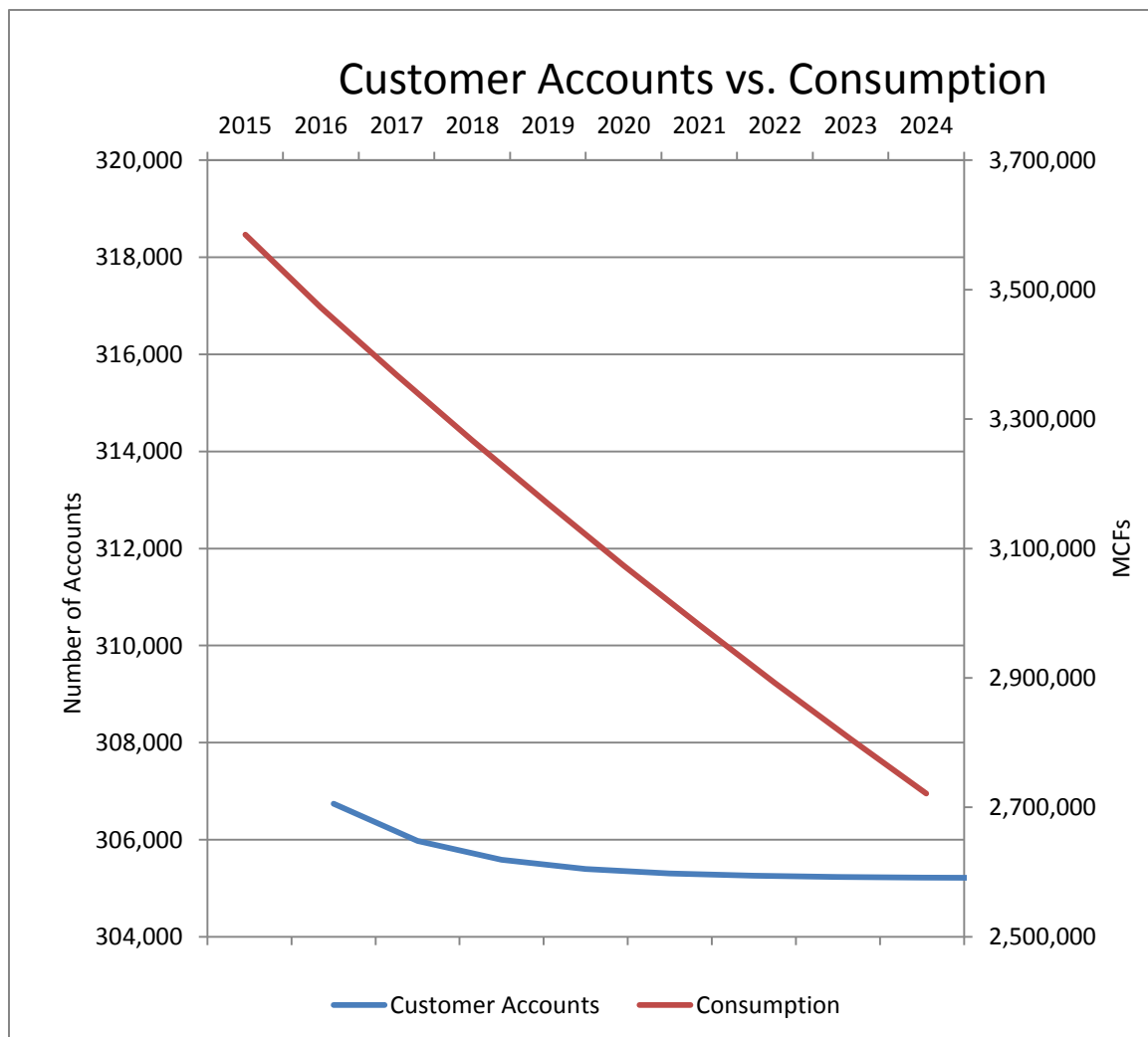


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○ **Customer Accounts and Consumption**

An annual average rate of decline of 0.08% for customer accounts has been assumed for the next six years to be fiscally conservative. Because the decline in historical customers and households has been less severe than consumption, an average annual rate of decline of 0.08% through 2021 and no further decline (2022-2024) has been assumed to projected customer accounts over the planning period. Consumption has been forecasted to decrease at 3.0% through 2024 based on consumption history and forecasted decline in usage.



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- **Reserves and Targets**

The 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 2015, 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 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 forecast ten year period with an average projected balance of 100 days of annual operating budget.

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

The District established the Capital Equipment and Infrastructure Repair and Replacement Reserve to cover nonrecurring expenses for the replacement of aging infrastructure. Currently there is no target level for this reserve, and the estimated funds at the end of 2014 total approximately \$55.9 million. The District continues to add additional funds throughout our ten year period and projecting a balance of \$56.7 million by 2024.

- **Insurance Reserve**

Approximately \$22.8 million is currently being held in the District's Insurance Reserve. This reserve is for self-insurance to address any catastrophic or emergency events that would not be included in the 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 District experienced significant payouts for a covered event.

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- **Rate Stabilization Reserve**

The Rate Stabilization Reserve exists to mitigate large, one-time rate increases. Rate stabilization reserves can smooth out rate increases by supplementing the increase in expenses with transfers from the fund. The benchmark for the Rate Stabilization Reserve is up to 5.0% of the annual rate revenue. Before the transfer of \$6.0 million from the operating account in the fourth quarter of 2014, the balance was \$6.0 million, or approximately 2.7% of annual rate revenue, which does not provide enough funds to mitigate the projected rate increases over the forecast period. However, it was determined that it would be appropriate to increase the level of funding in this reserve to help mitigate future rate increases and the transfer in 4th quarter increased the balance to \$12.0 million, or approximately 5.4% of annual rate revenue. Currently, the financial plan assumes further contributions to maintain the 5.0% target through the end of the forecasted period with an estimated balance of \$19.9 million in 2024.

- **Capital/Bond Project Accounts**

The 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.

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○ **Projected Reserve Balances**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Operating Reserve	\$34,027,190	\$34,653,514	\$36,568,655	\$38,338,854	\$40,058,248	\$42,108,781	\$44,255,744	\$46,671,366	\$48,857,134	\$51,536,492
Capital Equipment and Infrastructure R&R Reserve	\$55,900,876	\$55,984,727	\$56,068,704	\$56,152,807	\$56,237,036	\$56,321,392	\$56,405,874	\$56,490,483	\$56,575,218	\$56,660,081
Insurance Reserve	\$22,752,271	\$22,786,400	\$22,820,579	\$22,854,810	\$22,889,092	\$22,923,426	\$22,957,811	\$22,992,248	\$23,026,736	\$23,061,276
Rate Stabilization Reserve	\$12,200,000	\$13,300,000	\$14,300,000	\$14,750,000	\$15,400,000	\$16,100,000	\$16,950,000	\$18,050,000	\$18,950,000	\$19,850,000

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- **Ratio Analysis**

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

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

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	Preliminary	Projected									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Operating Margin %	49.97%	54.47%	55.13%	56.17%	56.34%	56.22%	55.06%	54.46%	54.49%	54.52%	54.53%
Percentage by which operating revenues exceed operating expenses; indicates financial margin, <i>Target >34%</i>											
Operating Ratio	39.42%	45.37%	43.67%	41.88%	42.29%	42.35%	43.36%	43.93%	43.69%	43.99%	43.81%
Operating expenses (less Depreciation) as a percentage of operating revenues; indicates the percentage of operating revenues used to cover operating expenses, based on prior District performance <i>Target <60%</i>											
Total Debt to Net PPE	68.41%	61.92%	54.84%	63.02%	57.28%	65.55%	60.24%	62.57%	60.12%	61.99%	59.86%
Ratio of debt principal to net property, plant, and equipment <i>Target <60%</i>											
Long-Term Debt Principal per Customer	\$4,923	\$4,790	\$4,629	\$5,710	\$5,620	\$6,958	\$6,923	\$7,596	\$7,543	\$8,036	\$7,959
Dollars of long-term debt principal per customer											
Senior Debt Service Coverage	4.48	3.15	2.63	2.60	2.25	2.10	1.98	1.93	1.94	1.88	1.86
Net operating income excluding depreciation over outstanding senior (revenue bond) debt service <i>Target >1.25</i>											
Total Debt Service Coverage	1.57	1.46	1.39	1.49	1.39	1.36	1.33	1.32	1.33	1.31	1.34
Net operating income excluding depreciation over outstanding total debt service <i>Target >1.0</i>											
Percent CIP Cash Funded	8.51%	13.00%	13.29%	14.43%	11.77%	10.22%	13.16%	20.18%	21.32%	25.12%	27.91%
Percentage of Capital Improvement Plan costs funded by revenues generated the same year <i>Target 25%</i>											

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CONCLUSION AND SUMMARY

The District is faced with the unprecedented challenge of being required to invest approximately \$2.4 billion in its wastewater system over the next ten years. The District is facing this challenge during a time of tremendous economic uncertainty. This Financial Plan incorporates the 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 District on sound financial footing such that it can continue to provide high quality, reliable service to its customers.

The Financial Plan anticipates that the cost of providing service will increase over time as a result of inflationary pressures; however, a driver behind the rates is that the District has the responsibility for CSOs within its service area under the Federal Clean Water Act and U.S. Environmental Protection Agency CSO Control Policy. The 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 \$646.1 million in Non-CSO capital improvements over the 10 year planning period. In order to fund these mandated projects and sustain the existing system the District will need to issue over \$1.1 billion in debt financing in the next 10 years. This significant increase in the debt will require implementation of rate increases to support the debt service payments and the related debt service coverage requirements. Without obtaining the financing the District will be unable to support these mandated projects.

This Financial Plan will be evaluated on an annual basis in conjunction with the budget and may require changes.

Northeast Ohio Regional Sewer District

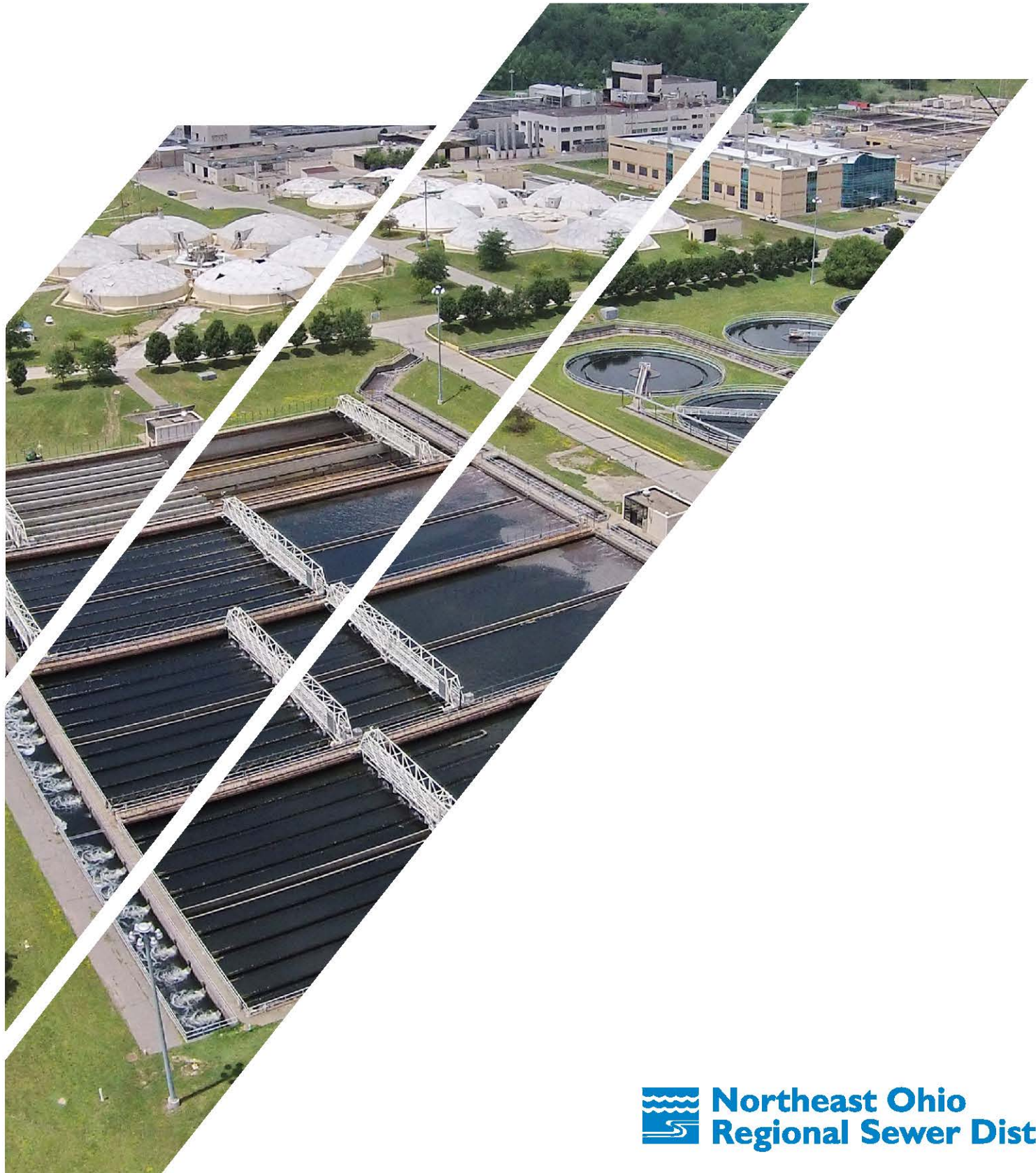
10 Year Long-Term Financial Plan 2015-2024

Summary of Revenue and Revenue Requirements (in thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Revenue	\$245,260	\$266,691	\$286,585	\$299,659	\$313,238	\$327,600	\$346,412	\$365,862	\$386,502	\$408,051
Revenue Requirements										
Salaries, Wages and Benefits	\$66,454	\$69,404	\$72,529	\$75,841	\$79,355	\$83,086	\$87,050	\$91,266	\$95,753	\$100,531
Utilities	14,574	15,762	17,047	18,437	19,942	21,570	23,333	25,239	27,303	29,536
Professional & Contractual Services	14,501	15,028	15,574	16,141	16,727	17,336	17,966	18,619	19,296	19,998
Other Operations & Maintenance	24,941	26,115	27,348	28,642	30,002	31,430	32,931	34,507	36,163	37,902
Total Operating Costs	\$120,470	\$126,309	\$132,498	\$139,061	\$146,026	\$153,422	\$161,280	\$169,631	\$178,515	\$187,967
Capital Costs										
Debt Service	\$90,214	\$106,546	\$110,172	\$122,980	\$131,495	\$137,521	\$144,875	\$152,338	\$163,528	\$168,978
Internally Generated Capital	34,302	32,173	41,000	35,506	33,376	33,923	37,358	40,427	41,453	47,619
Subtotal	124,516	138,719	151,172	158,486	164,871	171,444	182,233	192,765	204,981	216,597
Other (1)	200	1,600	2,800	2,050	2,250	2,600	2,800	3,350	2,900	3,400
Total Revenue Requirements	\$245,185	\$266,628	\$286,469	\$299,598	\$313,148	\$327,466	\$346,312	\$365,746	\$386,396	\$407,965
Net Annual Balance	\$75	\$63	\$116	\$61	\$90	\$134	\$100	\$116	\$106	\$86

(1) Includes transfers and estimated costs for affordability program. Affordability Program costs include revenue loss from WWAP rates and crisis vouchers.

RATES & REVENUE



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

The District is the largest wastewater treatment provider in the State of Ohio with a service area of approximately 350 square miles within and around the City of Cleveland. Specifically, the District serves 97% of the City of Cleveland and all or portions of 61 communities in Cuyahoga, Lorain and Summit Counties. The District's service area contains a residential service population in excess of 993,000.

The Board of Trustees of the Northeast Ohio Regional Sewer District ("District") has exclusive authority and responsibility for establishing and maintaining the sewage service rates imposed for the services and facilities provided by the 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 District's customers are billed quarterly 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 Cleveland Heights, Berea and North Royalton which act as billing and collection agents for the District in their respective areas. All District customers' bills are based on metered water consumption and are charged a Fixed Cost Recovery Fee per quarter.

For 2015, Customers that reside within the City of Cleveland, otherwise known as Subdistrict 1, are assessed a rate of \$69.65 per 1,000 cubic feet (MCF) of billed water consumption. Customers that reside outside the city limits (Subdistrict 2) are assessed a rate of \$71.75 per MCF of billed water consumption. All customers are charged a fixed cost recovery fee of \$6.90 per quarter. In addition, the following cost saving programs benefit eligible District customers: Homestead, Affordability, and Crisis Assistance. The Homestead program offers assistance to low income customers age 65+ or those who are totally disabled a 40% rate reduction. The Affordability program offers a rate reduction of 40% for customers whose income is at or below 200% of the poverty level. The Crisis Assistance program provides financial assistance to customers experiencing financial hardships due to a crisis situation.

The District continues its internal billing process with the Rural Lorain County Water Authority (RLCWA). The RLCWA internal billing process commenced late in 2013 and includes approximately 1,016 regular customers. The District continues to internally bill approximately 120 large commercial customers. In 2015 the District will begin billing approximately 60 well water customers for their usage of the system.

The balance of the District's customers are billed based on use of the system. Customers with greater than 50,000 cubic feet of annual water consumption may request that their billing for sewage service be based upon wastewater discharged into the sewer system. If their request is

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

granted, one or more extra meters are installed and maintained at the customer's expense to determine the quantity of water which actually enters the system. Currently, only a small number of customers are billed using this alternative method.

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

Billing Process

The District's largest billing agent is the Cleveland Division of Water, which bills individual customers on a quarterly basis. The City's meter reading department prepares an annual master schedule of meter reads per route. The master schedule comprises 91-day read cycles. Meter route 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 District billing agents follow a similar process.

Clear Reads is Cleveland Water's new project to install automated meter reading (AMR) technology in homes and businesses throughout the service area. After several years of exploring AMR, Cleveland Utilities has started the process of implementation of this system for their customers. AMR is the technology of remote collection of consumption and other data by the central office location for billing, troubleshooting, and further analysis. This project is expected to take three years to complete the upgrade for all electric meters to this new technology.

Master meter accounts are for communities where the volume of sewage billed is determined on the basis of master water or sewer meters. The bills for master communities are sent to the government entity responsible for providing the communities local sewer service. The District's master meter communities are the City of Hudson, the Village of Richfield and a portion of Summit County which includes portions of Sagamore Hills Township, Northfield Center Township, Twinsburg Township, Village of Boston Heights and the City of Macedonia. These communities are billed directly by the District at 55% of the total metered sewer flow for 2015. Each master meter community bills and collects from their individual customers.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

Collection of Delinquent Accounts

Under Cleveland's collection process, customers with past due balance more than \$50 are sent a reminder notice. Customers with past due balances in excess of \$150 are sent a delinquency letter stating that the account must be paid within 15 days or the customer will be subject to further collection efforts, including possible termination of water service. Customers that fail to enter into a payment plan or pay the account in full are then issued a 5 day Final Notice. Customers are informed that they have the right to contest their bills by appearing before a review board consisting of three City employees who are not involved in the billing and collection process. 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 plan is not arranged, water service is terminated. Service can be restored by full payment. In some cases, an arrangement can be made to restore service with less than full payment.

The Ohio Revised Code specifically authorizes the District to refuse service if any charges are not paid. The District can also certify non-payment of charges to the Cuyahoga County Fiscal Officer, whereupon such delinquent charges will become a lien on the property served and be collectible in the same manner as real estate taxes. These powers may be exercised by the District without obtaining consent of any other political subdivision. The District has, in the past, annually exercised its authority to certify to the Cuyahoga County Fiscal Officer delinquent sewage charges for properties which it serves.

Rate Setting Process

An independent consulting firm is engaged to conduct a five year rate study. The District utilizes a systematic approach for rate setting designed around a five-step process tailored specifically to its goals and objectives. The first step in rate setting process is the identification of pricing objectives. The 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 District to operate the wastewater 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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

Rate Setting Process- continued

Once pricing objectives are prioritized and after data related to cost and usage characteristics are reviewed, the 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's impacts for each alternative are compared to each of the pricing objectives in order to determine the effectiveness of each rate structure. This step assists in identifying the rate structure that best addresses the pricing objectives and policies of the utility. Once the rates are established they are presented to the Board of Trustees to evaluate and adopt a five year rate schedule. The Rate schedule for 2012-2016 was adopted by the Board June 1, 2011.

In 2015 the District will be conducting a new rate study for the upcoming 2017-2021 rate cycle. The Finance group will be collaborating with other departments to select a consultant to help develop rates that are affordable and meet capital and O&M requirements.

2015 PROJECTED SEWER REVENUE

For 2015 the District's total sewer service revenue is projected to be \$244.0 million, of which 99.1% is composed of user fees. The other .9% is made up of other income, interest income and non-operating grant revenue. The City of Cleveland Division of Water bills for approximately 85.1% of the user fees while the suburbs of Cleveland Heights, Berea, North Royalton and our customers billed directly by the District make up the other 14.9%. The revenue generated is based upon consumption, the number of customer accounts, and rate increases in effect for 2015. The historical trend of the District's billed consumption continues to decrease annually at an overall rate of 2-5%. In 2014 the metered billed consumption decreased 0.2%. The District anticipates a 3.2% decrease in billed consumption in 2015 based on historical trends and demographic changes within our collection area.

As part of the District's Rate Study, a demand analysis was performed to forecast the usage based on patterns of growth/decline. In this study, the District used recent trends in demands, population, change in households, employment projects, impact on conservations and price elasticity. The result of the analysis showed that demand forecasts indicate continued decline in billable flows of about 3.2%.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

The rate of decline the District has experienced since 2008 is at a higher level than historical trends and will be above household decline of 0.25% per year. The decline in households is consistent with the decline in customer accounts. Therefore, for budgetary purposes, the District estimated a 3.2% decrease in consumption for City of Cleveland in 2015 and a 3.2% decrease in consumption for the suburbs. In addition to the consumption, the District projected a 3.5% uncollectable rate and used the average 11.2% approved rate increase.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

continued

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

The District's Total Operating Revenue by Source indicates:

- 99.1 % of our 2015 Total Operating Revenue is composed of Sewer Service Fees.

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

- The District has increased wastewater rates on an average 8.5% since 2004. However due to the economy and reduction in demand, revenue has only increased an average of 5.7% per year since 2004.

The District's Annual Metered Billing Quantities indicates:

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

The District's Billed Consumption since 1993 indicates:

- The District has experienced an average decrease in consumption of 2.8% since 1993.

The District's Average Quarterly Residential Bill indicates:

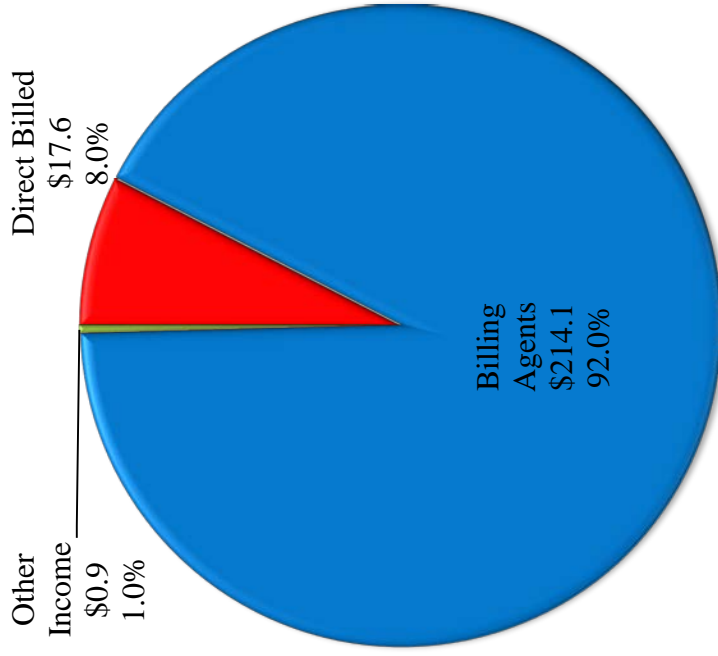
- An average quarterly residential bill is 1.875 MCF.
- An average increase of an 11.6% fee for Sub District 1 and a 10.8% fee for Sub District 2 on 2015 quarterly bills.

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

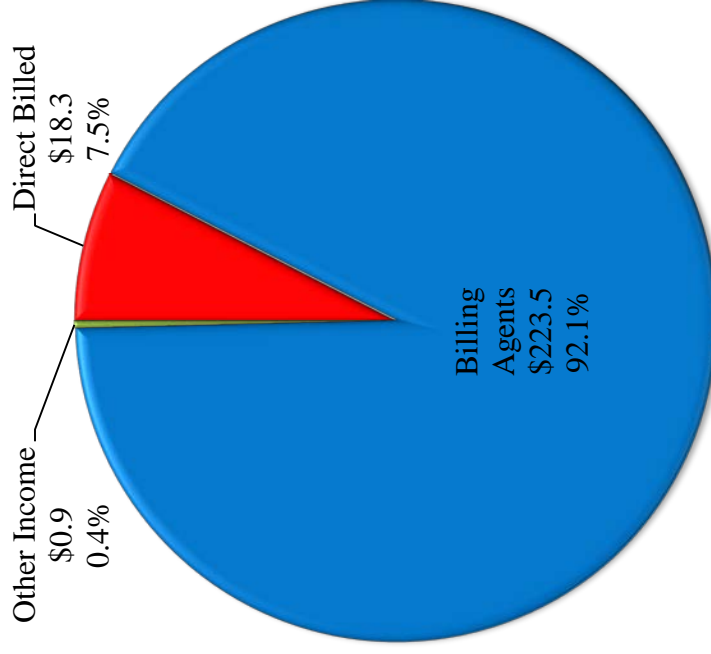
- An overall increase of approximately 18.8% in the number of employees of our principal employers over a 10 year comparison period.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Sewer Service Operating Revenue by Source



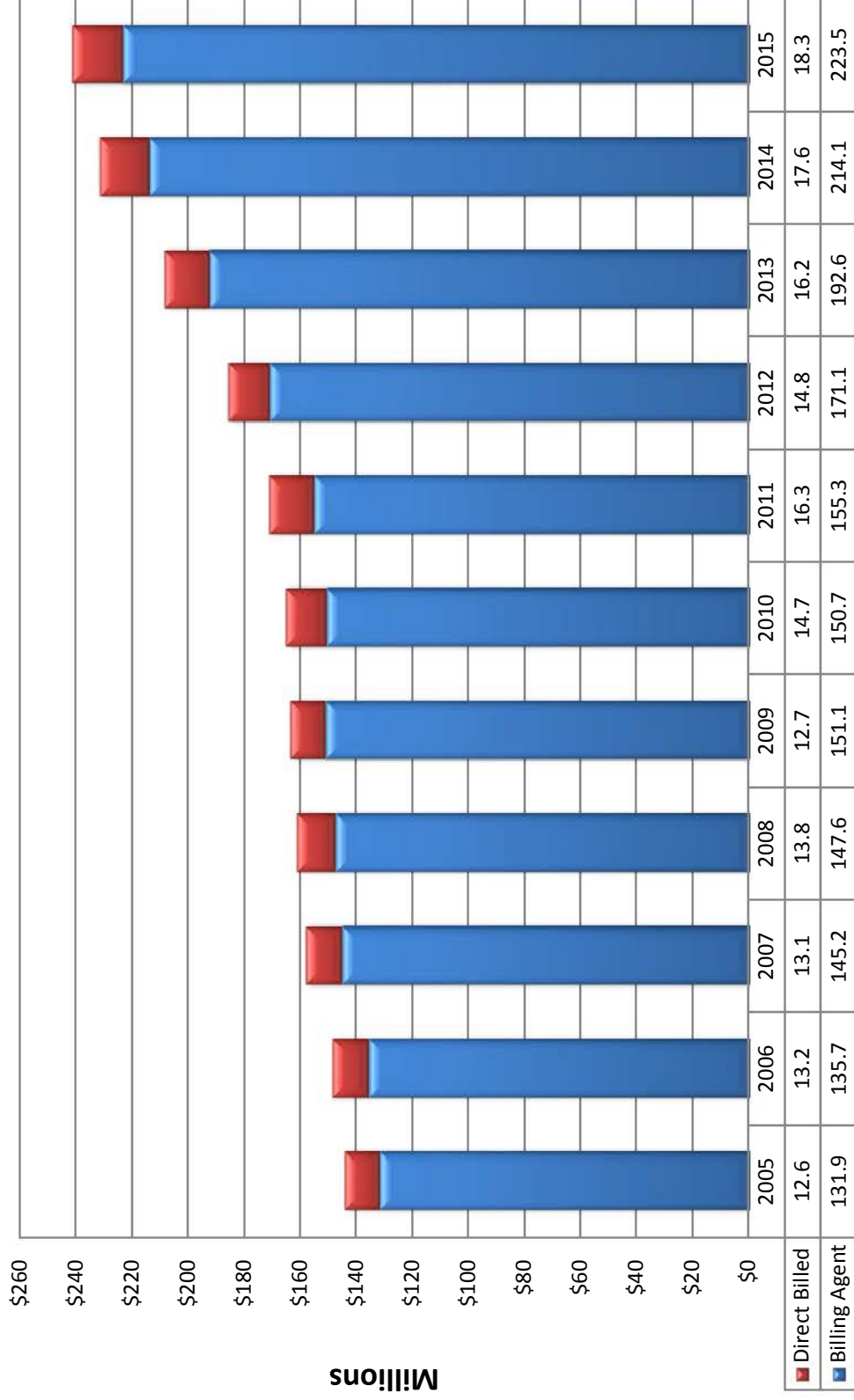
2014 Sewer Revenue
Preliminary Actual
\$232.6 Million



2015 Sewer Revenue
Budget
\$242.7 Million

NORTHEAST OHIO REGIONAL SEWER DISTRICT

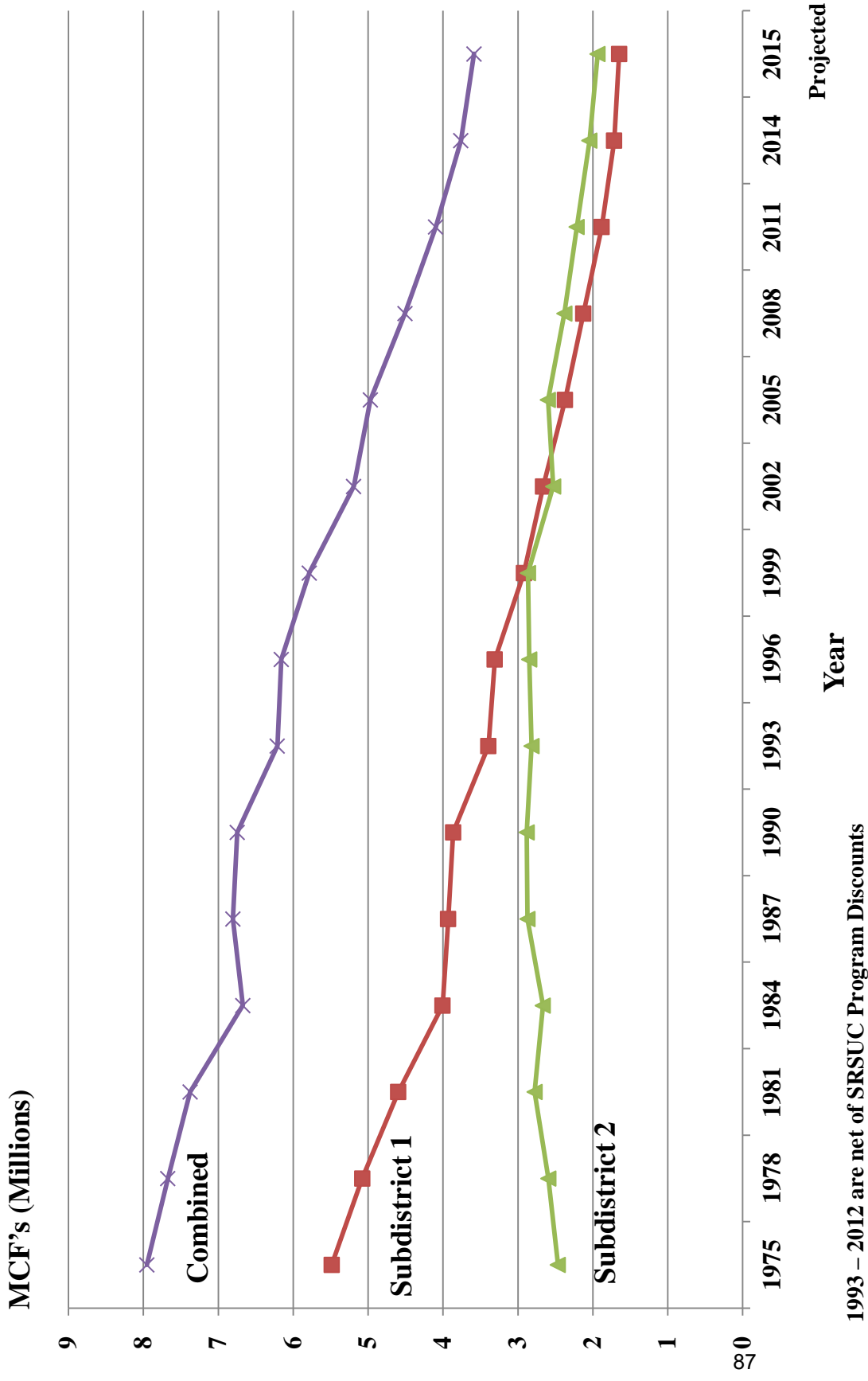
Historical Summary of Sewer Service Fee Revenue



Sewer Fee Revenue

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Billed Consumption

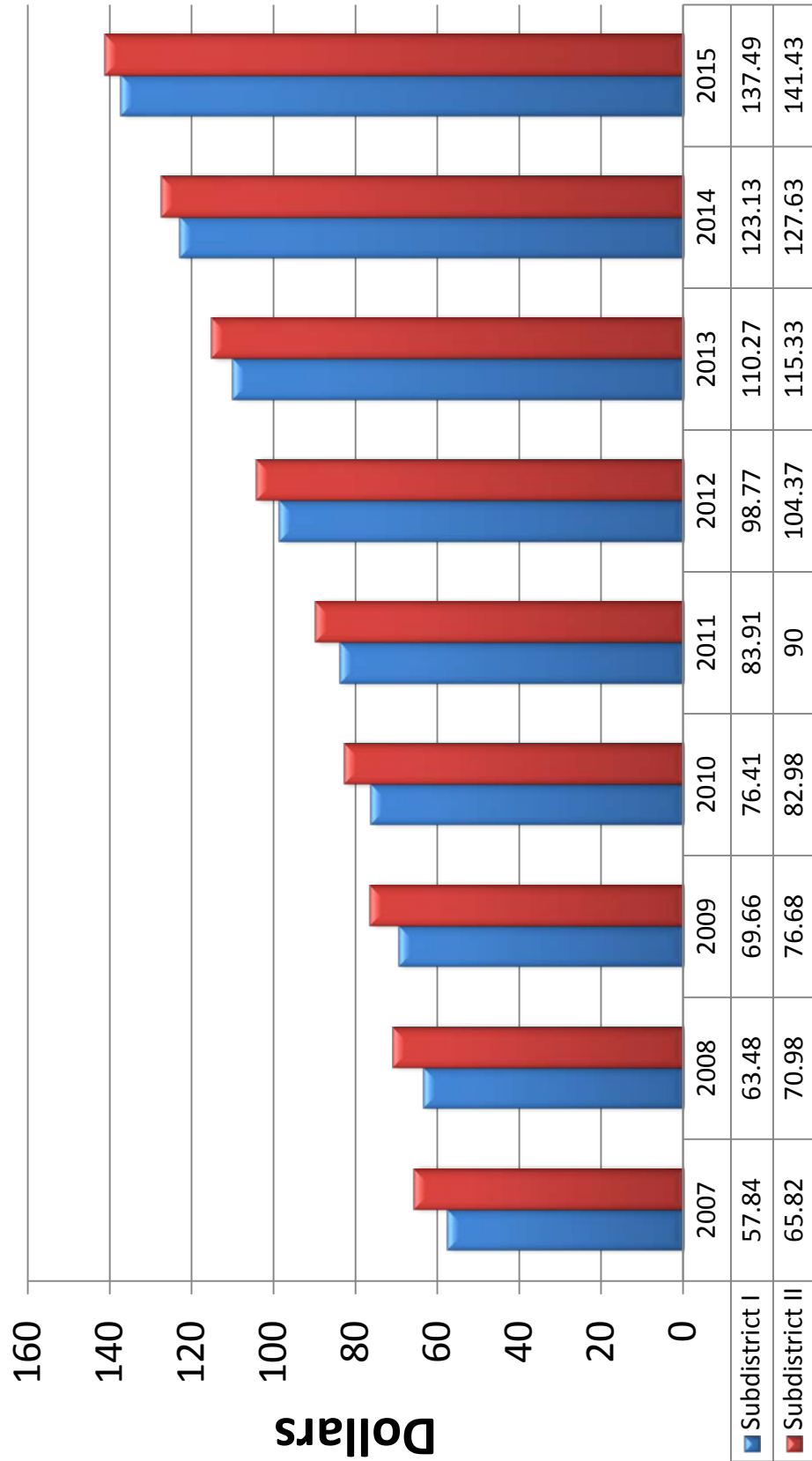


NORTHEAST OHIO REGIONAL SEWER DISTRICT
ANNUAL METERED BILLING QUANTITIES
2010-2015
(IN THOUSANDS OF CUBIC FEET)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014 Estimated</u>	<u>Projected 2015</u>
<u>Subdistrict 1</u>						
City of Cleveland	1,885,817	1,834,796	1,736,559	1,639,226	1,650,453	1,599,128
Direct Billed	<u>60,563</u>	<u>47,200</u>	<u>44,717</u>	<u>67,212</u>	<u>64,906</u>	<u>49,458</u>
Total Subdistrict 1	<u>1,946,380</u>	<u>1,881,996</u>	<u>1,781,276</u>	<u>1,706,438</u>	<u>1,715,359</u>	<u>1,648,586</u>
<u>Subdistrict 2</u>						
City of Cleveland	1,768,937	1,720,970	1,685,244	1,570,544	1,606,844	1,557,181
Berea	65,951	63,217	63,614	61,112	60,560	58,688
Cleveland Heights	157,366	153,456	156,964	151,614	147,881	143,310
North Royalton	14,103	13,826	14,245	12,726	12,072	11,699
Direct Billed	<u>72,477</u>	<u>54,100</u>	<u>57,929</u>	<u>63,251</u>	<u>64,771</u>	<u>54,769</u>
Subtotal Subdistrict 2	<u>2,078,834</u>	<u>2,005,569</u>	<u>1,977,996</u>	<u>1,859,247</u>	<u>1,892,128</u>	<u>1,825,647</u>
Master Meters	<u>170,293</u>	<u>209,320</u>	<u>136,544</u>	<u>143,503</u>	<u>131,691</u>	<u>111,085</u>
Total Subdistrict 2	<u>2,249,127</u>	<u>2,214,889</u>	<u>2,114,540</u>	<u>2,002,750</u>	<u>2,023,819</u>	<u>1,936,732</u>
Total Service Area	<u><u>4,195,507</u></u>	<u><u>4,096,885</u></u>	<u><u>3,895,816</u></u>	<u><u>3,709,188</u></u>	<u><u>3,739,178</u></u>	<u><u>3,585,318</u></u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Average Quarterly Sewer Service Bill – Residential Customers (1.875 MCF)



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Principal Employers of Cuyahoga County, Ohio

As of December 31, 2014 and 2005

Employer Name (1)	2014			2005		
	Number of Employees (1) FTE*	Rank (1)	Percentage of Total County Employment (2)	Number of Employees (1) FTE*	Rank (1)	Percentage of Total County Employment (2)
	12-31-2014			12-31-2005		
Cleveland Clinic Health System	34,658	1	5.21%	29,572	1	3.93%
University Hospitals	17,856	2	2.68%	12,575	2	1.67%
U.S. Office of Personnel Management	14,059	3	2.11%	9,105	4	1.21%
Giant Eagle, Inc.	9,400	4	1.41%	- (3)	-	-
Progressive Corp.	9,001	5	1.35%	8,836	5	-
Group Management Services, Inc.	8,813	6	1.32%	- (3)	-	-
State of Ohio	8,340	7	1.25%	-	-	-
Cuyahoga County	7,776	8	1.17%	9,250	3	1.23%
Cleveland Municipal School District	6,953	9	1.04%	7,438	7	0.99%
City of Cleveland	6,757	10	1.01%	8,455	6	1.12%
Key Corp	-	-	-	6,628	8	0.88%
National City Corp	-	-	-	6,578	9	0.88%
Metro Health System	-	-	-	5,613	10	0.75%
Total	<u>123,613</u>		<u>18.57%</u>	<u>104,050</u>		<u>13.84%</u>
Total Cuyahoga County Employment (2)			<u>665,815</u>			<u>751,797</u>

* Full-Time Equivalent.

(1) Sources are *Crain's Cleveland Business*, December 2014 and March, 2005.

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

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

Cuyahoga County, Ohio Comprehensive Annual Financial Report for 2005, and U.S.

Department of Labor, Bureau of Labor Statistics.

(3) Employment outside of top ten reporting year.

ACCOUNTING & BUDGET PROCESS



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET INTRODUCTION

Basis of Accounting

The 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 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 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 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 District prepares its financial statements and budgets using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded on the accrual basis when the exchange takes place. Expenses are recognized at the time they are incurred. All transactions are accounted for and budgeted in a single proprietary Enterprise Fund. Enterprise Fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. The proprietary fund category is used for governmental entities with ongoing activities that operate similar to the private sector. Enterprise Funds are used for operations that provide a service to citizens, financed primarily by a user charge and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability and other purposes. The primary source of revenue for the District is user fees charged to residential, commercial and industrial customers that send wastewater flow to the District's Wastewater Treatment Plants through its collection system.

Annual Budget Process

The District's annual budget is prepared using the concepts of a modified zero based budgeting process. Although specific program targets are not set, each budget center must budget and justify every requested appropriation in each expense account. There are no encumbrances or carry-overs from the previous year's unspent funds. A majority of the balance of revenues that exceeds the 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 District is able to limit the necessity to fund all Capital Projects from bond revenues and control its level of debt.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET INTRODUCTION - continued

Annual Budget Process-continued

The District's revenue budget is prepared on the accrual basis which means that budgeted revenue estimates reflect revenue from completed transactions, not cash collections. Estimates for services provided between the ends of various cycles and the end of the year are recorded as unbilled revenue. Operating expenses are budgeted to reflect when the 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 District does not budget for any increase in fair value of investments, interest on long term debt or gains and losses on equipment disposals. The District must adopt a budget that is within the parameters of the 2012-2016 adopted rate study and ensures compliance with the covenants under the Trust Agreement for the Wastewater Improvement Revenue Bonds Series 2005, 2007, 2010, 2013, and 2014. Particularly, the Debt Service Coverage covenant requires the District to charge rates and restrict Operating Expenses in such a way that Net Revenues Available for Debt Service shall be not less than the greater of 115% of Debt Service on all Bonds then Outstanding payable during the fiscal Year or 100% of the sum of such Debt Service and all required deposits in the Debt Service Reserve Account and all amounts payable from the Subordinated Debt Service Account during the Fiscal Year. In order for the District to comply with this covenant the budget needs to exceed a Balanced Budget, a budget in which total revenues are equal to total expenditures, by a level that will generate Net Revenues that are in compliance per the Wastewater Improvement Revenue Bonds Series 2005, 2007, 2010, 2013, 2014 Trust Agreements.

Budgetary Control

General provisions regulating the District's budget and appropriation procedures are set forth in the Ohio Revised Code. The Chief Executive Officer is required to submit the 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 District's budget process incorporates a practice by which detailed budget requests and capital improvement plan budget for the upcoming fiscal year are created by each budget center head and submitted, as a preliminary request, to the Chief Financial Officer. 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 Finance Committee of the Board of Trustees for their review. 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 2015 budgets presented to the Board on July 3, 2014. This process

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET INTRODUCTION - continued

Budgetary Control-continued

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 a quarterly basis.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS

The 2015 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 2015 plus the change in unbilled revenues between the beginning and end of 2015. Unbilled revenue is for estimated services provided 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. According to 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 Finance Officer
 - 3. Budget Preparation Instructions
 - 4. Timetable for important dates relating to deadlines for the steps in the budget process

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS - continued

5. Summary of the Budget Request Data that is to be returned to the Finance Department
6. Organizational Coding Structure-2015 Budget Centers
7. Chart and Definitions of 2015 Operating Expense Accounts
8. Chart and Definitions of 2015 Capital Accounts
9. 2014 Description of Services Provided Document
10. 2014 Budget Center Organizational Chart
11. Estimate of Personnel Requirements - Exhibit A
12. Employee Budget Detail Report - Exhibit A1
13. Proposed Increase in Personnel - Exhibit B
14. Prior Years Adopted Expense Detail Justification Report - Exhibit C
15. Expense Budget Detail Report Worksheet - Exhibit D
16. Capital Budget Worksheet – Exhibit E
17. Prior Years Adopted Description of Services Provided
18. Budget Performance Report with Y-T-D actuals and variances

D. Budget Center Head Responsibilities:

1. Each Budget Center Head is required to review and make corrections to the Organizational Chart that is included in the Budget Instruction Package. A corrected copy must be returned to Finance by the requested date so the document can be updated by Human Resources. An updated chart is sent back to the Budget Center Head so it can be included in the Preliminary Budget Request Package.
2. The Employee Budget Detail Report - Exhibit A1 must be reviewed by the Budget Center Head to identify any errors or to document proposed changes in the budget center's staffing. The Budget Center Head is also asked to identify when a vacancy in a budgeted position will be filled. This is necessary to calculate what portion of that position's annual salary should be allocated to the vacancy. When the corrected Employee Budget Detail Report is received by the Budget Analyst, the information is used to update the Excel spreadsheet that generates all the Personnel Salary and Benefits budget amounts.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS - continued

3. The Estimate of Personnel Requirements - Exhibit A depicts various personnel information relating to each budget center's Table of Organization. The Budget Center Head is required to complete the "Employed", "Budget", and "Number of Months Employed" columns on the Exhibit A. The completed Exhibit A is sent to Finance for review and to update related tables and spreadsheets. An updated Exhibit A is sent back to the Budget Center Head so it can be included in the Preliminary Budget Request Package.
4. If a Budget Center Head is requesting any new positions or increases in staffing for current positions within the budget year, he/she must submit a Proposed Increase in Personnel - Exhibit B. This document 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. The Exhibit B information is sent to Finance with the completed Preliminary Budget Request Package.
5. All operating expense requests from a budget center must be documented in the Expense Budget Detail Report Worksheet - Exhibit D and justified in the Expense Detail Justification Report - Exhibit C. The amount for each expense line item must be recorded in the Exhibit D. The worksheet and Expense Budget Detail Justification Report are sent to the Finance Department with the Preliminary Budget Request Package. The Exhibit C should be in its final presentation format condition.
6. Each budget center head must also complete a five year Capital Budget Worksheet – Exhibit E for expenditures that qualify as capital items per the “Fixed Asset Policy.” All requested capital expenditures are aggregated into the Capital Improvement Plan.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS - continued

E. Preliminary Budget Request Package

The Budget Center Head must send a Preliminary Budget Request Package to the the Budget Analyst by the due date indicated in the Time Table 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. Organizational Chart
 - c. Estimate of Personnel Requirements - Exhibit A
 - d. Proposed Increase in Personnel - Exhibit B
 - g. Expense Budget Detail Justification Report - Exhibit C
 - e. Expense Budget Detail Report Worksheet - Exhibit D
 - f. Five year Capital Budget Worksheet - Exhibit E
2. When the package is received by the Budget Analyst, all submittals are reviewed for any errors or missing documents. The Expense Budget Detail Report Worksheet - Exhibit D is used to load the Preliminary Budget Request into the Oracle budget database. The Budget Analyst enters each budget center's total salaries per position, longevity pay, sick buy-out, overtime and prior year's total actual salary expense information into the Exhibit A. The Budget Analyst also reviews the Proposed Increase in Personnel - Exhibit B. Any necessary adjustments to the Organizational Charts, 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 and the required number of copies are assembled in binders by the Finance Department. The binders are specifically organized so each budget center request can be easily reviewed.
 - b. The Preliminary Budget Request binders are distributed by Finance to the appropriate committee member.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS - continued

4. Review of the Preliminary Budget Request
 - a. Selected budgets centers were scheduled for a Budget Committee Review by the District's Budget Committee, which includes the Chief Executive Officer, Chief Operating Officer, Chief Finance Officer and the Director of Human Resources. Each selected 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) Insurance Reserve Budget
 - 5) Equipment Reserve Budget
 - 6) Capital and Bond Project Accounts Budget
 - 7) Summary Budget for each Budget Center
 - 8) Charts & Graphs of pertinent financial information

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS - continued

- b. Finance Committee Review Detail Section
 - 1) Operating Expense Budget Report from Oracle
 - 2) Description of Services Provided
 - 3) Organizational Chart
 - 4) Estimate of Personnel Requirements - Exhibit A
 - 5) Proposed Increase in Personnel - Exhibit B
 - 6) Expense Detail Justification Report - Exhibit C
- 2. Distribution of the Finance Committee Review Budget
 - a. The Finance staff compiles the Finance Committee Review Budget Summary section and the Finance Committee Review Budget Detail section. Copies are made and placed into binders similar to the Preliminary Budget Request document by the Finance staff.
 - b. Copies of the Finance Committee Review Budget are given 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, Chief Executive Officer, Chief Operating Officer, Chief Financial Officer and the Director of Administration and External Affairs. 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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS - continued

- c. At the conclusion of 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 Package

1. When the Board of Trustees officially adopts the Budget Request, an Adopted Budget Package is prepared.
 - a. All budget documents, charts & graphs, schedules and Oracle system reports are updated to reflect all adopted budget data and prior year actual data.
 - b. The Finance staff prepares a book that incorporates the Adopted Budget Summary and Detail documents into one Adopted Budget Book. This book is indexed similar to the Finance Committee Review version of the budget.
2. Distribution of the Adopted Budget
 - a. The Finance staff will distribute the completed Adopted Budget books to Senior Staff and other staff as required.
 - b. The adopted budget center detail is compiled and sent to each Budget Center Head.

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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET PROCESS - continued

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.

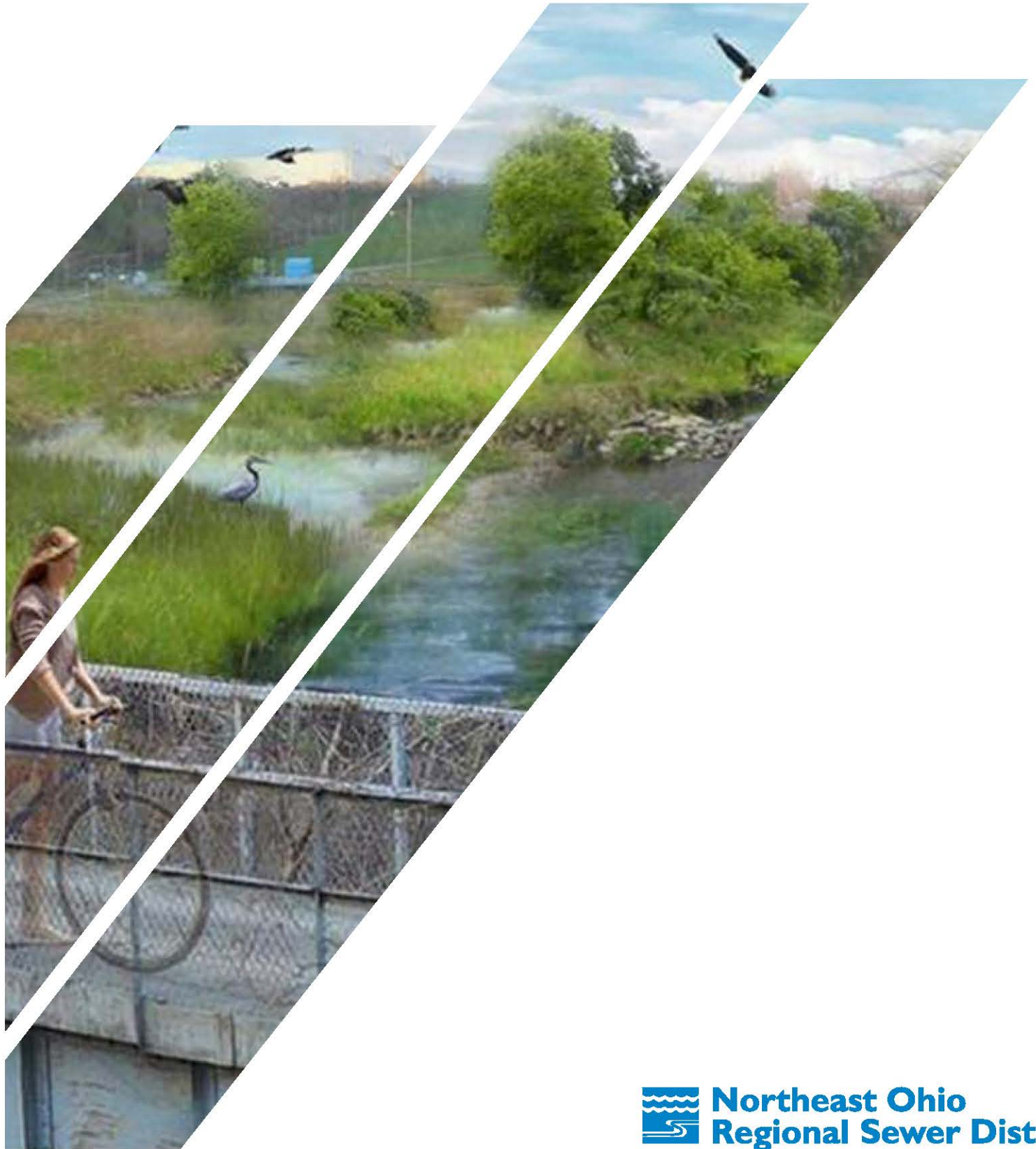
NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 BUDGET CALENDAR

TIMETABLE FOR PREPARATION OF THE 2015 ANNUAL BUDGET

Thursday	7/03/14	Board authorization to Adopt 2015 Operating Budget for O.R.C. requirement
Monday	10/13/14	Director of Finance – Budget Kick-off Memo
Monday	10/27/14	2015 IT Budget Request Form to IT Department
Monday	11/03/14	GJM and EMSC Administration Building budget centers' equipment repair and maintenance needs to Administrative Services
Monday	11/03/14	Anticipated Temporary Staffing requirements to Human Resources
Monday	11/03/14	Anticipated bid/proposal information that will be advertised or require legal notices to Purchasing
Monday	11/03/14	2015 District-wide Training Budget Form to OED Department.
Friday	11/21/14	Preliminary 2015 Budget Request, including revisions to Organization Charts, Exhibit A's, and Description of Services Provided, due to Finance including all Operating and Five Year Capital Plan appropriation request documents. Be sure to include Strategic Plan resources.
Thursday	12/18/14	Review and Return Preliminary Budget requests which includes Updated Organizational Charts and Exhibit A's to each budget center
Monday	1/05/15	Personnel Additions discussed with Budget Committee Review.
Tuesday	1/06/15- 1/16/15	Selected Budget Centers' Budget Committee Review with Budget Center Heads.
Tuesday	1/20/15	Notify Budget Center Heads of Budget Committee Review Budget recommendations on personnel additions.
Thursday	2/19/15	Finance Committee Review Budget to the Board of Trustees.
Monday	3/02/15	Presentation and Finance Committee Review Budget to the Board of Trustees for approval.
Thursday	3/05/15	Adopted and Amended Budget to the Board of Trustees.

2015 ADOPTED BUDGET DATA



**Northeast Ohio
Regional Sewer District**

**Northeast Ohio Regional Sewer District
Table of Organization
2015 Adopted Budget**



NORTHEAST OHIO REGIONAL SEWER DISTRICT
RESOLUTION NO. 57-15

Amending the adopted operating and capital budgets of the Northeast
Ohio Regional Sewer District for fiscal year 2015.

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

WHEREAS, on July 3, 2014, the Board of Trustees adopted Resolution No. 144-14, which adopted the operating budget of the Northeast Ohio Regional Sewer District for fiscal year 2015; and

WHEREAS, the proposed amended budget for 2015 has been prepared on an accrual accounting basis and is attached hereto and made part thereof;

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

Section 1. That this Board hereby amends Resolution No. 144-14 and adopts the Northeast Ohio Regional Sewer District amended operating and capital budget for fiscal year 2015 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 2015, the following sums are and they are hereby appropriated:

Direct Operating Accounts

Operating Expenses, Before Depreciation	\$120,469,178
Capitalized Labor & Fringe Benefits	(9,000,000)
WRRSP Project Grants	<u>4,180,415</u>
Total	\$115,649,593

Capital Accounts

Major Capital Projects	
Capital Projects Accounts	\$263,920,331
Capitalized Labor & Fringe Benefits	<u>9,000,000</u>
	\$272,920,331

Debt Service

Debt Service Payments	<u>\$90,213,726</u>
-----------------------	---------------------


Depreciation

Depreciation

\$53,344,774

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 Ms. Dumas, seconded by Mr. Sulik, the foregoing resolution was unanimously adopted on March 5, 2015.

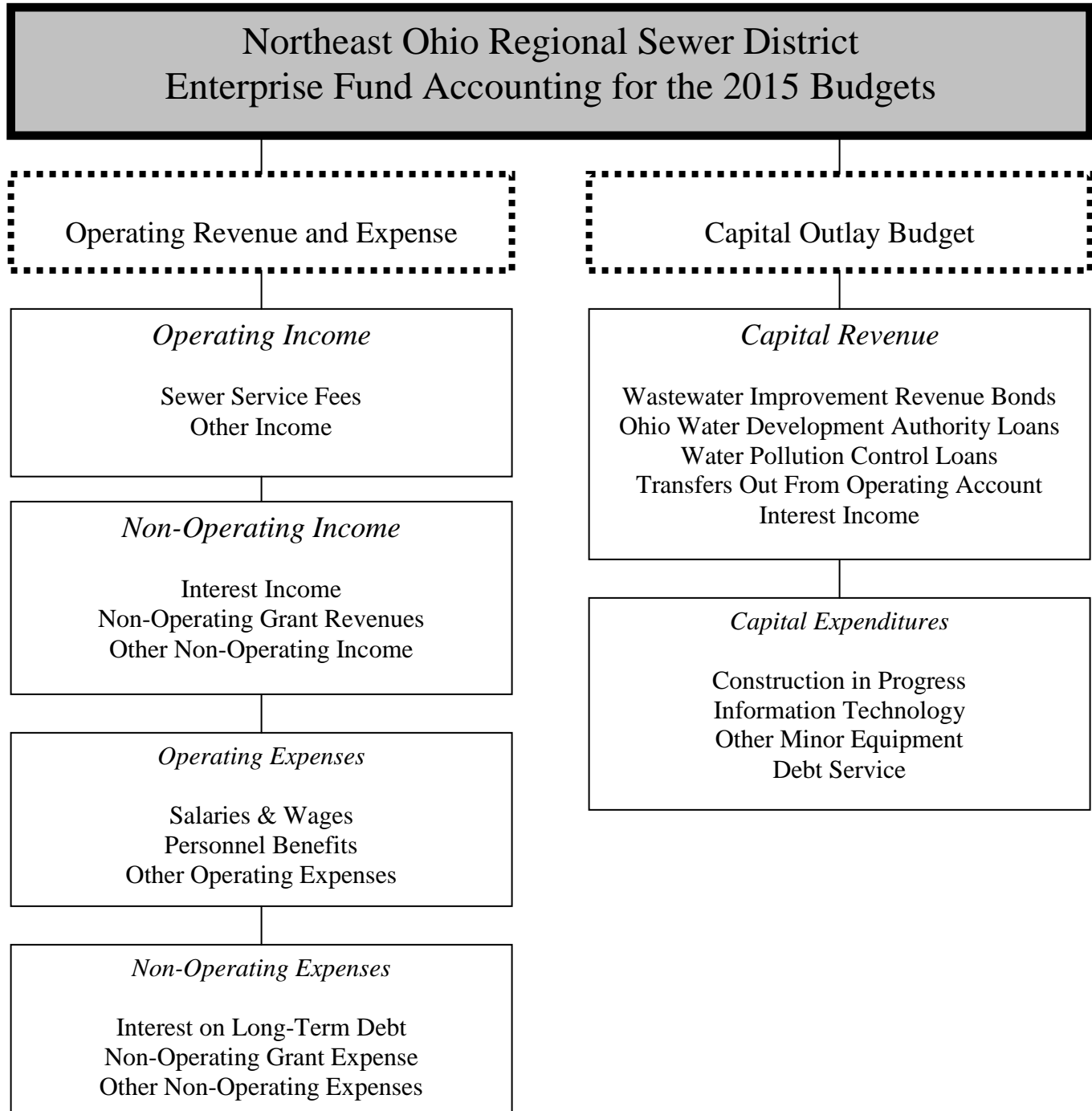


Walter O'Malley, Secretary
Board of Trustees
Northeast Ohio Regional Sewer District

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Fund Structure of 2015 Operating and Capital Budgets

The Financial Statements and Budgets of the 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
2015 Adopted Sewer Service Budget Summary
Presented on an Accrual Basis

	2013 Actual	2014 Adopted Budget	Preliminary 2014 Actual	2015 Adopted Budget
OPERATING BUDGET				
REVENUE				
Sewer Service Fees	\$ 208,829,130	\$ 214,477,570	\$ 231,731,362	\$ 241,818,483
Other Income	960,830	1,089,741	872,713	919,535
Interest Income	359,670	49,893	78,787	62,262
Non-Operating Grant Revenues (WRRSP /GLRI Projects)	1,383,517	1,180,415	263,272	1,180,415
Total Revenue	<u>\$ 211,533,147</u>	<u>\$ 216,797,619</u>	<u>\$ 232,946,134</u>	<u>\$ 243,980,695</u>
EXPENSES				
Salaries & Wages	\$ 43,889,545	\$ 47,139,112	\$ 46,226,508	\$ 50,545,769
Personnel Benefits	14,203,943	15,422,238	14,605,163	15,748,737
Utilities	14,898,125	15,817,166	15,274,413	15,836,285
Professional Services	10,553,455	4,732,883	6,456,556	6,650,976
Contractual Services	15,041,578	21,470,725	15,512,247	18,990,991
Other Expenses	9,536,068	12,787,149	12,038,623	12,696,420
Total Operation & Maintenance Expenses	<u>\$ 108,122,714</u>	<u>\$ 117,369,273</u>	<u>\$ 110,113,510</u>	<u>\$ 120,469,178</u>
Personnel Services charged to Capital Projects	(8,355,153)	(8,000,000)	(9,376,809)	(9,000,000)
Non-Operating Grant Expense (WRRSP Projects, ect.)	1,520,478	3,180,415	5,921,128	4,180,415
Transfer to Equipment Repair & Replacement Reserve	-	-	-	-
Transfer to Rate Stabilization Account	-	-	6,000,000	-
Debt Service	79,569,785	78,309,703	80,416,055	90,213,726
Total Net Operating Expenses	<u>\$ 180,857,824</u>	<u>\$ 190,859,391</u>	<u>\$ 193,073,884</u>	<u>\$ 205,863,319</u>
EXCESS REVENUE OVER EXPENSES	<u>\$ 30,675,323</u>	<u>\$ 25,938,228</u>	<u>\$ 39,872,250</u>	<u>\$ 38,117,376</u>
CAPITAL BUDGET				
Sources of Capital Funds	\$ 459,441,377	\$ 328,515,493	\$ 797,002,151	\$ 612,897,669
Uses of Capital Funds	210,576,633	221,855,825	272,316,190	272,920,331
BALANCE REMAINING PAY-AS-YOU-GO FINANCING	<u>\$ 248,864,744</u>	<u>\$ 106,659,668</u>	<u>\$ 524,685,961</u>	<u>\$ 339,977,338</u>
BEGINNING O&M RESERVE BALANCE				
Operating Surplus	\$ 62,783,715	\$ 70,929,398	\$ 25,788,318	\$ 28,354,730
Interest Income	30,675,323	25,938,228	46,263,877	38,117,376
Other Cash Transactions	164	-	69,129	-
Transfer to Capital Project Account	-	-	18,567,408	-
Transfer to Rate Stabilization Fund	(52,342,622)	-	(41,005,740)	(15,000,000)
Transfer to Equipment Replacement Reserve	-	-	(6,000,000)	-
Pay-As-You-Go Capital Financing	-	-	-	-
Pay-As-You-Go Capital Financing	(15,328,262)	(18,378,210)	(15,328,262)	(20,002,216)
ENDING O&M RESERVE BALANCE	<u>\$ 25,788,318</u>	<u>\$ 78,489,416</u>	<u>\$ 28,354,730</u>	<u>\$ 31,469,890</u>
RATE STABILIZATION ACCOUNT				
Beginning Balance - Rate Stabilization Account	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 12,000,000
Transfer in/from Operating Account	-	-	6,000,000	-
RATE STABILIZATION BALANCE	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>	<u>\$ 12,000,000</u>	<u>\$ 12,000,000</u>
EQUIPMENT RESERVE				
Beginning Balance -Equipment Replacement Reserve	\$ 55,518,234	\$ 55,708,737	\$ 55,708,737	\$ 55,817,150
Interest Income	190,503	169,548	108,413	149,458
Transfer in/from Capital/Operating Account	-	-	-	-
EQUIPMENT RESERVE BALANCE	<u>\$ 55,708,737</u>	<u>\$ 55,878,285</u>	<u>\$ 55,817,150</u>	<u>\$ 55,966,608</u>
INSURANCE RESERVE				
Beginning Balance -Insurance Reserve	\$ 22,537,391	\$ 22,700,745	\$ 22,700,745	\$ 22,718,195
Southerly Flood Claim	85,879	-	-	-
Southerly Flood Disbursements	(967)	-	(27,191)	-
Interest Income	78,442	69,850	44,641	52,586
Transfer in/from Capital/Operating Account	-	-	-	-
INSURANCE RESERVE BALANCE	<u>\$ 22,700,745</u>	<u>\$ 22,770,595</u>	<u>\$ 22,718,195</u>	<u>\$ 22,770,781</u>
DEBT SERVICE RESERVE W/TRUSTEE				
Beginning Balance -Debt Service Reserve	\$ 19,114,317	\$ 19,185,364	\$ 19,121,226	\$ 19,125,763
Interest Income	6,909	-	4,537	-
DEBT SERVICE RESERVE W/TRUSTEE BALANCE	<u>\$ 19,121,226</u>	<u>\$ 19,185,364</u>	<u>\$ 19,125,763</u>	<u>\$ 19,125,763</u>
TOTAL CASH RESERVES	<u>\$ 129,319,026</u>	<u>\$ 182,323,660</u>	<u>\$ 138,015,838</u>	<u>\$ 141,333,042</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Fee Revenue

2015 Adopted Budget

	2013 Actual		2014 Unaudited Preliminary Actuals		2015 Adopted Budget	
	<u>Rate (1)</u>	<u>Revenue</u>	<u>Rate (1)</u>	<u>Revenue</u>	<u>Rate (1)</u>	<u>Revenue</u>
<u>Sewer Service Fees - Cleveland</u>						
Subdistrict 1 - Regular	\$55.45	\$ 82,286,937	\$62.15	\$ 93,586,644	\$69.65	\$ 101,237,599
- Homestead	33.35	2,979,809	37.35	3,199,119	41.85	3,423,050
- Fixed	6.30	-	6.60	-	6.90	-
Subdistrict 2 - Regular	58.15	91,546,075	64.55	102,703,936	71.75	107,520,482
- Homestead	35.15	2,254,423	38.95	2,313,581	43.25	2,475,000
- Fixed	6.30	-	6.60	-	6.90	-
Gross Billings Cleveland		<u>\$ 179,067,244</u>		<u>\$ 201,803,280</u>		<u>\$ 214,656,131</u>
Bad Debt Expense		(5,933,299)		(7,849,704)		(8,816,299)
Change in Unbilled Sewer Revenue Fees		<u>6,257,077</u>		<u>3,900,000</u>		<u>-</u>
Net Revenue - Cleveland		<u>\$ 179,391,022</u>		<u>\$ 197,853,576</u>		<u>\$ 205,839,832</u>
 <u>Sewer Service Fees - Other Billing Agents</u>						
Berea		\$ 3,304,578		\$ 3,530,748		\$ 4,172,866
Unbilled Revenue-Berea		<u>43,155</u>		<u>-</u>		<u>-</u>
Total Beria, Billed & Unbilled		<u>3,347,733</u>		<u>3,530,748</u>		<u>4,172,866</u>
Cleveland Heights		9,070,293		9,245,328		12,009,000
Unbilled Revenue-Cleve Hts.		<u>-</u>		<u>2,430,000</u>		<u>-</u>
Total Cleve Hts., Billed & Unbilled		<u>9,070,293</u>		<u>11,675,328</u>		<u>12,009,000</u>
North Royalton		792,253		831,497		1,448,884
Unbilled Revenue-N. Royalton		<u>-</u>		<u>198,000</u>		<u>-</u>
Total N. Royalton, Billed & Unbilled		<u>792,253</u>		<u>1,029,497</u>		<u>1,448,884</u>
Gross Total Other Billing Agents		<u>\$ 13,210,279</u>		<u>\$ 16,235,573</u>		<u>\$ 17,630,750</u>
 <u>Other Sewer Service Fees</u>						
Direct Billings		\$ 13,760,946		\$ 15,237,213		\$ 18,347,901
Unbilled Revenue Direct Billed		<u>2,467,048</u>		<u>2,405,000</u>		<u>-</u>
Gross Direct Billed Sewer Service Fees		<u>\$ 16,227,994</u>		<u>\$ 17,642,213</u>		<u>\$ 18,347,901</u>
Net Billed & Unbilled Sewer Service Fee		<u><u>\$ 208,829,295</u></u>		<u><u>\$ 231,731,362</u></u>		<u><u>\$ 241,818,483</u></u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Major Expense Recapitulation By Category 2015 Adopted Sewer Service Operating Budget

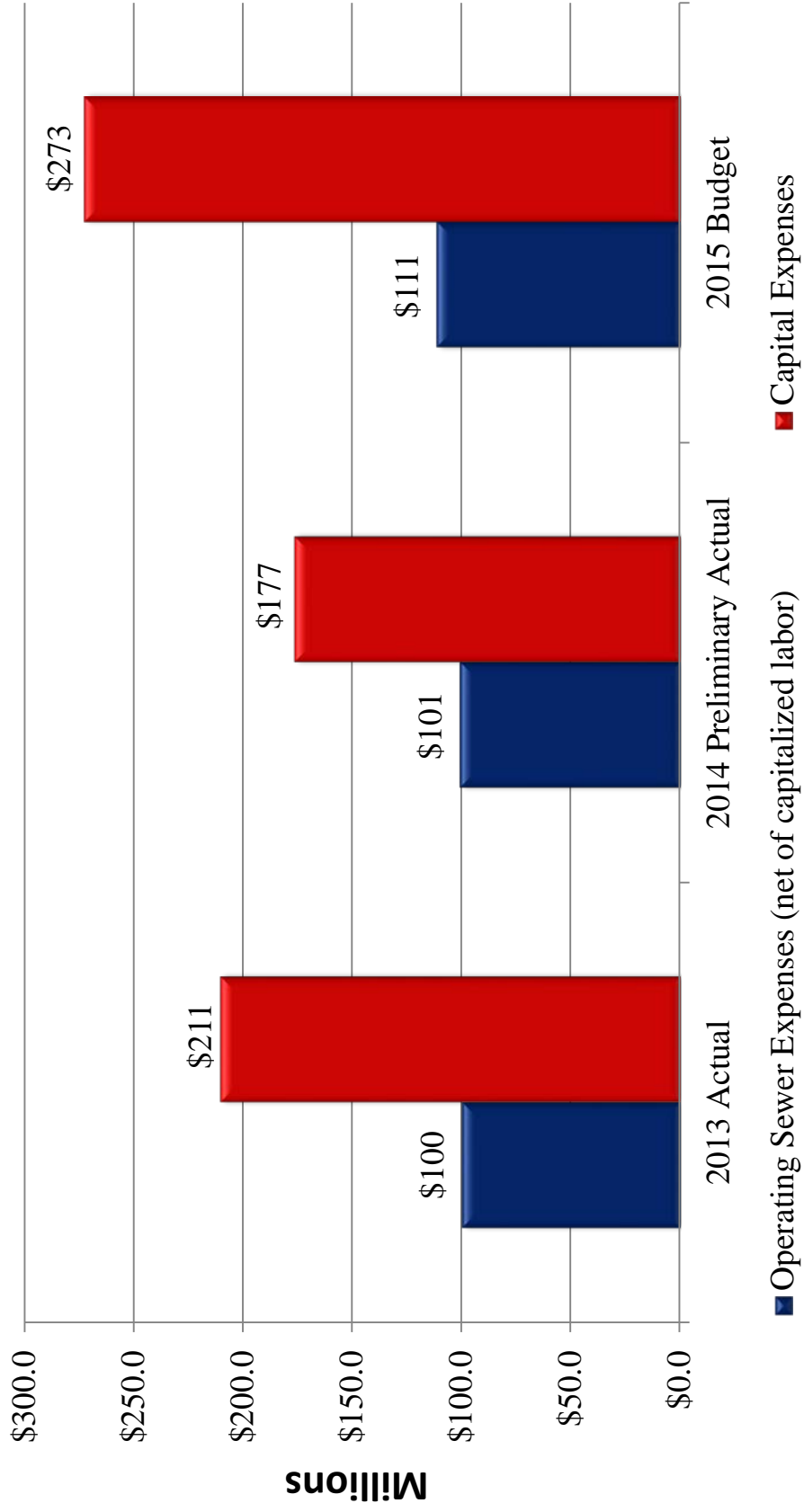
	2013	2014	Preliminary	2014	2015	2015 Budget
	Actual	Adjusted	2014	Over (Under)	Adopted	Over (Under)
		Budget	Actual	2014 Budget	Budget	2014 Actual
Salaries & Wages	\$ 43,889,545	\$ 47,294,010	\$ 46,226,508	\$ (1,067,502)	\$ 50,545,769	\$ 4,319,261
Benefits	14,203,943	15,454,339	14,605,163	(849,176)	15,748,737	1,143,574
Power	9,400,085	9,682,853	10,247,703	564,850	10,795,100	547,397
Gas	3,318,117	3,934,692	2,710,438	(1,224,254)	2,459,887	(250,551)
Water	1,260,155	1,318,529	1,096,667	(221,862)	1,318,790	222,123
Professional Services	10,553,455	4,694,583	6,456,556	1,761,973	6,650,976	194,420
Collection Fees	7,812,254	7,747,700	7,767,320	19,620	7,849,910	82,590
Insurance and Bonds	821,442	847,500	858,861	11,361	940,000	81,139
Solids Handling	1,446,497	7,295,606	2,315,896	(4,979,710)	2,201,946	(113,950)
Other Contractual Services	4,961,385	5,525,519	4,570,170	(955,349)	7,999,135	3,428,965
Chemicals	1,931,902	4,018,592	3,146,119	(872,473)	3,283,919	137,800
Other Materials & Supplies	4,207,872	5,149,516	4,630,899	(518,617)	5,355,813	724,914
Repairs & Maintenance	2,762,386	2,703,607	3,232,241	528,634	3,049,283	(182,958)
Judgments / Awards	60,464	65,000	403,005	338,005	190,000	(213,005)
All Other Expenses	1,493,212	1,637,227	1,845,964	208,737	2,079,913	233,949
Total	\$ <u>108,122,714</u>	\$ <u>117,369,273</u>	\$ <u>110,113,510</u>	\$ <u>(7,255,763)</u>	\$ <u>120,469,178</u>	\$ <u>10,355,668</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Operating and Capital Expense

2013 – 2014 Actual

2015 Budget



CAPITAL IMPROVEMENT PROGRAM



NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM

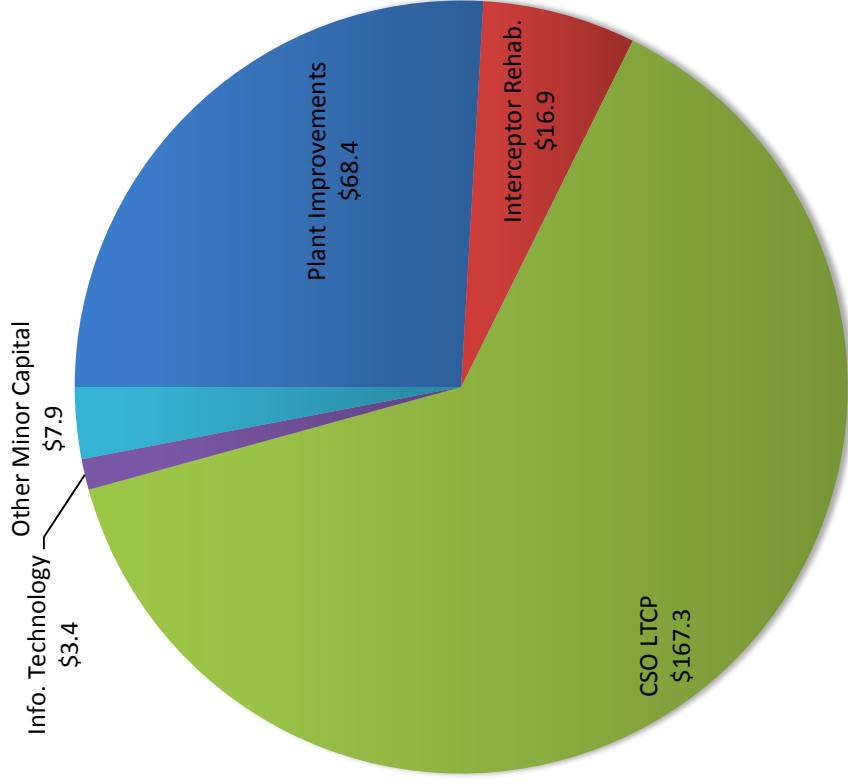
Annually the District staff prepares a five year Capital Improvement Program (“CIP”) which lists capital projects by major category and indicates the year in which each project is estimated to be under contract. In the 1970s and 1980s, the District was very successful in obtaining federal EPA grants and loans from the Ohio Water Development Authority to finance capital projects. After the discontinuance of the federal construction grants program in 1990, the 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 District. Internally generated funds and proceeds from the sale of District revenue bonds are the other major revenue sources used to finance capital projects.

The CIP for 2015-2019 lists expenditures totaling \$1,418,141,993. Management of the 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 District’s treatment plant facilities constructed in the 1970s and 1980s need to be upgraded consistent with anticipated regulatory changes. Furthermore, additional regulatory requirements are expected to be established for effluent, biosolids, and other residual products and the disposal thereof. The capital improvement plan includes green infrastructure and the ongoing rehabilitation and maintenance of existing facilities in order to meet current and future treatment requirements at the wastewater treatments plants and in the collection system.

The investment over the next five years is substantial and will require the work of many to achieve. In 2015, the District’s in-house Process Control group manages the aggressive CIP. The table on page 114 depicts the summary of the system capital improvements proposed by the District during fiscal years 2015 through 2019, and the estimated project costs for the CIP Program equaling \$1,418,141,993.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015 Capital Project Disbursements

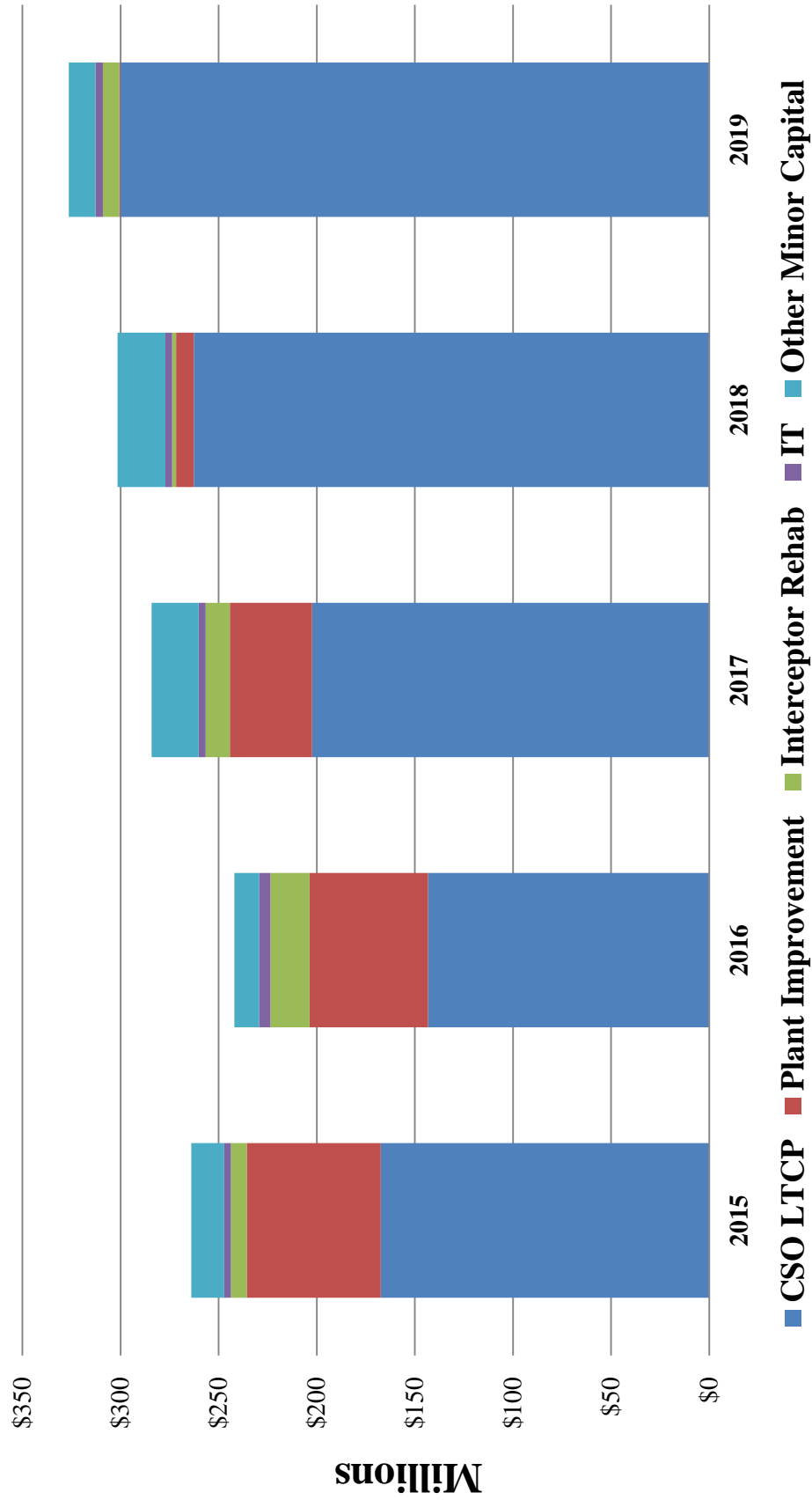


Cash Disbursement Summary
\$263.9 Million

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Capital Improvement Plan

2015 – 2019



NORTHEAST OHIO REGIONAL SEWER DISTRICT

5 Year Capital Budget Summary

DESCRIPTION	<u>Total Cost</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Construction in Progress						
CSO LTCP	\$ 1,075,873,258	\$ 167,339,308	\$ 143,259,023	\$ 202,445,736	\$ 262,742,171	\$ 300,087,020
Plant Improvements	180,269,667	68,397,086	60,390,651	41,887,368	8,988,974	605,588
District-wide Activities	75,565,296	8,840,686	9,639,871	21,123,940	23,532,627	12,428,172
Interceptor Rehab	50,753,872	7,997,656	19,999,030	12,370,572	2,003,533	8,383,081
TOTAL CONSTRUCTION IN PROGRESS	\$ 1,382,462,093	\$ 252,574,736	\$ 233,288,575	\$ 277,827,616	\$ 297,267,305	\$ 321,503,861
Information Technology						
Computer Software	\$ 15,071,708	\$ 1,946,000	\$ 5,045,708	\$ 2,880,000	\$ 2,430,000	\$ 2,770,000
Computer Hardware	4,726,000	1,466,000	700,000	710,000	1,000,000	850,000
TOTAL INFORMATION TECHNOLOGY	\$ 19,797,708	\$ 3,412,000	\$ 5,745,708	\$ 3,590,000	\$ 3,430,000	\$ 3,620,000
Other Minor Capital						
Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	3,791,743	1,642,135	658,507	564,007	415,807	511,287
Building Improvements	8,008,449	3,893,460	1,706,277	1,682,300	98,663	627,749
Vehicles	2,578,000	1,184,000	607,000	374,000	316,000	97,000
Grounds	320,000	45,000	25,000	85,000	82,500	82,500
Furniture	84,000	69,000	-	15,000	-	-
Litigation - Legal	1,100,000	1,100,000	-	-	-	-
Property - Legal	-	-	-	-	-	-
TOTAL OTHER MINOR CAPITAL	\$ 15,882,192	\$ 7,933,595	\$ 2,996,784	\$ 2,720,307	\$ 912,970	\$ 1,318,536
Total Capital Plan	\$ 1,418,141,993	\$ 263,920,331	\$ 242,031,067	\$ 284,137,923	\$ 301,610,275	\$ 326,442,397

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015-2019 Capital Plan-CIP

2015 Adopted Budget

<u>Project #/Description</u>	<u>Budget</u>	<u>Total</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Centers</u>	<u>Cost</u>						
CSO LTCP	Total	1,075,873,258	167,339,308	143,259,023	202,445,736	262,742,171	300,087,020
1010 ECT: Euclid Creek Storage Tunnel	1300	\$12,908,162	12,756,259	151,903			
1105 ETDPS: Easterly Tunnel Dewatering Pump Station	1300	\$29,766,413	23,491,528	5,950,925	323,960		
1212 ECPS: Euclid Creek Pump Station	1300	\$10,751,209	10,351,722	399,487			
1265 Nine Mile Site - Core Management Services	1300	\$1,611,838	660,756	951,082			
1266 DWIRS: Dugway West Interceptor Relief	1300	\$42,371,656	24,054,310	16,300,984	2,016,362		
1283 140th Consolidation and Relief Sewer	1300	\$75,786,051	3,117,267	3,853,891	40,838,332	26,069,642	1,906,919
1291 Nine Mile Creek Site Wetland Mitigation	1100	\$160,865	38,888	37,735	34,137	28,205	21,900
1292 GI-AFP: Green Infrastructure Design Service	1100	\$159,611	76,068	40,941	28,887	13,715	
1293 DVT: Doan Valley Storage Tunnel	1100	\$116,400,925	3,434,746	4,301,107	4,618,088	34,582,583	69,464,401
1294 DST: Dugway Storage Tunnel	1100	\$157,735,271	14,913,405	46,174,343	52,107,065	37,220,225	7,320,233
1303 CSO-063 Relief/Consolidation Sewer	1100	\$356,166	356,166				
1304 CSO Advanced Facilities Plan and Program Support	9000	\$7,271,088	5,832,555	776,701	661,832		
1313 Green Infrastructure Program Fleet Ave. Reconstruct.	9000	\$2,113,700	1,493,164	620,536			
1315 Woodland Avenue Storm Sewer Design	9000	\$774,311	774,311				
1319 CEHRT-Preliminary Design Development:CEHRT-OPS	1200	\$2,216,472	1,907,688	308,784			
1323-2 Right of Way Services-1	9000	\$824,117	824,117				
1324-2 Right of Way Services-2	9000	\$895,319	895,319				
1327 Green Infrastructure Program Woodland Hills	9000	\$19,046,149	1,834,085	1,587,679	11,305,954	4,065,888	252,543
1328 Green Infrastructure Program Urban Agriculture	9000	\$6,300,000	949,421	4,839,211	511,368		
1329 Green Infrastructure Program Fairhill/MLK	9000	\$6,550,001	1,611,403	4,801,760	136,838		
1330 Green Infrastructure Program Union/Buckeye	9000	\$9,633,319	1,307,358	493,114	4,652,713	3,026,868	153,266
1332-2 Mary Street Pump Station Upgrade	9000	\$8,808,128	705,957	7,548,625	486,479	67,067	
1347 Green Infrastructure Program Implementation Support	9000	\$2,287,808	444,950	767,333	765,237	310,288	
1356 Green Infrastructure Program Slavic Village	9000	\$53,972	53,972				
1357 Green Infrastructure Program - Woodland Central	9000	\$15,090,980	693,960	653,709	2,553,417	9,579,219	1,610,675
1360 Dugway South Relief and Consolidation Sewer	1300	\$40,643,039	2,998,775	15,081,142	21,924,420	638,702	
1379-1 Superior-Stones-Canal CSO Improvements	9000	\$22,198,880	1,606,509	3,856,581	15,756,169	913,380	66,241
1380-1 CSO 045 Preliminary Design	9000	\$423,914	423,914				
1385-1 Fairmont Blvd SSO Relief Sewer	9000	\$2,500,000		2,318,797	181,203		
1386-1 Kingsbury Run Preliminary Engineering and Relief Projec	9000	\$9,300,000	914,599	1,134,056	6,396,291	810,142	44,912
1390 Westerly Storage Tunnel	9000	\$59,320,154	1,191,205	5,409,178	4,159,448	5,310,963	43,249,360
1391 Westerly Low Level Interceptor Relief Sewer	9000	\$16,641,382	623,210	1,025,305	8,371,210	6,420,875	200,782
9095-3 Aetna Road and Morgana Run Relief	9000	\$20,576,967	116,403	1,003,027	1,103,780	989,953	17,363,804
9080 Doan Valley Regulator/Relief	1300	\$8,039,451			591,137	637,513	6,810,801
9082 London Road Relief Sewer	1300	\$43,428,773			3,339,587	27,748,178	12,341,008
9083 Dugway Regulators/Relief	1300	\$4,281,389		74,898	445,356	1,869,386	1,891,749
9086-2 Shoreline Storage Tunnel	9000	\$1,915,257					1,915,257
9104 East 37th Street Pump Station	1100	\$1,713,554			6,058	1,000,595	706,901
9106 Regulator S-8 Upgrade	1100	\$1,035,276		20,374	228,226	775,132	11,544
9107 CSO-045 Storage Tank/WR-34	9000	\$1,340,302				419,215	921,087
9128 Westerly Tunnel Dewatering Pump Station	9000	\$3,265,405		225,053	1,340,525	1,392,160	307,667
9136 West 3rd St./Quigley Parallel Storage System	9000	\$594,855				302,309	292,546
9137 CSO Post Construction Monitoring	9000	\$2,071,512				820,034	1,251,478
9139 Doan Valley Relief and Consolidation Sewer	9000	\$19,311,179		314,364	1,238,422	1,087,127	16,671,266
9178 CSO-002 411MGD Chem Enhanced Retention Treatment	1200	\$29,039,283			2,152,822	1,590,616	25,295,845
9060 Optimized Parallel Operations w/Chem & Disinfection	1100	\$45,695,878		2,153,819	1,795,740	11,303,472	30,442,847
1255 Easterly Secondary System Improvements	1300	\$60,571,476	46,885,318	5,045,846	7,981,404	658,908	
9155 CSO-001 400 MGD Chem Enhanced Retention Treatment	1300	\$152,091,801		5,036,733	4,393,269	83,089,811	59,571,988
Plant Improvements	Total	180,269,667	68,397,086	60,390,651	41,887,368	8,988,974	605,588
1175 Facility Plan Improvements-Headworks and Screening	1300	14,610	14,610				
1233 Facility Plan Improvements Code and Safety	1300	64,705	64,705				
1213 EFPI-3: Chemical Storage and Feed Facilities	1300	4,917,559	4,109,572	807,844	143		
1217 EFPI-5: Facility Plan Improvements - Aerated Grit Facilitie	1300	13,605,567	12,005,186	1,592,601	7,780		
1333 Easterly PST Rehabilitation:PST-4	1300	1,563,166	1,563,166				
D2014-0003 EWWTP Electrical Service	1300	17,549,998		1,577,858	12,394,780	3,446,732	130,628
D2014-0011 EWWTP PST Rehabilitation No. 5	1300	3,000,000	243,046	2,756,954			
1260 WCENT: Westerly Centifuge Replacement	1200	891,944	891,944				
1279 Westerly WWTC Infrastructure Rehabilitation	1200	349,040	349,040				
1338 WWWT Ferric Chloride Tanks	1200	8,467,601	781,027	5,475,810	2,137,912	72,852	
1375-1 WWWT Long Term Residual Study	1200	750,000	750,000				
1387 Westerly CSOTF Bar Screen Rehabilitation	1200	1,875,000	108,913	150,972	1,561,984	53,131	
D2014-0020 WWWT Primary Effluent Pump Rehabilitation	1200	550,000		546,314	3,686		
1222 SFSS-1: First Stage FST 1-10 Improvements	1100	43,740,744	16,583,130	24,876,544	2,268,922	12,148	
1225 SFPI-1: Preliminary Treatment Facilities	1100	1,223,186	1,223,186				
1227 SFPI-2: Primary Treatment Improvements	1100	7,330,826	7,230,964	99,862			
1230 SLVR-1: Southerly Low Voltage Equipment	1100	11,566,772	7,230,972	4,274,066	61,734		
1231 SFP-36-1: Gravity Thickening Improvements	1100	1,524,579	1,467,838	56,741			
1299 2nd Return Sludge Pump Station Improvements	1100	600	600				
1309 SSR-2 Main Sub Replacement	1100	12,539,363	1,730,565	10,201,007	562,201	45,590	
1334 SSWTC NPW Pump Rehabilitation-SNPWP	1100	912,759	912,759				
1337 Southerly MACT Compliance and Operations Imp. SMACT	1100	13,409,992	9,424,530	3,583,942	401,520		
1376-1 SSWTC First Stage Aeration Tank and Return Sludge P	1100	8,808,553	946,125	1,309,922	6,288,556	255,912	8,038

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015-2019 Capital Plan-CIP

2015 Adopted Budget

<u>Project #/Description</u>	<u>Budget Centers</u>	<u>Total Cost</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
1377-1 Second Stage Lift Station Improvements	1100	8,036,427	765,208	720,655	6,126,333	392,482	31,749
1378-1 SSWWTC Gravity Thickener Odor Control	1100	4,411,961		321,414	795,898	3,213,686	80,963
D2012-0058-3 Emergency Relief System	1100	4,731,325		863,367	3,782,176	85,782	
D2013-0007 SSWWTC Loaded Cake Trailer Storage Complex	1100	1,058,341		22,321	116,278	881,376	38,366
D2014-0001 SSWWTC Building Heat Boiler Evaluation	1100	591,330				275,486	315,844
D2014-0002 SSWWTC Substation Building HVAC Upgrade	1100	1,000,000		1,000,000			
D2013-9041 Second Stage FST 1-10	1100	1,908,763			1,654,966	253,797	
D2013-9045 Effluent Filtration and Disinfection Improvements	1100	3,874,956		152,457	3,722,499		
Interceptor Rehabilitation	Total	50,753,872	7,997,656	19,999,030	12,370,572	2,003,533	8,383,081
1161 Walworth Run Outfall Repairs	9000	55,842	55,842				
1263 CSO-SSMO Bundle Projects	9000	619,027	619,027				
1272 CSO 049/050	1300	4,005,699	3,898,868	106,831			
1280 Riverbed Pump Station	9000	12,239,723		5,924,650	6,140,226	174,847	
1306 Collection System Asset Renewal-1	9000	6,267,895	856,707	4,455,061	802,353	153,774	
1317 SCRR: Sewer Capacity Restoration and Repair Project	9000	64,446	64,446				
1353 CSO-SSMO Bundle Projects #01	9000	253,781	253,781				
1354 CSO-SSMO Bundle Projects #02	9000	469,594	469,594				
1359 MC-47A and CSO236 SWO Relocations	9000	8,981,475	652,442	7,363,676	865,089	100,268	
1340 Kingsbury Run Culvert Repair	9000	5,245,438	423,788	1,249,689	3,462,027	109,934	
D2014-0014 SSMO Facilities Upgrade (design-build)	9000	2,000,000		899,123	1,100,877		
1341 CSO 069 & 071 Edgewater Gate Rehabilitation	9000	703,161	703,161				
N2012-0081-3 Collection System Asset Renewal -2 CSAR-2	9000	9,847,791				1,464,710	8,383,081
District-wide Activities	Total	75,565,296	8,840,686	9,639,871	21,123,940	23,532,627	12,428,172
D2014-0027 PLC Replacement	9000	20,000,000			5,646,438	9,630,606	4,722,956
D2014-0026 WQIS R&R Projects	9000	58,467					58,467
1275 General Engineering Service Contract 2	9000	53,468	53,468				
1275 General Engineering Service Contract 3	9000	2,736,861	1,360,499	970,723	405,639		
1307-2 GES Construction	9000	3,000,000	1,026,316	1,031,955	941,729		
9140-2 Testing and Construction Inspection Services	9000	15,993,431		4,006,568	3,995,621	3,995,621	3,995,621
9400 Testing and Construction Inspection Services:TCIS	9000	4,737,898	4,737,898				
1374-1 CIP Environmental Services	9000	2,496,723	1,462,344	801,197	233,182		
1381-1 Automation Program Management	9000	24,488,447	200,161	2,334,498	8,405,024	9,897,636	3,651,128
1389 LED Lighting Upgrade	9000	2,000,001		494,930	1,496,307	8,764	
Total Construction In Progress		\$ 1,382,462,094	\$ 252,574,736	\$ 233,288,576	\$ 277,827,616	\$ 297,267,305	\$ 321,503,861

NORTHEAST OHIO REGIONAL SEWER DISTRICT
2015-2019 Capital Plan-Computer Software, Hardware, and Other Minor Capital
All Budget Centers - 2015 Adopted Budget

Project #/Description	Budget Centers	Total Cost	2015	2016	2017	2018	2019
Computer Software	Total	15,071,708	1,946,000	5,045,708	2,880,000	2,430,000	2,770,000
Customer Information Management System	3000	350,000	300,000	50,000			
Oracle EBS Bussiness Process Improvements	3000	194,000	194,000				
Oracle WAM - GIS Integration	3000	320,000		245,000	75,000		
Kronos Timekeeping System	3000	7,000	7,000				
LIMS/EDMR System Upgrade	3000	650,000	350,000	300,000			
IT Program Management System	3000	70,000	70,000				
2015-2019 General Computer Software	3000	475,000	75,000	100,000	100,000	100,000	100,000
2015-2019 Business Mgmt. Projects	3000	2,180,708		1,220,708	190,000	300,000	470,000
2015-2019 Customer Care Projects	3000	100,000			50,000		50,000
2015-2019 Operations and Process Control Support	3000	50,000					50,000
2015-2019 Operations & Asset Management	3000	680,000		100,000	450,000	30,000	100,000
SSA-1 Support Services for Automation	3100	9,581,250	581,250	3,000,000	2,000,000	2,000,000	2,000,000
SSA-2 Support Services for Automation	3100	168,750	168,750				
GATS-1 Remaining Capital Tasks	3100	100,000	100,000				
Expansion Wonderware Point System	3100	85,000	40,000	30,000	15,000		
Easterly Thin Clients	3100	60,000	60,000				
Computer Hardware	Total	4,726,000	1,466,000	700,000	710,000	1,000,000	850,000
UPS System, Wonderware screen	1300	50,000	50,000				
Application/Database Server Replacement	3000	80,000	80,000				
Annual Refresh-Desktops/Laptops	3000	260,000	260,000				
AV Upgrade (EMSC and GJM Public Meeting Room)	3000	586,000	586,000				
Sharepoint Infrastructure	3000	220,000	220,000				
Network Cabling Upgrade	3000	65,000	65,000				
Paging System Upgrade	3000	60,000	60,000				
Annual Storage Upgrade	3000	95,000	95,000				
2015-2019 General Computer Hardware	3000	370,000	50,000	80,000	80,000	80,000	80,000
2015-2018 Hardware and IT Infrastructure	3000	2,940,000		620,000	630,000	920,000	770,000
Total Information Technology		\$ 19,797,708	\$ 3,412,000	\$ 5,745,708	\$ 3,590,000	\$ 3,430,000	\$ 3,620,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015-2019 Capital Plan-Computer Software, Hardware, and Other Minor Capital

All Budget Centers - 2015 Adopted Budget

Project #/Description	Budget Centers	Total Cost	2015	2016	2017	2018	2019
Machinery & Equipment	Total	3,791,743	1,642,135	658,507	564,007	415,807	511,287
Replace Effluent Filter Valves-Modutronic10	1100	150,080	37,520	37,520	37,520	37,520	
Replace Effluent Filter Backwash Pump Drive	1100	35,566	35,566				
Rebuild (1) Pump at SSLs per year	1100	67,569	13,515	13,515	13,515	13,512	13,512
Rebuild (1) Pump CVI Lift Station per year	1100	109,366	21,872	21,872	21,872	21,875	21,875
Install CVI Pump Discharge Valve Actuators	1100	15,362	15,362				
Boiler Water Softner Tanks	1100	33,000	33,000				
Rebuild Boiler Water Feed Pump	1100	72,600	24,200	24,200	24,200		
Steam Generation Pipe Insulation	1100	10,000	10,000				
Oil Safe Bulk System	1100	26,000	26,000				
(1) Instrument Air Compressor Sreen and Grit Building	1100	6,000	6,000				
Rebuild Dewatering Centrifuge	1100	750,000	150,000	150,000	150,000	150,000	150,000
Predictive Maintenance Alignment Systems	1100	24,000	24,000				
Vibration Analysis System	1100	27,000	27,000				
Rebuild Sludge Storage Grinder Pump	1100	15,000	15,000				
Ash Transport Air Compressor System	1100	40,000	40,000				
Centrate Sump Variable Frequency Drive	1200	40,000	40,000				
Scrubber Wet Well VFD Replacement	1200	75,000	75,000				
Grit Piping	1200	42,000		42,000			
Bisulfite Tank Replacement	1200	50,000					50,000
Chlorine Contact Tank Skimmings Pumps	1300	35,000	35,000				
Collector Components for PST	1300	80,000	80,000				
Portable Interceptor Flow Monitors	1400	77,500	15,500	15,500	15,500	15,500	15,500
Portable Small Sewer Flow Monitors	1400	102,000	20,400	20,400	20,400	20,400	20,400
Portable Stream Level Monitors	1400	71,500	11,000	27,500	11,000	11,000	11,000
Southerly Flow Monitoring Early Warning Network	1400	60,000	60,000				
Easterly Flow Monitoring Early Warning Network	1400	50,000		50,000			
Winch/Boat for Video Rig	1500	25,000	25,000				
Broadway Jockey Pumps	1500	35,000	35,000				
CSO Monitoring Equipment	1500	744,500	230,500	140,000	110,000	140,000	124,000
Pump Replacement Dille, Division, Jennings	1500	180,000	60,000		60,000		60,000
Building Maintenance	1700	60,000		60,000			
Water Quality Monitoring Station	1800	48,000	16,000	16,000	16,000		
Flow Meter Cable	1800	6,200	6,200				
Portable Hydrocarbon Analyzer	1800	10,000	10,000				
Replacement Calorimeter	1900	35,000					35,000
Replacement Dishwasher	1900	18,000			18,000		
Replacement BOD Incubators	1900	18,500	8,500				10,000
Replacement of the Incubators for WET	1900	15,000	15,000				
Analytical Balances Replace	1900	24,000	6,000	6,000	6,000	6,000	
Micro-balance for Toxicity Testing	1900	24,000	24,000				
Automated SPE Extractor for HAB Analysis	1900	32,000	32,000				
Replacement Microwave Digestion System	1900	24,000		24,000			
Replacement Muffle Furnace	1900	23,000	13,000		10,000		
Replacement QC8000 Cyanide Analyzer	1900	85,000	85,000				
Microorganism Identification System MALDI	1900	320,000	320,000				
Building Improvements	Total	8,008,449	3,893,460	1,706,277	1,682,300	98,663	627,749
REF Lavatory Unit	1100	50,000	50,000				
Maintenance Building Floor Resurfacing	1100	100,000	100,000				
Resurface Second Stage Aeration Deck	1100	150,000	150,000				
Maintenance Building Lockerroom Rehabilitation	1100	100,000	100,000				
Tunnel Lighting Upgrade	1100	60,000	60,000				
700 Building Renovations	1200	9,700	9,700				
Admin Bldg Atrium Glass Replacement	1200	84,000	84,000				
Decking at Entrance to PEPS Bldg.	1200	15,000	15,000				
Admin Bldg Training Room Renovation	1200	25,000	25,000				
Screen Bldg. Explosion-Proof Lighting Upgrade to LED	1200	117,000		117,000			
Roll-Type Overhead Door	1200	60,000		20,000	20,000	20,000	
Exterior Man-Door	1200	100,000		25,000	25,000	25,000	25,000
Administration Building Training Room Rehabilitation	1300	30,000	30,000				
Southerly Effluent Sample Shed	1800	50,000	50,000				
EMSC Foundation Repair and Waterproofing	6300	60,000	60,000				
EMSC Automation/IT Area Modification	6300	400,000	400,000				
GJM Door Replacement	6300	50,000	30,000	20,000			
GJM Flooring and Window Tinting	6300	45,000	45,000				
Lighting Upgrade	6300	25,000	25,000				
Lakeview Dam ODNR Safety Compliance Project	8300	250,000	250,000				
Engineering Building Improvements	9000	6,227,749	2,409,760	1,524,277	1,637,300	53,663	602,749

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2015-2019 Capital Plan-Computer Software, Hardware, and Other Minor Capital

All Budget Centers - 2015 Adopted Budget

<u>Project #/Description</u>	<u>Budget Centers</u>	<u>Total Cost</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Vehicles	Total	2,578,000	1,184,000	607,000	374,000	316,000	97,000
(4) Replacement Utility Carts	1100	56,000	28,000		28,000		
Pick-up Truck	1100	88,000	60,000	28,000			
Zero Turn Riding Mowers	1100	32,000	32,000				
6" Diesel Trash Pumps	1100	36,000	36,000				
4" Hydraulic Sump Pump	1100	8,000	8,000				
Flat Bed Utility Trailer 16' BP	1100	15,000	15,000				
Utility Cart	1200	28,000	28,000				
Replacement Maint Manager Truck	1300	32,000	32,000				
Plant Utility Vehicles	1300	56,000	28,000	28,000			
Replacement Shift Manager Truck	1300	32,000		32,000			
Explorer/Blazer types	1400	32,000		32,000			
Jet-Vac truck (unit cost = \$200000)	1500	425,000	425,000				
Explorer/Blazer types	1500	160,000	32,000	32,000	64,000		32,000
Closed Tool-Body Utility Trucks	1500	200,000	100,000			100,000	
Open Tool-Body Utility 4WD Trucks	1500	378,000	108,000	162,000	108,000		
Excursion/Expedition	1500	84,000				84,000	
Escape/Blazer Hybrid Type Vehicle	1600	30,000				30,000	
Small Passenger/Minivan	1600	59,000	32,000			27,000	
Passenger Car/Sedan	1600	50,000		25,000	25,000		
P/U 2WD	1600	22,000		22,000			
Tool-Body Utility Truck	1600	39,000			39,000		
Gator/Cushman Type Utility Vehicle	1600	20,000		10,000		10,000	
Utility GMC Truck - Replacement	1700	135,000	45,000	45,000	45,000		
2WD Pick Up Truck w/Tool Cap	1800	155,000	35,000	30,000	30,000	30,000	30,000
2WD Pick Up Truck w/Tool Cap	1800	95,000	35,000	60,000			
4WD Pick Up Truck w/Tool Cap	1800	70,000		35,000		35,000	
Expedition	1800	35,000					35,000
Electric Utility Cart	1900	70,000	35,000		35,000		
Excursion/Expedition	3100	66,000		66,000			
Wally Van	5000	40,000	40,000				
Mail Vehicle	6300	30,000	30,000				
Grounds	Total	320,000	45,000	25,000	85,000	82,500	82,500
Asphalt Replacement	1200	250,000			85,000	82,500	82,500
Expand Administration Building Parking	1300	15,000	15,000				
Upgrade Fuel Pumps	1600	25,000		25,000			
Modify Boat Launch Ramp @ So. Ash Lagoon	1800	30,000	30,000				
Furniture	Total	84,000	69,000	0	15,000	0	0
Miscellaneous Office Furniture	1400	4,000	4,000				
New Workstation (Room 184)	1800	30,000	15,000		15,000		
Miscellaneous Office Furniture	6300	50,000	50,000				
Litigation - Legal	Total	900,000	900,000	0	0	0	0
Traveler's Claim	7000	500,000	500,000				
Southerly REF Contracts 28 & 28B	7000	200,000	200,000				
Nine Mile	7000	200,000	200,000				
Property - Legal	Total	200,000	200,000	0	0	0	0
Appraisal	7000	200,000	200,000				
Total Other Minor Capital		\$ 35,679,900	\$ 11,345,595	\$ 8,742,492	\$ 6,310,307	\$ 4,342,970	\$ 4,938,536

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project Summaries

The following project summaries are presented to describe the major projects that will begin design or construction in the 2015 Capital Budget. For additional Capital Improvements Projects, please refer to the 10 Year Long-Term Financial Plan section.

Project:	Automation Program Management		
Design Start:	3 rd Quarter 2014		
Construction Start:	4 th Quarter 2015	Construction Est. (\$M):	\$25.0
Project Description:			
<p>Engineering and integration services project to replace all obsolete PLCs in the plants and collection systems. In addition, this project will provide required upgrade and configuration of software for process control and reporting functions for compliance reporting and maintenance needs across the District. Also, this program allows the District to take a broad-based effort to improve control system equipment, data collection, and the documentation and maintainability of the control system to enhance overall system functionality and reliability.</p> <p><i>The impact of the Automation Program Management to the 2015 Operating Budget will be additional expenditures for contractual services and other logistic support services needed to sustain the automation of the project.</i></p>			

Project:	Doan Valley Storage Tunnel (DVT)		
Design Start:	3 rd Quarter 2014		
Construction Start:	2 nd Quarter 2017	Construction Est. (\$M):	\$13.1
Project Description:			
<p>The Doan Valley Storage Tunnel (DVT) project includes the installation of approximately 10,000 feet of 17-foot diameter storage and conveyance tunnel to control overflows from the Doan Valley service area. The dry weather flow discharge to the Dugway West Interceptor Relief Sewer and 16 MG of effective wet weather flow will be stored.</p> <p><i>The impact of the Doan Valley Storage Tunnel to the 2015 Operating Budget will be other logistic support services.</i></p>			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project Summaries-continued

Project:	Westerly Storage Tunnel (WST)		
Design Start:	3 rd Quarter 2015		
Construction Start:	1 st Quarter 2018	Construction Est. (\$M):	\$17.8
Project Description:			
<p>The Westerly Storage Tunnel (WST) project includes the installation of a 21-foot diameter storage tunnel extending approximately 14,000 feet in length from its connection to the Westerly Tunnel Dewatering Pump Station (WTDPS) near Westerly Waste Water Treatment Center (WWTC).</p> <p><i>The impact of the Westerly Storage Tunnel WST) to the 2015 Operating Budget will be additional expenditures for personnel, professional and contractual services, and other logistic support services.</i></p>			

Project:	Southerly Main Substation Replacement		
Design Start:	3 rd Quarter 2013		
Construction Start:	3 rd Quarter 2015	Construction Est. (\$M):	\$11.0
Project Description:			
<p>This project includes the relocation and replacement of the Main electrical substation at the North end of the Southerly Waste Water Treatment Center. An evaluation will be performed as to whether the substation building structure should be replaced at the present location or relocated due to potential flooding conditions.</p> <p><i>The impact of the Southerly Main Substation Replacement to the 2015 Operating Budget will be additional expenditures for personnel, other contractual services, and other plant automation professional services needed to sustain the automation of the project.</i></p>			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project Summaries-continued

Project:	Southerly Maximum Achievable Control Technology (MACT) Compliance & Operations Improvements		
Design Start:	3 rd Quarter 2014		
Construction Start:	3 rd Quarter 2015	Construction Est. (\$M):	\$10.0
Project Description:			
<p>With the implementation of the MACT standards for sewage sludge incinerators, there is some question as to whether additional emission control equipment will be required. This project will provide design and construction of any improvements required by the MACT standards for sewage sludge incinerators. This project will also provide improvements to the Renewable Energy Facility (REF) to enhance operation and maintenance of the Fluidized Bed Incinerators (FBI).</p> <p><i>The impact of the Southerly MACT Compliance and Operations Improvements to the 2015 Operating Budget will be additional expenditures for personnel, professional and contractual services, and other logistic support services.</i></p>			

Project:	MC-47A and CSO 236 SWO (Stormwater Outlet) Relocation		
Design Start:	2 nd Quarter 2014		
Construction Start:	4 th Quarter 2015	Construction Est. (\$M):	\$8.0
Project Description:			
<p>This project will relocate the SWO from the regulator MC-47 and turn the flow toward the Mill Creek regulator by means of a new regulator MC-47A and a new tunneled SWO to the East.</p> <p><i>The impact of the MC-47A and CSO 236 SWO Relocation to the 2015 Operating Budget will be additional expenditures for personnel, professional and contractual services, and other logistic support services.</i></p>			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project Summaries-continued

Project:	Mary Street Pump Station Upgrade		
Design Start:	1 st Quarter 2014		
Construction Start:	3 rd Quarter 2015	Construction Est. (\$M):	\$8.0
Project Description:			
<p>This project includes upsizing the current capacity of the pump station from its current rate of 8MGD to 10MGD. The upgrade also requires that 3 associated regulators be modified with weir height adjustments to enhance wet weather control. The upgrades will also provide structural and process improvements to bring the pump up to current standards.</p> <p><i>The impact of the Mary Street Pump Station Upgrade to the 2015 Operating Budget will be additional expenditures for personnel, professional and contractual services, and other logistic support services.</i></p>			

Project:	Westerly Wastewater Treatment Center Ferric Chloride Tanks		
Design Start:	2 nd Quarter 2014		
Construction Start:	4 th Quarter 2015	Construction Est. (\$M):	\$7.5
Project Description:			
<p>The Westerly Wastewater Treatment Center Ferric Chloride Tanks includes the evaluation and design of the ferric chloride storage tanks, building and structures. Also, included in this project is the demolition of existing equipment.</p> <p><i>The impact of the Westerly Wastewater Treatment Center Ferric Chloride Tanks to the 2015 Operating Budget will be additional expenditures for personnel, professional and contractual services, and other logistic support services.</i></p>			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

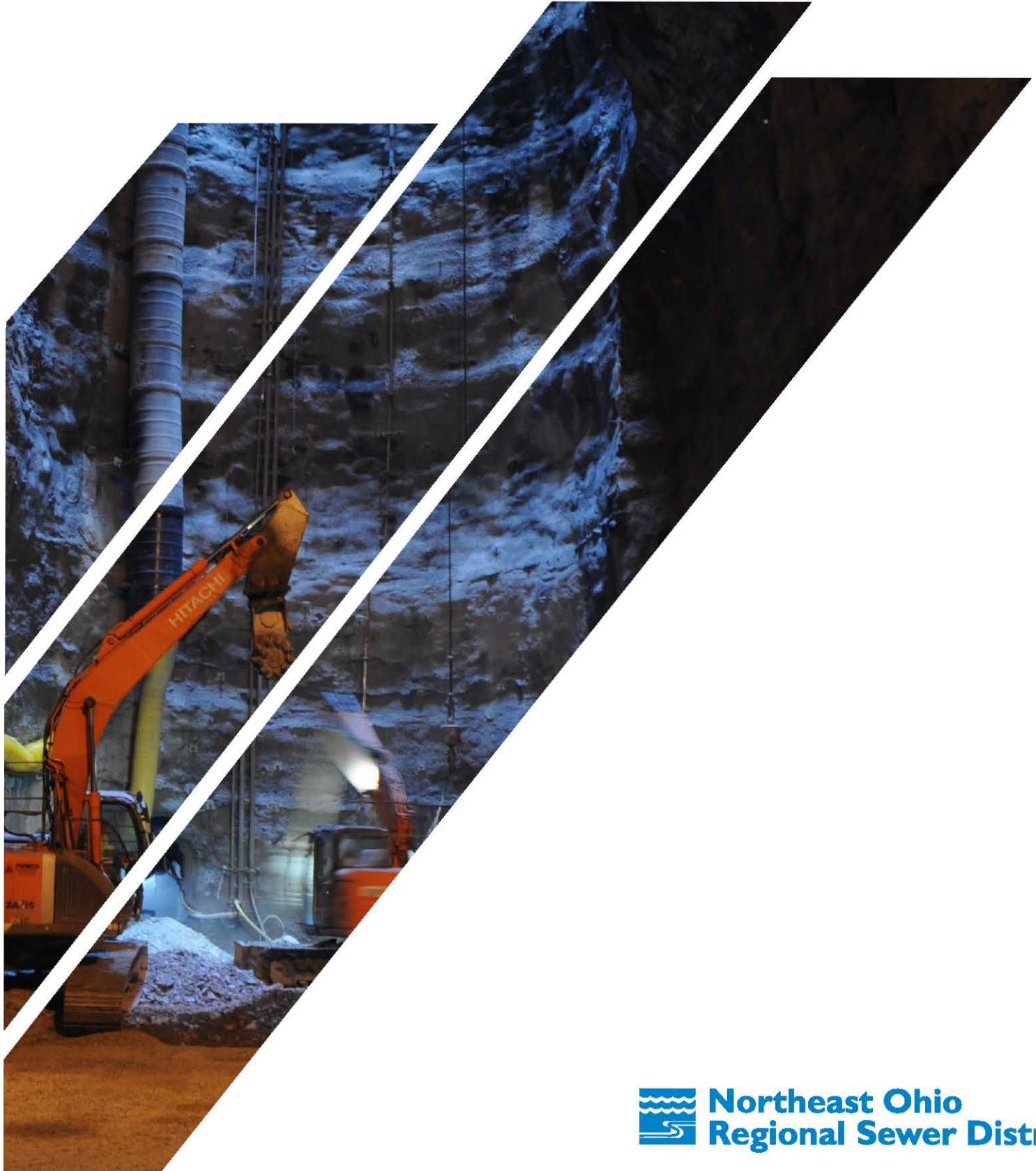
CAPITAL IMPROVEMENT PROGRAM - continued

Project Summaries-continued

Project:	Green Ambassador – Fairhill/MLK		
Design Start:	1 st Quarter 2014		
Construction Start:	1 st Quarter 2015	Construction Est. (\$M):	\$6.5
Project Description:			
<p>The Green Ambassador-Fairhill/MLK project includes new storm sewers and a bioretention basin to convey and treat stormwater runoff from a 100 acre drainage area. This project contributes to the District's plan for compliance with the CSO Consent Decree Appendix 3 control requirements. The proposed storm sewers are generally located within an area bounded by the Doan Brook to the North, Woodland Ave. to the South, Martin Luther King Jr. Dr. to the West and E. 127th St. to the East. The proposed bioretention basin will be sized to capture the water quality volume (WQv) from the contributing drainage area, which is equivalent to the runoff volume from a 0.75 inch rainfall event according to Ohio EPA standards prior to discharge into the Doan Brook.</p> <p><i>The impact of the Green Ambassador – Fairhill/MLK to the 2015 Operating Budget will be additional expenditures for personnel, professional and contractual services, and process control and automation costs.</i></p>			

Project:	Aetna Road and Morgan Run Relief Sewer		
Design Start:	4 th Quarter 2015		
Construction Start:	3 rd Quarter 2018	Construction Est. (\$M):	\$4.7
Project Description:			
<p>The Aetna Road and Morgan Run Relief Sewer project includes construction of 11,400 linear feet (lf) of 78-inch to 120 inch relief sewer and six (6) diversion structures along the Morgana Run Culvert and along the existing sewer on Aetna Road.</p> <p><i>The impact of the Aetna Road and Morgan Run Relief Sewer to the 2015 Operating Budget will be additional expenditures for personnel, professional and contractual services, and other process control and automation costs.</i></p>			

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) Low interest loan funds from WPCLF
- c) Internally generated funds
- 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 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 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 over a period of twenty years. The loan amount outstanding as of December 31, 2014 was \$450,910,469. The District's obligation to make payments on its Water Pollution Control Loans is subordinate to its obligation to pay Debt Service on the Series 2005, 2007, 2010, 2013, and 2014 Bonds. The District will continue to maximize the use of OWDA and WPCLF loans to the extent of their availability.

Wastewater Improvement Revenue Bonds In December 2005, the District issued \$68,280,000 in Wastewater Improvement Revenue Refunding Bonds, Series 2005 to advance refund and defease the series 1995 Wastewater Improvement Refunding Bonds of \$64,165,000. The net proceeds are used to purchase direct obligations of the U.S. government. Those securities were deposited in an irrevocable trust with an escrow agent. The securities and fixed earnings from the securities are sufficient to provide for all future debt service payments on the Series 1995 Wastewater Improvement Bonds. As a result, the Series 1995 Wastewater Improvement Bonds are considered defeased. As of December 31, 2014, \$20,445,000 of the defeased debt remains outstanding. The Series 2005 Bonds are not subject to redemption at the option of the District prior to their stated maturity.

On May 22, 2007, the District issued \$126,055,000 of Wastewater Improvement Revenue Bonds, Series 2007. The Wastewater Improvement Revenue Bonds, Series 2007 Bonds (the "Series 2007 Bonds") were issued for the purpose of (i) providing funds for the acquisition, construction and improvement of Water Resource Projects, (ii) funding the Debt Service Reserve Requirement for the Series 2007 Bonds, and (iii) paying certain costs of issuance of the Series 2007 Bonds. These bonds are payable from the revenues of the District, after the payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. The bonds are additionally secured by a pledge of and lien on the monies and investments in the Revenue Bond Debt Service Deposit. On December 18, 2014, the Series 2014B Bonds were an advanced refunding of \$72,940,000 of the Series 2007 Bond. As of December 31, 2014 an outstanding balance of \$36,865,000 remains on the Series 2007 Bonds.

On November 15, 2010, the District issued \$336,930,000 of Wastewater Improvement Revenue Bonds, Series 2010. The Wastewater Improvement Revenue Bonds, Series 2010 Bonds (Build America Bonds) (the "Series 2010 Bonds") are for the purpose of (i) providing funds for the acquisition, construction and improvement of Water Resource Projects, and (ii) paying certain costs of issuance of the Series 2010 Bonds.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE - continued

Wastewater Improvement Revenue Bonds-continued

On March 26, 2013, the District issued \$249,535,000 of Wastewater Improvement Revenue Bonds Series 2013. These bonds were issued for the purpose of (i) providing funds for the acquisition, construction and improvement of Water Resource Projects, (ii) funding the Debt Service Reserve Requirement for the Series 2013 Bonds, and (iii) paying certain costs of issuance of the Series 2013 Bonds. These bonds are payable from the revenues of the District, after the payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues.

On December 18, 2014, the District issued Wastewater Improvement Revenue Bonds Series 2014 in the amount \$419,030,000. The Series 2014 Bonds were comprised of \$350,570,000 (Series 2014A) for new bonds and \$68,460,000 (Series 2014B) to refund a portion of 2007 Wastewater Improvement Revenue Bonds previously issued on May 22, 2007.

The Series 2014 Bonds are being issued under the Trust Agreement and are payable solely from, and secured by a pledge of and lien on, the Net Revenues and by a pledge of and lien on the moneys and investments in the Special Accounts created under the Trust Agreement, including a Debt Service Account that may be used solely for the purpose of paying Bond Service Charges. Revenues include all revenues derived by the District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Capital and Bond Project Accounts Budget

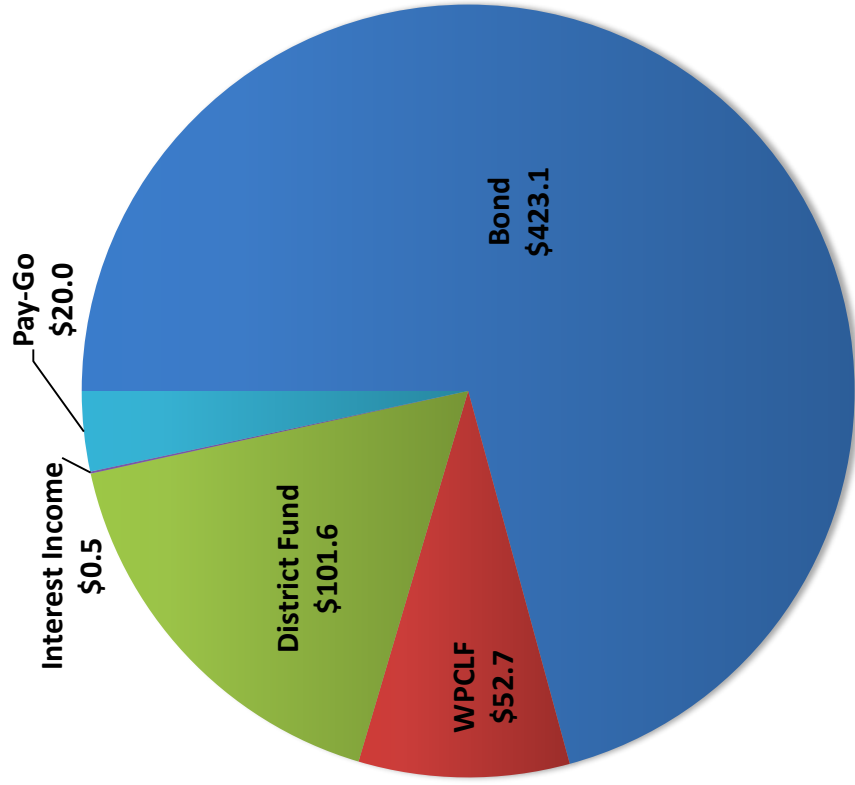
Sources and Uses

2015

	Capital Project Account	Bond Project Account	Total Capital and Bond Project Account
CAPITAL AND BOND PROJECT ACCOUNTS			
Beginning Balance Capital and Bond Project Account	\$ 101,630,255	\$ 423,055,706	\$ 524,685,961
Funding Sources:			
Pay As You Go Capital Financing Transfers In	20,002,216	-	20,002,216
Transfer in from O&M	15,000,000	-	15,000,000
Interest Income	533,380	-	533,380
WPCLF Loans	52,676,112	-	52,676,112
Total Funding Sources	\$ 88,211,708	\$ -	\$ 88,211,708
Anticipated Payments due on contracts in progress and contracts to be awarded in 2013:			
Capitalized Labor & Fringe Benefits	\$ (9,000,000)	\$ -	\$ (9,000,000)
Capital Outlays	(124,468,995)	(139,451,336)	(263,920,331)
Total Anticipated Payments	\$ (133,468,995)	\$ (139,451,336)	\$ (272,920,331)
Ending Balance Capital and Bond Project Account	\$ 56,372,968	\$ 283,604,370	\$ 339,977,338

NORTHEAST OHIO REGIONAL SEWER DISTRICT

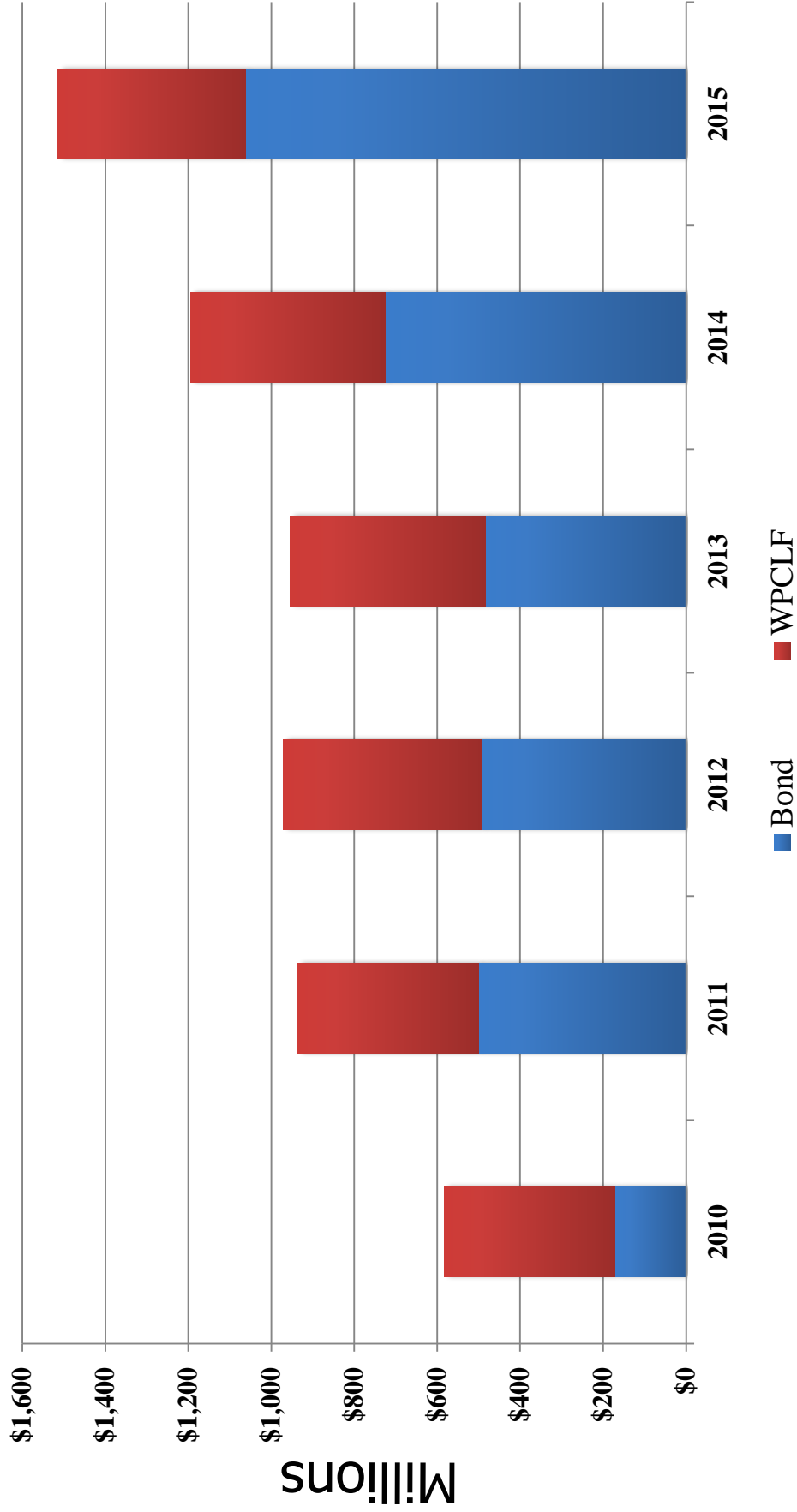
2015 Capital Project Funding Available



Capital Project Funding Available
\$612.9 Million

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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, 2014 follows:

	<u>Interest Rate</u>	<u>2013</u>
Wastewater Improvement Revenue		
Refunding Bonds, Series 2005:		
Serial Bonds Maturing 2013 through 2016	4.00%-5.00%	\$ 20,445,000
Wastewater Improvement Revenue		
Bonds, Series 2007:		
Serial Bonds Maturing 2013 through 2037	3.75%-5.00%	36,865,000
Wastewater Improvement Revenue		
Bonds, Series 2010:		
Serial Bonds Maturing 2013 through 2040	5.44%-6.04%	336,930,000
Wastewater Improvement Revenue		
Bonds, Series 2013:		
Serial Bonds Maturing 2013 through 2043	2.00%-5.00%	249,535,000
Wastewater Improvement Revenue		
Bonds, Series 2014A:		
Serial Bonds Maturing 2014 through 2044	2.00%-5.00%	350,570,000
Wastewater Improvement Revenue		
Bonds, Series 2014B:		
Serial Bonds Maturing 2014 through 2044	2.00%-5.00%	68,460,000
Water Pollution Control Loans Payable		
Through 2032	3.20%-5.20%	450,910,469
Total Debt		1,513,715,469
Less Current Maturities		44,562,556
Bond Premium, Net		1,741,272
Total Long-Term Debt		<u><u>\$ 1,470,894,185</u></u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Refunding Bonds Series 2005		Wastewater Improvement Revenue Bonds Series 2007	
	Principal	Interest	Principal	Interest
2015	\$ 6,495,000	\$ 1,022,250	\$ 2,755,000	\$ 1,702,325
2016	13,950,000	697,500	2,890,000	1,564,575
2017	-	-	3,035,000	1,420,075
2018	-	-	-	1,268,325
2019	-	-	-	1,268,325
2019-2024	-	-	-	6,341,625
2025-2029	-	-	-	6,341,625
2030-2034	-	-	6,585,000	6,341,625
2035-2049	-	-	21,600,000	1,972,575
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ 20,445,000	\$ 1,719,750	\$ 36,865,000	\$ 28,221,075
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Wastewater Improvement Revenue Bonds Series 2010		Wastewater Improvement Revenue Bonds Series 2013	
	Principal	Interest	Principal	Interest
2015	\$ -	\$ 12,891,173	\$ -	\$ 6,085,950
2016	-	12,891,173	-	12,171,900
2017	-	12,891,173	-	12,171,900
2018	-	12,891,173	-	12,171,900
2019	-	12,891,173	-	12,171,900
2020-2024	-	64,455,863	12,350,000	59,660,800
2025-2029	35,925,000	63,181,604	23,390,000	56,486,750
2030-2034	96,675,000	52,187,695	37,445,000	49,694,000
2035-2049	204,330,000	30,196,249	176,350,000	51,926,750
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ 336,930,000	\$ 274,477,276	\$ 249,535,000	\$ 272,541,850
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Bonds Series 2014A		Wastewater Improvement Revenue Refunding Bonds Series 2014B	
	Principal	Interest	Principal	Interest
2015	\$ -	\$ 8,091,263	\$ -	\$ 2,911,400
2016	-	16,182,525	-	3,205,212
2017	14,000,000	16,182,525	-	3,205,213
2018	3,985,000	15,500,025	3,020,000	3,205,213
2019	3,000,000	15,300,775	3,155,000	3,054,213
2020-2024	-	75,753,875	17,750,000	13,298,000
2025-2029	7,390,000	75,222,125	22,335,000	8,714,250
2030-2034	15,565,000	72,519,625	22,200,000	2,639,400
2035-2049	306,630,000	155,130,050	-	-
Total	\$ 350,570,000	\$ 449,882,788	\$ 68,460,000	\$ 40,232,901

	Water Pollution Control Loans		Future Debt Service Requirements Total	
	Principal	Interest	Principal	Interest
2015	\$ 35,300,662	\$ 12,958,702	\$ 44,550,662	\$ 45,663,064
2016	36,108,623	14,010,679	52,948,623	60,723,564
2017	33,462,857	12,883,620	50,497,857	58,754,506
2018	32,988,393	11,645,394	39,993,393	56,682,029
2019	32,647,454	10,406,080	38,802,454	55,092,465
2020-2024	140,433,124	35,786,405	170,533,124	255,296,569
2025-2029	85,419,516	14,950,772	174,459,516	224,897,126
2030-2034	49,548,335	4,411,514	228,018,335	187,793,859
2035-2049	5,001,505	109,390	713,911,505	239,335,014
Total	\$ 450,910,469	\$ 117,162,556	\$ 1,513,715,469	\$ 1,184,238,196

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Debt Service Coverage Test (in thousands)

	2014 Actual	2015 Adopted Budget
Service Revenues	\$ 231,731	\$ 241,818
Miscellaneous Revenues	873	920
Interest Revenues	290	798
Total Revenues	<u>\$ 232,894</u>	<u>\$ 243,536</u>
Operating Expenses (less: Capitalized Payroll)	\$ 100,737	\$ 111,469
Transferred to Rate Stabilization Account	6,000	-
	<u>\$ 106,737</u>	<u>\$ 111,469</u>
Net Revenues Available	<u><u>\$ 126,157</u></u>	<u><u>\$ 132,067</u></u>
Debt Service		
Sr. Lien Revenue Bonds	28,271	41,954
WPCLF Loans	52,145	48,259
Total Debt Service	<u><u>\$ 80,416</u></u>	<u><u>\$ 90,213</u></u>
Debt Service Coverage		
Sr. Lien Coverage	4.46	3.15
Target Sr. Lien Debt Coverage	1.25	1.25
All Debt Coverage	1.57	1.46
Target All Debt Coverage	1.05	1.05

DEPARTMENT SUMMARIES



**Northeast Ohio
Regional Sewer District**

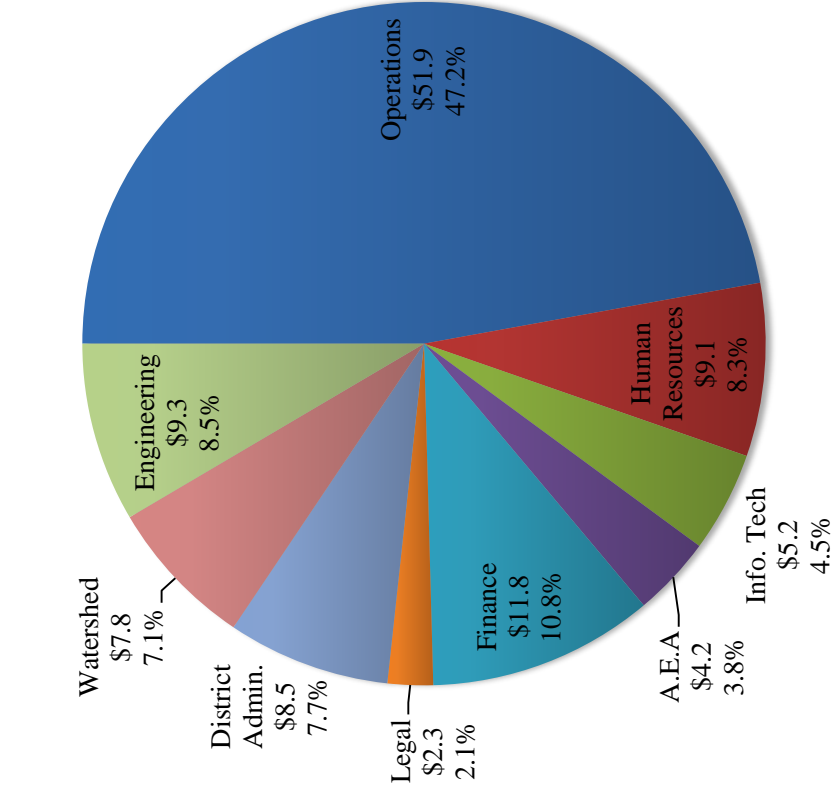
NORTHEAST OHIO REGIONAL SEWER DISTRICT
Sewer Service Operating Expense Comparison By Budget Center
2013 Actual and 2014 Adjusted Budget and
2014 Actual vs 2015 Adopted Budget

<u>BUDGET CENTER</u>	<u>2013 ACTUAL</u>	<u>2014 ADJUSTED BUDGET</u>	<u>PRELIMINARY 2014 ACTUAL</u>	<u>2015 ADOPTED BUDGET</u>	<u>2015 BUDGET OVER (UNDER) 2014 ACTUAL</u>
OPERATIONS					
1100 SOUTHERLY	\$ 26,200,223	\$ 34,202,589	\$ 27,576,041	\$ 30,415,193	\$ 2,839,152
1200 WESTERLY	7,953,068	7,881,125	7,606,587	7,895,499	288,912
1300 EASTERLY	7,910,168	7,828,129	7,780,339	7,896,588	116,249
Total Plants	42,063,459	49,911,843	42,962,967	46,207,280	3,244,313
1000 OPERATION & MAINTENANCE	1,155,122	1,081,468	1,115,884	1,218,022	102,138
1400 MAINTENANCE SERVICES	673,475	880,404	632,987	935,646	302,659
1500 SEWER SYSTEM MAINT. & OPER	4,969,840	4,410,173	4,393,393	4,656,218	262,825
1600 FLEET SERVICES	1,207,938	1,248,196	1,227,399	1,317,283	89,884
3100 PROCESS CONTROL	768,414	1,366,655	869,858	2,518,382	1,648,524
8300 STORMWATER INSPECTION	819,891	903,525	707,670	948,747	241,077
2100 SAFETY & SECURITY	-	-	-	3,458,117	3,458,117
1700 BUILDING MAINTENANCE	-	-	-	669,079	669,079
6300 ADMINISTRATIVE SERVICES	-	-	-	2,235,463	2,235,463
Total Operations	51,658,139	59,802,264	51,910,158	64,164,237	12,254,079
HUMAN RESOURCES					
2000 HUMAN RESOURCES	2,795,996	9,221,503	9,015,972	9,668,804	652,832
5100 ORG & EMPLOYEE DEVEL.	-	-	-	1,681,541	1,681,541
Total Human Resources	2,795,996	9,221,503	9,015,972	11,350,345	2,334,373
INFORMATION TECHNOLOGY					
3000 INFORMATION TECHNOLOGY	5,041,457	5,209,205	5,235,354	5,795,180	559,826
ADMIN. & EXTERNAL AFFAIRS					
5000 ADMIN. & EXTERNAL AFFAIRS	2,349,444	2,524,844	2,283,896	2,872,786	588,890
5100 ORG & EMPLOYEE DEVEL.	1,154,550	1,620,967	1,333,455	-	(1,333,455)
6400 CUSTOMER SERVICE	768,425	646,021	562,738	695,986	133,248
Total Admin & External Affairs	4,272,419	4,791,832	4,180,089	3,568,772	(611,317)
FINANCE					
6000 FINANCE	10,533,764	10,114,116	10,238,973	10,879,864	640,891
6100 INVENTORY CONTROL	423,362	683,961	601,460	749,830	148,370
6200 PURCHASING	552,319	646,120	608,924	661,767	52,843
6500 CONTRACT COMPLIANCE	400,678	412,437	319,259	408,360	89,101
Total Finance	11,910,123	11,856,634	11,768,616	12,699,821	931,205
LEGAL					
7000 LEGAL	1,738,694	1,762,359	2,363,870	1,621,808	(742,062)
DISTRICT ADMIN.					
8000 DISTRICT ADMIN.	1,096,986	1,374,367	1,221,136	962,969	(258,167)
8200 INTERNAL AUDIT	1,525,916	1,715,144	1,538,877	1,830,566	291,689
2100 SAFETY & SECURITY	3,084,057	3,097,962	3,093,132	-	(3,093,132)
1700 BUILDING MAINTENANCE	618,316	575,979	491,363	-	(491,363)
6300 ADMINISTRATIVE SERVICES	1,974,859	2,075,426	2,134,497	-	(2,134,497)
Total District Admin.	8,300,134	8,838,878	8,479,005	2,793,535	(5,685,470)
WATERSHED PROGRAMS					
8100 WATERSHED PROGRAMS	4,309,117	3,486,138	3,030,304	4,761,188	1,730,884
1800 ENVIRONMENTAL SERVICES	2,458,279	2,262,267	2,162,930	2,320,293	157,363
1900 ANALYTICAL SERVICES	2,692,786	2,582,556	2,631,107	2,781,632	150,525
Total Watershed Programs	9,460,182	8,330,961	7,824,341	9,863,113	2,038,772
ENGINEERING & CONSTRUCTION					
9000 ENGINEERING	12,945,570	7,555,637	9,336,105	8,612,367	(723,738)
GRAND TOTAL	<u>\$ 108,122,714</u>	<u>\$ 117,369,273</u>	<u>\$ 110,113,510</u>	<u>\$ 120,469,178</u>	<u>\$ 10,355,668</u>

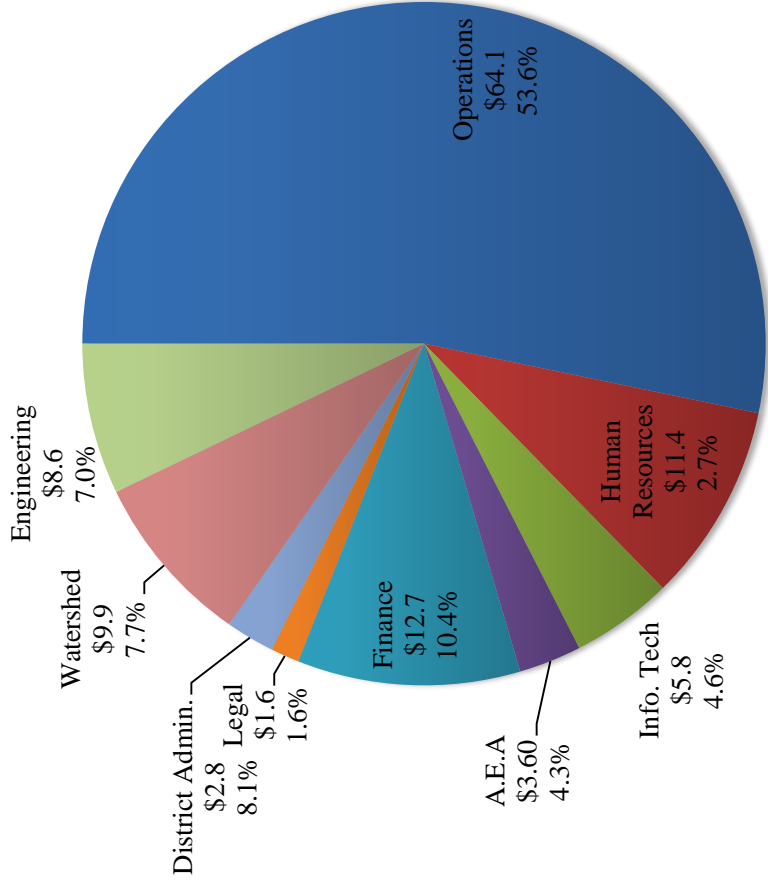
NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by District Function

136



2014 Preliminary Actual
\$110.1 Million



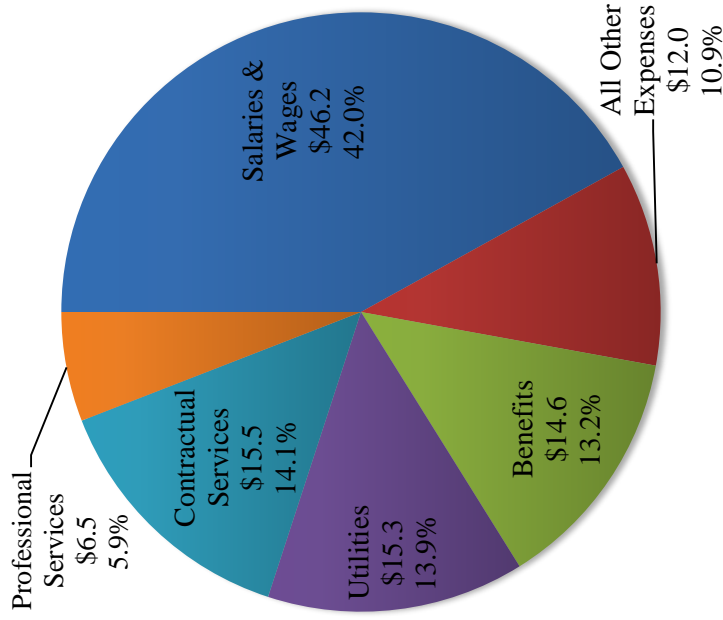
2015 Adopted Budget
\$120.5 Million

NORTHEAST OHIO REGIONAL SEWER DISTRICT
Sewer Service Operating Expense Comparison By Category
2015 Adopted Budget Compared to Prior Years Actuals

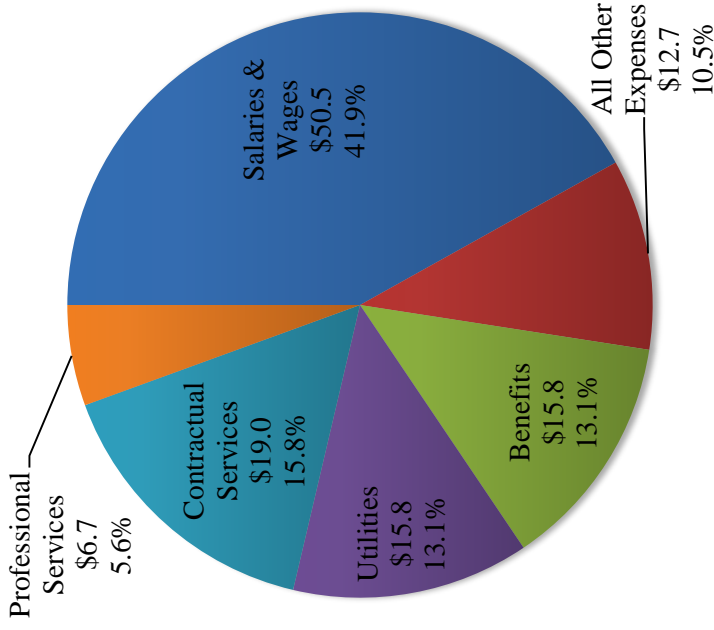
<u>EXPENSE CATEGORY</u>	2013 ACTUAL	PRELIMINARY 2014 ACTUAL	2015 ADOPTED BUDGET
Salaries	\$ 43,889,545	\$ 46,226,508	\$ 50,545,769
Benefits	14,203,943	14,605,163	15,748,738
Reimbursable Expenses	573,445	626,357	817,405
Utilities	14,898,125	15,274,413	15,836,285
Professional Services	10,553,455	6,456,556	6,650,976
Contractual Services	15,041,578	15,512,247	18,990,990
Material & Supplies	6,139,774	7,777,018	8,639,732
Equipment Repair & Maintenance	1,751,383	2,316,635	2,205,408
Building & Road Repair & Maintenance	1,011,002	915,608	843,875
Judgements & Awards	60,464	403,005	190,000
Total Operations Expenses	<u>108,122,714</u>	<u>110,113,510</u>	<u>120,469,178</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by Cost Category



2014 Preliminary Actual
110.1 Million

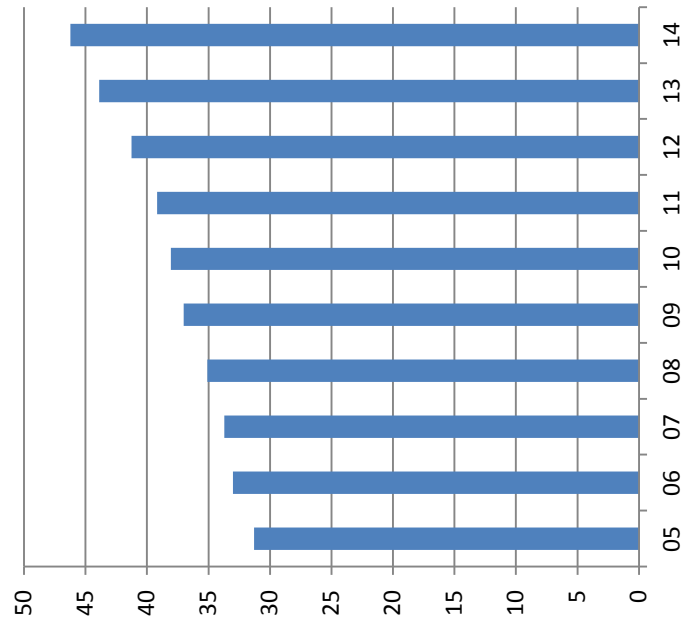


2015 Adopted Budget
120.5 Million

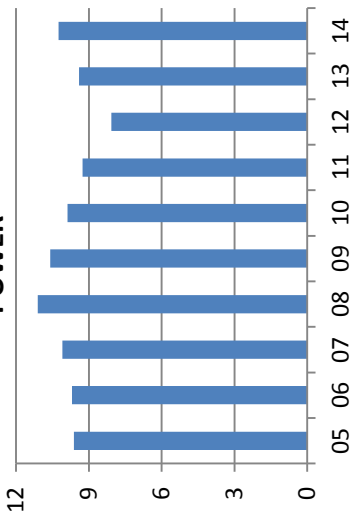
NORTHEAST OHIO REGIONAL SEWER DISTRICT

10 Year Comparison of Major Expenditures
\$Millions

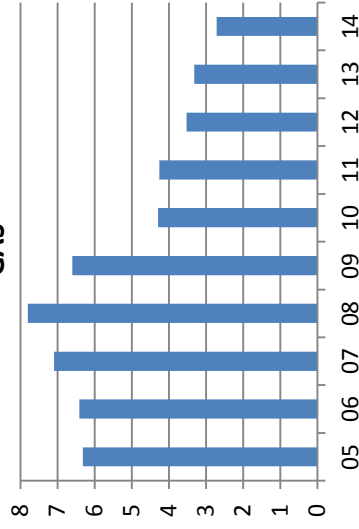
SALARIES & WAGES



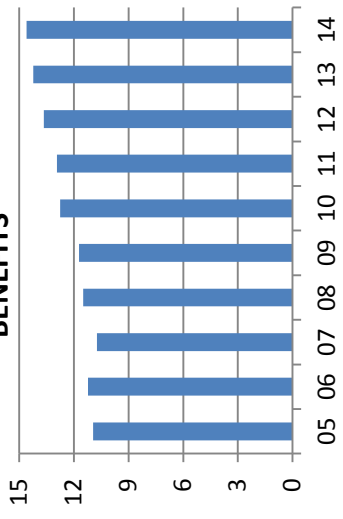
POWER



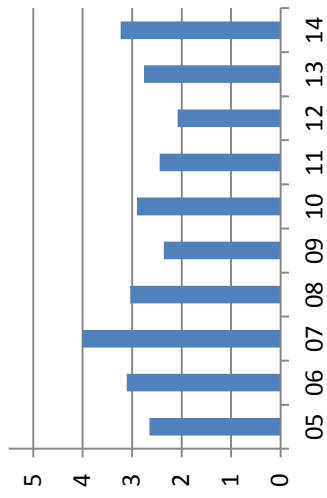
GAS



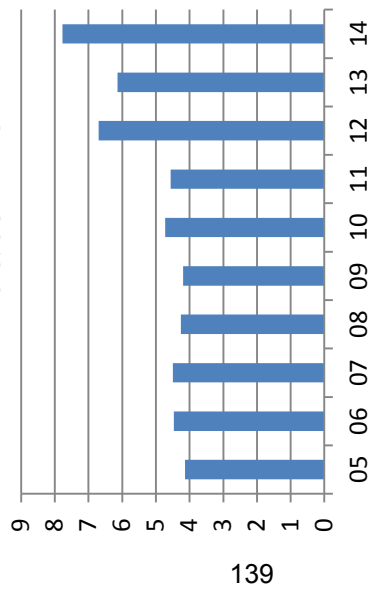
BENEFITS



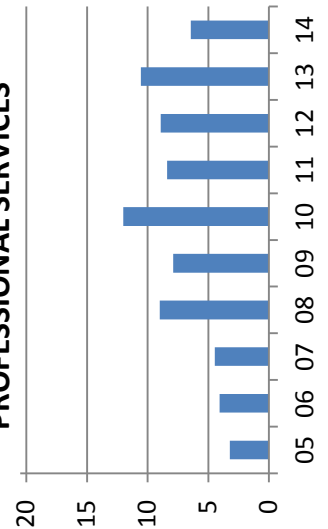
REPAIRS & MAINTENANCE



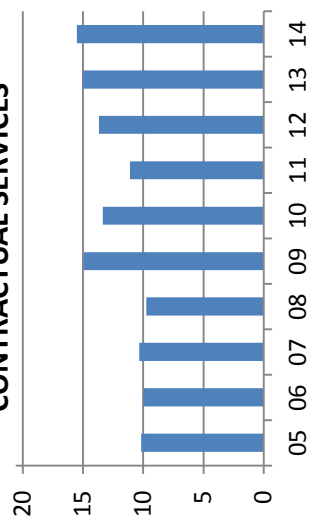
MATERIALS & SUPPLIES



PROFESSIONAL SERVICES



CONTRACTUAL SERVICES

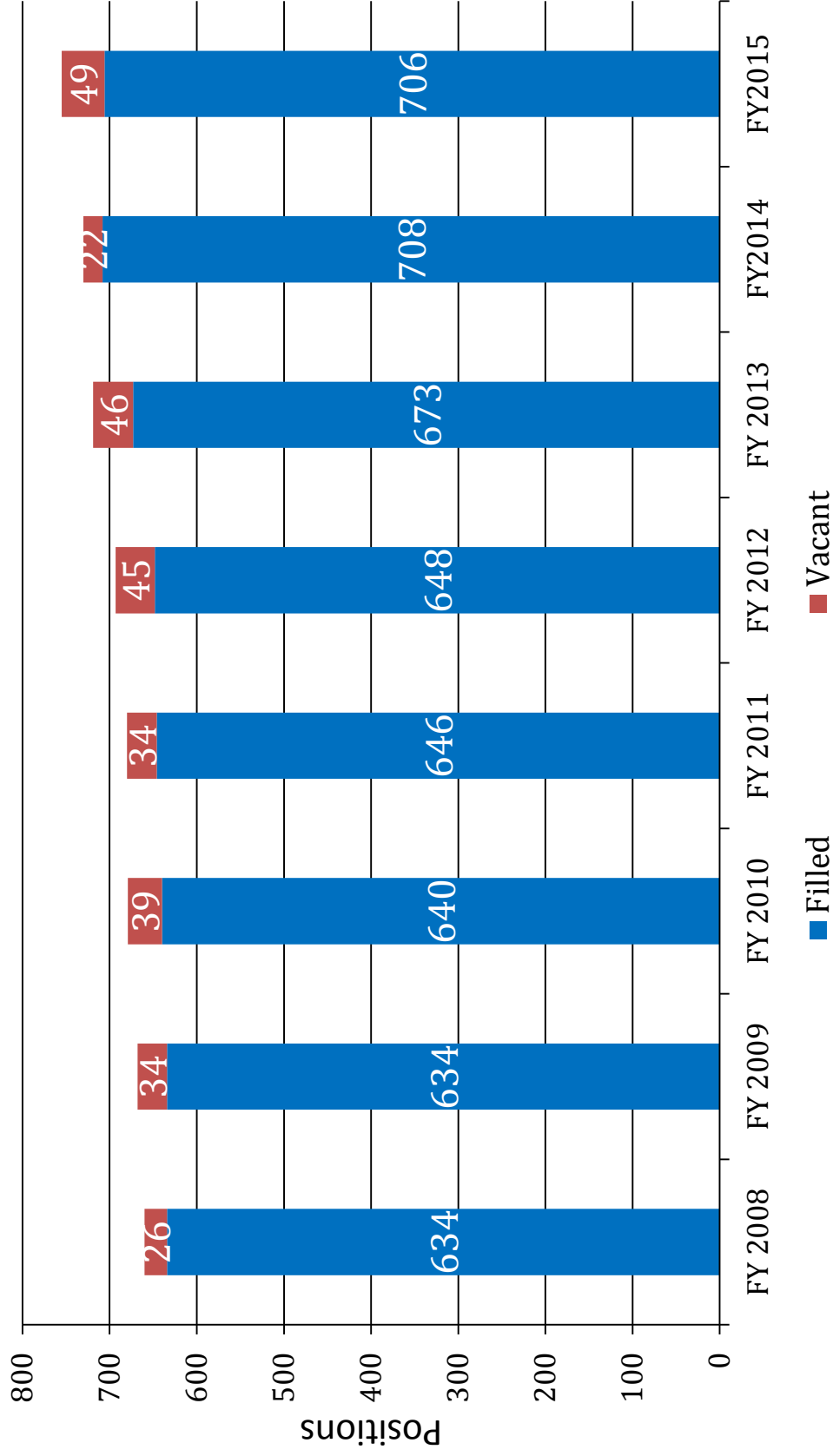


NORTHEAST OHIO REGIONAL SEWER DISTRICT
STAFFING SUMMARY BY BUDGET CENTER
NON-STUDENT FULL-TIME/PART-TIME EMPLOYEES

		Positions Filled During Year			Budgeted Staffing					
		2012	2013	2014	Positions					
		2014	Deleted	Added	Transf	2015	Change			
OPERATIONS										
Plant Operations										
1100	Southerly	153	149	164	162	1	13		174	12
1200	Westerly	50	55	53	60	9	4		55	-5
1300	Easterly	59	54	54	59	5			54	-5
	Total Plant Operations	262	258	271	281	15	17	0	283	2
Other Operations										
1000	Operation & Maintenance	15	10	10	10		1		11	1
	Total Other Operations	15	10	10	10	0	1	0	11	1
EMSC										
1400	Maintenance Services	5	8	9	10	2	4		12	2
1500	Sewer System Maintenance & Operation	47	45	48	47		2		49	2
1600	Fleet Services	10	10	10	10				10	0
3100	Process Control & Automation	0	6	9	9		1		10	1
8300	Stormwater Inspection & Maintenance	0	7	6	7				7	0
	Total EMSC	62	76	82	83	2	7	0	88	5
	Total Operations	339	344	363	374	17	25	0	382	8
HUMAN RESOURCES										
2000	Human Resources	15	16	16	17	2	3		18	1
INFORMATION TECHNOLOGY										
3000	Information Technology	19	18	22	22	2	3		23	1
ADMINISTRATION & EXTERNAL AFFAIRS										
5000	Administration & External Affairs	12	13	15	13	1	3	7	22	9
5100	Organization & Employee Development	4	8	11	11				11	0
6400	Customer Service	12	11	12	11		1		12	1
	Total Administration & External Affairs	28	32	38	35	1	4	7	45	10
FINANCE										
6000	Finance	19	22	21	21	2	4		23	2
6100	Inventory Control	9	10	11	11	1	1		11	0
6200	Purchasing	6	7	8	8				8	0
6500	Contract Compliance	5	4	4	5				5	0
	Total Finance	39	43	44	45	3	5	0	47	2
LEGAL										
7000	Legal	11	12	9	12	4	2	1	11	-1
DISTRICT ADMINISTRATION										
8000	District Administration	11	11	13	18	3	2	(8)	9	-9
8200	Internal Audit	4	5	5	5				5	0
2100	Safety & Security	36	36	42	37	1	6		42	5
1700	Building Maintenance	7	7	8	8		1		9	1
6300	Administrative Services	8	10	10	10				10	0
	Total District Administration	66	69	78	78	4	9	(8)	75	-3
WATERSHED PROGRAMS										
8100	Watershed Programs	20	23	23	25	1	3		27	2
1800	Environmental Services	25	28	27	28				28	0
1900	Analytical Services	25	27	27	28		1		29	1
	Total Watershed Programs	70	78	77	81	1	4	0	84	3
ENGINEERING & CONSTRUCTION										
9000	Engineering	61	61	61	66	4	8		70	4
DISTRICT TOTAL		648	673	708	730	38	63	0	755	25

NORTHEAST OHIO REGIONAL SEWER DISTRICT

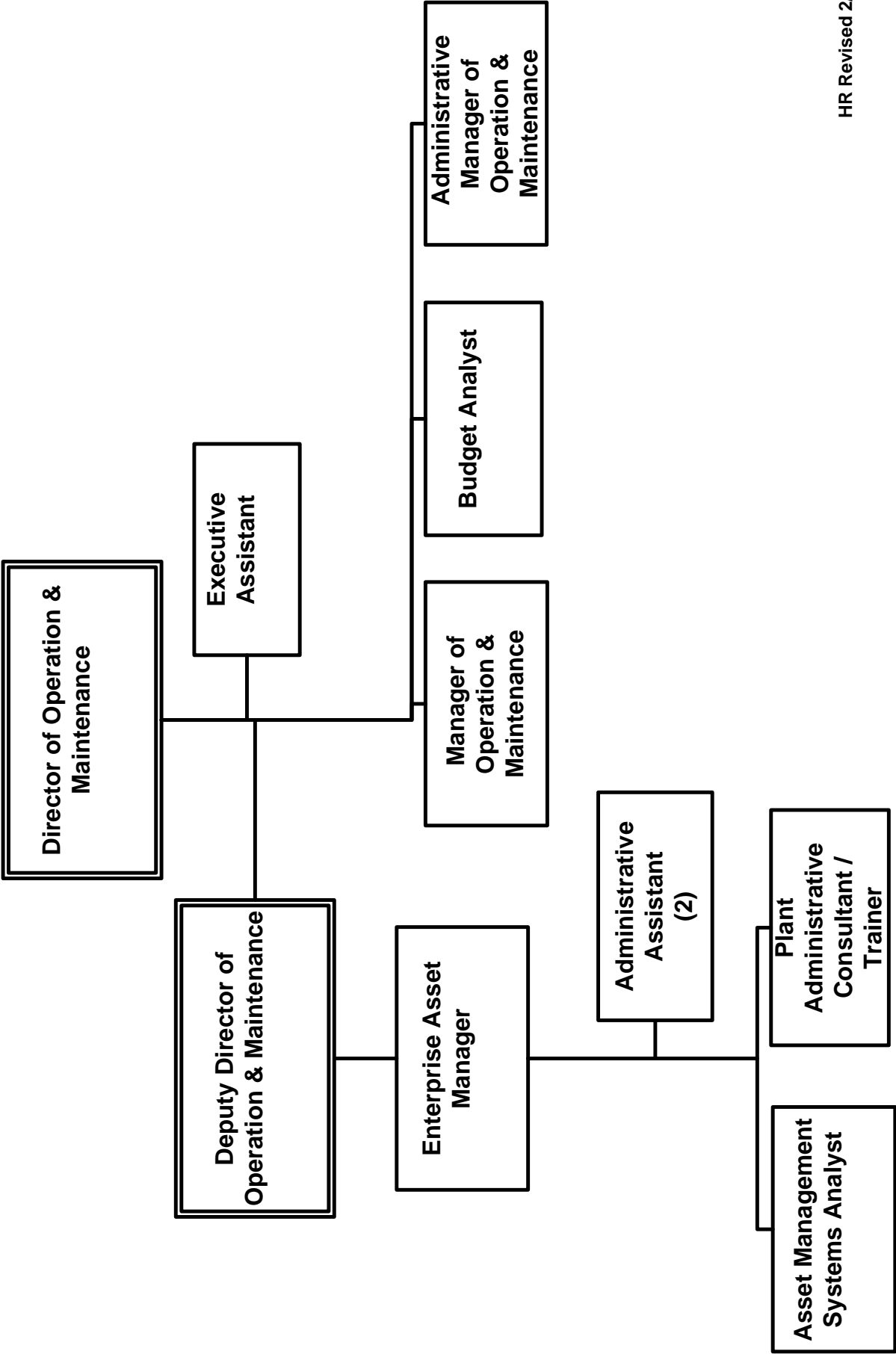
Filled vs. Vacant Positions As of Year End 2008-2015



NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Operation and Maintenance -- 1000	
MANAGED BY Raymond Weeden Director of Operation and Maintenance	
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>Operation and Maintenance Administration has the overall responsibility for the administration, planning, directing, organizing, and coordinating of the Operation and Maintenance for the three Wastewater Treatment Plants (Easterly, Southerly and Westerly), Maintenance Services (Sewer System Maintenance & Operation; Systems Integration; and Inspection and Maintenance), Administrative Services, Building Maintenance, Fleet Services, Process Control and Automation, and Safety and Security. This includes the overall supervision of 429 full-time employees.</p> <p>In 2014, the District's treatment plants received and processed 248 million gallons of wastewater per day for a total of 90.7 billion gallons treated during the year.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Met all NPDES permit requirements. • Implemented 19 asset management continuous improvement initiatives to increase efficiency and reduce cost. • Oversaw development of the Automation Master Plan. • Put Renewable Energy Facility (REF) online. • Staff participated in the development and implementation of the revised craft training program. 	<ul style="list-style-type: none"> • Operate and maintain the wastewater system to achieve regulatory compliance. • Reorganize O&M to enhance ability to support emerging challenges in regulatory and customer demands. • Implement a revised craft training program that develops individuals who have no maintenance experience into qualified craft persons. • Develop operational and maintenance plans for assets that are under construction. • Implement asset management initiatives for planning, scheduling, failure analysis, and data analysis. • Develop and deploy an automation strategy that optimizes the use of energy, chemicals, and human resources.

Northeast Ohio Regional Sewer District
Operation & Maintenance
Budget Center - 1000



NORTHEAST OHIO REGIONAL SEWER DISTRICT

OPERATION AND MAINTENANCE -- 1000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Director of Operation & Maintenance	1	1	1	1	0
Deputy Dir of Operation & Maintenance	1	1	1	1	0
Strategic Manager of Process Control	0	0	0	0	0
Manager of Instr & Process Control Sys	0	0	0	0	0
Manager of Process Control & Automation	0	0	0	0	0
Manager of Operation & Maintenance	1	1	1	1	0
Admin. Manager of Operation & Maint.	0	0	0	1	1
Supervisor of Instr. & Process Cntl Sys	0	0	0	0	0
Plant Administrative Consultant/Trainer	1	1	1	1	0
Enterprise Asset Manager	1	1	1	1	0
Budget Analyst	1	1	1	1	0
Enterprise Asset Management Analyst	1	1	1	1	0
Executive Assistant	1	1	1	1	0
Administrative Assistant	2	2	2	2	0
HMI Developer	0	0	0	0	0
PLC Developer	0	0	0	0	0
Control Systems Technician	0	0	0	0	0
TOTAL POSITIONS	10	10	10	11	1

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1000 (OPERATION AND MAINTENANCE)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$512,482	\$477,016	\$497,471	\$566,557
52030 PROFESSIONALS SALARIES	224,341	200,648	224,210	203,661
52031 ADMINISTRATIVE SUPPORT SALARIES	128,901	135,907	133,766	139,983
52034 TECHNICIANS SALARIES	0	0	0	0
52036 PARA-PROFESSIONAL SALARIES	0	0	0	0
52060 STUDENT SALARIES	15,901	43,040	14,250	86,903
52071 LONGEVITY	2,900	4,500	3,000	4,500
52081 SICK BUY OUT	13,436	15,000	14,242	18,750
52231 ADMINISTRATIVE SUPPORT OVERTIME	714	2,000	1,425	2,000
52260 STUDENT OVERTIME	0	0	46	0
Total Salary & Wages	\$898,673	\$878,111	\$888,410	\$1,022,354
Personnel Benefits				
52310 HEALTH CARE	\$86,874	\$25,175	\$31,295	\$0
52311 HEALTH CARE OPT-OUT FULL	4,200	4,800	900	4,800
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	134,304	122,935	121,459	143,130
52340 LIFE INSURANCE	1,000	864	840	864
52360 MEDICARE	8,313	12,733	7,367	14,824
52370 UNIFORM ALLOWANCE	730	0	200	0
52380 AWARDS AND RECOGNITION	0	6,000	0	6,000
Total Personnel Benefits	\$235,420	\$172,507	\$162,061	\$169,618
Reimbursable Expenses				
52410 TRAVEL	\$11,198	\$10,350	\$10,713	\$10,000
52430 EMPLOYEE EDUCATION	1,576	3,450	2,778	10,000
Total Reimbursable Expenses	\$12,774	\$13,800	\$13,491	\$20,000
Utilities				
52510 ELECTRICITY	\$0	\$0	\$500	\$0
52520 NATURAL GAS	\$0	\$0	\$0	\$0
52530 WATER AND OTHER UTILITIES	0	0	0	0
Total Utilities	\$0	\$0	\$500	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	\$0	\$0	\$0	\$0
Contractual Services				
52715 PRINTING	\$56	\$500	21	\$500
52730 DUES AND SUBSCRIPTIONS	346	12,550	829	1,550
52735 EQUIPMENTAL RENTAL	0	0	0	0
52770 UNIFORMS	406	0	2,580	0
52775 LICENSES, FEES, AND PERMITS	0	0	0	0
52780 OTHER CONTRACTUAL SERVICES	203	0	45,065	0
Total Contractual Services	\$1,010	\$13,050	\$48,495	\$2,050

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1000 (OPERATION AND MAINTENANCE)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$781	\$4,000	\$1,590	\$4,000
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	0	0	0	0
52840 LABORATORY SUPPLIES	0	0	0	0
52845 GENERAL HARDWARE SUPPLIES	12	0	0	0
52846 EQUIPMENT AND INSTRUMENTATION PARTS	6,174	0	34	0
52851 OTHER MINOR EQUIPMENT	0	0	0	0
52865 OTHER SUPPLIES	270	0	1,285	0
52870 FREIGHT	8	0	18	0
Total Materials & Supplies	<u>\$7,245</u>	<u>\$4,000</u>	<u>\$2,927</u>	<u>\$4,000</u>
Equipment Repair & Maintenance				
52920 EQUIPMENT REPAIR AND MAINTENANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Building & Road Repair				
53050 BUILDING MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0
53051 BUILDING MAINTENANCE SERVICES	0	0	0	0
53052 BUILDING MAINTENANCE MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$1,155,122</u>	<u>\$1,081,468</u>	<u>\$1,115,884</u>	<u>\$1,218,022</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Southerly WWTP -- 1100

MANAGED BY George Schur
 Superintendent

Pg 1 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

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

Southerly WWTC is an advanced biological treatment plant capable of treating up to 735 million gallons per day (MGD) prior to discharging into the Cuyahoga River. The plant is designed to provide two-stage activated sludge treatment for flows up to 175 MGD. Flows greater than 175 MGD, up to 400 MGD, receive single stage activated sludge treatment. Flows greater than 400 MGD, up to 735 MGD, receive preliminary and primary treatment. All biosolids accumulated at the facility are processed at the plant, with incineration being the primary means of disposal. During 2014, the plant treated 48.16 billion gallons of flow at an average daily flow of 131.9 MGD. Southerly incinerated 40,847 dry tons of biosolids and hauled 1,980 dry tons to landfill and hauled 1,523 dry tons of Bio-energy facilities. 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). Southerly successfully met NPDES limits throughout the year.

The main objectives of the plant for the year 2015 are:

Plant Administration - Support the District's Strategic Plan. Provide direction to the Operations and Maintenance staffs to assure all NPDES requirements are met in an efficient manner. Make recommendations to other District departments to ensure continued efficient operation of the wastewater treatment facilities. Encourage and support the plant personnel to achieve the high standards set by the District. Issue and enforce policies for the safe operation of the facility. Promote good public relations by facilitating plant tours and community outreach programs. Provide and/or support training to ensure future excellence in operation and maintenance of the facility.

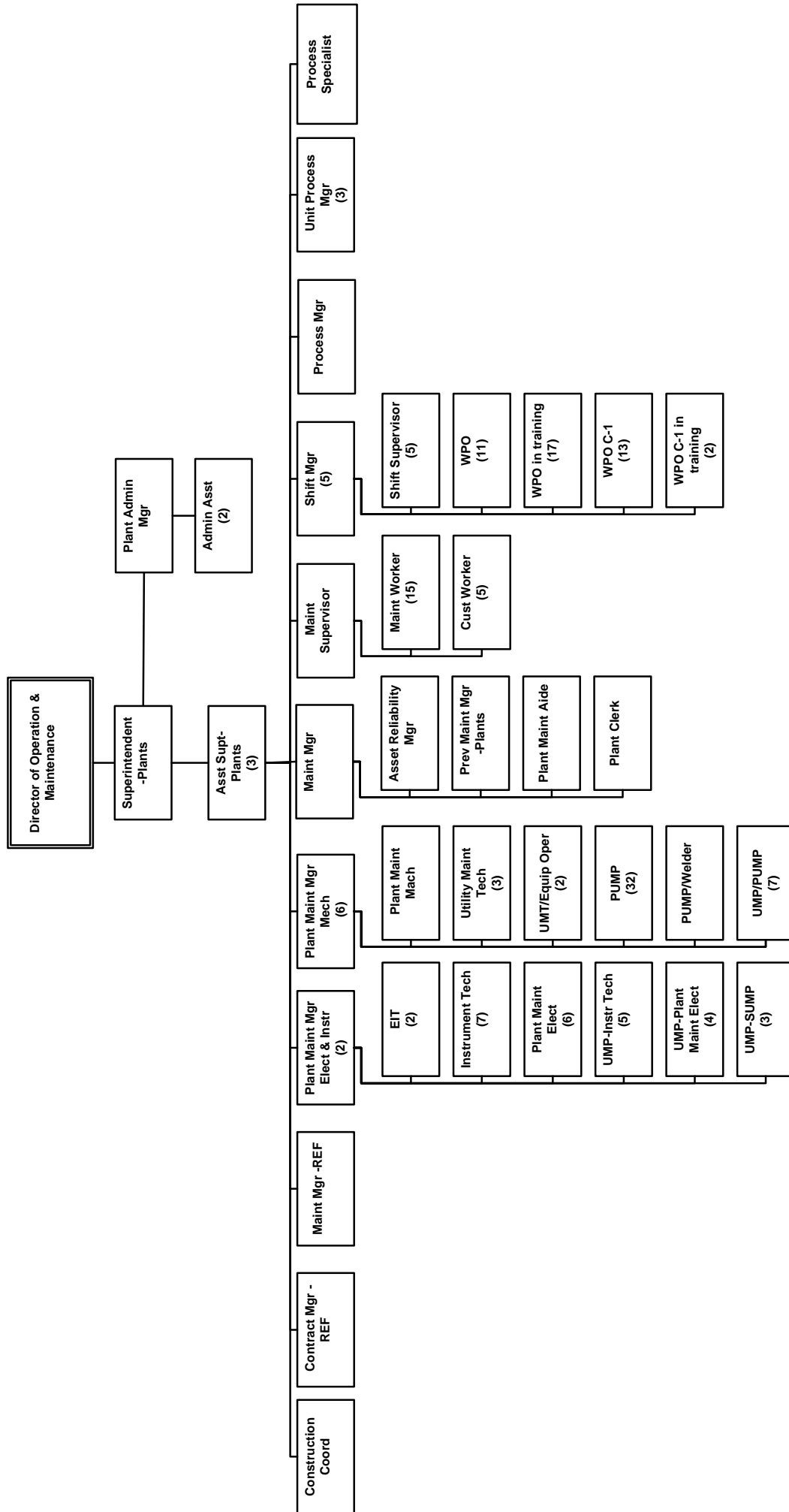
NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Southerly WWTP -- 1100
MANAGED BY	George Schur
	Superintendent
Pg 2 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p><u>Operation Work Group</u> - Execute the continuous and efficient operations of the plant processes to comply with all NPDES permit limitations and other applicable local and Federal regulations. Make recommendations for maintenance needs and/or process improvements. Adhere to regulatory work and safety guidelines. Communicate and cooperate with other work groups and other District departments to provide adequate services, supplies and capable personnel to accomplish its mission.</p>	
<p><u>Maintenance Work Group</u> - Provide quality and efficient repair along with preventive upkeep to the equipment needed to operate the Southerly Wastewater Treatment Center. Follow the District's and the plant's work and safety guidelines. Communicate and cooperate with other plant work groups and District's departments to ensure adequate supply of parts, services and capable trained personnel to accomplish the plant's maintenance needs. Make recommendations for equipment upgrades or modifications to ensure longer service life and efficiency.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Met all NPDES Permit Requirements. • Assist in the start up and check out of the biosolids process and cake unloading station, incineration, and steam/power generation at the Renewable Energy Facility (REF). • Maintained consistent operation of thermal conditioning, dewatering, and incineration through the startup of the REF. • Filled operational staff positions as needed in order to maintain optimal performance. 	<ul style="list-style-type: none"> • Meet all NPDES Permit Requirements. • Fill maintenance staff positions as needed in order to maintain operational performance. • Effectively operate the pilot project for the Chemically Enhanced High Rate Treatment. • Optimize chemical feed rates to increase cost savings.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Southerly WWTP -- 1100	
MANAGED BY George Schur Superintendent	
Pg 3 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Effectively operated the pilot project for the Chemically Enhanced High Rate Treatment for six (6) wet weather events. • Trained employees to operate and maintain new equipment and process as they came on-line. • Constructed new office facilities for Organization & Employee Development personnel managing the Maintenance Training Program. • Decommissioned the thermal conditioning, dewatering, and multiple hearth incineration processes. • Increased safety participation and mitigation through the Safety & Health Achievement Recognition Program with an increase of 130% of available points. 	<ul style="list-style-type: none"> • Create assets for new equipment and develop benchmarks through the Asset Management Program. • Improve performance in the Safety and Health Achievement Recognition Program by increasing employee participation to mitigate hazards through corrective actions. • Review, fine-tune, recommend modifications, and implement Standard Maintenance Procedures, Standard Operating Procedures, and Lockout/Tagout Procedures for new equipment released under Capital Improvement Projects.

Northeast Ohio Regional Sewer District
 Southerly WWTC
 Budget Center - 1100



NORTHEAST OHIO REGIONAL SEWER DISTRICT

SOUTHERLY WASTE WATER TREATMENT PLANT -- 1100

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Superintendent	1	1	1	1	0
Assistant Superintendent	3	3	3	3	0
Shift Manager	5	5	5	5	0
Shift Supervisor	5	5	5	5	0
Unit Process Manager	3	3	3	3	0
Contract Manager (REF)	0	0	0	1	1
Maintenance Manager (REF)	0	0	0	1	1
Process Manager	1	1	1	1	0
Process Specialist	1	1	1	1	0
Maintenance Manager	1	1	1	1	0
Maintenance Supervisor	1	1	1	1	0
Preventive Maint. Manager	1	1	1	1	0
Plant Mnt. Manager- Elec. & Instr.	2	2	2	2	0
Plant Mnt. Manager- Mech.	6	6	6	6	0
Plant Administration Manager	1	1	1	1	0
Asset Reliability Manager	1	1	1	1	0
Plant Construction & Safety Coord	1	1	0	1	0
Administrative Assistant	2	2	2	2	0
Plant Clerk	1	1	1	1	0
Plant Maintenance Aide	1	1	1	1	0
Wastewater Plant Operator	14	11	10	11	0
Wastewater Plant Operator-Training	14	17	17	17	0
Wastewater Plant Operator C-1	11	12	13	13	1
Wastewater Plant Operator C-1-Training	1	2	0	1	(1)
Plant Utility Mnt Person (PUMP)	28	32	27	32	0
Plant Utility Mnt Person (PUMP) Welder	1	1	1	1	0
Electrical/Instrument Tech. (EIT)	3	2	2	2	0
Instrument Technician	4	7	6	7	0
Plant Maintenance Electrician	6	6	6	6	0
Plant Maintenance Machinist	2	2	2	2	0
UMT/Equipment Operator	2	2	2	2	0
Utility Maintenance Technician (UMT)	3	3	3	3	0
Utility Maintenance Person (UMP)	3	8	19	18	10
Maintenance Worker	15	15	15	15	0
Custodial Worker	5	5	5	5	0
TOTAL POSITIONS	149	162	164	174	12

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1100 (SOUTHERLY WWTP)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$2,393,698	\$2,513,868	\$2,590,310	\$2,689,519
52030 PROFESSIONALS SALARIES	120,916	120,537	69,781	90,031
52031 ADMINISTRATIVE SUPPORT SALARIES	118,235	122,001	122,322	122,785
52034 TECHNICIANS SALARIES	53,529	53,601	53,454	53,601
52040 OPERATIONS HOURLY	2,045,244	2,180,422	1,959,691	2,118,015
52050 MAINTENANCE HOURLY	3,384,764	3,511,276	3,658,780	4,577,375
52060 STUDENT SALARIES	33,665	54,400	31,550	57,600
52071 LONGEVITY	37,350	56,000	38,550	56,000
52081 SICK BUY OUT	66,602	54,000	70,928	54,000
52231 ADMINISTRATIVE SUPPORT OVERTIME	285	500	2,739	500
52234 TECHNICIAN OVERTIME	0	0	0	0
52240 OPERATIONS HOURLY OVERTIME	768,407	784,463	972,052	937,301
52250 MAINTENANCE HOURLY OVERTIME	523,384	568,000	564,115	478,000
52260 STUDENT OVERTIME	0	0	-4	0
Total Salary & Wages	\$9,546,078	\$10,019,068	\$10,134,268	\$11,234,727
Personnel Benefits				
52310 HEALTH CARE	\$1,411,114	\$152,124	\$3,153	\$0
52311 HEALTH CARE OPT-OUT FULL	20,900	19,200	19,200	19,200
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	1,350,638	1,381,670	1,465,098	1,572,862
52340 LIFE INSURANCE	6,327	6,326	6,874	6,326
52360 MEDICARE	119,268	140,141	132,541	159,502
52370 UNIFORM ALLOWANCE	16,708	14,600	19,576	17,600
Total Personnel Benefits	\$2,924,955	\$1,714,061	\$1,646,442	\$1,775,490
Reimbursable Expenses				
52410 TRAVEL	\$2,641	\$3,700	\$2,649	\$2,600
52430 EMPLOYEE EDUCATION	3,968	5,200	5,742	4,500
52440 TUITION REIMBURSEMENT	0	0	0	0
Total Reimbursable Expenses	\$6,609	\$8,900	\$8,391	\$7,100
Utilities				
52510 ELECTRICITY	\$5,224,180	\$5,377,829	\$5,550,039	\$6,203,500
52520 NATURAL GAS	2,405,901	2,975,477	1,811,962	1,536,898
52530 WATER AND OTHER UTILITIES	1,069,044	1,063,250	856,189	1,064,000
52550 COMMUNICATIONS	0	0	0	0
Total Utilities	\$8,699,125	\$9,416,556	\$8,218,190	\$8,804,398
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$24,554	\$7,175	\$0	\$0
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	\$24,554	\$7,175	\$0	\$0
Contractual Services				
52715 PRINTING	\$792	\$500	\$124	\$500
52730 DUES AND SUBSCRIPTIONS	2,887	3,000	2,417	3,000
52735 EQUIPMENT RENTAL	0	10,000	5,931	8,000
52745 GREASE REMOVAL	7,191	15,092	1,526	5,825
52755 GRIT AND SCREENING DISPOSAL	200,049	261,216	285,232	352,768
52760 SLUDGE HAULING DISPOSAL	394,819	5,646,450	534,832	450,000
52765 ASH HAULING DISPOSAL	604,114	1,100,000	1,229,558	1,096,590
52770 UNIFORMS	33,698	60,000	66,804	65,000
52775 LICENSES, FEES, AND PERMITS	2,334	4,500	2,698	3,100
52780 OTHER CONTRACTUAL SERVICES	385,216	407,220	259,338	1,657,338
52785 FACILITIES RENTAL	0	0	0	0
52790 COMMUNITY OUTREACH AND EDUCATION	0	0	0	0
Total Contractual Services	\$1,631,100	\$7,507,978	\$2,388,460	\$3,642,121

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1100 (SOUTHERLY WWTP)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$10,266	\$9,500	\$19,219	\$14,575
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	69,820	78,800	75,687	69,693
52811 VEHICLE MAINTENANCE PARTS	401	150	8	150
52825 CHEMICALS	1,370,526	3,300,331	2,476,189	2,558,689
52840 LABORATORY SUPPLIES	5,090	3,900	358	3,500
52845 GENERAL HARDWARE SUPPLIES	263,351	202,400	352,485	322,280
52846 EQUIPMENT AND INSTRUMENTATION PARTS	711,700	773,058	862,873	801,900
52851 OTHER MINOR EQUIPMENT	44,003	84,050	42,758	75,070
52860 POSTAGE, UPS	12	100	35	100
52861 TRAINING SUPPLIES	37	150	0	150
52865 OTHER SUPPLIES	449,687	431,053	514,398	500,000
52870 FREIGHT	5,815	7,500	21,420	7,500
52880 PRICE VARIANCE	-1	0	-3,012	0
52870 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	7,330	0	85,327	0
Total Materials & Supplies	\$2,938,036	\$4,890,992	\$4,447,745	\$4,353,607
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$305	\$0	\$0	\$0
52920 EQUIPMENT REPAIR AND MAINTENANCE	292,133	420,859	398,715	319,750
52930 VEHICLE REPAIRS	0	0	2,100	0
Total Equipment Repair & Maintenance	\$292,438	\$420,859	\$400,815	\$319,750
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$4,950	\$0	\$8,886	\$0
53020 ROAD REPAIR AND MAINTENANCE	0	0	0	0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	19,346	40,000	30,400	121,000
53050 BUILDING MAINTENANCE SUPPLIES	31,638	27,000	65,702	27,000
53051 BUILDING MAINTENANCE SERVICES	49,990	120,000	155,390	100,000
53052 BUILDING MAINTENANCE MISCELLANEOUS	31,403	30,000	28,852	30,000
Total Building & Road Repair	\$137,327	\$217,000	\$289,230	\$278,000
Judgments & Awards				
53210 JUDGEMENTS	\$0	\$0	\$42,500	\$0
Total Judgments & Awards	\$0	\$0	\$42,500	\$0
BUDGET CENTER TOTAL	\$26,200,223	\$34,202,589	\$27,576,041	\$30,415,193

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Westerly WWTP -- 1200

MANAGED BY Frank Foley
 Superintendent

Pg 1 of 2

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

The Westerly Waste Water Treatment Center, 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 peak wet weather capacity of 100 MGD that may include primary treatment effluent discharge of up to 30 MGD into Lake Erie. Wastewater flows exceeding the plant capacity are diverted to the Combined Sewer Overflow Treatment Facility (CSOTF). CSOTF flows are screened of debris and receive primary sedimentation of the solids prior to discharge into Lake Erie. During 2014, the Westerly plant treated 10.28 billion gallons of wastewater, an average daily flow rate of 28.2 MGD. Biosolids removed at the Westerly plant are dewatered, followed by on-site incineration or hauling off-site to an approved landfill. In 2014, the Westerly plant incinerated 5,018 dry tons of biosolids and hauled 0.0 dry tons to landfill.

In 2014, the Westerly plant will continue to focus on the following goals and objectives:

Process Operations and Equipment Maintenance – The Westerly staff will continue recognize our responsibility and role in promoting environmental stewardship and protecting the health and safety of the people residing in the communities around us. We will continue to maintain compliance with applicable environmental regulations, as well as health and safety laws. Our staff will make a concerted effort to conserve resources through reuse and recycling, using energy responsibly.

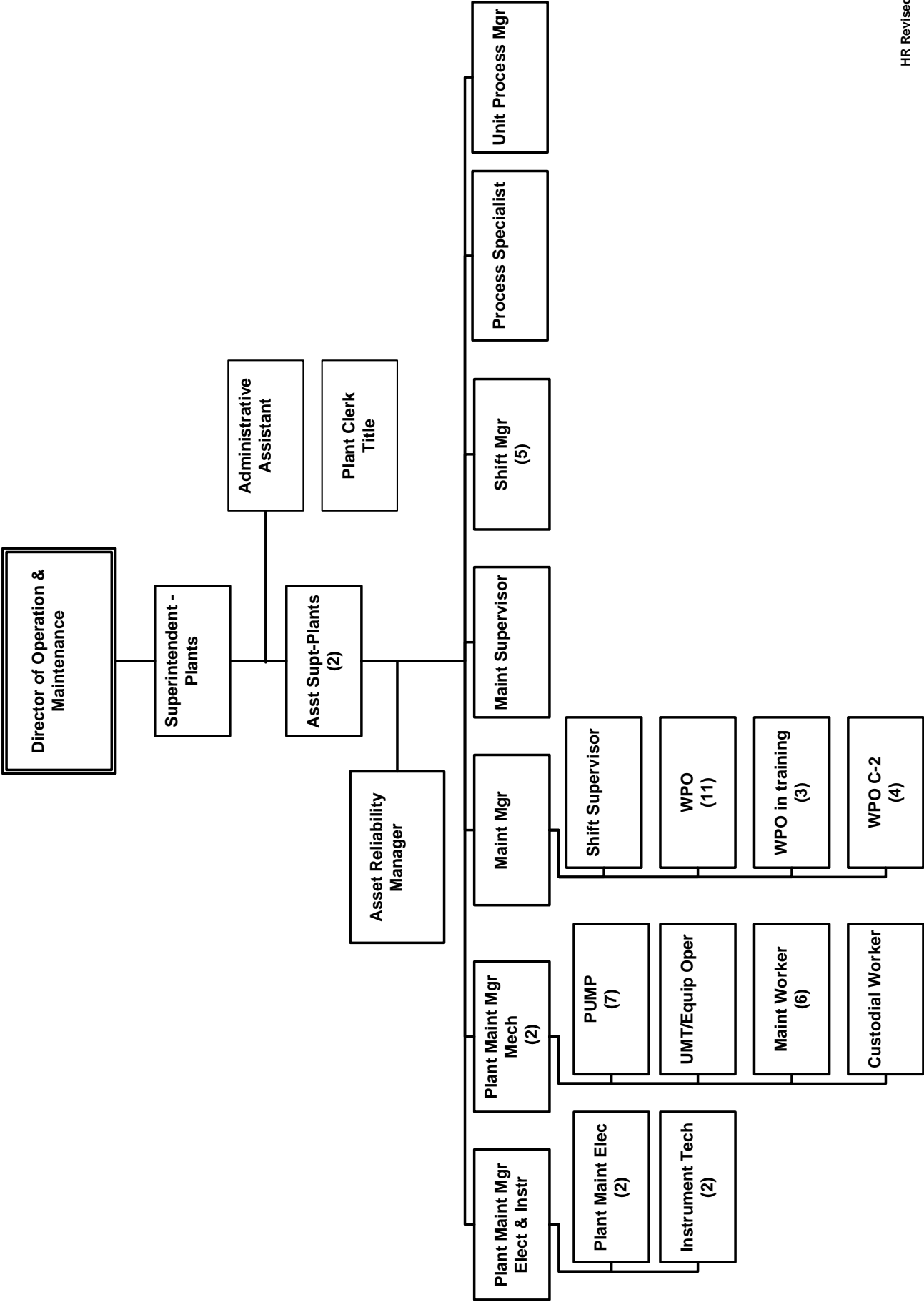
Labor Relations - Continue training and motivating our employees to take personal accountability for protecting the environment and creating a safe and healthy workplace.

Safety – Continue a proactive safety program to provide a safe work environment and promote employee safety consciousness. Conduct monthly safety committee meetings with labor representatives to discuss and implement improvements.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Westerly WWTP -- 1200	
MANAGED BY Frank Foley Superintendent	
Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Achieved the coveted NACWA Platinum Award, five consecutive years of Gold Medal performance. • Demonstrated compliance with EPA mandated treatment goals in 6 CE-HRT pilot study events. • Conducted plant tours for 345 people. • Operated solids handling with one centrifuge for 8 months while replacements being installed. • Replaced all plant electrical substations. • Converted three remaining grit channels to plastic grit collector components. • Completed PLC and programming upgrades to sludge incinerators. • Performed cleaning and maintenance in three Solids Contact Tanks. • Initiated Maintenance KPIs and support reporting. • Rebuilt one RSS vertical turbine pump and motor • Installed freight lift/elevator to improve access to tunnels and solids handling area. • Installed pre-fabricated guard house for Plant security department. • Installed flow meters for return activated sludge. 	<ul style="list-style-type: none"> • Meet all NPDES permit limits and earn the NACWA Gold Award and Platinum Peak Performance Awards. • Continue to implement asset management practices; including performing condition scoring on all assets and developing cost avoidance estimates for preventive maintenance follow-ups. • Develop and implement a series of standard operating and maintenance procedures. • Maintain the plant in “tour-ready” condition at all times. • Operate within the 2015 budget. • Develop and implement a process to objectively determine whether maintenance projects should be conducted using internal or external resources. • Continue to support District outreach efforts by hosting public tours. • Foster a culture of inclusiveness. • Improve operator training materials • Provide at least 12 OEPA approved contact hours. • Support the Maintenance Training Program as needed.

Northeast Ohio Regional Sewer District
Westerly WWTP
Budget Center - 1200



NORTHEAST OHIO REGIONAL SEWER DISTRICT

WESTERLY WASTE WATER TREATMENT PLANT -- 1200

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Superintendent	1	1	1	1	0
Assistant Superintendent	1	1	1	2	1
Shift Manager	5	5	5	5	0
Shift Supervisor	1	1	1	1	0
Unit Process Manager	1	1	1	1	0
Plant Mnt. Manager- Mech.	2	2	2	2	0
Plant Mnt. Manager- Elec. & Instr.	1	1	1	1	0
Maintenance Supervisor	1	1	1	1	0
Asset Reliability Manager	1	1	1	1	0
Process Specialist	1	1	1	1	0
Administrative Assistant	1	1	1	1	0
Plant Clerk	1	1	1	1	0
Wastewater Plant Operator	10	9	10	11	2
Wastewater Plant Operator-Training	5	5	4	3	(2)
Wastewater Plant Operator C-2	4	4	4	4	0
Plant Utility Mnt Person (PUMP)	7	8	6	7	(1)
Instrument Technician	1	2	2	2	0
Plant Maintenance Electrician	1	2	2	2	0
UMP-Plant Maintenance Electrician	0	1	0	0	(1)
UMP-Plant Maintenance Person (PUMP)	2	4	0	0	(4)
Utility Maintenance Technician Equip Op	1	1	1	1	0
Maintenance Worker	6	6	6	6	0
Custodial Worker	1	1	1	1	0
TOTAL POSITIONS	55	60	53	55	(5)

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1200 (WESTERLY WWTP)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$1,163,902	\$1,198,042	\$1,253,664	\$1,304,716
52030 PROFESSIONALS SALARIES	52,293	50,000	53,024	52,530
52031 ADMINISTRATIVE SUPPORT SALARIES	87,009	83,039	84,869	84,694
52040 OPERATIONS HOURLY	792,397	836,059	848,329	905,181
52050 MAINTENANCE HOURLY	937,993	1,101,751	892,212	880,528
52060 STUDENT SALARIES	28,533	32,640	35,081	26,520
52071 LONGEVITY	13,900	17,000	15,300	17,000
52081 SICK BUY OUT	28,086	23,000	25,325	28,750
52231 ADMINISTRATIVE SUPPORT OVERTIME	11,485	12,000	6,265	500
52240 OPERATIONS HOURLY OVERTIME	329,659	296,063	305,334	302,000
52250 MAINTENANCE HOURLY OVERTIME	130,287	92,000	102,958	92,000
52260 STUDENT OVERTIME	179	0	0	0
Total Salary & Wages	\$3,575,723	\$3,741,594	\$3,622,361	\$3,694,419
Personnel Benefits				
52310 HEALTH CARE	\$498,757	\$61,309	-\$7,558	\$0
52311 HEALTH CARE OPT-OUT FULL	10,500	12,000	8,600	12,000
52320 OPERS	521,124	523,823	521,086	517,219
52340 LIFE INSURANCE	2,272	2,659	2,607	2,659
52350 UNEMPLOYMENT COMPENSATION	3,290	0	0	0
52360 MEDICARE	42,171	54,253	43,593	53,569
52370 UNIFORM ALLOWANCE	6,651	5,300	8,829	5,500
52380 AWARDS AND RECOGNITION	10,166	0	9,976	2,000
Total Personnel Benefits	\$1,094,931	\$659,344	\$587,133	\$592,947
Reimbursable Expenses				
52410 TRAVEL	\$1,736	\$2,400	\$255	\$2,400
52430 EMPLOYEE EDUCATION	1,518	2,800	590	2,400
Total Reimbursable Expenses	\$3,255	\$5,200	\$845	\$4,800
Utilities				
52510 ELECTRICITY	\$1,443,824	\$1,447,050	\$1,539,977	\$1,592,500
52520 NATURAL GAS	659,521	692,497	597,321	645,478
52530 WATER AND OTHER UTILITIES	69,723	99,370	75,877	91,672
52550 COMMUNICATIONS	0	0	0	0
Total Utilities	\$2,173,067	\$2,238,917	\$2,213,175	\$2,329,650
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$2,194	\$4,500	\$8,465	\$4,500
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	\$2,194	\$4,500	\$8,465	\$4,500
Contractual Services				
52715 PRINTING	\$130	\$800	\$65	\$500
52730 DUES AND SUBSCRIPTIONS	1,118	2,500	1,105	1,500
52735 EQUIPMENT RENTAL	3,139	3,500	8,584	7,500
52745 GREASE REMOVAL	3,959	5,886	9,123	6,990
52755 GRIT AND SCREENING DISPOSAL	39,821	48,960	29,206	39,984
52760 SLUDGE HAULING DISPOSAL	880	9,000	1,023	10,854
52765 ASH HAULING DISPOSAL	101,433	99,787	140,498	138,735
52770 UNIFORMS	12,240	16,000	23,764	19,283
52775 LICENSES, FEES, AND PERMITS	1,593	1,400	1,289	1,400
52780 OTHER CONTRACTUAL SERVICES	53,060	67,580	47,983	68,580
Total Contractual Services	\$217,373	\$255,413	\$262,640	\$295,326

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1200 (WESTERLY WWTP)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$4,790	\$4,000	\$1,100	\$2,500
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	15,539	18,340	17,327	20,000
52811 VEHICLE MAINTENANCE PARTS	69	200	4	200
52825 CHEMICALS	256,923	329,806	321,431	320,589
52840 LABORATORY SUPPLIES	1,891	2,500	2,320	2,000
52845 GENERAL HARDWARE SUPPLIES	85,998	82,300	58,907	72,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	231,038	190,020	174,370	190,000
52851 OTHER MINOR EQUIPMENT	22,294	32,800	16,939	20,000
52860 POSTAGE, UPS	20	50	0	50
52861 TRAINING SUPPLIES	9	500	0	500
52865 OTHER SUPPLIES	98,434	130,000	99,475	108,000
52870 FREIGHT	5,315	5,500	3,378	5,000
52880 INVOICE PRICE ADJUSTMENT	0	0	-4,443	0
52890 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	-71	0	25,427	0
Total Materials & Supplies	\$722,250	\$796,016	\$716,235	\$740,839
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	-\$309	\$200	\$5,678	\$200
52920 EQUIPMENT REPAIR AND MAINTENANCE	96,342	72,791	115,143	112,818
Total Equipment Repair & Maintenance	\$96,033	\$72,991	\$120,821	\$113,018
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$0	\$0	\$2,548	\$0
53020 ROAD REPAIR AND MAINTENANCE	0	0	0	0
53030 SEWER REPAIR AND MAINTENANCE	738	0	0	0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	7,707	25,000	1,499	10,000
53050 BUILDING MAINTENANCE SUPPLIES	35,097	27,950	5,595	30,000
53051 BUILDING MAINTENANCE SERVICES	12,688	34,700	53,154	62,500
53052 BUILDING MAINTENANCE MISCELLANEOUS	12,013	19,500	12,116	17,500
Total Building & Road Repair	\$68,243	\$107,150	\$74,912	\$120,000
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$7,953,068	\$7,881,125	\$7,606,587	\$7,895,499

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Easterly WWTP -- 1300

MANAGED BY Robert M. Bonnett
Superintendent

Pg 1 of 2

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

The Easterly Wastewater Treatment Plant is located in the City of Cleveland on a 105-acre site along the southern shore of Lake Erie. The collection system receives flow from 17 municipalities (333,000 residents), several businesses, and storm water runoff. Several combined sewers had been installed in the collection system. These collect and convey storm water runoff to the plant along with sanitary and industrial wastewater. 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 largest interceptor sewers. During 2014, the preliminary, primary, and secondary treatment capacities were reduced to a maximum of 200 million gallons per day (MGD) during wet weather events as a result of the construction of major Capital Improvement projects related to the Consent Decree to reduce combined sewer overflows by 2017. In 2014, the Easterly plant provided complete treatment to 32.24 billion gallons of combined wastewater for an average daily flow rate of 88.24 MGD. A total of 4.0 billion gallons of combined wastewater received partial treatment, than was overflowed to Lake Erie.

In 2014, the plant will continue to focus on the following goals and objectives:

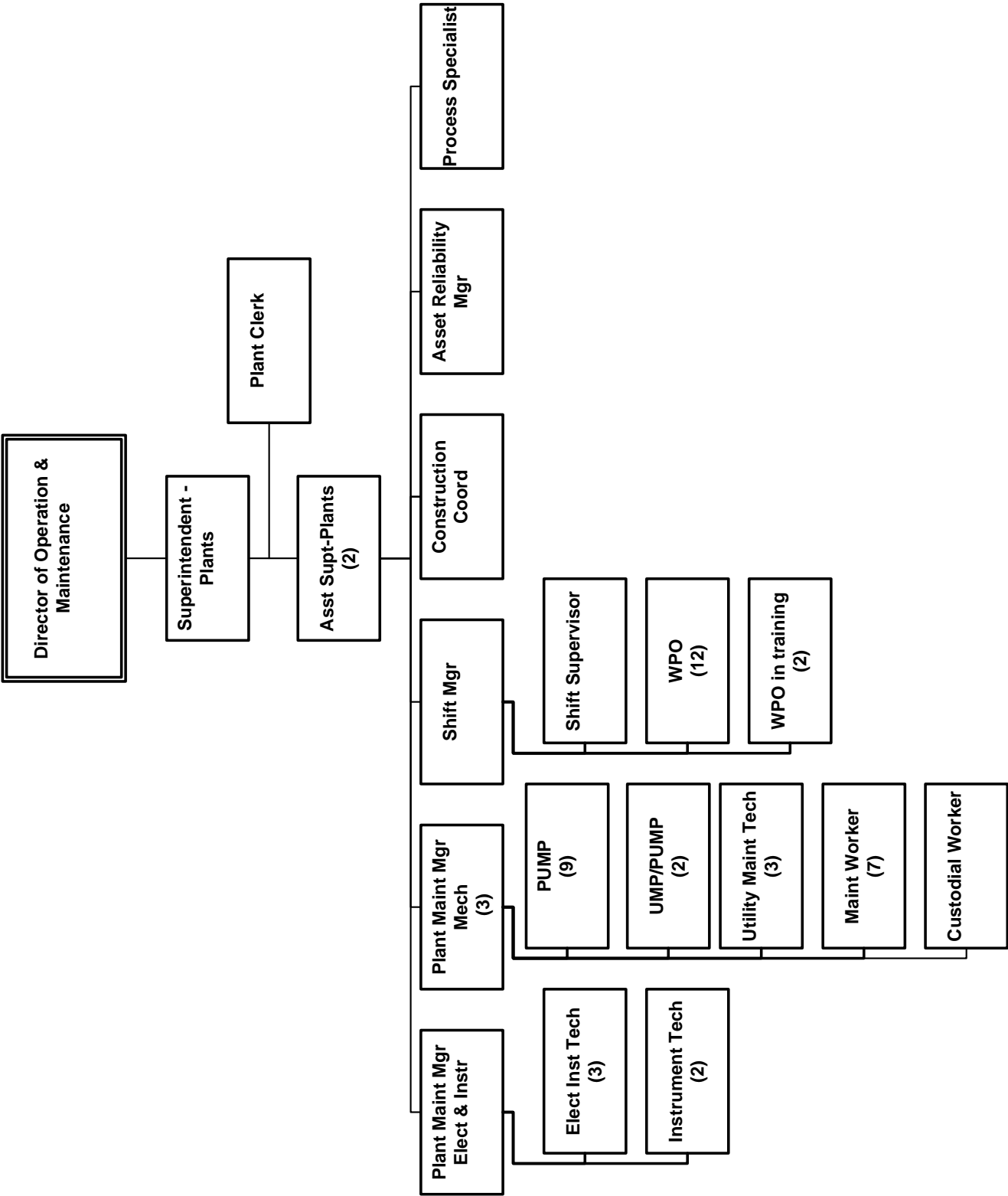
Plant Administration - Support the District's mission statement, vision statements, and Strategic Plan. Work closely with District Engineering and Construction to prioritize and implement capital improvements. Follow the District procurement procedures and reduce costs when possible. Provide clear expectations and enforce District's policies and procedures. Consistently review plant performance, supervisory and work quality, equipment maintenance and operational procedures to meet National Pollutant Discharge Elimination System (NPDES) requirements. Promote good morale and an environment of open communications, including inclusion of ideas.

Process Operations and Equipment Maintenance – Continue to implement efficient and cost effective strategies for process operations, including improvements in plant automation. Efficiently perform preventative and repair maintenance on existing equipment. Purchase and install new cost effective equipment to reduce costs and enhance process performance.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Easterly WWTP -- 1300	
MANAGED BY Robert M. Bonnett Superintendent	
Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p><u>Safety</u> – Continue a proactive and effective plant safety program to provide a safe work environment and promote employee safety consciousness. Coordinate with the District Safety and Security Department to provide mandated OSHA training, supplemented with additional topics for classroom and hands-on training. Conduct regular safety committee meetings with labor representatives to identify needed improvements.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Achieved NPDES permit compliance for 5 consecutive years. Awarded the NACWA Platinum Performance Award. • Received Safety Award from Ohio Water Environment Association for WWTPs > 20 person. • Received the NEORSD “SHARPS” Safety Award for the second consecutive year. • All overtime usage by maintenance and operation staffs was justified and documented. • Provided educational outreach opportunities through plant tours. • Worker safety enhanced through training and the purchase of new equipment. • Successful operation of the pilot for one of the CSO-LTCP projects: Chemically Enhanced High Rate Treatment (CEHRT) project. • Support Asset Management initiatives. 	<ul style="list-style-type: none"> • Achieve NPDES permit compliance. • Provide training opportunities to employees. • Document and justify all overtime usage by maintenance and operations staffs. • Provide educational outreach opportunities through plant tours. • Provide input to enhance the installation of plant Capital Improvements. • Support Asset Management initiatives. • Complete the operation of the pilot CEHRT and review the Consultant’s report to the EPA. • Develop operational and maintenance plans for new assets resulting from Capital Improvements.

Northeast Ohio Regional Sewer District
Easterly WWTP
Budget Center - 1300



NORTHEAST OHIO REGIONAL SEWER DISTRICT

EASTERLY WASTE WATER TREATMENT PLANT -- 1300

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Superintendent	1	1	1	1	0
Assistant Superintendent	2	2	1	2	0
Shift Manager	5	5	5	5	0
Shift Supervisor	0	1	1	1	0
Plant Mnt. Manager- Mech.	3	3	3	3	0
Plant Mnt. Manager- Elec. & Instr.	0	1	1	1	0
Asset Reliability Manager	1	1	1	1	0
O&M Construction Coordinator	1	1	1	1	0
Process Specialist	1	1	1	1	0
Administrative Assistant	1	1	1	1	0
Plant Clerk	1	1	1	1	0
Wastewater Plant Operator	10	12	12	12	0
Wastewater Plant Operator-Training	2	2	2	2	0
Plant Utility Mnt Person (PUMP)	7	9	8	8	(1)
Plant Maintenance Electrician	1	1	2	1	0
Electrical/Instrument Technician (EIT)	3	3	3	3	0
Utility Maintenance Technician (UMT)	4	4	3	3	(1)
UMP-Plant Maintenance Person	3	3	0	0	(3)
Maintenance Worker	7	6	6	6	0
Custodial Worker	1	1	1	1	0
TOTAL POSITIONS	54	59	54	54	(5)

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1300 (EASTERLY WWTP)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$1,142,338	\$1,138,357	\$1,110,243	\$1,215,136
52030 PROFESSIONALS SALARIES	128,359	132,376	115,499	135,022
52031 ADMINISTRATIVE SUPPORT SALARIES	61,164	83,124	83,971	84,779
52040 OPERATIONS HOURLY	651,727	640,723	671,036	759,342
52050 MAINTENANCE HOURLY	1,195,778	1,297,740	1,115,448	1,134,348
52060 STUDENT SALARIES	23,727	12,240	11,953	14,040
52071 LONGEVITY	14,200	15,250	14,950	15,250
52081 SICK BUY OUT	22,678	23,000	22,625	31,250
52231 ADMINISTRATIVE SUPPORT OVERTIME	269	500	406	500
52240 OPERATIONS HOURLY OVERTIME	199,935	215,000	223,632	221,200
52250 MAINTENANCE HOURLY OVERTIME	32,620	40,000	41,554	44,000
52260 STUDENT OVERTIME	0	0	0	0
Total Salary & Wages	<u>\$3,472,795</u>	<u>\$3,598,310</u>	<u>\$3,411,317</u>	<u>\$3,654,867</u>
Personnel Benefits				
52310 HEALTH CARE	\$594,265	\$79,353	\$24,333	\$0
52311 HEALTH CARE OPT-OUT FULL	7,600	7,200	6,500	7,200
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	493,492	503,763	497,116	511,681
52340 LIFE INSURANCE	2,627	2,419	2,312	2,419
52360 MEDICARE	42,160	52,176	41,670	52,996
52370 UNIFORM ALLOWANCE	6,428	4,900	6,341	5,400
52380 AWARDS AND RECOGNITION	0	2,400	0	3,080
Total Personnel Benefits	<u>\$1,146,571</u>	<u>\$652,211</u>	<u>\$578,272</u>	<u>\$582,776</u>
Reimbursable Expenses				
52410 TRAVEL	\$1,046	\$2,600	\$1,520	\$2,400
52430 EMPLOYEE EDUCATION	1,038	2,750	884	2,750
Total Reimbursable Expenses	<u>\$2,084</u>	<u>\$5,350</u>	<u>\$2,404</u>	<u>\$5,150</u>
Utilities				
52510 ELECTRICITY	\$1,993,052	\$2,092,704	\$2,317,314	\$2,180,000
52520 NATURAL GAS	192,305	197,068	217,212	205,211
52530 WATER AND OTHER UTILITIES	97,358	112,080	125,665	117,537
52550 COMMUNICATIONS	0	0	0	0
Total Utilities	<u>\$2,282,714</u>	<u>\$2,401,852</u>	<u>\$2,660,191</u>	<u>\$2,502,748</u>
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contractual Services				
52715 PRINTING	\$60	\$300	\$39	\$300
52730 DUES AND SUBSCRIPTIONS	667	1,150	1,105	1,150
52735 EQUIPMENT RENTAL	3,194	3,000	1,786	3,000
52745 GREASE REMOVAL	1,889	4,000	12,278	12,000
52755 GRIT AND SCREENING DISPOSAL	92,278	105,215	72,620	88,200
52770 UNIFORMS	12,218	17,000	23,113	20,000
52775 LICENSES, FEES, AND PERMITS	1,176	1,576	1,176	1,576
52780 OTHER CONTRACTUAL SERVICES	71,229	67,250	52,577	55,250
Total Contractual Services	<u>\$182,711</u>	<u>\$199,491</u>	<u>\$164,694</u>	<u>\$181,476</u>

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1300 (EASTERLY WWTP)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$2,062	\$2,500	\$690	\$2,500
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	62,258	70,080	35,753	70,080
52811 VEHICLE MAINTENANCE PARTS	203	700	4	700
52825 CHEMICALS	161,145	242,955	174,546	235,841
52840 LABORATORY SUPPLIES	1,073	1,500	863	1,500
52845 GENERAL HARDWARE SUPPLIES	61,257	80,000	75,060	80,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	186,767	213,000	304,987	213,000
52851 OTHER MINOR EQUIPMENT	39,235	44,500	19,191	44,500
52860 POSTAGE, UPS	4	0	4	0
52861 TRAINING SUPPLIES	0	0	0	0
52865 OTHER SUPPLIES	101,605	110,000	70,258	110,000
52870 FREIGHT	1,845	3,200	2,607	3,200
52880 INVOICE PRICE VARIANCE	0	0	-1	0
52890 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	20	0	25,074	0
Total Materials & Supplies	\$617,474	\$768,435	\$709,036	\$761,321
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$0	\$0	\$226	\$0
52920 EQUIPMENT REPAIR AND MAINTENANCE	89,677	65,480	102,814	67,250
52930 VEHICLE REPAIRS	0	0	0	0
Total Equipment Repair & Maintenance	\$89,677	\$65,480	\$103,040	\$67,250
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$0	\$1,000	\$3,052	\$1,000
53020 ROAD REPAIR AND MAINTENANCE	2,323	3,500	0	3,500
53030 SEWER REPAIR AND MAINTENANCE	0	1,500	0	1,500
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	270	12,000	22,197	16,000
53050 BUILDING MAINTENANCE SUPPLIES	6,284	18,000	17,004	18,000
53051 BUILDING MAINTENANCE SERVICES	74,910	90,000	103,528	90,000
53052 BUILDING MAINTENANCE MISCELLANEOUS	32,355	11,000	5,604	11,000
Total Building & Road Repair	\$116,142	\$137,000	\$151,385	\$141,000
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$7,910,168	\$7,828,129	\$7,780,339	\$7,896,588

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Maintenance Services -- 1400

MANAGED BY Thomas G. Madej
Superintendent of Maintenance Services

Pg 1 of 2

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Maintenance Services provides management, planning and coordinating of the operation and maintenance of wastewater and stormwater assets within 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.

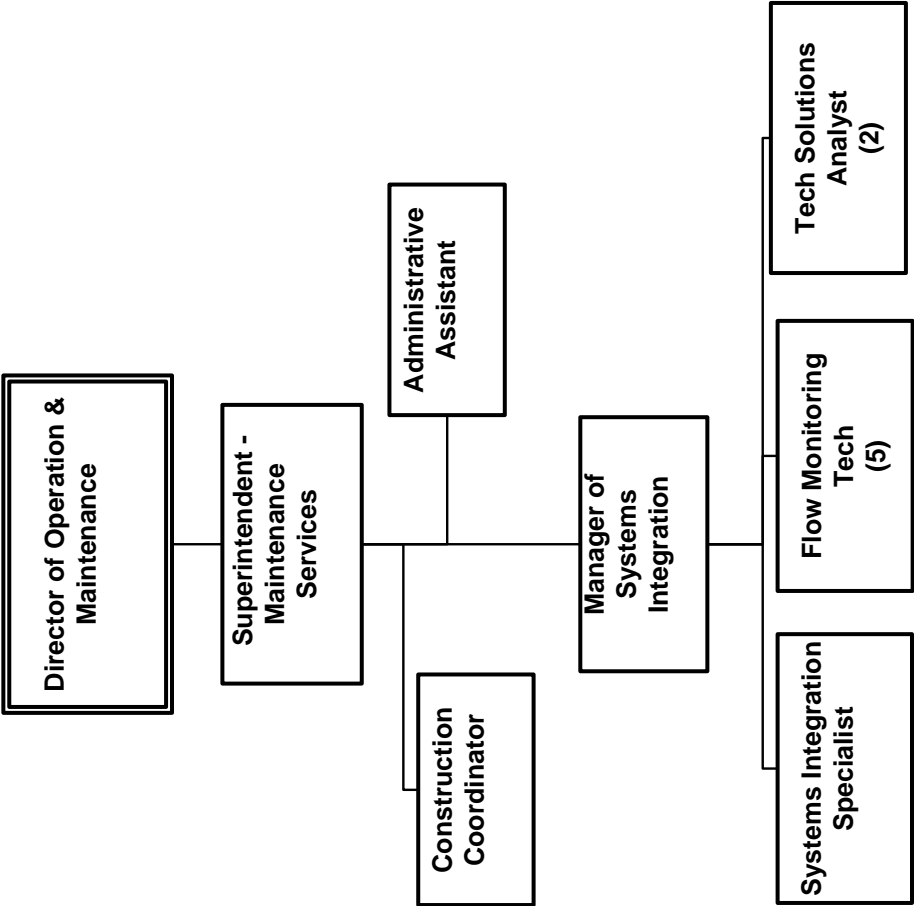
System Integration: Performs data analysis, quality assurance and data quality control functions for wastewater and stormwater assets. Ensures the District is compliant with or exceeds all current regulations, maintaining defensible data and documentation. Develops operational data reports and mapping data for various internal and external stakeholders. Determines root cause of failures and predicts potential failures through data analysis. Organizes data from databases and makes recommendations from the data. Performs operational verifications and troubleshooting of instrumentation and equipment. Perform portable rain, level, and flow monitoring within the District's wastewater and stormwater service area. Oversees Ohio Utility Protection Service (OUPS) program.

Sewer System Maintenance and Operation (SSMO): Operates and maintains the District's collection system infrastructure, SS MO adheres to the EPA's Nine Minimum Controls in order to reduce Combined Sewer Overflows (CSO's) and their effects on the receiving water. The District's collection system infrastructure includes pumping stations, generators, interceptors, trunk sewers, combined sewer regulators, tunnel control structures, diversion structures, manholes, drop shafts, bar racks, floatable control facilities, monitoring systems, and green infrastructure.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Maintenance Services -- 1400	
MANAGED BY Thomas G. Madej Superintendent of Maintenance Services	
Pg 2 o f 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Reduced the impact of SSO's on streams through our Shaker Heights pilot project. • Oversaw implementation of the construction activity coordination process. • Improved customer and community response through Internet updates. • Implemented prioritization, scheduling, and maintenance data analysis improvements through the asset management program. • Developed integrated processes to standardize safety practices, and reduce the response and recovery time for emergencies. 	<ul style="list-style-type: none"> • Develop and implement EPA permit compliance strategy. • Enhance our mobile strategy to increase knowledge and productivity in the collection and stormwater systems. • Develop Green Infrastructure maintenance program. • Continue reducing the impact of SSO's in our streams. • Develop ramp up plan for SWIM-Job descriptions, specifications, budget, and types of maintenance activities.

**Northeast Ohio Regional Sewer District
Maintenance Services
Budget Center - 1400**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

MAINTENANCE SERVICES -- 1400

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Superintendent of Maintenance Services	1	1	1	1	0
Field Supervisor	1	1	0	0	(1)
Manager of System Integration	1	1	1	1	0
Infrastructure Service Representative	0	0	0	0	0
Construction Coordinator	0	1	1	0	(1)
Administrative Assistant	1	1	1	1	0
O&M Construction Coordinator	1	1	0	1	0
Flow Monitoring Technician	2	2	3	5	3
Technical Solutions Analyst	1	0	1	2	2
System Integration Specialist	0	2	1	1	(1)
TOTAL POSITIONS	8	10	9	12	2

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1400 (MAINTENANCE SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$240,514	\$247,873	\$225,168	\$189,883
52030 PROFESSIONALS SALARIES	77,919	0	164,037	228,159
52031 ADMINISTRATIVE SUPPORT SALARIES	52,604	41,944	43,542	43,026
52034 TECHNICIANS SALARIES	111,334	363,623	158,541	246,906
52060 STUDENT SALARIES	0	0	0	4,680
52071 LONGEVITY	1,550	2,350	2,050	2,350
52081 SICK BUY OUT	8,227	4,000	8,807	5,000
52231 ADMINISTRATIVE SUPPORT OVERTIME	203	2,000	1,770	2,000
52234 TECHNICIAN OVERTIME	2,287	0	0	0
52260 STUDENT OVERTIME	0	0	0	0
Total Salary & Wages	\$494,638	\$661,790	\$603,915	\$722,004
Personnel Benefits				
52310 HEALTH CARE	\$59,070	\$4,374	-\$9,121	\$0
52311 HEALTH CARE OPT-OUT FULL	0	0	2,200	0
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	64,422	92,651	79,238	101,080
52340 LIFE INSURANCE	648	768	736	968
52360 MEDICARE	6,086	9,596	8,140	10,469
52370 UNIFORM ALLOWANCE	800	800	800	800
Total Personnel Benefits	\$131,026	\$108,189	\$81,993	\$113,317
Reimbursable Expenses				
52410 TRAVEL	\$679	\$500	\$729	\$500
52430 EMPLOYEE EDUCATION	907	6,200	502	6,200
Total Reimbursable Expenses	\$1,586	\$6,700	\$1,231	\$6,700
Utilities				
52510 ELECTRICITY	\$0	\$0	\$0	\$0
52520 NATURAL GAS	3,565	0	0	0
52530 WATER AND OTHER UTILITIES	0	0	0	0
52550 COMMUNICATIONS	0	0	0	0
Total Utilities	\$3,565	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
Total Professional Services	\$0	\$0	\$0	\$0
Contractual Services				
52715 PRINTING	\$138	\$100	\$450	\$200
52720 TAXES	0	0	0	0
52730 DUES AND SUBSCRIPTIONS	40	1,125	300	425
52735 EQUIPMENT RENTAL	0	0	0	0
52750 ADVERTISING	0	0	0	0
52770 UNIFORMS	386	4,800	736	2,000
52775 LICENSES, FEES, AND PERMITS	0	4,000	4,263	4,500
52780 OTHER CONTRACTUAL SERVICES	2,956	21,000	12,565	21,000
52785 FACILITIES RENTAL	0	0	0	0
Total Contractual Services	\$3,520	\$31,025	\$18,314	\$28,125

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1400 (MAINTENANCE SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$111	\$1,000	\$2,799	\$1,000
52810 FUEL AND OIL	4,313	0	1,327	0
52811 VEHICLE MAINTENANCE PARTS	0	0	0	0
52825 CHEMICALS	0	0	0	0
52840 LABORATORY SUPPLIES	8,438	0	41	0
52845 GENERAL HARDWARE SUPPLIES	3,740	48,500	34,177	47,500
52846 EQUIPMENT AND INSTRUMENTATION PARTS	1,408	0	-174,373	0
52851 OTHER MINOR EQUIPMENT	76	10,200	7,504	4,000
52860 POSTAGE, UPS	0	0	0	0
52861 TRAINING SUPPLIES	0	0	0	0
52865 OTHER SUPPLIES	2,000	2,000	32,613	2,000
52870 FREIGHT	919	1,000	5,235	1,000
52880 INVOICE PRICE VARIANCE	0	0	-128	0
52890 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	0	0	-8,580	0
Total Materials & Supplies	<u>\$21,005</u>	<u>\$62,700</u>	<u>-\$99,385</u>	<u>\$55,500</u>
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$0	\$0	\$0	\$0
52920 EQUIPMENT REPAIR AND MAINTENANCE	7,406	10,000	0	10,000
Total Equipment Repair & Maintenance	<u>\$7,406</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$10,000</u>
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$445	\$0	\$0	\$0
53020 ROAD REPAIR AND MAINTENANCE	0	0	0	0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	0	0	0	0
53050 BUILDING MAINTENANCE SUPPLIES	43	0	0	0
53051 BUILDING MAINTENANCE SERVICES	8,957	0	16,237	0
53052 BUILDING MAINTENANCE MISCELLANEOUS	1,285	0	0	0
Total Building & Road Repair	<u>\$10,730</u>	<u>\$0</u>	<u>\$16,237</u>	<u>\$0</u>
Judgments & Awards				
53210 JUDGMENTS	\$0	\$0	\$10,682	\$0
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$10,682</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$673,475</u>	<u>\$880,404</u>	<u>\$632,987</u>	<u>\$935,646</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Sewer System Maintenance & Operation -- 1500

MANAGED BY Brian K. Stapleton
 Manager Sewer System Maintenance & Operation

Page 1 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

The Sewer System Maintenance and Operation Department (SSMO) operates and maintains the District's collection system infrastructure. The infrastructure includes pumping stations, interceptors, trunk sewers, combined sewer regulators, diversion structures, manholes, drop shafts, bar racks, floatable control facilities, odor control facilities, and monitoring systems.

The department maintains two hundred ninety-seven (297) miles of sewer pipe, six hundred thirty (630) fixed weir regulators and control structures, twenty-five (25) automated regulators, twenty-five (25) rain gauges, one hundred and thirty (130) level and flow monitoring sites, ten (10) floatable control facilities, eight (8) odor control facilities, seven (7) pump stations, seven (7) generators, three (3) green infrastructure facilities, and two (2) tunnel control structures.

The department is also responsible for the maintenance of the District's portable gas detectors, and the CSO distributed process control system. Additional duties include the inspection and management of the District's emergency repairs to the collection system, portable flow monitoring in the collection system, minor design, drafting, and operation of the Ohio Utility Protection Services program.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Sewer System Maintenance & Operation -- 1500

MANAGED BY Brian K. Stapleton
 Manager Sewer System Maintenance & Operation

Page 2 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

The main objectives for 2015 are:

Administration: Support the District's mission statement, strategic plan, and operational plan. Apply and enforce District policies. Provide guidelines for equipment performance, maintenance and operating procedures to ensure that all operational requirements are met. Establish an operation and maintenance program for new equipment including additional controls. Make recommendations to other District departments to ensure continued efficient operation of the wastewater collection facilities. Provide support and training to ensure future excellence in the operation and maintenance of the facilities. Respond to emergency or adverse operating conditions in an effective and efficient manner.

Operation and Maintenance: Encourage efficient operation of the pump stations, regulators, and sewers to comply with all NPDES permit limitations and other applicable local and federal regulations. Comply with the Combined Sewer Overflows Guidance for Nine Minimum Controls. Promote the efficient and cost effective operation of the pumping stations, automated regulators, fixed weir regulators, diversion structures, level and flow monitors, floatable control facilities, generators and odor control facilities. Make recommendations for maintenance needs and/or process improvements.

Provide quality and efficient repair of equipment. Plan and improve the existing Preventive Maintenance Program. Follow the District's work and safety guidelines. Communicate and cooperate with other stakeholders and District departments to ensure adequate supply of parts and services. Provide employee training to ensure a high level of electrical, mechanical, instrument, sewer cleaning and sewer inspection knowledge. Make recommendations for equipment upgrades or modifications to prolong service life and/or increase efficiency.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Sewer System Maintenance & Operation -- 1500

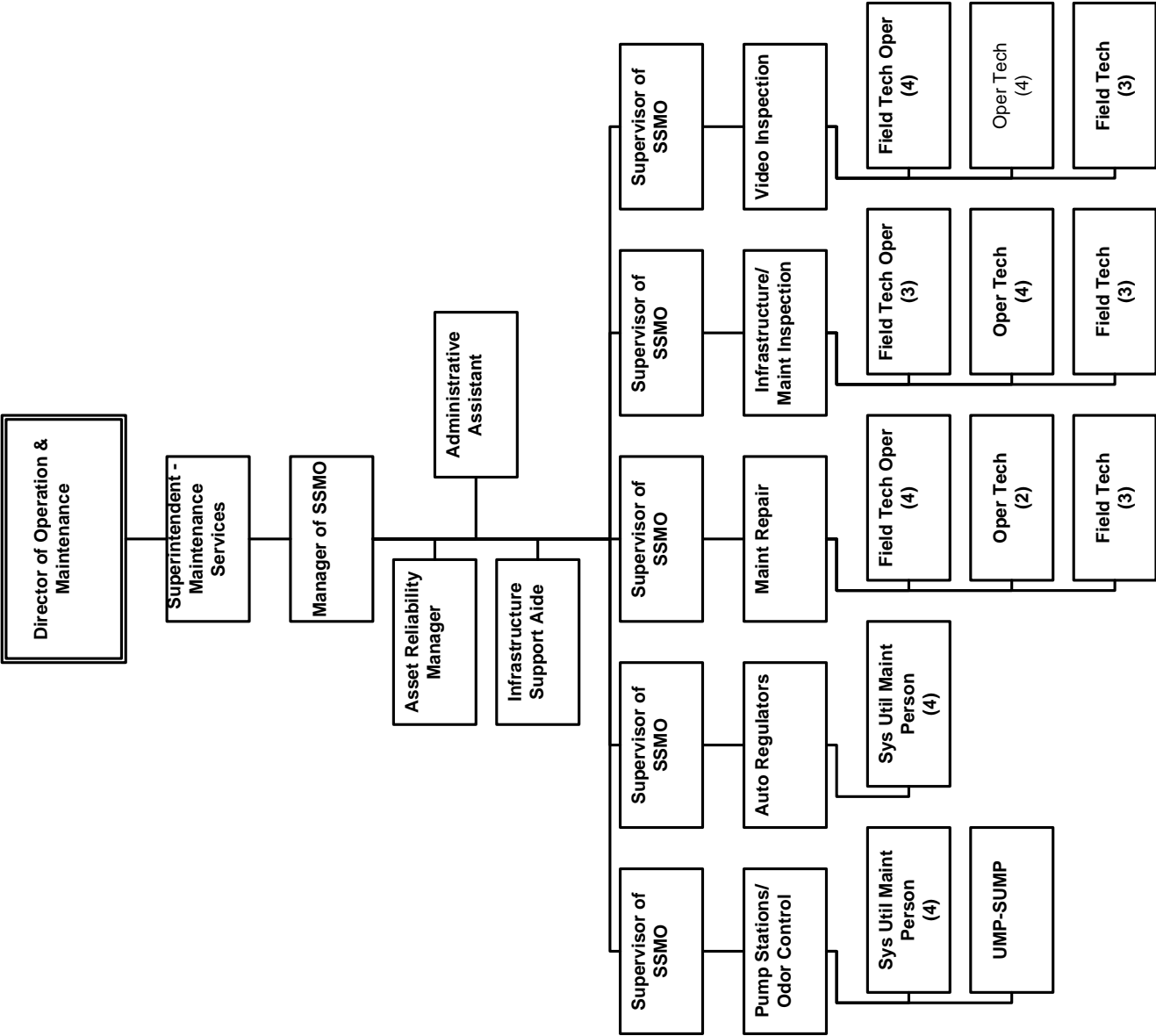
MANAGED BY Brian K. Stapleton
 Manager Sewer System Maintenance & Operation

Page 3 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Assisted Engineering in the development of an asset management strategy and condition assessment. • Participated in a comprehensive review of all SSMO related engineering projects to reduce the number of change orders. • Participated in performance management activities with OED and HR. • Improved planning process to reduce maintenance cost. • Continued implementation of 9 Minimum Controls. • Completed documentation of over 100 new regulators. • Created maintenance procedures and developed cost for future and existing GI projects. • Participated in the expansion of collection system 	<ul style="list-style-type: none"> • Continue participation in expansion of collection system. • Continue implementation of 9 Minimum Controls. • Transfer collection system knowledge to wastewater treatment plant personnel. • Continue efforts to document all of the District's regulator structures. • Expand the usage of management principles. • Reduce dry weather overflows at trouble spots. • Participate in the development of new CSO Operational Plan. • Implement maintenance contracts for GI sites. • Develop O&M related procedures, instructions, and asset related information for Capital Improvement projects. • Implement NPDES permit compliance plane. • Move toward continuous improvement using asset management KPIs.

Northeast Ohio Regional Sewer District
Sewer System, Maintenance, and Operations
Budget Center - 1500



NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SYSTEM MAINTENANCE AND OPERATION -- 1500

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manager Serwer System M & O	1	1	1	1	0
Supervisor Sewer Systems M & O	5	5	5	5	0
Asset Reliability Manager	1	1	1	1	0
Administrative Assistant	1	1	1	1	0
Infrastructure Support Aide	1	1	1	1	0
Field Tech. Operator	10	10	11	11	1
Operator Technician	10	10	9	11	1
Field Technician	7	9	10	9	0
Systems Utility Maintenance Person	8	8	8	8	0
Utility Maintenance Person	1	1	1	1	0
TOTAL POSITIONS	45	47	48	49	2

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1500 (SEWER SYSTEM MAINTENANCE AND OPERATION)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$537,342	\$522,171	\$511,329	\$529,401
52030 PROFESSIONALS SALARIES	5,048	6,000	5,782	0
52031 ADMINISTRATIVE SUPPORT SALARIES	32,276	36,177	29,813	44,129
52034 TECHNICIANS SALARIES	86,884	57,120	58,774	58,263
52050 MAINTENANCE HOURLY	1,709,731	1,857,743	1,814,554	2,048,864
52060 STUDENT SALARIES	25,759	40,280	31,946	41,077
52071 LONGEVITY	10,550	12,600	11,050	12,600
52081 SICK BUY OUT	7,466	12,600	11,418	15,750
52231 ADMINISTRATIVE SUPPORT OVERTIME	352	2,500	2,683	5,500
52234 TECHNICIAN OVERTIME	0	0	0	0
52240 OPERATIONS HOURLY OVERTIME	0	0	0	0
52250 MAINTENANCE HOURLY OVERTIME	138,434	133,000	163,921	159,000
52260 STUDENT OVERTIME	0	4,000	4,110	0
Total Salary & Wages	\$2,553,842	\$2,684,191	\$2,645,380	\$2,914,584
Personnel Benefits				
52310 HEALTH CARE	\$434,098	\$67,892	\$35,202	\$0
52311 HEALTH CARE OPT-OUT FULL	12,000	12,000	9,800	12,000
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	363,115	375,787	381,702	408,042
52340 LIFE INSURANCE	1,865	1,670	1,845	1,670
52360 MEDICARE	33,862	38,921	35,884	42,262
52370 UNIFORM ALLOWANCE	5,232	11,300	15,992	5,100
Total Personnel Benefits	\$850,172	\$507,570	\$480,425	\$469,074
Reimbursable Expenses				
52410 TRAVEL	\$0	\$1,000	\$4,936	\$2,000
52430 EMPLOYEE EDUCATION	2,715	5,000	1,454	5,000
52440 TUITION REIMBURSEMENT	0	0	0	0
Total Reimbursable Expenses	\$2,715	\$6,000	\$6,390	\$7,000
Utilities				
52510 ELECTRICITY	\$273,774	\$305,000	\$349,672	\$326,800
52520 NATURAL GAS	21	2,250	747	500
52530 WATER AND OTHER UTILITIES	5,025	15,350	6,364	16,000
52550 COMMUNICATIONS	0	0	0	0
Total Utilities	\$278,820	\$322,600	\$356,783	\$343,300
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
Total Professional Services	\$0	\$0	\$0	\$0
Contractual Services				
52715 PRINTING	\$30	\$225	\$122	\$350
52720 TAXES	0	0	0	0
52730 DUES AND SUBSCRIPTIONS	684	1,350	1,563	1,500
52735 EQUIPMENT RENTAL	3,193	11,500	12,277	10,500
52745 GREASE REMOVAL	63	0	0	0
52770 UNIFORMS	20,176	25,000	24,217	24,900
52775 LICENSES, FEES, AND PERMITS	3,799	0	0	0
52780 OTHER CONTRACTUAL SERVICES	271,419	310,000	394,175	397,580
Total Contractual Services	\$299,363	\$348,075	\$432,354	\$434,830

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

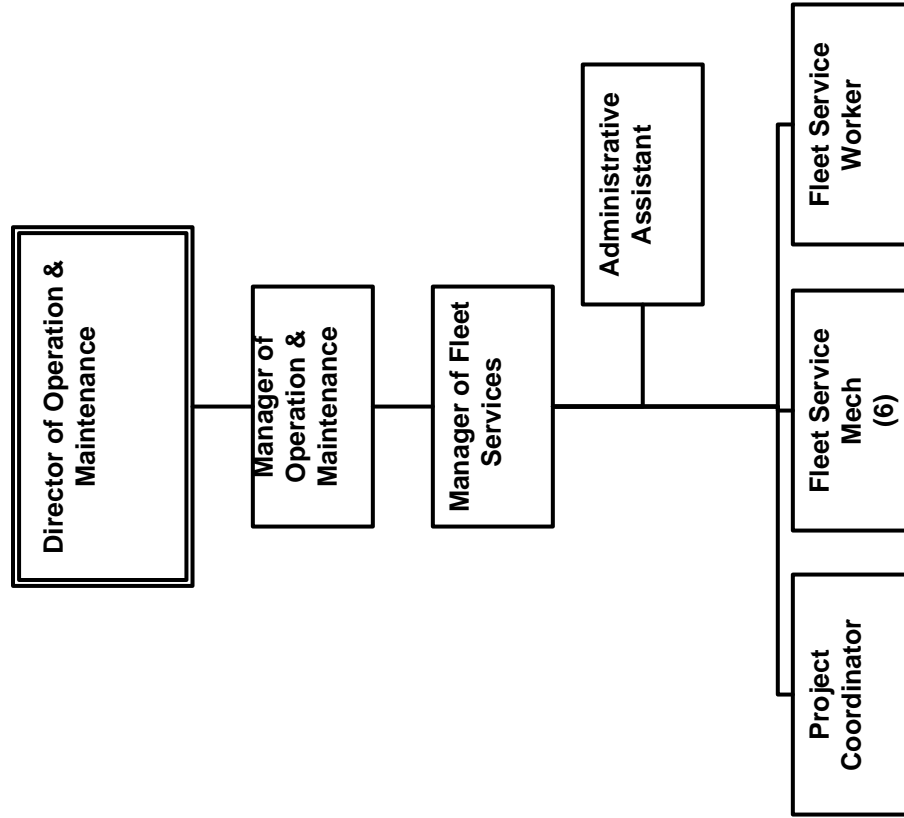
BUDGET CENTER=1500 (SEWER SYSTEM MAINTENANCE AND OPERATION)

	<i>2013 ACTUALS</i>	<i>2014 ADJUSTED BUDGET</i>	<i>2014 ACTUALS</i>	<i>2015 ADOPTED BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$8,107	\$5,500	\$3,520	\$5,500
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	7,306	7,555	4,557	7,555
52811 VEHICLE MAINTENANCE PARTS	455	1,500	0	0
52825 CHEMICALS	0	0	106	0
52840 LABORATORY SUPPLIES	286	750	0	500
52845 GENERAL HARDWARE SUPPLIES	102,029	120,080	120,979	112,600
52846 EQUIPMENT AND INSTRUMENTATION PARTS	130,923	100,650	66,174	112,000
52851 OTHER MINOR EQUIPMENT	26,436	37,800	31,919	31,300
52860 POSTAGE, UPS	0	50	0	50
52865 OTHER SUPPLIES	89,098	86,500	46,783	58,500
52870 FREIGHT	3,383	3,500	134	1,000
52890 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	(1,873)	0	0	0
Total Materials & Supplies	\$366,150	\$363,885	\$274,172	\$329,005
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$0	\$525	\$524	\$0
52920 EQUIPMENT REPAIR AND MAINTENANCE	60,287	70,827	105,609	62,675
52930 VEHICLE REPAIRS	0	0	0	0
Total Equipment Repair & Maintenance	\$60,287	\$71,352	\$106,133	\$62,675
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$0	\$0	\$3,430	\$0
53020 ROAD REPAIR AND MAINTENANCE	0	0	0	0
53030 SEWER REPAIR AND MAINTENANCE	555,910	95,000	71,570	85,250
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	18	0	88	0
53050 BUILDING MAINTENANCE SUPPLIES	825	6,500	8,153	5,000
53051 BUILDING MAINTENANCE SERVICES	1,206	4,500	8,515	5,000
53052 BUILDING MAINTENANCE MISCELLANEOUS	533	500	0	500
Total Building & Road Repair	\$558,491	\$106,500	\$91,756	\$95,750
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$4,969,840	\$4,410,173	\$4,393,393	\$4,656,218

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Fleet Services -- 1600
MANAGED BY	Darryl Keys
	Manager of Fleet Services
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>The Fleet Services Department provides services for all units of District fleet equipment which includes cars, field trucks, and off-road equipment. The Fleet Services Department is responsible for the District's back-up power which includes all stationary and portable generators.</p> <p>The Department also participates in matters relating to safety, equipment acquisition, utilization, fuel, maintenance, repair and record keeping for all vehicles and other fleet equipment. To accomplish the work, both in house and outside contract services are managed for optimum effectiveness.</p> <p>The Fleet Services Department supports the District's mission by providing vehicle and other fleet equipment support to those responsible for wastewater collection and treatment. A cost-effective and responsible level of equipment services are tailored to meet user needs, insure safety, and protect the capital invested in equipment.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Implemented recommendation from generator/URS study reliability of generators. • Identified the conditions of District assets under Fleet's responsibility for Phase II Asset Management. • Continued working with Ohio CAT ensuring that District back-up power is readily available. • Purchased and installed new racking in garage for proper storage to prolong life of snow plows and other snow equipment. 	<ul style="list-style-type: none"> • Update stockroom and other areas accessed less frequently with motion censored lighting in order to decrease monthly electricity costs. • Continue working with IT to identify and procure more efficient software for Fleet. • Develop condition assessment report for District road vehicles. • Implement vendor performance tracking to ensure that vendors are providing exemplary service.

**Northeast Ohio Regional Sewer District
Vehicle Maintenance
Budget Center - 1600**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

FLEET SERVICES -- 1600

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manager Vehicle Maintenance	1	1	1	1	0
Administrative Assistant	1	1	1	1	0
Project Coordinator	1	1	1	1	0
Vehicle Mechanic	6	6	6	6	0
Vehicle Service Worker	1	1	1	1	0
TOTAL POSITIONS	10	10	10	10	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1600 (FLEET SERVICES)

	<i>2013 ACTUALS</i>	<i>2014 ADJUSTED BUDGET</i>	<i>2014 ACTUALS</i>	<i>2015 ADOPTED BUDGET</i>
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$84,328	\$83,242	\$85,859	\$86,604
52030 PROFESSIONALS SALARIES	54,615	53,623	54,560	55,798
52031 ADMINISTRATIVE SUPPORT SALARIES	41,278	40,290	40,912	41,923
52040 OPERATIONS HOURLY	0	0	0	0
52050 MAINTENANCE HOURLY	328,362	339,996	344,806	373,734
52060 STUDENT SALARIES	8,961	8,160	6,443	19,240
52071 LONGEVITY	3,350	3,800	3,550	4,000
52081 SICK BUY OUT	2,876	3,000	4,334	3,750
52231 ADMINISTRATIVE SUPPORT OVERTIME	479	500	652	500
52240 OPERATIONS HOURLY OVERTIME	0	0	0	0
52250 MAINTENANCE HOURLY OVERTIME	27,548	40,000	44,224	45,000
Total Salary & Wages	<u>\$551,795</u>	<u>\$572,611</u>	<u>\$585,340</u>	<u>\$630,549</u>
Personnel Benefits				
52310 HEALTH CARE	\$105,655	\$25,175	\$13,167	\$0
52311 HEALTH CARE OPT-OUT FULL	2,400	2,400	2,400	2,400
52320 OPERS	80,000	80,165	82,557	88,277
52340 LIFE INSURANCE	490	490	490	490
52360 MEDICARE	6,633	8,303	7,012	9,142
52370 UNIFORM ALLOWANCE	1,249	900	1,274	1,000
Total Personnel Benefits	<u>\$196,425</u>	<u>\$117,433</u>	<u>\$106,900</u>	<u>\$101,309</u>
Reimbursable Expenses				
52410 TRAVEL	\$1,299	\$2,000	\$1,452	\$2,000
52430 EMPLOYEE EDUCATION	713	5,800	617	6,400
Total Reimbursable Expenses	<u>\$2,012</u>	<u>\$7,800</u>	<u>\$2,069</u>	<u>\$8,400</u>
Total Utilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Professional Services				
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	\$0	\$1,000	\$0	\$1,000
Total Professional Services	<u>\$0</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$1,000</u>
Contractual Services				
52715 PRINTING	\$2,222	\$5,000	\$2,526	\$5,000
52730 DUES AND SUBSCRIPTIONS	2,109	4,125	2,264	4,125
52735 EQUIPMENT RENTAL	243	850	122	850
52770 UNIFORMS	2,492	4,700	4,240	4,700
52775 LICENSES, FEES, AND PERMITS	0	0	0	0
52780 OTHER CONTRACTUAL SERVICES	4,997	4,900	1,663	6,500
Total Contractual Services	<u>\$12,063</u>	<u>\$19,575</u>	<u>\$10,815</u>	<u>\$21,175</u>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$2,602	\$2,500	\$1,273	\$1,500
52810 FUEL AND OIL	167,403	200,000	182,794	200,000
52811 VEHICLE MAINTENANCE PARTS	148,171	195,927	201,365	200,000
52825 CHEMICALS	0	0	434	0
52840 LABORATORY SUPPLIES	178	100	104	100
52845 GENERAL HARDWARE SUPPLIES	9,026	7,000	22,102	7,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	434	250	115	250
52851 OTHER MINOR EQUIPMENT	19,244	14,000	9,360	5,000
52865 OTHER SUPPLIES	13,599	10,000	2,312	5,000
52870 FREIGHT	864	0	55	1,000
52890 INVOICE PRICE VARIANCE	0	0	(18)	0
52890 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	93	0	0	0
Total Materials & Supplies	<u>\$361,613</u>	<u>\$429,777</u>	<u>\$419,896</u>	<u>\$419,850</u>

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

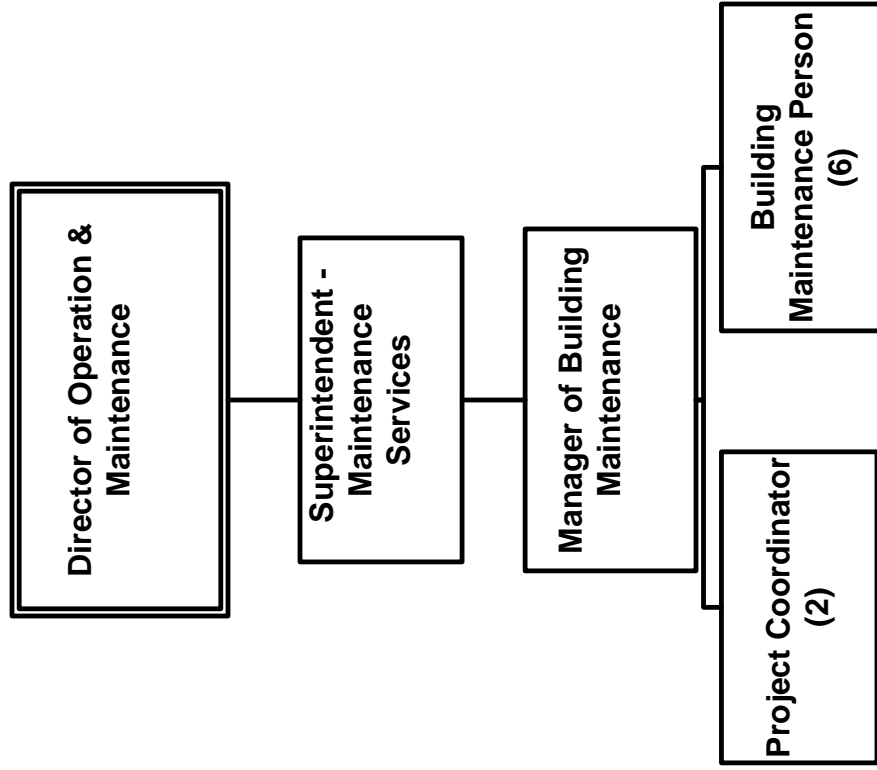
BUDGET CENTER=1600 (FLEET SERVICES)

	<i>2013 ACTUALS</i>	<i>2014 ADJUSTED BUDGET</i>	<i>2014 ACTUALS</i>	<i>2015 ADOPTED BUDGET</i>
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$0	\$0	\$0	\$0
52920 EQUIPMENT REPAIR AND MAINTENANCE	41,755	20,000	22,332	15,000
52930 VEHICLE REPAIRS	42,274	80,000	80,046	120,000
Total Equipment Repair & Maintenance	<u>\$84,029</u>	<u>\$100,000</u>	<u>\$102,378</u>	<u>\$135,000</u>
Building & Road Repair				
53050 BUILDING MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0
53051 BUILDING MAINTENANCE SERVICES	0	0	0	0
53052 BUILDING MAINTENANCE MISCELLANEOUS	0	0	0	0
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$1,207,938</u>	<u>\$1,248,196</u>	<u>\$1,227,398</u>	<u>\$1,317,283</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Building Maintenance -- 1700
MANAGED BY	Joshua A. Miranda Supervisor of Building Maintenance
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>The Building Maintenance Department provides buildings and grounds maintenance services to help employees implement the District's strategic plan. It maintains the District buildings and grounds including heating, ventilation and air conditioning equipment, perimeter fencing, parking lots & roads, roofs, plumbing, electrical, painting, flooring, and environmental hazards are examples of work the Building Maintenance department performs in house or directly coordinate with outside contractors to perform. It also make recommendations to the other District departments for upkeep of facilities and grounds; provides support training to ensure future excellence in maintenance of facilities; make recommendations for new construction, modifications and maintenance needs; applies and enforces District's policies; and communicates and cooperates with all District departments to ensure safe and well-maintained facilities.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Improved new planning process to reduce maintenance costs. • Establish key relations with other District's department in order to foster efficiency and growth of building maintenance department. • Participated in performance management activities with OED and HR. • Implemented blanket contracts with vendors in key trades to improve department reaction time. • Oracle trainings conducted on an ongoing basis to improve tracking, planning, and management of assets. 	<ul style="list-style-type: none"> • Focus on standardization of materials used throughout the District. • Work closely with Engineering to close the gap between CIP and Minor Capital requests to limit duplication and increase efficiency. • Appropriately size and staff the Building Maintenance department to improve the speed and efficiency when addressing District needs. • Continue ongoing training and education of staff within department to promote and encourage skills and career development.

**Northeast Ohio Regional Sewer District
Building Maintenance
Budget Center - 1700**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUILDING MAINTENANCE -- 1700

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manager Building Maintenance	1	1	1	1	0
Building Maintenance Project Coordinator	1	1	1	2	1
Administrative Assistant	0	0	1	0	0
Building Maintenance Person	5	6	5	6	0
TOTAL POSITIONS	7	8	8	9	1

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1700 (BUILDING MAINTENANCE)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$41,588	\$62,220	\$66,061	\$67,320
52030 PROFESSIONALS SALARIES	49,309	52,632	141	53,685
52031 ADMINISTRATIVE SUPPORT SALARIES	16,712	0	17,553	42,432
52040 OPERATIONS HOURLY	0	0	0	0
52050 MAINTENANCE HOURLY	285,937	295,513	269,919	309,840
52060 STUDENT SALARIES	21,982	10,880	26,308	25,710
52071 LONGEVITY	1,150	2,700	1,450	3,000
52081 SICK BUY OUT	1,507	3,800	2,348	3,800
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	2,700	78	2,700
52240 OPERATIONS HOURLY OVERTIME	0	0	0	0
52250 MAINTENANCE HOURLY OVERTIME	29,454	45,000	25,518	45,000
52260 STUDENT OVERTIME	0	0	38	0
Total Salary & Wages	\$447,639	\$475,445	\$409,414	\$553,487
Personnel Benefits				
52310 HEALTH CARE	\$83,739	\$0	(\$7,077)	\$0
52311 HEALTH CARE OPT-OUT FULL	1,200	2,400	2,400	2,400
52320 OPERS	61,250	66,562	57,108	77,488
52340 LIFE INSURANCE	326	336	360	336
52360 MEDICARE	5,982	6,895	5,895	8,026
52370 UNIFORM ALLOWANCE	760	0	2,160	0
Total Personnel Benefits	\$153,256	\$76,193	\$60,846	\$88,250
Reimbursable Expenses				
52410 TRAVEL	\$13	\$2,500	\$41	\$2,500
52430 EMPLOYEE EDUCATION	0	1,700	0	1,700
Total Reimbursable Expenses	\$13	\$4,200	\$41	\$4,200
Utilities				
52550 COMMUNICATIONS	\$0	\$0	\$0	\$0
Total Utilities	\$0	\$0	\$0	\$0
Total Professional Services	\$0	\$0	\$0	\$0
Contractual Services				
52715 PRINTING	\$33	\$0	\$28	\$0
52730 DUES AND SUBSCRIPTIONS	154	200	80	200
52735 EQUIPMENT RENTAL	0	0	0	0
52770 UNIFORMS	2,152	3,942	3,472	3,942
Total Contractual Services	\$2,340	\$4,142	\$3,580	\$4,142
Materials & Supplies				
52805 OFFICE SUPPLIES	\$620	\$1,000	\$166	\$1,000
52810 FUEL AND OIL	0	500	0	500
52811 VEHICLE MAINTENANCE PARTS	9	0	0	0
52840 LABORATORY SUPPLIES	26	0	0	0
52845 GENERAL HARDWARE SUPPLIES	5,983	3,500	7,312	6,500
52846 EQUIPMENT AND INSTRUMENTATION PARTS	7	0	0	0
52851 OTHER MINOR EQUIPMENT	3,549	7,000	1,830	7,000
52860 POSTAGE, UPS	0	0	0	0
52865 OTHER SUPPLIES	4,215	3,000	304	3,000
52870 FREIGHT	0	500	5	500
Total Materials & Supplies	\$14,407	\$15,500	\$9,617	\$18,500

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1700 (BUILDING MAINTENANCE)

	<i>2013 ACTUALS</i>	<i>2014 ADJUSTED BUDGET</i>	<i>2014 ACTUALS</i>	<i>2015 ADOPTED BUDGET</i>
Equipment Repair & Maintenance				
52920 EQUIPMENT REPAIR AND MAINTENANCE	\$0	\$500	\$0	\$500
Total Equipment Repair & Maintenance	\$0	\$500	\$0	\$500
Building & Road Repair				
53030 SEWER REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	0	0	0	0
53050 BUILDING MAINTENANCE SUPPLIES	661	0	7,864	0
53051 BUILDING MAINTENANCE SERVICES	0	0	0	0
53052 BUILDING MAINTENANCE MISCELLANEOUS	0	0	0	0
Total Building & Road Repair	\$661	\$0	\$7,864	\$0
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$618,316	\$575,980	\$491,362	\$669,079

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Environmental Services – (WQIS) -- 1800

MANAGED BY Scott C. Broski
 Superintendent of Environmental Services

Pg 1 of 4

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 170 Significant Industrial Users (SIUs), 163 Industrial Surcharges, 129 Categorical Industrial Users (CIUs), 752 general industrial users, 438 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 November 2014, WQIS responded to 72 spill or odor complaints.

WQIS is responsible for complying with all NPDES pretreatment requirements. By controlling industrial discharges, WQIS supports all District wastewater treatment plants in meeting their NPDES limits.

WQIS play 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 Lake Erie Phosphorus Task Force, 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).

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Environmental Services – (WQIS) -- 1800

MANAGED BY Scott C. Broski
 Superintendent of Environmental Services

Pg 2 of 4

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

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 Household Hazardous Waste collection days.

The major objectives for WQIS in 2015 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 control agencies.

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. Continue to implement and expand a Pollutant Minimization Program (PMP) for mercury.

Industrial Monitoring (Surcharge Program): Sample and investigate all surcharge industries to ensure compliance and appropriate rates. Continue to examine industrial base to seek new surcharge industries. Examine potential opportunities to expand the industrial surcharge program.

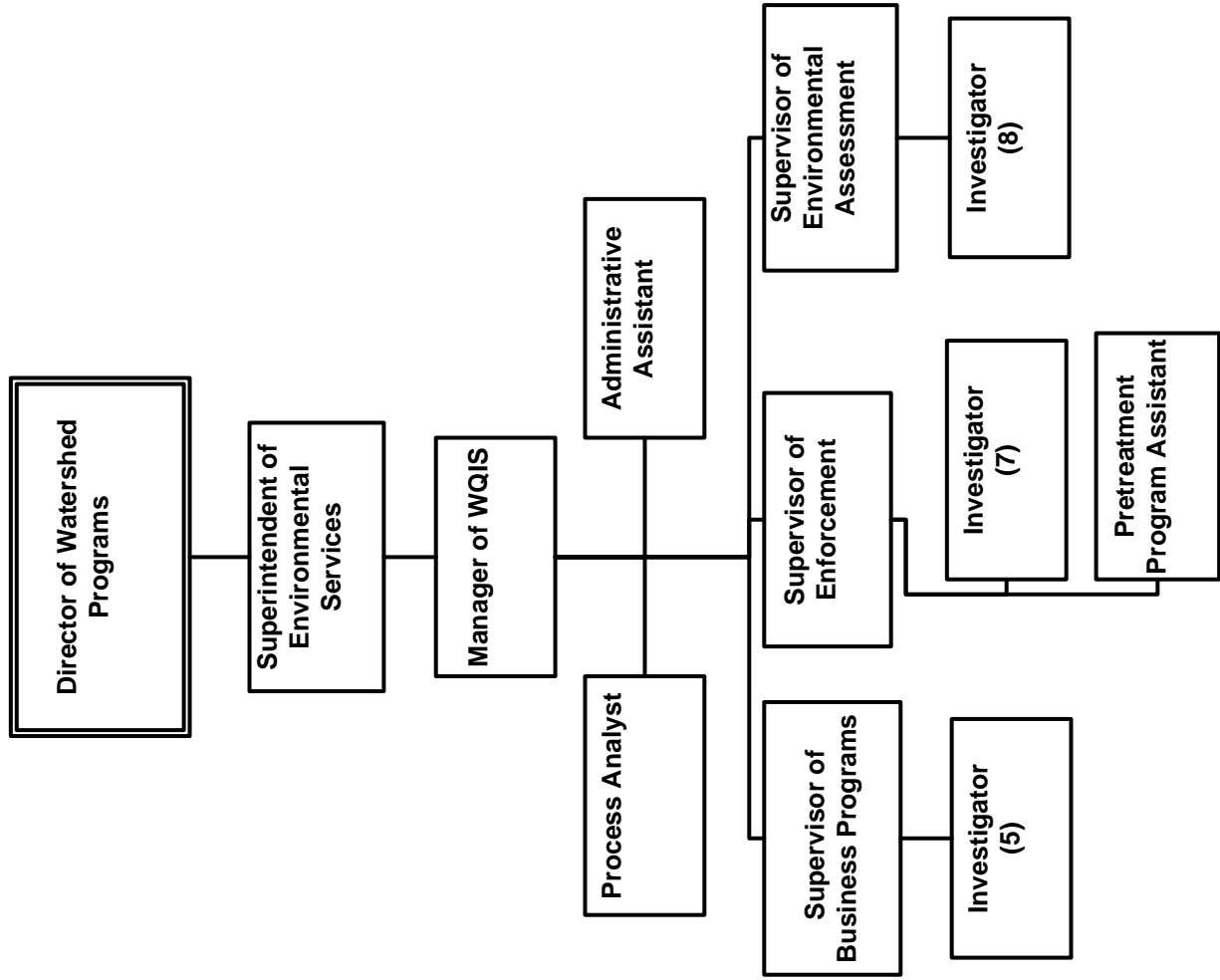
NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Environmental Services – (WQIS) -- 1800
MANAGED BY	Scott C. Broski
	Superintendent of Environmental Services
Pg 3 of 4	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p><u>Business Program:</u> Process all applications (Non-Discharge/Non-User Status (NDS/NUS), Sewer System Change Based on Usage of the System (SSCBOUTS), Water Leaks, etc.) quickly and efficiently. Follow-up on all customer concerns and inquiries professionally.</p> <p><u>Other:</u> Promote the District through public outreach.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Met all NPDES Pretreatment Program requirements; No NPDES permit violations as a result of pass-through, interference and/or inhibition. • Completed all planned environmental monitoring projects. • Demonstrated water quality conditions in the receiving streams by conducting water chemistry sampling, macroinvertebrate surveys, fish community surveys and habitat evaluations in relation to District facilities and capital improvement projects. • Received Ohio EPA approval for revisions of Titles I and II of the Code of Regulations and the Enforcement Response Plan and published the revisions. • Became a member of the Chagrin Southeast Hazardous Materials Response Team. 	<ul style="list-style-type: none"> • Meet all National Pollutant Discharge Eliminations System (NPDES) Pretreatment Program requirements. • 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. • Seek to increase the level of staff expertise in their area of specialty through training and education. • Meet with external agencies to identify areas for collaboration; share monitoring data. • Effectively communicate the results of the District's Environmental Monitoring Programs via different forms of media (brochures, internet, TV and Radio).

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Environmental Services – (WQIS) -- 1800	
MANAGED BY Scott C. Broski Superintendent of Environmental Services	
Pg 4 of 4	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Meet with external agencies to identify areas for collaboration and to share monitoring data. • Participated in “Operation Medicine Cabinet” an area wide pharmaceutical program. • Planned a monitoring program to satisfy requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree. • Continue development of staff through various training programs, workshops and certifications. • Hosted a regulatory compliance seminar for local users. • Delivered contact hour training relevant to the services provided by WQIS to District wastewater treatment operators. • Assisted in the Integrated Planning effort of the District, including the development of sampling plans and conducting dry and wet weather sampling events. • Identified, sampled, and traced illicit discharges to their sources. Reported to appropriate municipalities for remediation. 	<ul style="list-style-type: none"> • Implement a monitoring program to satisfy requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree. • Conduct all environmental monitoring required by the District’s CSO permit. • Assist in the revision of the CSO Operational Plan (9 Minimum Controls). • Continue development of Standard Operating Procedures (SOPs). • Work with local industry to further enhance their understanding of discharge regulations, explore opportunities for pollution prevention measures. • Continue to execute sampling required to support the District’s Integrated Planning effort. • Continue to identify illicit discharge to the environment. Continue to source track so the discharges can be eliminated.

Northeast Ohio Regional Sewer District
Environmental Services
Budget Center - 1800



NORTHEAST OHIO REGIONAL SEWER DISTRICT

ENVIRONMENTAL SERVICES -- 1800

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Superintendent of Environmental Services	1	1	1	1	0
Manager WQIS	1	1	0	1	0
Supervisor of Surveillance	1	1	1	1	0
Supervisor of Enforcement	1	1	1	1	0
Supervisor of Environmental Assessment	1	1	1	1	0
Investigator	20	20	20	20	0
Process Analyst	1	1	1	1	0
Administrative Assistant	1	1	1	1	0
Pretreatment Program Assistant	1	1	1	1	0
TOTAL POSITIONS	28	28	27	28	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1800 (ENVIRONMENTAL SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$419,275	\$422,860	\$397,416	\$431,330
52030 PROFESSIONALS SALARIES	1,122,590	1,159,314	1,178,699	1,177,784
52031 ADMINISTRATIVE SUPPORT SALARIES	95,057	91,674	84,332	91,794
52040 OPERATIONS HOURLY	0	0	0	0
52060 STUDENT SALARIES	79,697	69,760	65,487	80,480
52071 LONGEVITY	6,300	6,000	6,550	6,500
52081 SICK BUY OUT	20,980	16,200	16,842	25,000
52230 PROFESSIONAL OVERTIME	0	0	0	0
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	150	0	150
52260 STUDENT OVERTIME	4,115	4,250	2,600	4,000
Total Salary & Wages	\$1,748,014	\$1,770,208	\$1,751,926	\$1,817,038
Personnel Benefits				
52310 HEALTH CARE	\$268,695	\$4,374	(\$38,935)	\$0
52311 HEALTH CARE OPT-OUT FULL	3,900	4,800	1,800	4,800
52320 OPERS	241,820	247,829	248,920	254,385
52340 LIFE INSURANCE	2,448	2,592	2,424	2,592
52360 MEDICARE	22,767	25,668	22,681	26,347
52370 UNIFORM ALLOWANCE	3,210	2,580	2,750	3,150
Total Personnel Benefits	\$542,840	\$287,843	\$239,640	\$291,274
Reimbursable Expenses				
52410 TRAVEL	\$12,036	\$13,200	\$8,224	\$13,200
52430 EMPLOYEE EDUCATION	5,265	5,300	4,294	5,530
Total Reimbursable Expenses	\$17,302	\$18,500	\$12,518	\$18,730
Utilities				
52520 NATURAL GAS	\$0	\$0	\$128	\$0
52550 COMMUNICATIONS	0	0	0	0
Total Utilities	\$0	\$0	\$128	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	\$0	\$0	\$0	\$0
Contractual Services				
52715 PRINTING	\$117	\$1,500	\$109	\$1,500
52730 DUES AND SUBSCRIPTIONS	4,971	12,660	10,527	12,690
52750 ADVERTISING	2,141	2,500	1,886	2,500
52770 UNIFORMS	11,210	14,500	13,903	14,700
52775 LICENSES, FEES, AND PERMITS	949	1,050	1,017	1,050
52780 OTHER CONTRACTUAL SERVICES	34,298	55,000	44,905	60,900
Total Contractual Services	\$53,685	\$87,210	\$72,347	\$93,340

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1800 (ENVIRONMENTAL SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$2,390	\$2,500	\$1,224	\$2,500
52810 FUEL AND OIL	411	700	394	700
52811 VEHICLE MAINTENANCE PARTS	56	250	0	250
52825 CHEMICALS	0	0	1,508	800
52840 LABORATORY SUPPLIES	4,917	5,950	511	6,500
52845 GENERAL HARDWARE SUPPLIES	15,675	13,100	32,525	13,100
52846 EQUIPMENT AND INSTRUMENTATION PARTS	7,871	10,535	8,234	14,385
52851 OTHER MINOR EQUIPMENT	25,288	18,300	20,420	15,575
52860 POSTAGE, UPS	672	3,400	1,355	3,600
52865 OTHER SUPPLIES	30,545	30,120	12,117	32,850
52870 FREIGHT	1,940	2,000	902	2,000
Total Materials & Supplies	\$89,766	\$86,855	\$79,190	\$92,260
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$0	\$0	\$0	\$0
52920 EQUIPMENT REPAIR AND MAINTENANCE	6,673	7,650	7,180	7,650
Total Equipment Repair & Maintenance	\$6,673	\$7,650	\$7,180	\$7,650
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$0	\$4,000	\$0	\$0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	0	0	0	0
53050 BUILDING MAINTENANCE SUPPLIES	0	0	0	0
Total Building & Road Repair	\$0	\$4,000	\$0	\$0
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$2,458,279	\$2,262,266	\$2,162,929	\$2,320,292

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Analytical Services -- 1900

MANAGED BY Mark E. Citriglia
 Manager Analytical Services

Pg 1 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Analytical Services provides the following services:

- Provides support staff for a variety of outreach activities throughout the year.
- Provides legally defensible and quality data, by operating the laboratory under guidelines and standards outlined by the National Environmental Laboratory Accreditation Program (NELAP).
- Provides analytical testing, report generation, chain of custody compliance, and sampling containers to the District's treatment plants in order to meet requirements outlined by the NPDES permits and other requirements defined by the operations department.
- Verifies the quality of the chemicals used in the treatment process to ensure the adherence to contract specifications.
- Provides certified results for samples submitted by the District's Water Quality and Industrial Surveillance (WQIS) department for samples required for the District's pretreatment program, water quality monitoring, sewer surcharge, and enforcement purposes.
- Assists with plant operation by performing microscopic analysis of the activated sludge system, quality control checks on analytical equipment, and providing additional testing, support and sampling at the request of operations and WQIS.
- Provides analytical testing to external clients, assists with research efforts, analytical method development and coordinates contract laboratory services as needed for initiatives, grants, in-kind service and external agencies for a total of \$82,720.

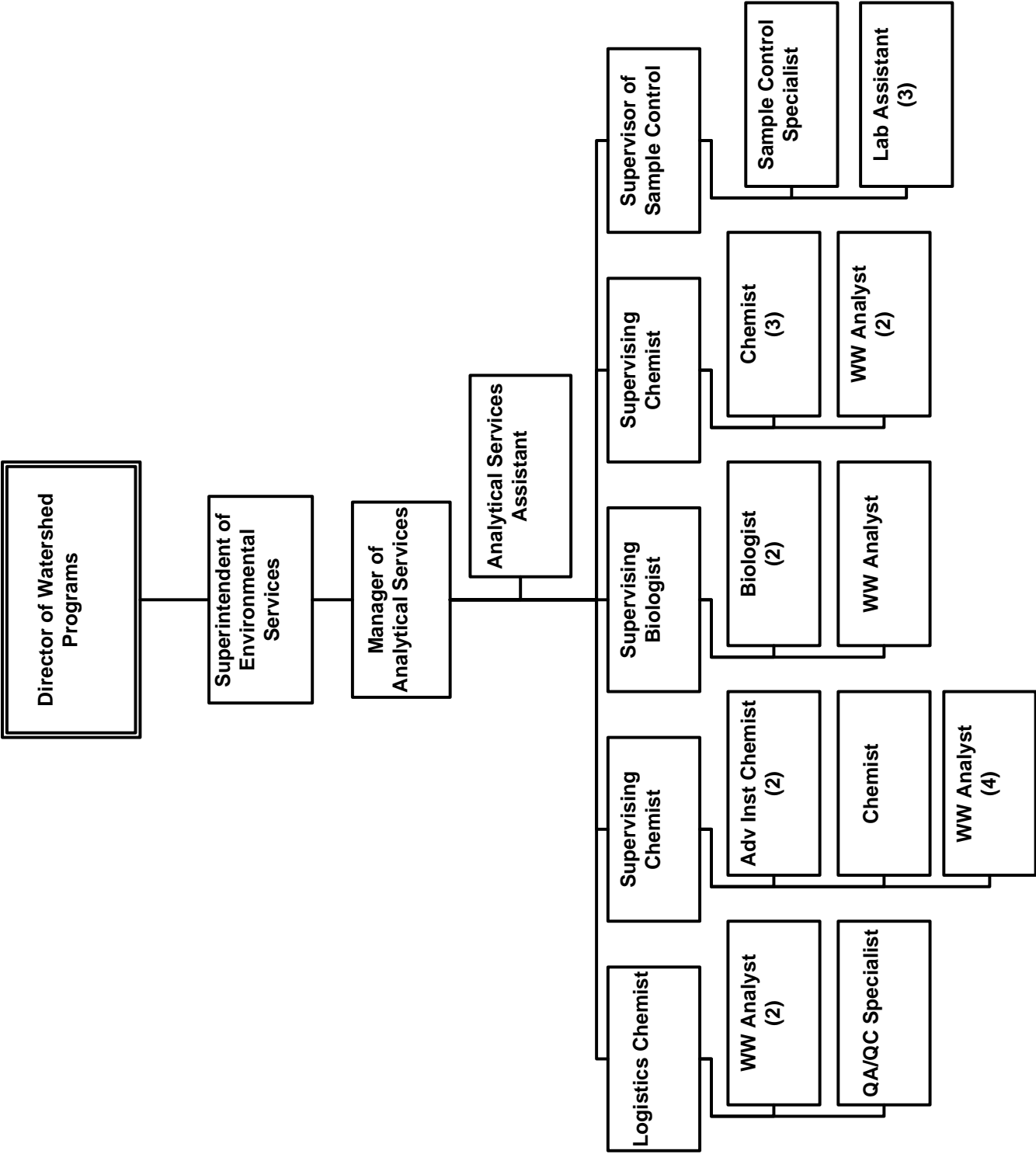
NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Analytical Services -- 1900
MANAGED BY	Mark E. Citriglia Manager Analytical Services
Pg 2 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>Analytical Services is dedicated to the following goals:</p> <ul style="list-style-type: none"> • Maintain a Quality System that creates an efficient and supportive environment allowing all analysts to produce quality, and defensible data, while allowing continuous improvement and development of the laboratory and employees. • Maintain the laboratory's NELAP Accreditation in support of the District's NPDES requirements and other environmental and compliance initiatives in support of generating credible data. • Communicate and cooperate to promote good relationships within the department, with other District departments, and outside agencies to achieve common goals and objectives. • Keeping up to date with current methods, and technology to provide an efficient and competitive laboratory. 	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Work cooperatively with operations staff for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month. • Continue to provide internal training courses to all laboratory personnel including Wastewater Analyst Training, QA/QC Training, Safety and Good Laboratory Practices (GLP). • Installed and validated the new GC/MS TOC &TON Analyzer. 	<ul style="list-style-type: none"> • Work cooperatively with operations staff for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month. • Continue to provided internal training courses to all laboratory personnel including, Wastewater Analyst Training, QA/QC Training, Safety and Good Laboratory Practices (GLP). • Validate the new UHPLC-MSMS

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Analytical Services -- 1900	
MANAGED BY Mark E. Citriglia Manager Analytical Services	
Pg 3 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Utilized newly acquired drinking water certification to enhance the testing capabilities for the lab, and as an additional revenue source for the District. • Worked with USGS and other agencies to incorporate source tracking or new technology and capabilities within the laboratory to assist with further research of bacterial contamination at local beaches. • Maintained all aspects of the laboratory's current NELAC accreditation status and incorporate new methods to support stormwater monitoring and the new environmental monitoring program. • Perform analytical work for the Cuyahoga County Department of Public Works per contract requirements. • Executed and managed a grant for ODH for beach monitoring. • Continued to look for new opportunities to secure outside laboratory work to act as a revenue source for the District. New customers: Morton Salt, Lake County General Health District and Gorman Lavelle. • Install a validated the new ICP-MS instrument. • Completed all samples submitted by CCBH within contract specifications, analyzed all drinking water samples submitted in 2014. 	<ul style="list-style-type: none"> • Utilize newly acquired drinking water certification to enhance the testing capabilities for the lab and as an additional revenue source for the District. • Work with USGS and USEPA to incorporate source tracking or new technology and analytical capabilities within the laboratory to assist with further research of bacterial contamination at local beaches. • Maintain all aspects of the laboratory's current NELAC accreditation status and incorporate new methods to support stormwater monitoring and the new environmental monitoring program. • Continue to perform work for the Cuyahoga County Department of Public Works per contract requirements. • Maintain certification by the Ohio EPA Division of Drinking water for methods on the new ICP-MS. • Finalize outstanding items for ELAB-2. • Support the District's LTCP by analyzing samples for the CEHRT project. • Continue to develop new LMS modules for laboratory quality system training. • Enhance the laboratory's analytical capabilities cyan toxins and emerging contaminants.

Northeast Ohio Regional Sewer District
Analytical Services
Budget Center - 1900



NORTHEAST OHIO REGIONAL SEWER DISTRICT

ANALYTICAL SERVICES --1900

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Manager Analytical Services	1	1	1	1	0
Supervising Chemist	2	2	2	2	0
Supervising Biologist	1	1	1	1	0
Supervising Sample Control	1	1	1	1	0
Logistics Chemist	1	1	1	1	0
QA/QC Specialist	1	1	1	1	0
Chemist	4	4	4	4	0
Biologist	2	2	2	2	0
Sample Control Specialist	1	1	1	1	0
Advanced Instrumentation Chemist	1	1	1	2	1
Analytical Services Assistant	1	1	1	1	0
WW Analyst	8	9	8	9	0
Analytical Lab Assistant	3	3	3	3	0
TOTAL POSITIONS	27	28	27	29	1

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS
As of March 5, 2015

BUDGET CENTER=1900 (ANALYTICAL SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$371,854	\$370,464	\$379,765	\$377,874
52030 PROFESSIONALS SALARIES	539,166	584,739	528,460	646,157
52031 ADMINISTRATIVE SUPPORT SALARIES	42,500	44,532	44,653	44,532
52034 TECHNICIANS SALARIES	486,354	483,827	568,328	539,835
52040 OPERATIONS HOURLY	0	0	0	0
52050 MAINTENANCE HOURLY	0	0	0	0
52060 STUDENT SALARIES	85,942	54,840	56,706	100,230
52071 LONGEVITY	5,200	7,000	6,100	7,000
52081 SICK BUY OUT	16,038	15,000	13,853	18,750
52230 PROFESSIONAL OVERTIME	0	0	0	0
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	500	0	500
52234 TECHNICIAN OVERTIME	25,062	28,000	14,715	18,000
52240 OPERATIONS HOURLY OVERTIME	0	0	0	0
52250 MAINTENANCE HOURLY OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	8,218	5,000	2,560	3,000
Total Salary & Wages	\$1,580,334	\$1,593,902	\$1,615,140	\$1,755,878
Personnel Benefits				
52310 HEALTH CARE	\$220,897	\$36,133	(\$3,571)	\$0
52311 HEALTH CARE OPT-OUT FULL	9,500	9,600	5,800	9,600
52320 OPERS	218,965	223,146	224,758	245,823
52340 LIFE INSURANCE	2,389	2,496	2,573	2,500
52360 MEDICARE	21,427	23,112	22,221	25,460
52370 UNIFORM ALLOWANCE	2,410	500	250	500
Total Personnel Benefits	\$475,587	\$294,987	\$252,031	\$283,883
Reimbursable Expenses				
52410 TRAVEL	\$5,111	\$11,000	\$7,990	\$11,000
52430 EMPLOYEE EDUCATION	8,068	5,000	2,950	6,000
Total Reimbursable Expenses	\$13,179	\$16,000	\$10,940	\$17,000
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$4,965	\$50,000	\$32,850	\$29,000
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	6,973	0	0	0
52620 TEMPORARY STAFFING	0	0	0	0
Total Professional Services	\$11,938	\$50,000	\$32,850	\$29,000
Contractual Services				
52715 PRINTING	\$512	\$500	\$0	\$500
52720 TAXES	21	0	0	0
52730 DUES AND SUBSCRIPTIONS	10,500	9,550	13,041	13,655
52735 EQUIPMENT RENTAL	3,839	4,100	3,369	4,100
52770 UNIFORMS	10,566	7,716	3,286	7,716
52775 LICENSES, FEES, AND PERMITS	5,350	7,500	7,484	13,000
52780 OTHER CONTRACTUAL SERVICES	44,011	36,800	11,055	26,800
Total Contractual Services	\$74,799	\$66,166	\$38,235	\$65,771

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=1900 (ANALYTICAL SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$7,201	\$7,000	\$7,593	\$7,000
52810 FUEL AND OIL	0	0	0	0
52811 VEHICLE MAINTENANCE PARTS	5	0	0	0
52825 CHEMICALS	141,607	145,500	171,904	168,000
52840 LABORATORY SUPPLIES	230,048	240,000	213,732	210,000
52845 GENERAL HARDWARE SUPPLIES	16,984	7,800	77,855	72,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	23,757	14,500	30,825	14,500
52851 OTHER MINOR EQUIPMENT	13,097	19,100	19,182	20,000
52860 POSTAGE, UPS	1	0	70	0
52865 OTHER SUPPLIES	15,894	15,000	16,531	15,000
52870 FREIGHT	14,325	6,000	14,067	6,000
52880 INVOICE PRICE VARIANCE	0	0	(610)	0
52890 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	0	0	4,739	0
Total Materials & Supplies	<u>\$462,920</u>	<u>\$454,900</u>	<u>\$555,888</u>	<u>\$512,500</u>
Equipment Repair & Maintenance				
52920 EQUIPMENT REPAIR AND MAINTENANCE	<u>\$66,377</u>	<u>\$76,700</u>	<u>\$100,713</u>	<u>\$106,700</u>
Total Equipment Repair & Maintenance	<u>\$66,377</u>	<u>\$76,700</u>	<u>\$100,713</u>	<u>\$106,700</u>
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	0	0	0	0
53050 BUILDING MAINTENANCE SUPPLIES	5,168	9,000	14,377	3,000
53051 BUILDING MAINTENANCE SERVICES	695	17,000	10,932	6,900
53052 BUILDING MAINTENANCE MISCELLANEOUS	1,790	3,900	0	1,000
Total Building & Road Repair	<u>\$7,653</u>	<u>\$29,900</u>	<u>\$25,309</u>	<u>\$10,900</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$2,692,786</u>	<u>\$2,582,555</u>	<u>\$2,631,106</u>	<u>\$2,781,632</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Human Resources -- 2000

MANAGED BY Douglas M. Dykes
Director of Human Resources

Pg 1 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Human Resources supports the District's mission, strategies, objectives, and goals by partnering with consulting, or coaching employees and administering plans, programs, policies and systems, including but not limited to the following functions:

Strategic Planning- Developing and implementing a strategic human resources plan to support the District's mission, strategies, objectives, and goals

Talent Acquisition and Talent Management- Internal/External Job Posting, Career Fairs, Application Tracking, Candidate Selection, New Hire Processing, Orientation

Assessment for Selection- Hiring Manager Consult, Recommend/Administer Assessment Instruments, Provide Feedback, Facilitate Job Analysis, Write Job Descriptions, Interview Guides

Benefits Administration- Employee Assistance, Healthcare Statement Verification and Administration, Enrollment, Employee Paid Deductions, Benefits Fair, Plan Analysis, Wellness Program

Compensation Administration- Salary Analysis and Tracking, Job Evaluations, FLSA Compliance, Communications

Leave Administration- FMLA, Workers Compensation, Short Disability

File Administration- Record keeping such as personnel files and government regulation compliance

Policy/Procedure Administration- Establish and Maintain Policies and Procedures; Employee Handbook

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Human Resources -- 2000

MANAGED BY Douglas M. Dykes
Director of Human Resources

Pg 2 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Systems Support- Data Entry and Reporting via Oracle, Synergen, KRONOS, HR Profile Prognos.

Recognition Programs- Service Awards, Retiree and Merit-Pay Program

EEO Labor Force Reporting- EEO-4 Compliance, Quarterly and Annual Labor Force Analysis and Reporting

Legal Support- Provide Information and Documentation for Defending Claims or Charges

Consults/Interventions- Work, Workforce, Development, and Performance

Employee Education- Workshops, Seminars, Courses, Programs, and Classes

Change Management- Evaluation, Design and Facilitation Services

Assessment for Development- Consults, Administration of Instruments, Feedback, Facilitate discussion with Manager, Coach or Mentor

Individual Counseling- Employee or Manager Issues, Concerns

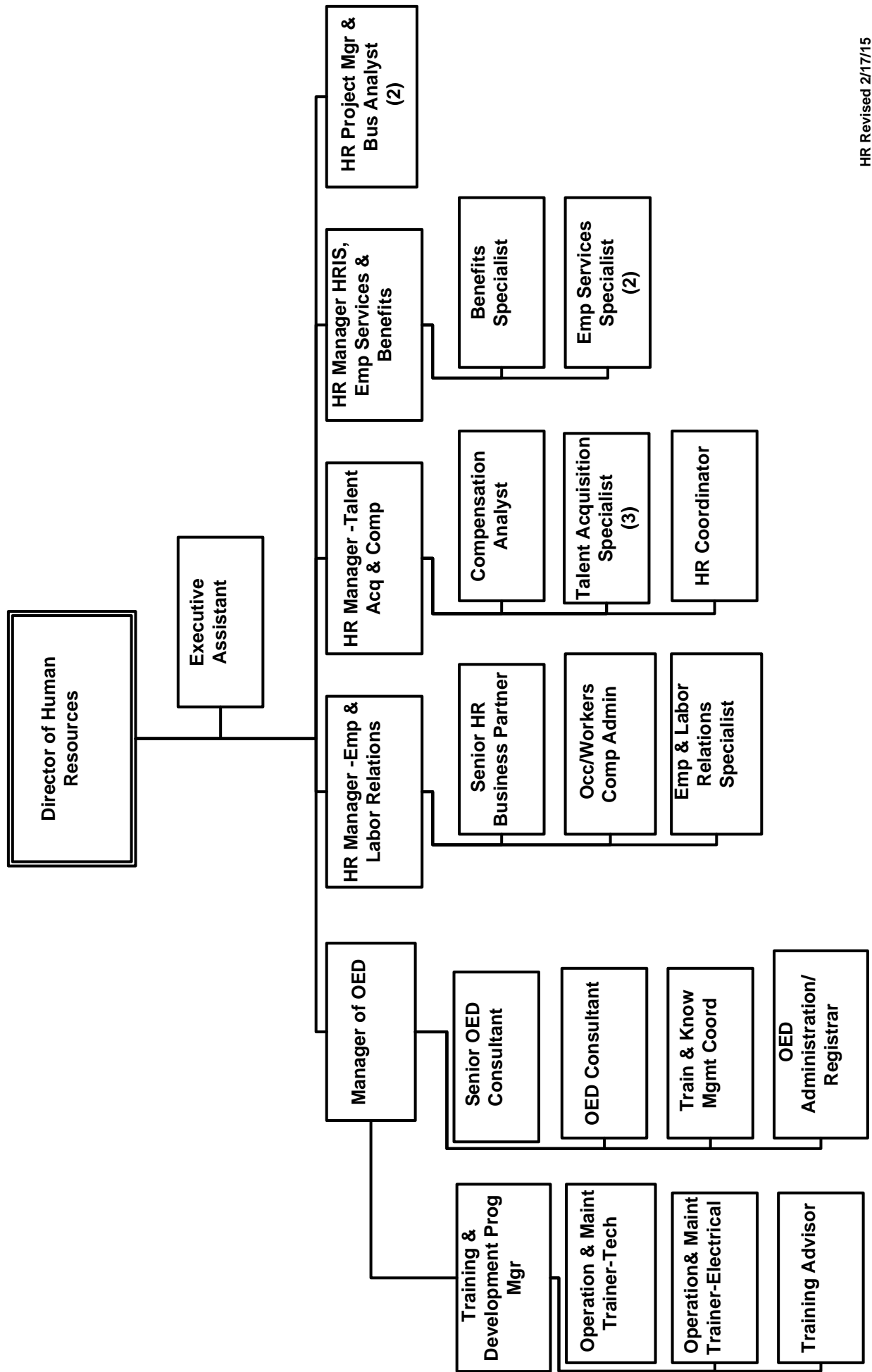
Resource Coordination- Announce education and development opportunities, Schedule, Track, and Report Programs and Participation. Align external support to Strategic Plan Goals and Objectives.

Coaching/Mentoring - Consults, Selection, and Monitoring

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Human Resources -- 2000	
MANAGED BY Douglas M. Dykes Director of Human Resources	
Pg 3 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Move “Healthcare Open Enrollment from paper to on-line process. • Revamp “New Employee” orientation and introduce First-Time Supervisor orientation. • Realize additional “Business Process Improvement” through Oracle. • Introduce interactive dashboard, providing regular monthly updates to department directors. • Successfully prepare for Union contract negotiations. • Effectively communicate Human Resources practices to larger employee population. • Provide training to larger employee group on HR pain points. • Revamp notification communications for FMLA, ADA, and Workers’ Compensation. • Roll-out enhanced Student Program. Aligning with related strategic initiative. • Establish online training for Harassment Avoidance. • Expand Wellness Program offerings, increasing employee and dependent participation. 	<ul style="list-style-type: none"> • Conduct analysis of current healthcare benefits package and make modifications as needed. • Build-out Oracle’s performance management module, for roll-out in 2016. • Develop and facilitate management training track for all managers. • Provide comprehensive retirement planning for all eligible District employees. • Settle Union contracts. • Promote the achievement of work-life balance and wellness in our employee community. • Define HR’s customer service promise and assess and improve customer satisfaction to a common standard through regular surveys. • Build workforce capacity to address future staffing needs. • Build diverse talent pipeline. • Revamp leaves policies and processes to focus on stakeholders satisfaction.

Northeast Ohio Regional Sewer District Human Resources Budget Center - 2000



NORTHEAST OHIO REGIONAL SEWER DISTRICT

HUMAN RESOURCES --2000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Director of Human Resources	1	1	1	1	0
Manager of Benefits & Compensation	1	1	0	0	(1)
Manager of Talent Acquisition & Mgmt	1	1	1	1	0
HR Information System Manager	1	1	1	1	0
Manager of Employee & Labor Relations	1	1	1	1	0
Talent Acquisition & Employ Special't	2	2	2	3	1
Talent Acquisition & Employ Associate	1	1	0	0	(1)
Employment & Labor Relations Specialist	1	1	1	1	0
Occupational / Workers Comp. Admin.	1	1	1	1	0
Employee Services Specialist	2	2	2	2	0
Benefits Specialist	1	1	1	1	0
Compensation Analyst	1	1	1	1	0
Human Resources Business Partner	0	1	1	1	0
Human Resources Business Analyst & PM	0	0	1	2	2
Human Resources Coordinate	1	1	1	1	0
Executive Assistant	1	1	1	1	0
TOTAL POSITIONS	16	17	16	18	1

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=2000 (HUMAN RESOURCES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$453,428	\$464,877	\$401,897	\$380,124
52030 PROFESSIONALS SALARIES	571,594	637,938	624,649	733,890
52031 ADMINISTRATIVE SUPPORT SALARIES	50,542	51,578	18,005	52,616
52060 STUDENT SALARIES	50,528	209,560	69,261	192,920
52071 LONGEVITY	3,100	3,700	2,900	3,700
52081 SICK BUY OUT	14,391	10,000	14,423	15,000
52230 PROFESSIONAL OVERTIME	0	0	0	0
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	0	0	429	0
Total Salary & Wages	\$1,143,582	\$1,377,653	\$1,131,564	\$1,378,250
Personnel Benefits				
52310 HEALTH CARE	\$175,345	\$6,238,490	\$6,593,511	\$6,556,189
52311 HEALTH CARE OPT-OUT FULL	2,400	2,400	3,800	2,400
52320 OPERS	156,206	192,871	172,619	192,955
52330 WORKERS COMPENSATION	169,765	226,523	155,432	252,900
52335 SHORT TERM DISABILITY	583,083	590,000	526,899	595,900
52340 LIFE INSURANCE	1,315	1,440	1,496	1,440
52350 UNEMPLOYMENT COMPENSATION	11,004	45,000	20,713	40,000
52360 MEDICARE	14,989	19,976	15,099	19,985
52370 UNIFORM ALLOWANCE	400	0	230	0
52380 AWARDS AND RECOGNITION	45,699	91,555	54,238	115,000
Total Personnel Benefits	\$1,160,206	\$7,408,255	\$7,544,037	\$7,776,769
Reimbursable Expenses				
52410 TRAVEL	\$11,237	\$15,000	\$13,667	\$20,000
52430 EMPLOYEE EDUCATION	16,955	20,800	21,011	21,300
52440 TUITION REIMBURSEMENT	0	0	0	0
Total Reimbursable Expenses	\$28,192	\$35,800	\$34,678	\$41,300
Utilities				
52550 COMMUNICATIONS	\$0	\$0	\$0	\$0
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$271,442	\$282,065	\$227,055	\$353,640
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	1,140	0
52620 TEMPORARY STAFFING	133,057	40,000	19,017	40,000
Total Professional Services	\$404,499	\$322,065	\$247,212	\$393,640
Contractual Services				
52715 PRINTING	\$45	\$1,500	\$7,144	\$6,000
52720 TAXES	0	0	0	0
52730 DUES AND SUBSCRIPTIONS	13,364	10,330	22,408	11,445
52750 ADVERTISING	12,293	18,000	755	12,000
52770 UNIFORMS	0	0	11,707	0
52780 OTHER CONTRACTUAL SERVICES	0	0	1,375	0
52785 FACILITIES RENTAL	0	0	2,359	0
Total Contractual Services	\$25,701	\$29,830	\$45,748	\$29,445

OPERATING EXPENSE BUDGET REPORT

NEORSD SET OF BOOKS

As of March 5, 2015

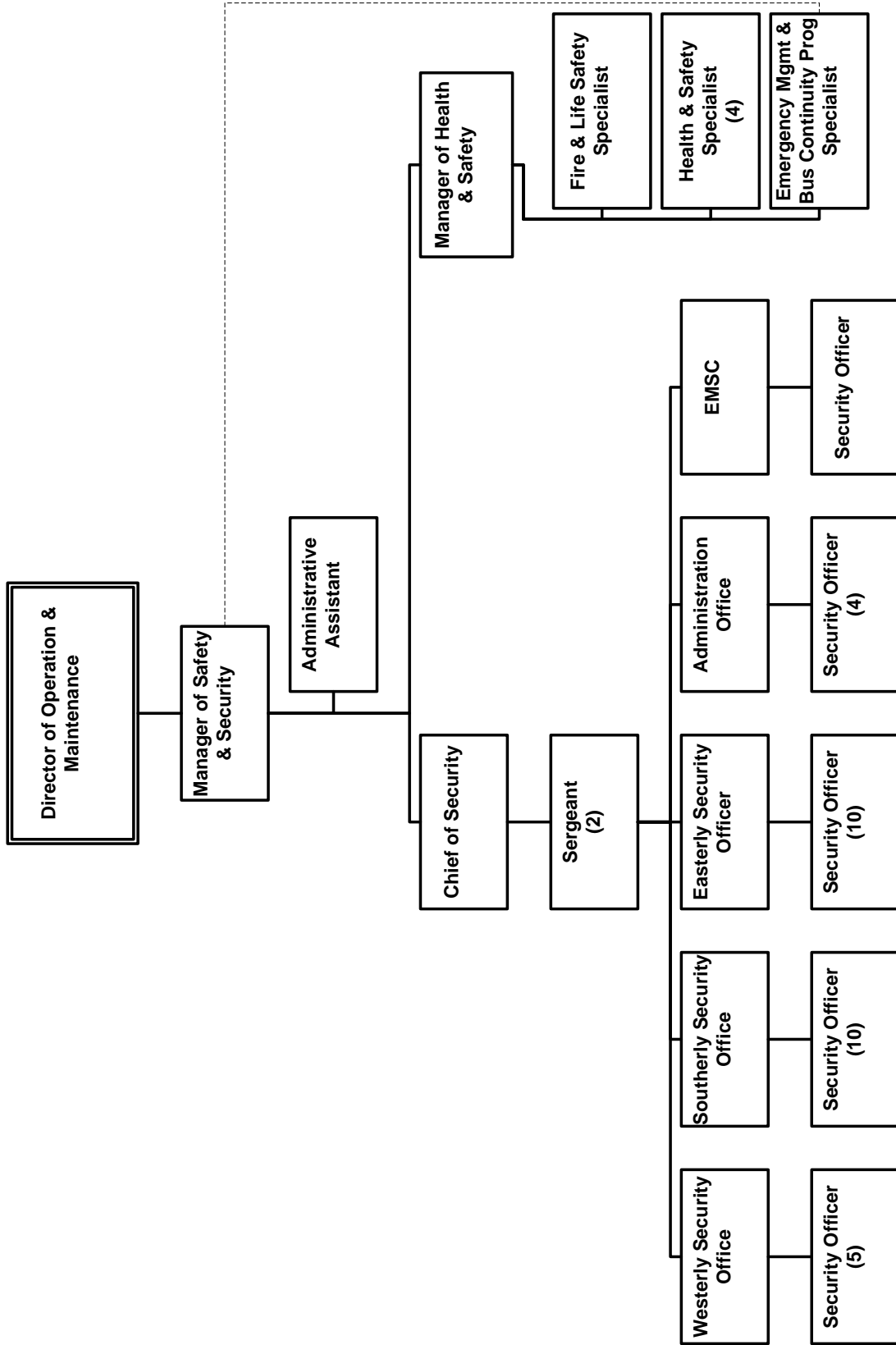
BUDGET CENTER=2000 (HUMAN RESOURCES)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$3,127	\$3,000	\$4,683	\$3,000
52806 SOFTWARE	3,831	13,000	3,009	13,000
52810 FUEL AND OIL	0	0	0	0
52845 GENERAL HARDWARE SUPPLIES	18	0	0	0
52851 OTHER MINOR EQUIPMENT	0	1,500	0	1,500
52860 POSTAGE, UPS	0	0	67	0
52861 TRAINING SUPPLIES	5,843	4,000	627	5,500
52865 OTHER SUPPLIES	20,904	26,200	4,348	26,200
52870 FREIGHT	94	200	0	200
Total Materials & Supplies	<u>\$33,816</u>	<u>\$47,900</u>	<u>\$12,734</u>	<u>\$49,400</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$2,795,996</u>	<u>\$9,221,503</u>	<u>\$9,015,973</u>	<u>\$9,668,804</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Safety & Security -- 2100	
MANAGED BY James Davidson Manager of Central Services	
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
The Budget Center's role is to provide a safe and secure work environment, which will enable the District employees to perform their duties and support the District's goal of meeting all NPDES permit limits.	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Developed and implemented an effective Hearing Conservation Program. • Developed and implemented an effective Hazard Communication Program. • Worked with the URS report to upgrade the security features throughout all District facilities. • Educate employees on potential threats and how to handle them (active shooter, bomb threat, suspicious packages). • Work with the Cuyahoga County Sheriff's department to provide a Firing Range Facility for regional use. 	<ul style="list-style-type: none"> • Develop and implement an effective Hearing Conservation Program. • Revise and implement the District's accident (injury/illness/near miss) reporting program.

Northeast Ohio Regional Sewer District Safety & Security Budget Center - 2100



NORTHEAST OHIO REGIONAL SEWER DISTRICT

SAFETY AND SECURITY --2100

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Manager of Safety & Security	1	1	1	1	0
Health and Safety Manager	0	1	1	1	0
Chief of Security	1	1	1	1	0
Sergeant	2	2	2	2	0
Envir'l Health & Safety Coordinator	1	1	0	0	(1)
Emergency Mgmt. & Buss. Continuity Sp.	0	0	0	1	1
Fire Life Safety Specialist	1	1	1	1	0
Health and Safety Specialist	2	2	4	4	2
Administrative Assistant	1	1	1	1	0
Security Officer	27	27	31	30	3
TOTAL POSITIONS	36	37	42	42	5

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=2100 (SAFETY AND SECURITY)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$455,600	\$375,991	\$397,700	\$393,418
52030 PROFESSIONALS SALARIES	180,959	192,978	248,846	356,988
52031 ADMINISTRATIVE SUPPORT SALARIES	44,682	84,511	43,234	41,923
52040 OPERATIONS HOURLY	0	0	0	0
52041 PROTECTIVE SERVICE SALARIES	1,151,760	1,284,417	1,286,031	1,408,445
52060 STUDENT SALARIES	0	60,300	56,741	19,680
52071 LONGEVITY	6,250	7,000	6,250	7,000
52081 SICK BUY OUT	13,466	16,000	15,432	20,000
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	0	0	0
52240 OPERATIONS HOURLY OVERTIME	0	0	0	0
52241 PROTECTIVE SERVICE OVERTIME	345,157	280,000	361,618	280,000
52260 STUDENT OVERTIME	0	0	447	0
Total Salary & Wages	\$2,197,873	\$2,301,197	\$2,416,299	\$2,527,454
Personnel Benefits				
52310 HEALTH CARE	\$337,092	\$18,591	(\$31,005)	\$0
52311 HEALTH CARE OPT-OUT FULL	10,100	12,000	12,800	12,000
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	305,798	322,168	340,476	353,843
52340 LIFE INSURANCE	1,665	1,651	1,957	1,651
52360 MEDICARE	30,897	33,367	33,985	36,648
52370 UNIFORM ALLOWANCE	22,658	28,700	21,765	28,700
52380 AWARDS AND RECOGNITION	0	2,300	0	2,300
Total Personnel Benefits	\$708,209	\$418,777	\$379,978	\$435,142
Reimbursable Expenses				
52410 TRAVEL	\$6,585	\$7,000	\$6,951	\$7,000
52430 EMPLOYEE EDUCATION	5,118	8,000	8,479	8,000
Total Reimbursable Expenses	\$11,703	\$15,000	\$15,430	\$15,000
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$252	\$0
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	7,406	6,000	5,633	6,000
Total Professional Services	\$7,406	\$6,000	\$5,885	\$6,000
Contractual Services				
52715 PRINTING	\$9	\$8,500	\$1,131	\$8,500
52730 DUES AND SUBSCRIPTIONS	1,293	6,000	860	6,000
52735 EQUIPMENT RENTAL	0	0	0	0
52770 UNIFORMS	30,854	36,520	43,108	36,520
52780 OTHER CONTRACTUAL SERVICES	67,254	118,518	88,382	131,800
Total Contractual Services	\$99,410	\$169,538	\$133,481	\$182,820

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=2100 (SAFETY AND SECURITY)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$1,061	\$0	\$1,271	\$0
52810 FUEL AND OIL	1,950	2,000	1,236	2,000
52811 VEHICLE MAINTENANCE PARTS	0	0	0	0
52840 LABORATORY SUPPLIES	23	0	9	0
52845 GENERAL HARDWARE SUPPLIES	731	2,000	2,173	2,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	13	0	1,196	0
52851 OTHER MINOR EQUIPMENT	51,261	171,250	131,010	274,000
52861 TRAINING SUPPLIES	0	0	75	0
52865 OTHER SUPPLIES	3,169	10,500	4,120	12,000
52870 FREIGHT	1,247	1,700	969	1,700
Total Materials & Supplies	<u>\$59,456</u>	<u>\$187,450</u>	<u>\$142,059</u>	<u>\$291,700</u>
Equipment Repair & Maintenance				
52920 EQUIPMENT REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$3,084,057</u>	<u>\$3,097,962</u>	<u>\$3,093,132</u>	<u>\$3,458,116</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Information Technology - 3000

MANAGED BY Humberto J. Sanchez
Director of Information Technology

Pg 1 of 4

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Supports 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 District business strategy and business needs into technical strategies, implementation plans, and system solutions. Deploys, manages and safeguard the District's infrastructure and information systems for data and voice. Manages business technology implementations and deliver solutions according to business requirements through established project management practices. Provided business analysis services to improve business processes and enhance the use of information technology throughout the District. Assist District personnel in the management of electronic information. Support the District's process control network and infrastructure. 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 District's technology infrastructure and data and reduce risk. 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 District business goals through a governance process. Lead effective implementation of business systems and technology through project management methodologies. Ensure completion of projects on-schedule, under-budget and fulfilling the established requirements. Serve as program management resource to streamline management of IT and business projects strategies supporting the District's goals. Provide guidance on application governance for District information systems.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Information Technology - 3000

MANAGED BY Humberto J. Sanchez
Director of Information Technology

Pg 2 of 4

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Application Support – Provide high quality technology-based solutions, technology support and assistance in a cost-effective manner to ensure the effective utilization of District technology investments. Manage the performance and reliability of databases underlying the District information systems. Oversee the District's collaboration platforms and the technology supporting web-based process on the Internet and Intranet sites. Advise end users in the effective use of District's applications and software. Support application and information governance strategies and research newer technologies to enhance the operation of existing system

Business Process Management – Through business analysis, identify options for effective use of information technology investments to enhance business processes. Assist District departments in identification of opportunities for improvements of business processes. Assist end users in identification of business requirements necessary for new systems or upgrades. Lead the development of business case justification for information technology projects.

Helpdesk Service – 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 system and during implementation. Manage and track District hardware inventory and software licensing.

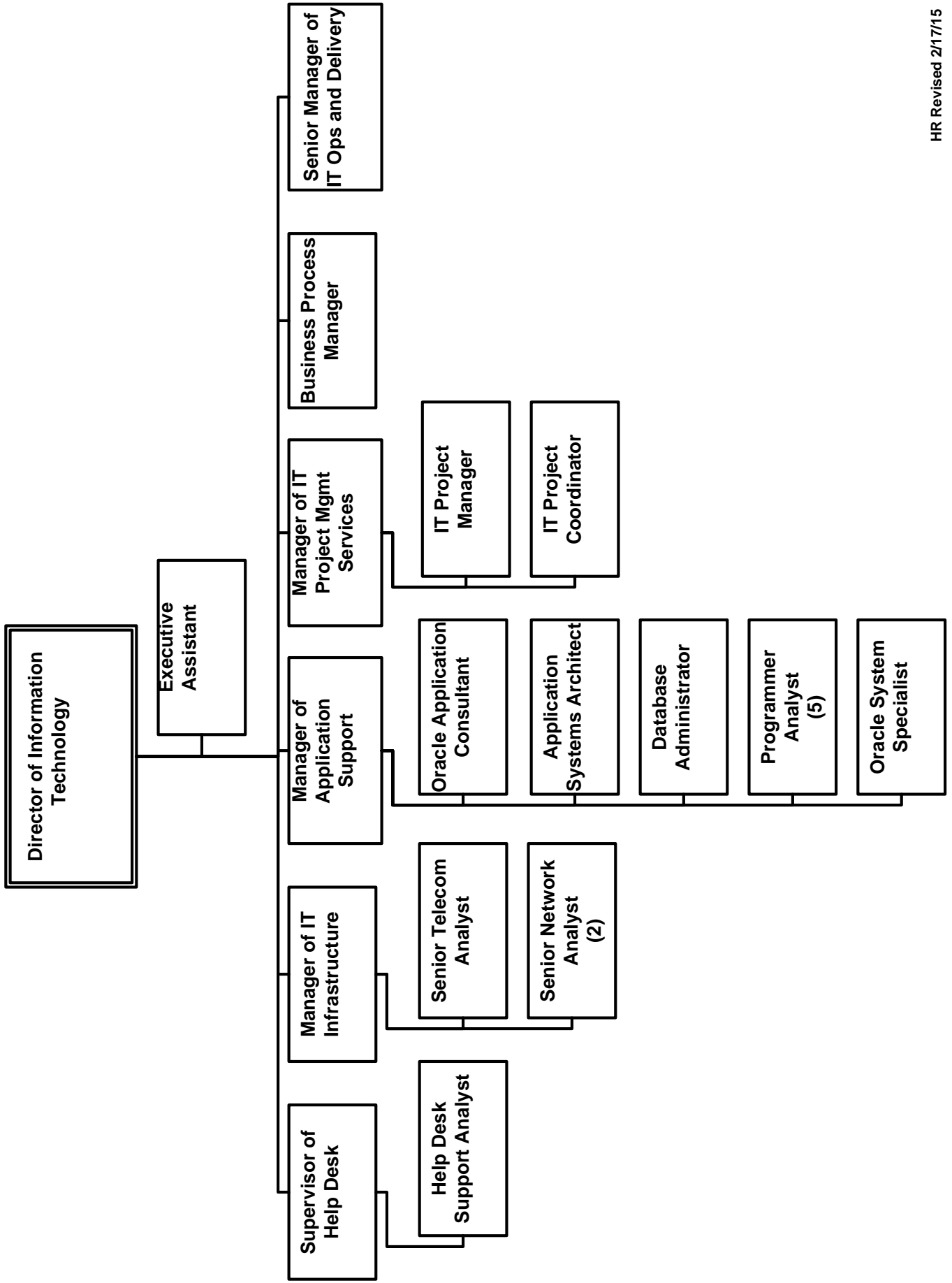
NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Information Technology -- 3000	
MANAGED BY Humberto J. Sanchez Director of Information Technology	
Pg 3 of 4	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Implemented an IT Governance framework to enhance IT project planning and prioritization. • Developed and implemented an Oracle eBusiness Governance process to enhance communications among stakeholders groups and improve application change management. • Developed a SharePoint Governance Strategy in support of the District-wide and PMO SharePoint initiatives. • Upgraded of call reporting and call recording application for Customer Service. • Completed GIS upgrades: ESRI platform 10.2.2 and GeoCortex 4.0. • Successfully upgraded the District's email archiving system. • Upgrade network operating system to Netware 6.5 and virtual Linux platform. • Completed design of audio visual equipment and capabilities for GJM and EMSC. • Met increased demands for information storage systems. • Implemented new paid time off policy in the District's timekeeping system. 	<ul style="list-style-type: none"> • Demonstrate alignment of IT project investments with the District's strategic goals. • Implement IT Project portfolio management system to streamline IT governance process. • Improve customer care services and internal workflows by implementing new and enhanced customer information system, inclusive of GIS viewing capabilities. • Develop roadmap for replacement of laboratory information system and regulatory compliance solution and begin implementation. • Install upgraded audio visual systems at GJM and EMSC conference rooms. • Develop and implement integration between the District's work order management and GIS to improve data availability and management to field employees and to improve management of asset information. • Complete planned business processes improvements leveraging the Oracle EBS system.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Information Technology -- 3000	
MANAGED BY Humberto J. Sanchez Director of Information Technology	
Pg 4 of 4	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Consolidated all District SharePoint sites into a single platform. • Expanded SharePoint applications to improve workgroups/document collaboration and workflow. • Implemented Windows 7 patch strategy for desktop operating systems. • Upgrade to vSphere 5.1 for all business network VMware host servers, which improves utilization of physical servers. • Finalized the Southerly Cimplicity to Wonderware conversion and archived historical Cimplicity data. • Delivered initial Plan Review Process SharePoint site application to create workflow and automation for Watersheds. • Leveraged capabilities and features of Oracle systems to enhance business processes in Finance, HR, OED, and Purchasing. • Expanded technology access points to District information systems at all District locations. • Continue to provide ongoing support to Plant Automation to leverage IT capabilities used in the administration and management of the process control network. 	<ul style="list-style-type: none"> • Upgrade the District's payroll application (ADP). • Leverage the Kronos application to move to an all electronic leave request system and eliminate paper forms. • Increase support of process control network and databases. • Support the continued migration of process control system from Cimplicity to Wonderware (Easterly and Westerly). • Develop a strategy and roadmap for improved information system reporting, specifically Oracle EBS and WAM. • Develop roadmap for expanded use of SharePoint to support department and workgroups document management, collaboration, and workflow. • Support implementation of automation master plan projects. • Enhance utilization of mobile devices to support remote use of District information systems and improve information availability. • Develop roadmap for increased utilization of wireless technology to remotely access District information systems within District sites.

Northeast Ohio Regional Sewer District Information Technology Budget Center - 3000



NORTHEAST OHIO REGIONAL SEWER DISTRICT

INFORMATION TECHNOLOGY -- 3000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Director of Information Technology	1	1	1	1	0
Manager of IT Infrastructure & Security	1	1	1	1	0
Manager of Operations & Delivery	0	0	0	1	1
Manager of IT Project Mngm't Services	1	1	1	1	0
Manager of Technology Services	0	0	0	0	0
Manager of Application Support	0	1	1	1	0
IT Project Manager	1	1	1	0	(1)
Business Process Manager	0	1	1	1	0
IT Business Applications Analyst	1	1	1	1	0
IT Project Coordinator	1	1	1	1	0
Help Desk Supervisor	1	1	1	1	0
Helpdesk Support Analyst	1	1	1	1	0
Helpdesk Trainee	0	0	1	1	1
Executive Assistant	1	1	1	1	0
Database Administrator	2	2	2	2	0
Oracle System Specialist	0	1	0	1	0
Senior Telecomm Analyst	1	1	1	1	0
Senior Network Analyst	2	2	2	2	0
Application System Architect	0	0	0	1	1
Programmer Trainee	0	0	1	0	0
Programmer/Analyst	4	5	4	4	(1)
TOTAL POSITIONS	18	22	22	23	1

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=3000 (INFORMATION TECHNOLOGY)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$538,685	\$600,417	\$602,253	\$630,687
52030 PROFESSIONALS SALARIES	196,160	286,411	180,891	290,568
52031 ADMINISTRATIVE SUPPORT SALARIES	113,661	91,673	126,934	126,371
52034 TECHNICIANS SALARIES	485,126	586,908	586,709	571,252
52060 STUDENT SALARIES	0	78,520	3,707	18,720
52071 LONGEVITY	3,800	3,300	3,900	4,100
52081 SICK BUY OUT	14,423	14,700	20,235	18,375
52230 PROFESSIONAL OVERTIME	0	0	0	0
52231 ADMINISTRATIVE SUPPORT OVERTIME	1,189	2,100	1,338	2,100
52234 TECHNICIANS OVERTIME	0	200	143	0
52250 MAINTENANCE HOURLY OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	0	200	12	0
Total Salary & Wages	\$1,353,044	\$1,664,429	\$1,526,122	\$1,662,173
Personnel Benefits				
52310 HEALTH CARE	\$227,471	\$9,295	(\$27,020)	\$0
52311 HEALTH CARE OPT-OUT FULL	0	0	2,300	0
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	189,801	233,020	211,330	232,705
52340 LIFE INSURANCE	1,696	1,728	1,814	1,728
52360 MEDICARE	19,368	24,134	21,456	24,101
52370 UNIFORM ALLOWANCE	400	0	0	0
52380 AWARDS AND RECOGNITION	0	0	0	0
Total Personnel Benefits	\$438,736	\$268,177	\$209,880	\$258,534
Reimbursable Expenses				
52410 TRAVEL	\$13,711	\$18,000	\$16,824	\$18,000
52430 EMPLOYEE EDUCATION	13,985	18,000	16,051	18,000
Total Reimbursable Expenses	\$27,696	\$36,000	\$32,875	\$36,000
Utilities				
52550 COMMUNICATIONS	\$919,768	\$881,092	\$1,219,605	\$1,262,508
Total Utilities	\$919,768	\$881,092	\$1,219,605	\$1,262,508
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$1,045,615	\$614,968	\$581,535	\$838,650
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
52620 TEMPORARY STAFFING	0	0	0	7,400
Total Professional Services	\$1,045,615	\$614,968	\$581,535	\$846,050
Contractual Services				
52715 PRINTING	\$1,082	\$600	(\$427)	\$600
52725 INSURANCE AND BONDS	0	0	0	0
52730 DUES AND SUBSCRIPTIONS	4,937	10,189	5,212	6,900
52735 EQUIPMENT RENTAL	0	0	0	2,000
52750 ADVERTISING	0	0	0	0
52770 UNIFORMS	0	0	(25)	0
52775 LICENSES, FEES, AND PERMITS	0	0	0	0
52780 OTHER CONTRACTUAL SERVICES	66,180	468,450	340,008	400,000
Total Contractual Services	\$72,199	\$479,239	\$344,768	\$409,500

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

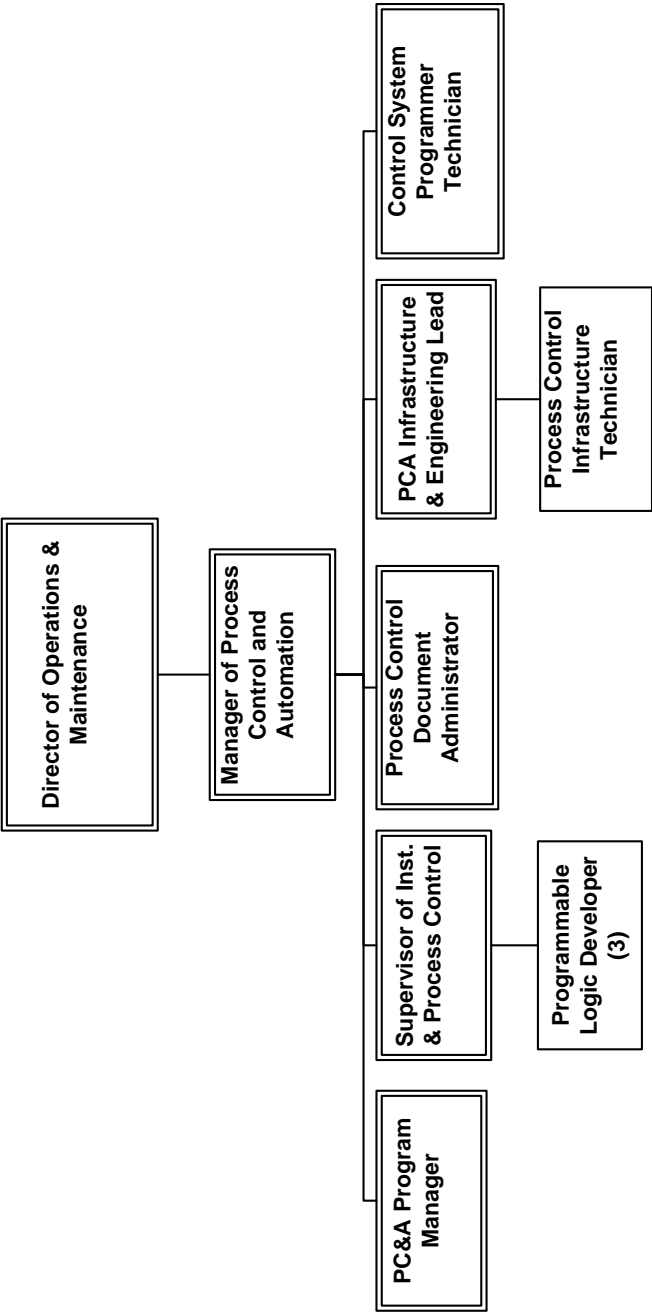
BUDGET CENTER=3000 (INFORMATION TECHNOLOGY)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$991	\$2,000	\$337	\$2,500
52806 SOFTWARE	17,835	201,950	26,158	30,000
52810 FUEL AND OIL	0	0	0	0
52845 GENERAL HARDWARE SUPPLIES	1	0	2	
52846 EQUIPMENT AND INSTRUMENTATION PARTS	8,352	19,250	4,761	16,200
52851 OTHER MINOR EQUIPMENT	126,079	115,000	75,245	90,000
52861 TRAINING SUPPLIES	1,233	0	54	0
52865 OTHER SUPPLIES	12,672	18,850	12,017	13,100
52870 FREIGHT	356	1,000	213	1,000
Total Materials & Supplies	<u>\$167,519</u>	<u>\$358,050</u>	<u>\$118,787</u>	<u>\$152,800</u>
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	<u>\$1,016,881</u>	<u>\$907,250</u>	<u>\$1,201,783</u>	<u>\$1,167,615</u>
Total Equipment Repair & Maintenance	<u>\$1,016,881</u>	<u>\$907,250</u>	<u>\$1,201,783</u>	<u>\$1,167,615</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$5,041,457</u>	<u>\$5,209,205</u>	<u>\$5,235,355</u>	<u>\$5,795,180</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Process Control and Automation -- 3100 MANAGED BY Scott D. Sander Automation Infrastructure Lead Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>Process Control and Automation has the overall responsibility for managing and maintaining the process control and automation systems for all District facilities. Automation staff supports day to day operations while supporting capital improvements, maintenance, and plant projects.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Finalized Automation Master Plan. • Started to incorporate new automation standards in new Automation projects. 	<ul style="list-style-type: none"> • Implement a revised organizational structure to improve workload management effectiveness. • Develop operational and maintenance plans for new automation assets resulting from <i>Project Clean Lake</i>. • Implement Master Planning strategy to optimize energy, chemical, and human resources. • Enhance KPI management to improve performance, backlog management, and internal customer service.

**Northeast Ohio Regional Sewer District
Process Control & Automation
Budget Center - 3100**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

PROCESS CONTROL AND AUTOMATION -- 3100

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manager of Process Control & Automation	1	1	1	1	0
Supervisor of Instr. & Process Cntl Sys	1	1	1	1	0
PCA Infrastructure & Engineering Lead	0	1	1	1	0
PLC Developer	3	3	3	3	0
PC&A Program Manager	0	0	0	1	1
Control Systems Programmer/Technician	1	1	1	1	0
PCA Infrastructure Technician	0	1	1	1	0
Process Controls Document Administrator	0	1	1	1	0
TOTAL POSITIONS	6	9	9	10	1

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=3100 (PROCESS CONTROL AND AUTOMATION)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$131,946	\$263,922	\$187,463	\$273,791
52030 PROFESSIONALS SALARIES	291,272	0	9,027	0
52031 ADMINISTRATIVE SUPPORT SALARIES	0	0	0	0
52034 TECHNICIANS SALARIES	0	410,183	307,663	514,378
52036 PARA-PROFESSIONAL SALARIES	0	0	0	0
52060 STUDENT SALARIES	0	34,840	0	34,840
52071 LONGEVITY	1,150	2,500	2,300	2,500
52081 SICK BUY OUT	2,156	3,000	6,151	3,750
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	0	0	0	0
Total Salary & Wages	\$426,524	\$714,445	\$512,604	\$829,259
Personnel Benefits				
52310 HEALTH CARE	\$50,273	\$0	(\$8,906)	\$0
52311 HEALTH CARE OPT-OUT FULL	0	0	0	0
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	47,464	100,023	71,003	116,096
52340 LIFE INSURANCE	368	768	632	768
52360 MEDICARE	3,834	10,359	6,019	12,024
52370 UNIFORM ALLOWANCE	500	400	1,000	800
52380 AWARDS AND RECOGNITION	0	0	0	0
Total Personnel Benefits	\$102,439	\$111,550	\$69,748	\$129,688
Reimbursable Expenses				
52410 TRAVEL	\$4,730	\$9,150	\$1,550	\$12,500
52430 EMPLOYEE EDUCATION	14,050	10,560	11,233	4,000
Total Reimbursable Expenses	\$18,780	\$19,710	\$12,783	\$16,500
Utilities				
52520 NATURAL GAS	\$0	\$0	\$0	\$0
52530 WATER AND OTHER UTILITIES	0	0	0	0
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$125,127	\$253,000	\$58,514	\$1,150,000
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	\$125,127	\$253,000	\$58,514	\$1,150,000
Contractual Services				
52715 PRINTING	\$17	\$300	\$0	\$300
52730 DUES AND SUBSCRIPTIONS	705	1,250	570	1,985
52735 EQUIPMENTAL RENTAL	0	0	0	0
52770 UNIFORMS	227	2,200	2,114	250
52775 LICENSES, FEES, AND PERMITS	0	0	0	0
52780 OTHER CONTRACTUAL SERVICES	0	0	0	0
Total Contractual Services	\$948	\$3,750	\$2,684	\$2,535

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=3100 (PROCESS CONTROL AND AUTOMATION)

	<i>2013</i>	<i>2014</i>	<i>2014</i>	<i>2015</i>
	<i>ACTUALS</i>	<i>ADJUSTED</i>	<i>ACTUALS</i>	<i>ADOPTED</i>
		<i>BUDGET</i>		<i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$1,045	\$5,200	\$0	\$5,400
52806 SOFTWARE	10,208	9,000	671	35,000
52810 FUEL AND OIL	0	0	0	0
52840 LABORATORY SUPPLIES	0	0	0	0
52845 GENERAL HARDWARE SUPPLIES	3,119	0	19,033	20,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	35,894	100,000	54,692	150,000
52851 OTHER MINOR EQUIPMENT	1,826	5,000	0	5,000
52865 OTHER SUPPLIES	18,065	500	33	500
52870 FREIGHT	2,270	500	0	500
Total Materials & Supplies	<u>\$72,426</u>	<u>\$120,200</u>	<u>\$74,429</u>	<u>\$216,400</u>
Equipment Repair & Maintenance				
52920 EQUIPMENT REPAIR AND MAINTENANCE	\$22,170	\$144,000	\$139,094	\$174,000
Total Equipment Repair & Maintenance	<u>\$22,170</u>	<u>\$144,000</u>	<u>\$139,094</u>	<u>\$174,000</u>
Building & Road Repair				
53050 BUILDING MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0
53051 BUILDING MAINTENANCE SERVICES	0	0	0	0
53052 BUILDING MAINTENANCE MISCELLANEOUS	0	0	0	0
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$768,414</u>	<u>\$1,366,655</u>	<u>\$869,856</u>	<u>\$2,518,382</u>

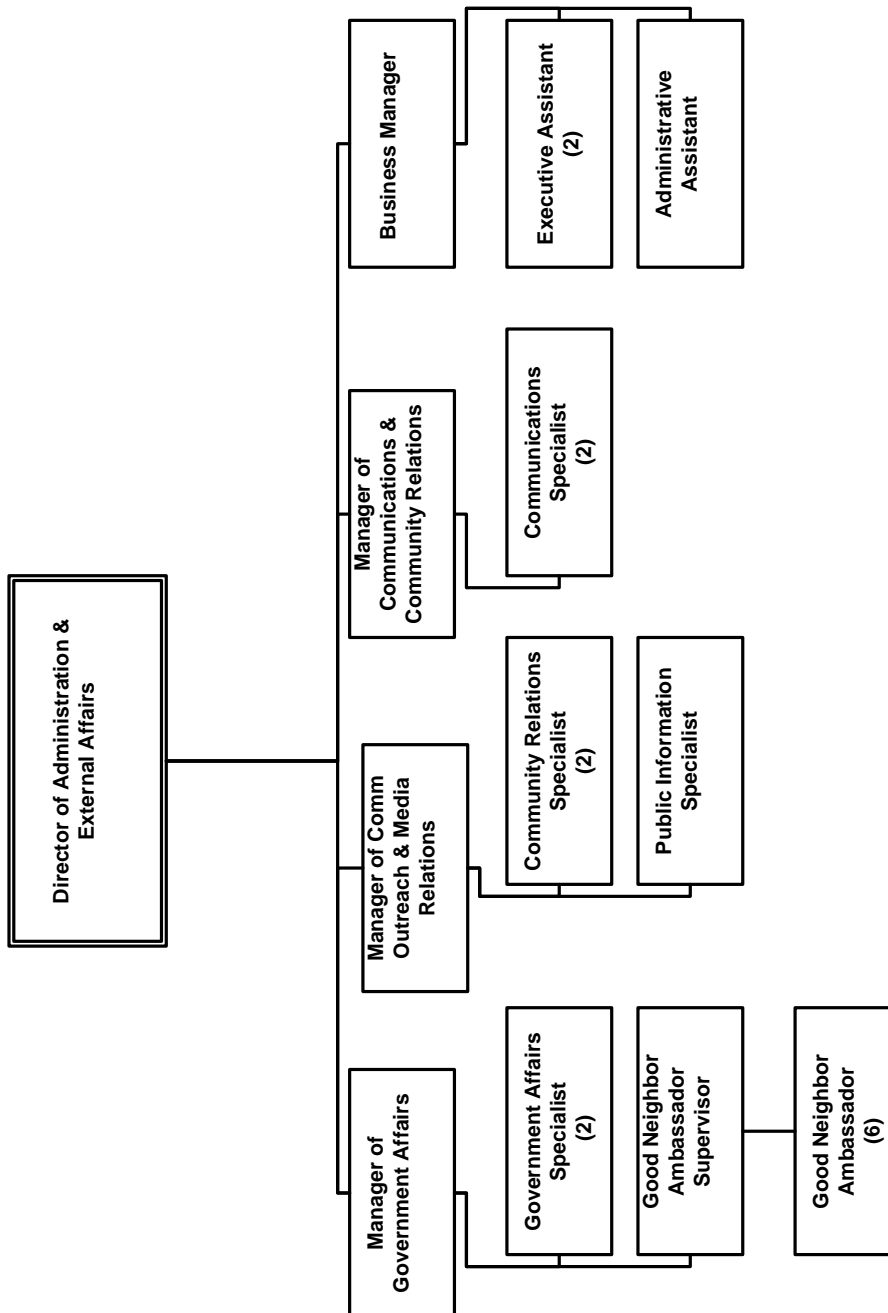
NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Administration and External Affairs -- 5000	
MANAGED BY Constance T. Haqq Director of Administration and External Affairs	
Pg 1 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
The Administration and External Affairs Department is responsible for: Communications and Community Relations (CCR); Government Relations; Board Process Management; and Organization and Employee Development. The Department also oversees the Executive Administrative Team.	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Obtained high-traffic public venues for messages. • Created 2nd annual industry Magazine about the wastewater treatment process and the plants. • Ensured timely, transparent public communication. • Managed media coverage. • Actively engaged industry partners and trade associations to promote our mutual objectives. • Continued to promote the Business Opportunity Program outreach activities via the Chambers of Commerce. • Conduct Employee Information Sessions. • Coordinated and Employees' Night for all District employees at Cleveland Metroparks Rainforest. • Designed system for TV media content for all locations that CCR can manage from GJM. 	<ul style="list-style-type: none"> • Increase open house attendance by up to 500. • Redesign of P&P newsletter. • Increase the number of open house exhibits to 25. • Increase suburban public outreach to an average of two events per month. • Produce quarterly service area newsletter to promote construction work. • Increase public communication related to construction projects using various tools, including Swiftreach. • Develop and implement appropriate messaging campaign based on anticipated stormwater ruling and 2017 rate structure. • Lead SC2019 "Year of Clean Water" communication efforts internally and assist externally. • Investigate opportunities to promote clean-water messaging in RNC2016 venues.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Administration and External Affairs -- 5000 MANAGED BY Constance T. Haqq Director of Administration and External Affairs Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Attended and monitored local council meetings. • Monitored legislation and litigation. • Nurtured relationships with and educated elected officials through meetings, tours, and replying to inquiries. • Launched Good Neighbor Program. • Hosted 7th Open House with 550+ guests. • Promoted and distributed pharmaceutical disposal information throughout regional pharmacies. • Used social media to communicate and assist our customers, shared our program as a model with other Ohio water agencies. • Continue to collaborate with Engineering and Construction to prepare and execute a Capital Project Community Impact Plan for key projects. 	<ul style="list-style-type: none"> • Assist in promoting “Careers in Utilities” initiative. • Install “Flush responsibly” decals in 2+ venues. • Incorporate Healthy Home Handbook content in our messaging. • Collaborate with Engineering and Construction to execute Capital Project Community Impact/Good Neighbor plans for major construction projects. • Coordinate and promote Dugway Sewer and associated projects community outreach. • Continue to coordinate ACE/STEP programs. • Support Engineering and Construction development of co-benefits plan. • Continue to administer Good Neighbor Ambassador Program. • Continue to build on and foster new relationships with community entities to advance work and employment prospects for Ambassadors.

**Northeast Ohio Regional Sewer District
Administration & External Affairs
Budget Center - 5000**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

ADMINISTRATION and EXTERNAL AFFAIRS -- 5000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Director of Administration & External Affairs	1	1	1	1	0
Manager of Comm. & Community Relations	1	1	1	1	0
Manager of Community & Media Relations	0	1	1	1	0
Manager of Government Affairs	0	1	1	1	0
Good Neighbor Ambassador Supervisor	0	0	0	1	1
Business Manager	1	1	1	1	0
Public Information Specialist	2	1	1	1	0
Community Relations Specialist	1	1	2	2	1
Governmental Affairs Specialist	3	2	2	2	0
Communications Specialist	1	1	2	2	1
Community Specialist & Social Media Coord.	1	1	0	0	(1)
Administrative Assistant	1	1	1	1	0
Executive Assistant	1	1	1	2	1
Administrative Clerk	0	0	1	0	0
Good Neighbor Ambassador	0	0	0	6	6
TOTAL POSITIONS	13	13	15	22	9

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=5000 (ADMINISTRATION AND EXTERNAL AFFAIRS)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$279,661	\$439,967	\$464,138	\$504,622
52030 PROFESSIONALS SALARIES	499,381	394,143	436,513	496,074
52031 ADMINISTRATIVE SUPPORT SALARIES	99,140	99,762	94,723	110,423
52060 STUDENT SALARIES	12,128	105,040	36,836	245,502
52071 LONGEVITY	2,900	2,100	2,700	2,100
52081 SICK BUY OUT	8,127	10,000	10,149	12,500
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	0	0	360	0
Total Salary & Wages	<u>\$901,337</u>	<u>\$1,051,012</u>	<u>\$1,045,419</u>	<u>\$1,371,221</u>
Personnel Benefits				
52310 HEALTH CARE	\$97,632	\$0	(\$19,633)	\$0
52311 HEALTH CARE OPT OUT FULL	4,800	4,800	5,900	4,800
52320 OPERS	124,841	147,142	147,850	191,971
52340 LIFE INSURANCE	1,160	0	1,344	1,160
52360 MEDICARE	12,671	15,240	14,764	19,883
52370 UNIFORM ALLOWANCE	1,000	0	130	0
52380 AWARDS AND RECOGNITION	550	1,000	599	1,000
Total Personnel Benefits	<u>\$242,654</u>	<u>\$168,182</u>	<u>\$150,954</u>	<u>\$218,814</u>
Reimbursable Expenses				
52410 TRAVEL	\$13,488	\$20,000	\$12,949	\$20,000
52430 EMPLOYEE EDUCATION	13,507	15,000	5,221	15,000
52440 TUITION REIMBURSEMENT	0	0	0	0
Total Reimbursable Expenses	<u>\$26,995</u>	<u>\$35,000</u>	<u>\$18,170</u>	<u>\$35,000</u>
Utilities				
52550 COMMUNICATIONS	\$0	\$0	\$0	\$0
Total Utilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$147,235	\$185,000	\$221,981	\$290,000
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	<u>\$147,235</u>	<u>\$185,000</u>	<u>\$221,981</u>	<u>\$290,000</u>
Contractual Services				
52715 PRINTING	\$106,976	\$100,000	\$80,216	\$100,000
52730 DUES AND SUBSCRIPTIONS	7,594	10,000	20,183	15,000
52735 EQUIPMENT RENTAL	0	1,000	0	15,000
52750 ADVERTISING	0	0	7,985	0
52780 OTHER CONTRACTUAL SERVICES	105	500	419	500
52785 FACILITIES RENTAL	0	0	0	0
52790 COMMUNITY OUTREACH AND EDUCATION	844,250	851,500	715,586	700,000
Total Contractual Services	<u>\$958,926</u>	<u>\$963,000</u>	<u>\$824,389</u>	<u>\$830,500</u>

OPERATING EXPENSE BUDGET REPORT

NEORSD SET OF BOOKS

As of March 5, 2015

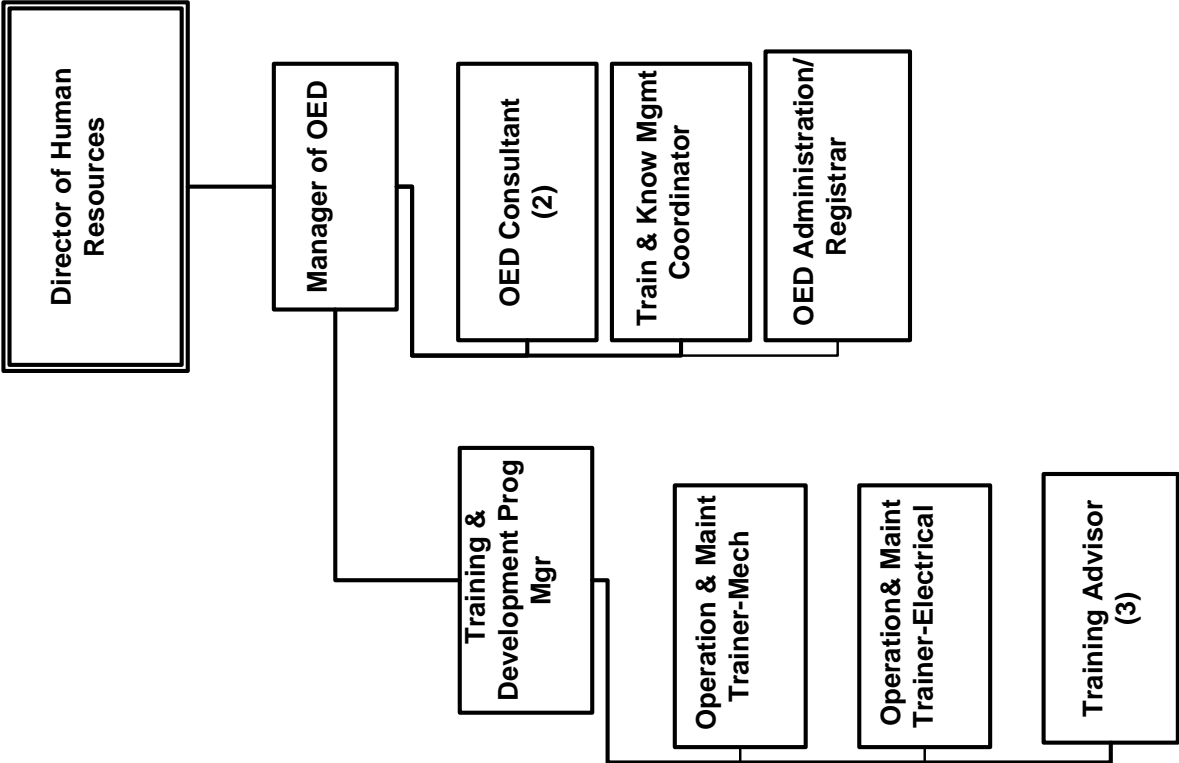
BUDGET CENTER=5000 (ADMINISTRATION AND EXTERNAL AFFAIRS)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$1,458	\$5,000	\$1,498	\$5,000
52840 LABORATORY SUPPLIES	0	0	0	0
52845 GENERAL HARDWARE SUPPLIES	0	150	331	6,750
52851 OTHER MINOR EQUIPMENT	0	0	0	0
52860 POSTAGE, UPS	65,000	100,000	628	100,000
52861 TRAINING SUPPLIES	0	0	0	0
52865 OTHER SUPPLIES	3,567	15,000	19,542	13,000
52870 FREIGHT	2,273	2,500	984	2,500
Total Materials & Supplies	<u>\$72,297</u>	<u>\$122,650</u>	<u>\$22,983</u>	<u>\$127,250</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Judgments & Awards				
53220 OTHER AWARDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$2,349,444</u>	<u>\$2,524,844</u>	<u>\$2,283,896</u>	<u>\$2,872,785</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Organization and Employee Development -- 5100
MANAGED BY	George A. Sample
	Manager of Organization and Employee Development
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>The Organization and Employee Development Department serves its clients by providing opportunities for professional growth and enhanced performance through internal management consulting and coaching in the areas of organization development, work group development, individual learning and development, performance management, and change management; all in addition to the administration of learning/educational programs and procedures. The department's focus is on managing change while supporting strategic initiatives of the Strategic Plan Reporting, Leadership Sustainability, Diversity and Inclusion, Employee Recognition and Knowledge Management.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Oversaw the Strategic Plan reporting process. • Enhanced the programing of the Administrative Professional Group. • Recognized by the Commission on Economic Inclusion as a "Top 50" organization for Diversity & Inclusion. • Enhanced ongoing technical training. • Improved computer skills for plant supervisors. • Delivered Crucial Conversations classes. • Enhanced Customer Service training. • Completed Organization Effectiveness Survey. • Assisted with Wellness Committee. • Provided Connecting with Respect workshops. • Executed first year of Diversity & Inclusion Three-Year Plan. 	<ul style="list-style-type: none"> • Coaching is used throughout the District to improve teams and individuals. • Managers demonstrate defined behavioral expectations. • Create Staffing Plans for all departments. • Give new managers resources to be successful. • Advance students in Maintenance Training Program. • Continue progress with Diversity & Inclusion. • Build team skills and network for managers. • Continue Ongoing Job-Specific Training. • Strengthen interpersonal skills for NEORSD employees. • Continue Employee Engagement Efforts. • Redesign Operations training for WPOs In Training.

Northeast Ohio Regional Sewer District
Organization & Employee Development
Budget Center - 5100



NORTHEAST OHIO REGIONAL SEWER DISTRICT

ORGANIZATION & EMPLOYEE DEVELOPMENT -- 5100

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Organization & Employee Devel. Manager	1	1	1	1	0
Training and Development Prog Mgr	1	1	1	1	0
Organization & Employee Devel. Consultant	2	2	2	2	0
Organization & Maintenance Trainer-Mech.	0	1	1	1	0
Organization & Maintenance Trainer-Elec.	0	1	1	1	0
Training & Knowledge Management Coord	1	1	1	1	0
Training Admininstration/Registrar	1	1	1	1	0
Training Advisor	2	3	3	3	0
TOTAL POSITIONS	8	11	11	11	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=5100 (ORGANIZATION EMPLOYEE DEVELOPMENT)

	<i>2013 ACTUALS</i>	<i>2014 ADJUSTED BUDGET</i>	<i>2014 ACTUALS</i>	<i>2015 ADOPTED BUDGET</i>
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$110,344	\$171,154	\$177,843	\$171,156
52030 PROFESSIONALS SALARIES	380,727	492,193	460,323	539,008
52071 LONGEVITY	700	1,000	700	1,000
52081 SICK BUY OUT	4,230	2,000	3,959	2,000
Total Salary & Wages	<u>\$496,001</u>	<u>\$666,347</u>	<u>\$642,825</u>	<u>\$713,164</u>
Personnel Benefits				
52310 HEALTH CARE	\$36,224	\$15,879	(\$7,981)	\$0
52311 HEALTH CARE OPT-OUT FULL	3,000	4,800	4,800	4,800
52320 OPERS	69,020	93,289	88,410	99,843
52340 LIFE INSURANCE	432	576	584	576
52360 MEDICARE	7,061	9,662	9,247	10,341
52370 UNIFORM ALLOWANCE	400	0	700	0
52380 AWARDS AND RECOGNITION	1,000	3,000	1,300	3,000
Total Personnel Benefits	<u>\$117,138</u>	<u>\$127,206</u>	<u>\$97,060</u>	<u>\$118,560</u>
Reimbursable Expenses				
52410 TRAVEL	\$3,668	\$15,000	\$10,087	\$15,000
52430 EMPLOYEE EDUCATION	5,275	25,000	43,197	25,000
52440 TUITION REIMBURSEMENT	160,903	198,000	227,703	250,000
Total Reimbursable Expenses	<u>\$169,846</u>	<u>\$238,000</u>	<u>\$280,987</u>	<u>\$290,000</u>
Total Utilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$29,767	\$150,000	\$44,590	\$162,000
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	295,383	380,000	200,471	338,000
Total Professional Services	<u>\$325,150</u>	<u>\$530,000</u>	<u>\$245,061</u>	<u>\$500,000</u>
Contractual Services				
52715 PRINTING	\$30	\$216	\$57	\$216
52730 DUES AND SUBSCRIPTIONS	1,111	3,800	5,649	3,800
52750 ADVERTISING	0	0	10,000	0
Total Contractual Services	<u>\$1,141</u>	<u>\$4,016</u>	<u>\$15,706</u>	<u>\$4,016</u>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$147	\$0	\$4	\$0
52845 GENERAL HARDWARE SUPPLIES	5	0	32	0
52860 POSTAGE, UPS	0	0	0	0
52861 TRAINING SUPPLIES	44,656	54,598	46,946	55,000
52865 OTHER SUPPLIES	204	500	4,554	500
52870 FREIGHT	262	300	281	300
Total Materials & Supplies	<u>\$45,274</u>	<u>\$55,398</u>	<u>\$51,817</u>	<u>\$55,800</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$1,154,550</u>	<u>\$1,620,967</u>	<u>\$1,333,456</u>	<u>\$1,681,540</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Finance -- 6000

MANAGED BY Jennifer L. Demmerle
 Chief Financial Officer

Pg 1 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Executive and Administrative: As a member of senior management, the Chief Financial Officer assists the Chief Executive Officer in general management and policy formation by insuring that he, 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, Contract Compliance and Inventory Control budget centers, all of which comprise the Finance Department and have separate Descriptions of Services Provided.

Revenue and User Support: As the District's representative, the Chief Financial Officer of Finance 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, 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.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Finance -- 6000

MANAGED BY Jennifer L. Demmerle
Chief Financial Officer

Pg 2 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

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

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.

Budget and Financial Reporting:

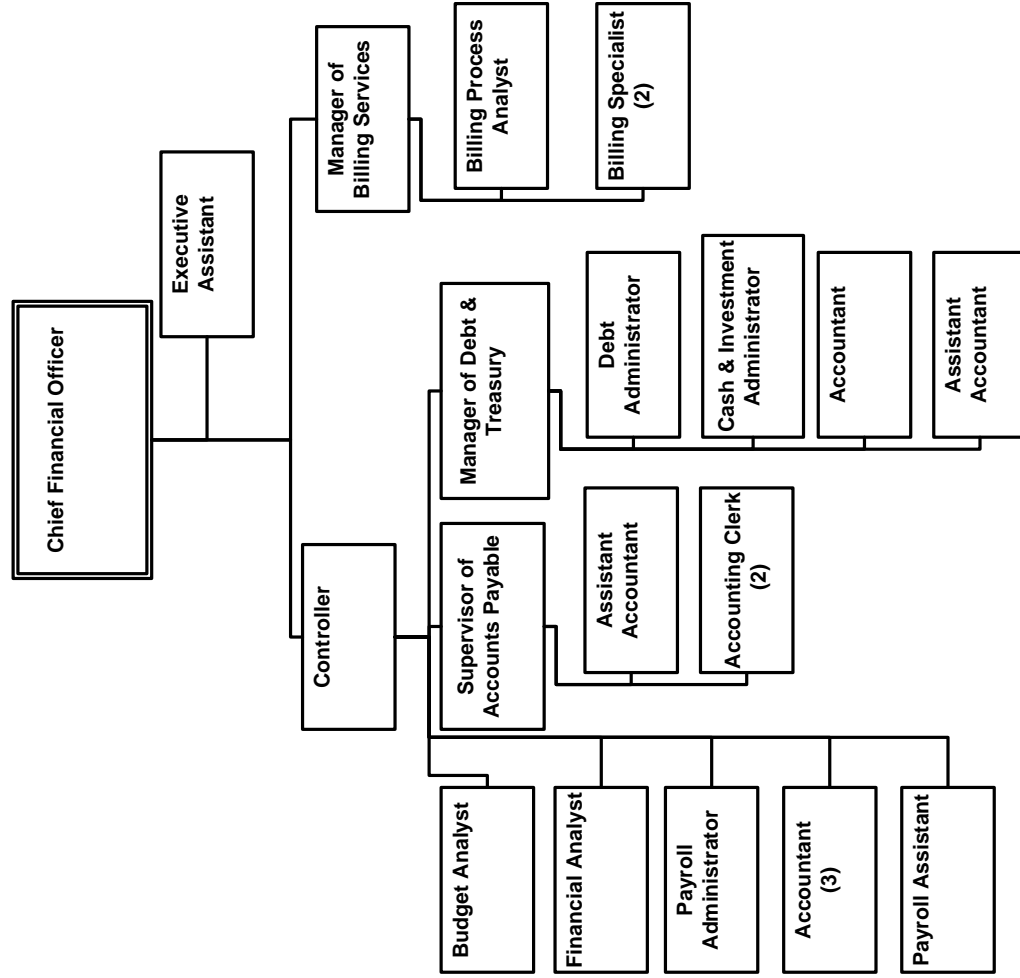
The primary functions of the Budget and Financial Reporting Section are as follows:

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Finance -- 6000	
MANAGED BY Jennifer L. Demmerle Chief Financial Officer	
Pg 3 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p><u>Accounts Payable:</u> 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 procurement to payment process.</p> <p><u>Payroll:</u> 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.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Selected Underwriters and issued bonds to support the CIP. • Improved accounting processes with new month end schedule and standardized account reconciliations. • Implemented internal billing of Well Water Customers. • Conducted Cost of Service Analysis of Septic and Grease Treatment process. • Implemented ACH payment process. • Missing Sewer Account Project added approximately 800 accounts to CC&B for sewer billing. 	<ul style="list-style-type: none"> • Conduct Rate Study for 2017-2021. • Reimplement Stormwater Billing. • Implement process to accept customer credit card payments. • Implement strategy for Integrated Planning Grant Program. • Expand ACH payment option to vendors.

Northeast Ohio Regional Sewer District
Finance
Budget Center - 6000



NORTHEAST OHIO REGIONAL SEWER DISTRICT

FINANCE -- 6000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Chief Financial Officer	1	1	1	1	0
Controller	0	1	1	1	0
Manager of Procurement Services	1	0	0	0	0
Manager of Finance and Budget	1	0	0	0	0
Manager of Treasury and Debt	1	1	1	1	0
Manager of Accounting and Reporting	1	1	0	0	(1)
Manager of Billing Services	1	1	1	1	0
Supervisor of Account Payable	0	0	0	1	1
Debt Administrator	1	1	1	1	0
Admin. of Revenue and User Support	1	1	0	0	(1)
Cash and Investment Administrator	1	1	1	1	0
Budget Analyst	1	1	1	1	0
Financial Analyst	1	1	1	1	0
Billing Specialist	2	2	2	2	0
Billing Process Analyst	1	1	1	1	0
Accountant	3	3	3	4	1
Payroll Administrator	1	1	1	1	0
Payroll Assistant	0	0	1	1	1
Assistant Accountant	1	1	2	2	1
Accounting Clerk	2	2	2	2	0
Executive Assistant	1	1	1	1	0
TOTAL POSITIONS	22	21	21	23	2

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=6000 (FINANCE)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$563,105	\$477,389	\$498,608	\$469,045
52030 PROFESSIONALS SALARIES	628,504	742,331	712,634	737,533
52031 ADMINISTRATIVE SUPPORT SALARIES	202,384	182,906	186,298	277,883
52034 TECHNICIANS SALARIES	0	0	0	0
52036 PARA-PROFESSIONAL SALARIES	0	0	0	0
52060 STUDENT SALARIES	54,490	60,466	33,505	46,238
52071 LONGEVITY	6,800	5,300	5,600	5,300
52081 SICK BUY OUT	15,329	13,500	11,568	13,500
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	850	221	1,000
52260 STUDENT OVERTIME	0	50	40	0
Total Salary & Wages	\$1,470,613	\$1,482,792	\$1,448,474	\$1,550,499
Personnel Benefits				
52310 HEALTH CARE	\$150,357	\$30,675	\$2,654	\$0
52311 HEALTH CARE OPT-OUT FULL	11,800	9,600	11,200	9,600
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	203,854	202,105	200,194	217,070
52330 WORKERS COMPENSATION	0	0	0	0
52335 SHORT TERM DISABILITY	0	0	(2,479)	0
52340 LIFE INSURANCE	1,936	1,920	2,028	1,920
52350 UNEMPLOYMENT COMPENSATION	0	0	0	0
52360 MEDICARE	20,999	21,502	20,897	22,482
52370 UNIFORM ALLOWANCE	600	100	100	0
Total Personnel Benefits	\$389,545	\$265,902	\$234,594	\$251,072
Reimbursable Expenses				
52410 TRAVEL	\$12,529	\$17,000	\$8,994	\$17,000
52430 EMPLOYEE EDUCATION	4,556	13,950	7,353	13,950
Total Reimbursable Expenses	\$17,085	\$30,950	\$16,347	\$30,950
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$718,816	\$445,175	\$492,588	\$1,020,175
52660 STATE AUDITOR FEES	0	0	0	0
Total Professional Services	\$718,816	\$445,175	\$492,588	\$1,020,175
Contractual Services				
52705 COLLECTION FEES	\$7,812,254	\$7,747,700	\$7,767,320	\$7,849,910
52715 PRINTING	4,830	7,300	4,728	7,300
52720 TAXES	79,689	40,000	53,140	50,000
52725 INSURANCE AND BONDS	0	0	0	0
52730 DUES AND SUBSCRIPTIONS	6,329	9,778	7,897	10,188
52740 REAL PROPERTY RENTAL	15,370	14,820	12,694	14,870
52750 ADVERTISING	2,102	2,400	2,594	2,600
52775 LICENSES, FEES, AND PERMITS	635	1,500	0	1,500
52780 OTHER CONTRACTUAL SERVICES	0	47,700	0	47,700
Total Contractual Services	\$7,921,210	\$7,871,198	\$7,848,373	\$7,984,068

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

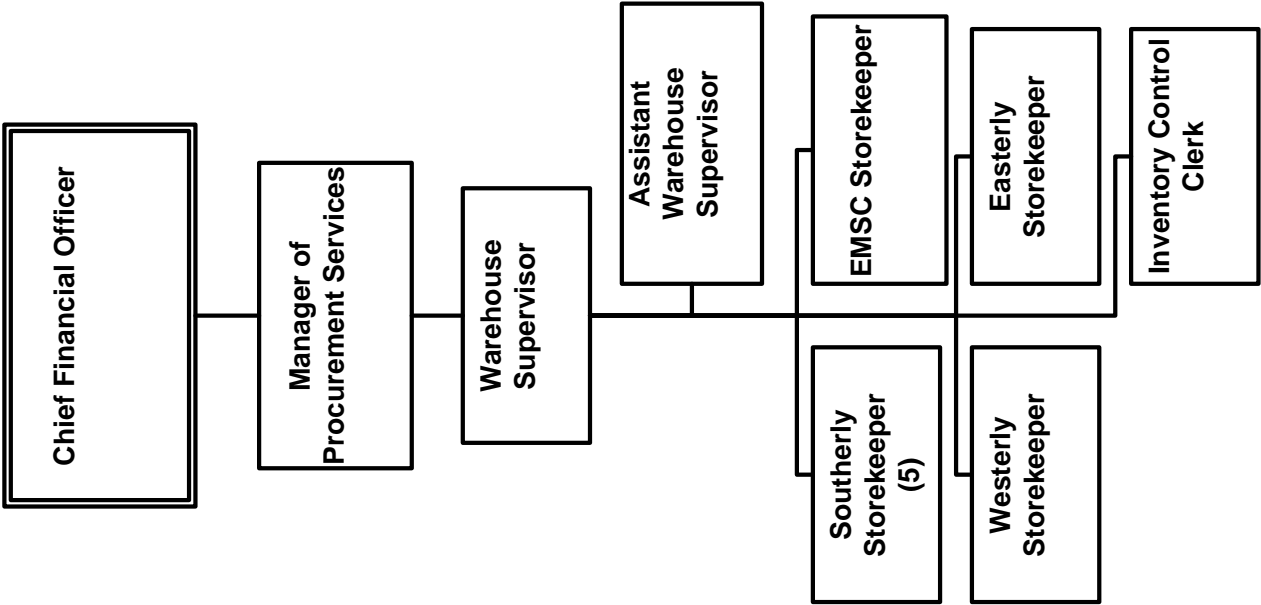
BUDGET CENTER=6000 (FINANCE)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$1,286	\$2,265	\$1,221	\$2,500
52810 FUEL AND OIL	0	0	0	0
52845 GENERAL HARDWARE SUPPLIES	0	35	32	0
52851 OTHER MINOR EQUIPMENT	0	500	0	500
52860 POSTAGE, UPS	1,140	0	0	0
52865 OTHER SUPPLIES	0	200	178	0
52870 FREIGHT	180	100	11	100
Total Materials & Supplies	<u>\$2,606</u>	<u>\$3,100</u>	<u>\$1,442</u>	<u>\$3,100</u>
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$0	\$0	\$0	\$0
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Building & Road Repair				
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Judgments & Awards				
53210 JUDGMENTS	\$0	\$0	\$157,349	\$0
53220 OTHER AWARDS	13,889	15,000	39,807	40,000
Total Judgments & Awards	<u>\$13,889</u>	<u>\$15,000</u>	<u>\$197,156</u>	<u>\$40,000</u>
BUDGET CENTER TOTAL	<u>\$10,533,764</u>	<u>\$10,114,117</u>	<u>\$10,238,974</u>	<u>\$10,879,864</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Inventory Control -- 6100	
MANAGED BY Charles Stennis Warehouse Supervisor	
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>The Inventory Control Department provides support for all District departments as it pertains to parts and supplies needed to run the District efficiently and support the District's Mission Statement. Maintain four District Storerooms and part of the 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 District's guidelines for safety trained personnel with new technology as it is developed.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Became acclimated with Oracle and provided multiple training sessions for employees. • Disposed of \$250K from Thermal Conditioning Incineration and Gardner Denver Pumps. • Inventoried contractors spare parts from the Renewable Energy Facility (REF) - \$424K. • Implemented the PLC Inventory Project - \$174K. • Consolidated the used PLC inventory at the EMSC Storeroom. • Continuous Improvement Program – Credit Card Program – Took over the credit card purchases for O&M. • Transferred all automotive inventory from EMSC to Fleet Services. 	<ul style="list-style-type: none"> • Work with Asset Management to assign items to BOM's. • Reduce inventory by \$250K through process analysis. • Develop a Strategic based inventory, using a category based system analysis. • Evaluate minimum and maximum inventory level requirements for all locations. • Implement a cycling strategy through the Oracle data base. • Re-organize Storage Building facility for an effective use of space.

Northeast Ohio Regional Sewer District
Inventory Control
Budget Center - 6100



NORTHEAST OHIO REGIONAL SEWER DISTRICT

INVENTORY CONTROL -- 6100

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Warehouse Supervisor	1	1	1	1	0
Assistant Warehouse Supervisor	1	1	1	1	0
Inventory Control Clerk	0	0	1	1	1
Storekeeper	8	9	8	8	(1)
TOTAL POSITIONS	10	11	11	11	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of Marh 5, 2015

BUDGET CENTER=6100 (INVENTORY CONTROL)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$102,364	\$114,006	\$101,852	\$116,289
52030 PROFESSIONALS SALARIES	0	0	0	0
52031 ADMINISTRATIVE SUPPORT SALARIES	294,382	339,420	353,269	398,903
52040 OPERATIONS HOURLY	0	0	0	0
52050 MAINTENANCE HOURLY	0	0	0	0
52060 STUDENT SALARIES	23,937	9,300	6,500	9,300
52071 LONGEVITY	2,800	3,000	2,250	3,000
52081 SICK BUY OUT	1,420	4,000	3,058	5,000
52231 ADMINISTRATIVE SUPPORT OVERTIME	15,628	20,000	21,694	15,000
52240 OPERATIONS HOURLY OVERTIME	0	0	0	0
52260 MAINTENANCE HOURLY OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	54	0	0	0
Total Salary & Wages	\$440,584	\$489,726	\$488,623	\$547,492
Personnel Benefits				
52310 HEALTH CARE	\$69,638	\$9,295	\$5,718	\$0
52311 HEALTH CARE OPT-OUT FULL	2,900	4,800	3,000	4,800
52320 OPERS	63,695	67,862	73,608	76,649
52340 LIFE INSURANCE	307	0	692	0
52360 MEDICARE	5,166	7,029	6,333	7,939
52370 UNIFORM ALLOWANCE	1,302	0	1,017	0
Total Personnel Benefits	\$143,009	\$88,986	\$90,368	\$89,388
Reimbursable Expenses				
52410 TRAVEL	\$76	\$500	\$0	\$1,000
52430 EMPLOYEE EDUCATION	0	500	0	2,000
Total Reimbursable Expenses	\$76	\$1,000	\$0	\$3,000
Total Utilities	\$0	\$0	\$0	\$0
Total Professional Services	\$0	\$0	\$0	0
Contractual Services				
52715 PRINTING	\$0	\$0	\$0	\$0
52730 DUES AND SUBSCRIPTIONS	0	200	200	750
52770 UNIFORMS	1,735	2,000	3,645	2,000
52780 OTHER CONTRACTUAL SERVICES	0	450	448	0
Total Contractual Services	\$1,735	\$2,650	\$4,293	\$2,750
Materials & Supplies				
52805 OFFICE SUPPLIES	\$521	\$400	\$115	\$400
52811 VEHICLE MAINTENANCE PARTS	0	0	0	0
52840 LABORATORY SUPPLIES	0	0	0	0
52845 GENERAL HARDWARE SUPPLIES	338	400	211	400
52846 EQUIPMENT AND INSTRUMENTATION PARTS	0	0	0	0
52851 OTHER MINOR EQUIPMENT	4,167	11,735	8,709	15,500
52860 POSTAGE, UPS	0	0	0	0
52865 OTHER SUPPLIES	190	565	1,300	400
52870 FREIGHT	21,205	35,000	26,930	35,000
52890 INVENTORY ADJUSTMENT-BOOK TO PHYSICAL	(189,801)	50,000	(20,560)	50,000
Total Materials & Supplies	(\$163,379)	\$98,100	\$16,705	\$101,700

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of Marh 5, 2015

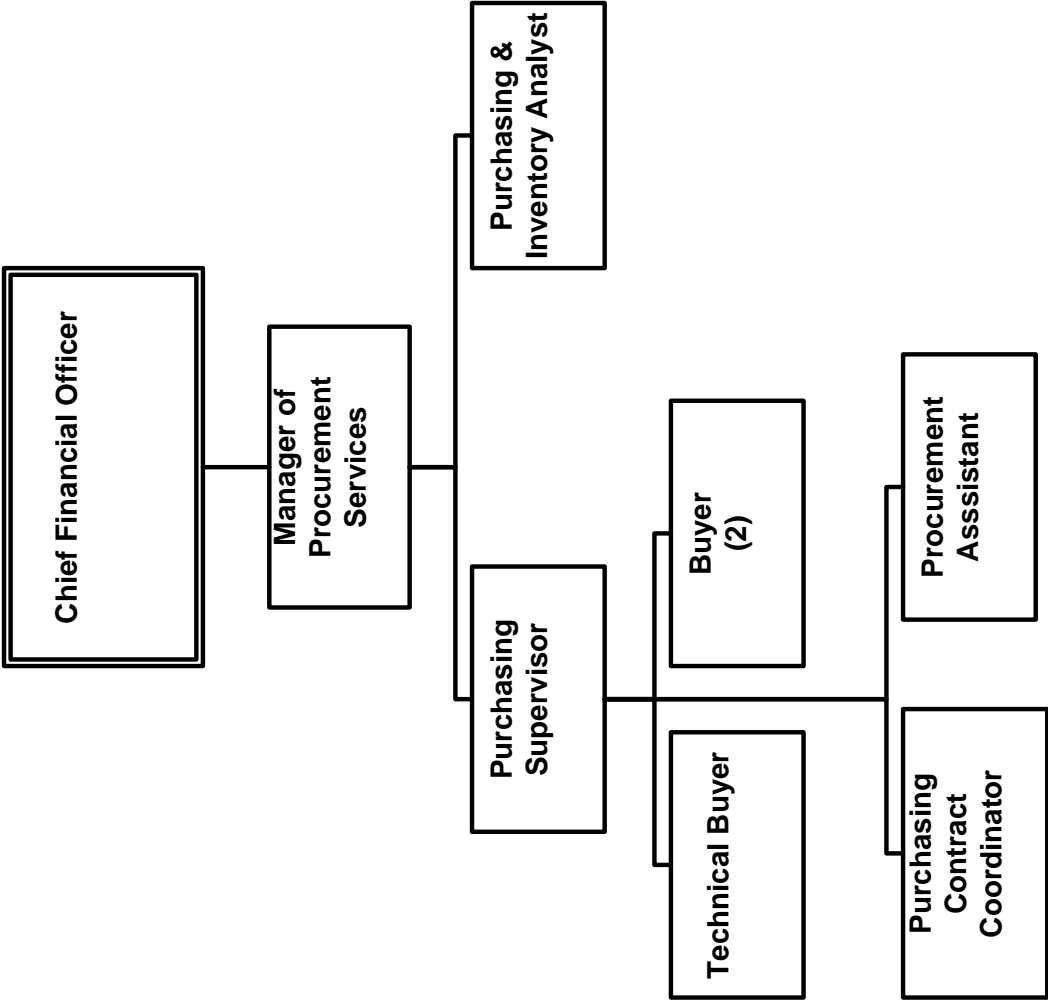
BUDGET CENTER=6100 (INVENTORY CONTROL)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Equipment Repair & Maintenance				
52920 EQUIPMENT REPAIR AND MAINTENANCE	\$1,337	\$500	\$1,473	\$500
Total Equipment Repair & Maintenance	\$1,337	\$500	\$1,473	\$500
53010 BUILDING REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	0	3,000	0	5,000
53050 BUILDING MAINTENANCE SUPPLIES	0	0	0	0
53051 BUILDING MAINTENANCE SERVICES	0	0	0	0
53052 BUILDING MAINTENANCE MISCELLANEOUS	0	0	0	0
Total Building & Road Repair	\$0	\$3,000	\$0	\$5,000
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$423,362	\$683,962	\$601,462	\$749,830

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Purchasing -- 6200
MANAGED BY	Linda Shomon Purchasing Supervisor
Pg 1 of 1	
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> <p>Engineering contracts are processed by Purchasing as follows: Advertise for solicitation of bids, upload plans, specifications, and addendums to SharePoint, open bids in public and read out loud, tabulate and summarize bids, forward bids to the engineer in charge and Legal. Engineering determines which bidder meets our requirements and requests approval to award a contract. Purchasing processes the contract after approval by the Board of Trustees.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Continue the implementation of Oracle. • Trained internal and external users on Oracle I Procurement and iSupplier. • Implemented the SharePoint Contract Tracking Log. 	<ul style="list-style-type: none"> • Critical Patch Update implementation project. • Strive for Excellence in Procurement Award. • Conduct Oracle training sessions for internal and external users. • Create multiple inventory requirement contracts.

Northeast Ohio Regional Sewer District
Purchasing
Budget Center - 6200



NORTHEAST OHIO REGIONAL SEWER DISTRICT

PURCHASING -- 6200

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manager of Procurement	0	1	1	1	0
Purchasing Supervisor	1	1	1	1	0
Technical Buyer	1	1	1	1	0
Purchasing & Inventory Analyst	1	1	1	1	0
Buyer	2	2	2	2	0
Procurement Assistant	1	1	1	1	0
Purchasing Contract Coordinator	1	1	1	1	0
TOTAL POSITIONS	7	8	8	8	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

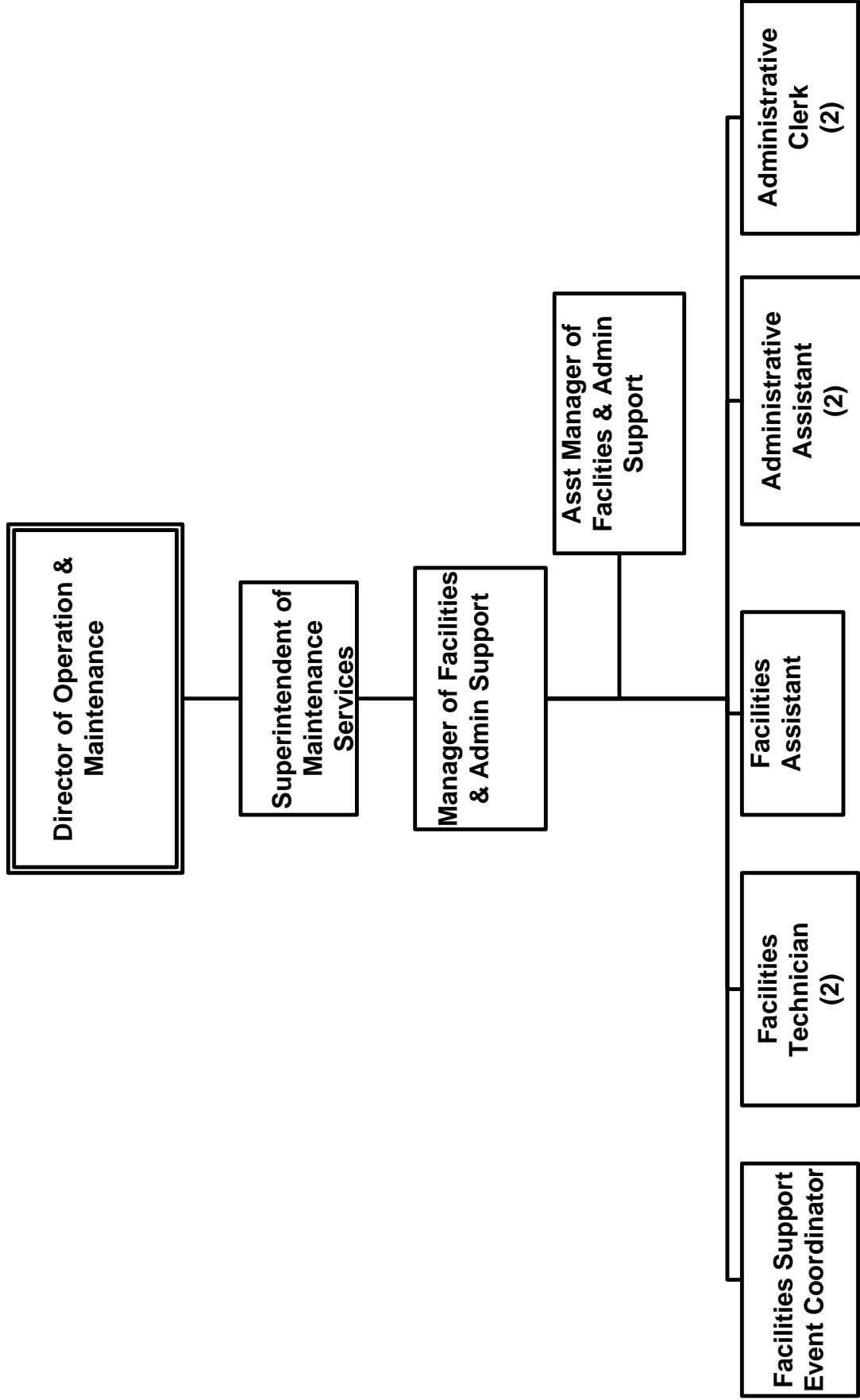
BUDGET CENTER=6200 (PURCHASING)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$67,753	\$163,432	\$161,385	\$166,699
52030 PROFESSIONALS SALARIES	215,891	223,353	230,779	226,924
52031 ADMINISTRATIVE SUPPORT SALARIES	90,830	93,373	93,401	94,199
52060 STUDENT SALARIES	3,365	0	2,291	2,450
52071 LONGEVITY	2,550	2,450	2,900	5,890
52081 SICK BUY OUT	4,366	6,500	8,440	6,500
52230 PROFESSIONAL OVERTIME	0	0	0	0
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	500	0	500
52260 STUDENT OVERTIME	0	0	6	0
Total Salary & Wages	\$384,756	\$489,608	\$499,202	\$503,162
Personnel Benefits				
52310 HEALTH CARE	\$65,718	\$0	-\$12,580	\$0
52311 HEALTH CARE OPT-OUT FULL	0	2,400	2,100	2,400
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	55,248	68,545	68,390	70,442
52340 LIFE INSURANCE	648	768	760	768
52360 MEDICARE	5,468	7,099	7,047	7,295
Total Personnel Benefits	\$127,082	\$78,812	\$65,717	\$80,905
Reimbursable Expenses				
52410 TRAVEL	\$729	\$1,500	\$188	\$1,500
52430 EMPLOYEE EDUCATION	470	3,500	0	3,500
Total Reimbursable Expenses	\$1,199	\$5,000	\$188	\$5,000
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	\$0	\$0	\$3,750	\$0
Total Professional Services	\$0	\$0	\$3,750	\$0
Contractual Services				
52715 PRINTING	\$2,080	\$1,500	\$3,294	\$1,500
52730 DUES AND SUBSCRIPTIONS	1,680	600	1,304	600
52750 ADVERTISING	34,807	70,000	35,425	70,000
52780 OTHER CONTRACTUAL SERVICES	0	0	0	0
Total Contractual Services	\$38,567	\$72,100	\$40,023	\$72,100
Materials & Supplies				
52805 OFFICE SUPPLIES	\$0	\$500	\$42	\$500
52845 GENERAL HARDWARE SUPPLIES	134	0	0	0
52851 OTHER MINOR EQUIPMENT	502	0	0	0
52865 OTHER SUPPLIES	0	0	0	0
52870 FREIGHT	80	100	0	100
Total Materials & Supplies	\$716	\$600	\$42	\$600
Total Equipment Repair & Maintenance	\$0	\$0	\$0	\$0
Total Building & Road Repair	\$0	\$0	\$0	\$0
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$552,319	\$646,120	\$608,922	\$661,767

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Administrative Services -- 6300
MANAGED BY	Lisa C. Francisco Administrative Services Manager
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>Administrative Services is responsible for facilities management for the GJM Administrative Building and the EMSC including physical condition, maintenance and employee amenities.</p> <p>Administrative Services provides and manages both internal and external services to meet the District's office support needs. Services include front desk receptionist and operator services; office technology (networked copiers, facsimile and other equipment); office supplies; furniture; printing and other services. We are also responsible for delivery and processing of not only U.S. mail but also our internal District correspondences. If needed, we are also able to provide courier services throughout the service area as needed.</p> <p>Administrative Services provides administrative support to all departments for overflow work, special projects, and team support. Administrative Services is responsible for the GJM Administration Building meeting services. These services include maintaining a meeting log, setting up of meeting and training rooms prior to the meetings and/or events, providing special equipment for meetings, catering services and cleaning of the meeting facilities following meetings and/or events. Administrative Services also maintains the meeting schedules for Public Meeting Room at GJM and procures catering services for these meetings when required.</p>	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Printer/copiers default to B/W prints for cost savings on a monthly invoices. • Participated in D&I Training and Programs. • Addressed 100% of safety audit violations within 30 days. 	<ul style="list-style-type: none"> • Combine service contracts for EMSC and GJM where applicable for cost savings. • Participate in D&I and Wellness Initiatives. • Address 100% of the safety audit violations in 30 days.

**Northeast Ohio Regional Sewer District
Administrative Services
Budget Center - 6300**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

ADMINISTRATIVE SERVICES -- 6300

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manager of Facilities & Admin Support	1	1	1	1	0
Assistant Manager of Fac. & Admin Supp.	1	1	1	1	0
Facilities Support and Event Coordinator	1	1	1	1	0
Administrative Clerk	2	2	2	2	0
Administrative Assistant	2	2	2	2	0
Facilities Technician	2	2	2	2	0
Facility Assistant	1	1	1	1	0
TOTAL POSITIONS	10	10	10	10	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=6300 (ADMINISTRATIVE SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$77,706	\$78,541	\$80,345	\$80,112
52030 PROFESSIONALS SALARIES	39,954	60,180	62,175	61,384
52031 ADMINISTRATIVE SUPPORT SALARIES	333,415	332,282	322,012	335,531
52050 MAINTENANCE HOURLY	0	0	0	0
52060 STUDENT SALARIES	8,363	8,160	14,356	17,680
52071 LONGEVITY	2,700	1,400	2,900	1,400
52081 SICK BUY OUT	4,555	2,500	2,877	2,500
52231 ADMINISTRATIVE SUPPORT OVERTIME	6,489	25,000	7,569	25,000
52260 STUDENT OVERTIME	0	250	80	250
Total Salary & Wages	\$473,182	\$508,313	\$492,314	\$523,857
Personnel Benefits				
52310 HEALTH CARE	\$98,581	\$0	(\$11,069)	\$0
52311 HEALTH CARE OPT-OUT FULL	600	2,400	0	2,400
52320 OPERS	65,966	71,164	71,484	73,340
52340 LIFE INSURANCE	920	960	976	960
52360 MEDICARE	6,619	7,371	6,860	7,596
52370 UNIFORM ALLOWANCE	400	0	330	0
52380 AWARDS AND RECOGNITION	0	0	0	0
Total Personnel Benefits	\$173,086	\$81,895	\$68,581	\$84,296
Reimbursable Expenses				
52410 TRAVEL	\$371	\$500	\$276	\$500
52430 EMPLOYEE EDUCATION	149	500	0	500
Total Reimbursable Expenses	\$520	\$1,000	\$276	\$1,000
Utilities				
52510 ELECTRICITY	\$465,255	\$458,070	\$490,201	\$492,300
52520 NATURAL GAS	56,806	65,200	83,067	71,800
52530 WATER AND OTHER UTILITIES	19,006	27,679	32,572	29,581
Total Utilities	\$541,067	\$550,949	\$605,840	\$593,681
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
52620 TEMPORARY STAFFING	0	0	0	0
Total Professional Services	\$0	\$0	\$0	\$0
Contractual Services				
52715 PRINTING	\$1,998	\$7,000	\$3,240	\$10,000
52730 DUES AND SUBSCRIPTIONS	0	0	0	0
52735 EQUIPMENT RENTAL	202,839	175,000	192,623	173,500
52740 REAL PROPERTY RENTAL	45,000	45,444	52,648	83,504
52770 UNIFORMS	892	3,000	626	3,000
52775 LICENSES, FEES, AND PERMITS	588	2,500	1,198	2,500
52780 OTHER CONTRACTUAL SERVICES	197,188	230,000	238,210	232,900
Total Contractual Services	\$448,504	\$462,944	\$488,545	\$505,404

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=6300 (ADMINISTRATIVE SERVICES)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$60,864	\$75,000	\$53,657	\$80,000
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	3,732	4,000	4,435	4,400
52811 VEHICLE MAINTENANCE PARTS	11	0	0	0
52825 CHEMICALS	1,700	0	0	0
52840 LABORATORY SUPPLIES	53	0	0	0
52845 GENERAL HARDWARE SUPPLIES	10,560	12,000	16,664	12,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	0	0	16	0
52851 OTHER MINOR EQUIPMENT	9,138	11,100	9,410	8,500
52860 POSTAGE, UPS	45,580	46,000	36,167	46,000
52861 TRAINING SUPPLIES	47,947	44,450	51,907	86,350
52865 OTHER SUPPLIES	30,110	55,000	23,276	55,000
52870 FREIGHT	8,971	1,000	(8,710)	1,000
Total Materials & Supplies	<u>\$218,667</u>	<u>\$248,550</u>	<u>\$186,822</u>	<u>\$293,250</u>
Equipment Repair & Maintenance				
52910 OFFICE EQUIPMENT AND REPAIR	\$475	\$5,250	\$2,027	\$4,750
52920 EQUIPMENT REPAIR AND MAINTENANCE	7,601	34,500	31,176	36,000
Total Equipment Repair & Maintenance	<u>\$8,076</u>	<u>\$39,750</u>	<u>\$33,203</u>	<u>\$40,750</u>
Building & Road Repair				
53010 BUILDING REPAIR AND MAINTENANCE	\$86	\$0	\$17,500	\$0
53020 ROAD REPAIR AND MAINTENANCE	0	0	0	0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	6,679	14,525	2,715	15,225
53050 BUILDING MAINTENANCE SUPPLIES	40,695	41,500	84,118	47,000
53051 BUILDING MAINTENANCE SERVICES	54,963	93,000	134,789	83,000
53052 BUILDING MAINTENANCE MISCELLANEOUS	9,334	33,000	19,796	48,000
Total Building & Road Repair	<u>\$111,757</u>	<u>\$182,025</u>	<u>\$258,918</u>	<u>\$193,225</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$1,974,859</u>	<u>\$2,075,426</u>	<u>\$2,134,499</u>	<u>\$2,235,463</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Customer Service -- 6400

MANAGED BY Laquita J. Johnson
Customer Service Manager

Pg 1 of 2

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

The Customer Service Budget Center is the District's liaison to the general public, its customers, the Cuyahoga County Auditor's office and four (4) billing agents (Cities of Berea, Cleveland, Cleveland Heights and North Royalton). The Budget Center provides full cycle service and responsiveness to and for District customers, the general public and government agencies in response to phone, walk-in and e-mail inquiries and complaints due to wastewater infrastructure performance, sewer billing, meter readings, charges, ability to pay and related issues. The Budget Center provides accurate and updated information to ensure customer related issues are addressed in an expeditious and complete manner.

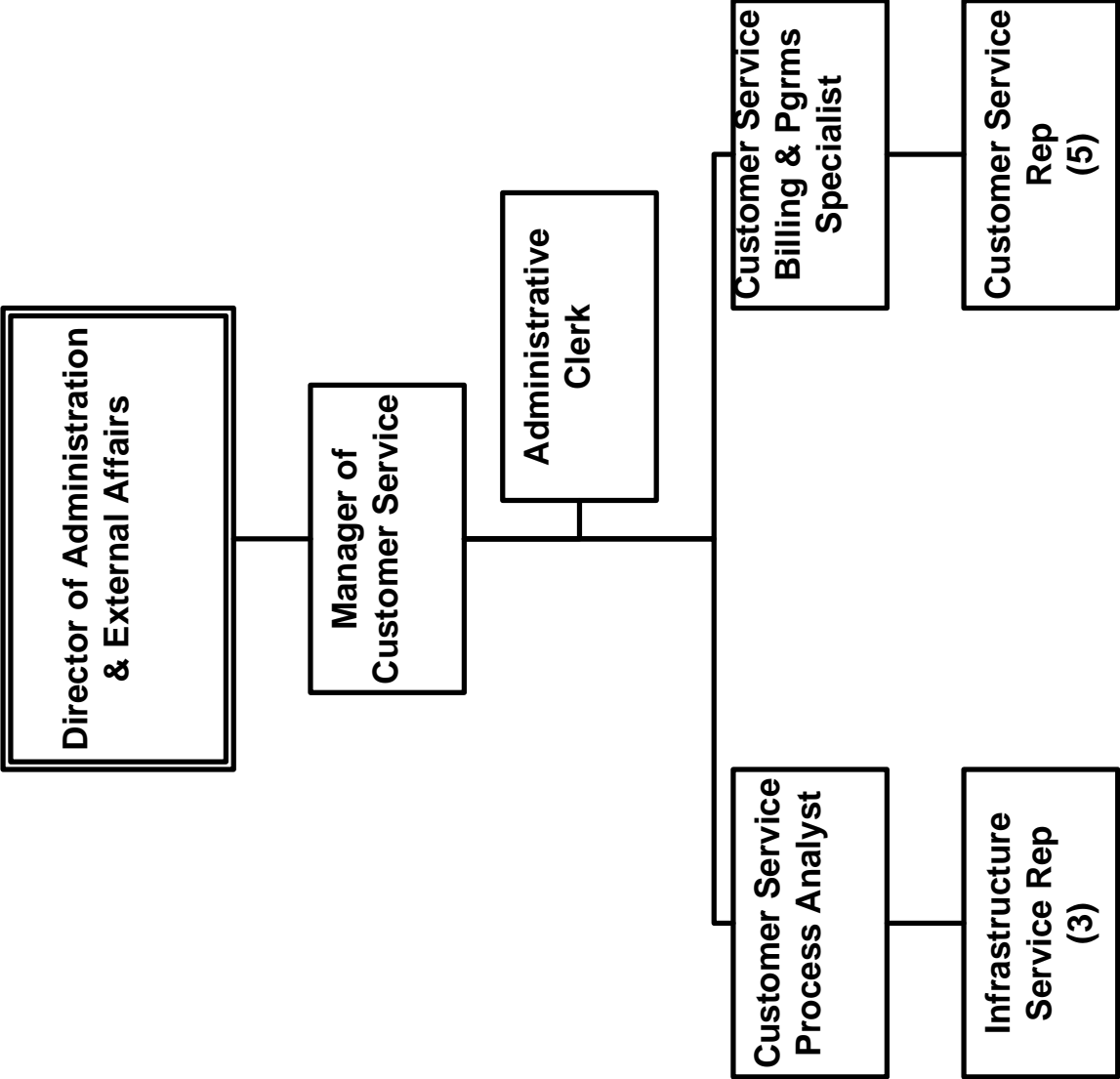
The Budget Center answers questions regarding cost-effective and environmentally safe collection, treatment and disposal of municipal, commercial and industrial wastewater.

The Budget Center is responsible for: Communicating verbally and in writing with the public, financial institutions and government agencies; determining delinquent accounts for certification; reviewing, cataloging, and ensuring processing Summer Residential Sprinkling User Charge Program (SRSUC) applications; calculating manual SRSUC adjustments; coordinating the requests and processing of applications for the Sewer District's Rate Savings Programs; receiving, recording and delivering to the Cities of Berea, Cleveland and Cleveland Heights customer payments; initiating correspondence and field investigations regarding Underground Leaks; initiating billing statements for Board of Review actions and Hearing Examiner determinations; processing Sewer Use Code Matters in regards to Non-User Charge Status, Non-Discharge Status and Underground Leak Adjustments; coordinating maintenance issues between customers, SSMO and Watersheds; maintaining customer records; processing customer bankruptcies; maintaining the operation of the receptionist area.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Customer Service -- 6400 MANAGED BY Laquita J. Johnson Customer Service Manager Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Successfully tracked and reported on Customer Service KPI's. • Completed the initial needs assessment for a new inquiry tracking system. • Participated in business analysis for determining best practices with our billing agents, comparing our current practices with those of the industry. • Collaborated with Cleveland Housing Network and Cleveland Water to implement revised payment plan calculations for the Crisis Assistance program to accommodate bill separation. • Worked with Cleveland Housing Network to ensure customers received Affordability & Crisis Assistance information and/or credits. • Successfully transitioned from an annual to a bi-annual Certification process. • Partnered with Cleveland Heights Water to identify ways to maximize utilization of Cost Savings program for their residents. • Develop a call flow model. 	<ul style="list-style-type: none"> • Successfully implemented a call grading/scoring system to ensure call quality and consistency of service. • Successfully implement the restart of the RSMP. • Continue to assist IT with the investigation and evaluation of a tool to replace the Inquiry Tracking Log (ITL) application. • Continue to develop Standard Operating Procedures for Customer Service processes. • Continue to provide opportunities for employee development, including additional training and certifications. • Attend utility based customer service conferences. • Issue Summer Sprinkling and Homestead applications as requested and ensure customers are made aware of Affordability and Crisis Assistance Program. • Ensure that all team members complete Sewer 101 Training and a tour with SWIM. • Successfully complete the 2015 Certification Program.

Northeast Ohio Regional Sewer District
Customer Service
Budget Center - 6400



NORTHEAST OHIO REGIONAL SEWER DISTRICT

CUSTOMER SERVICE -- 6400

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Customer Service Manager	1	1	1	1	0
Customer Service Specialist-Process Analyst	1	1	1	1	0
Customer Service Specialist-Billing & Special Program	1	1	1	1	0
Customer Service Rep	5	5	5	5	0
Infrastructure Service Representative	3	3	3	3	0
Administrative Clerk	0	0	1	1	1
TOTAL POSITIONS	11	11	12	12	1

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

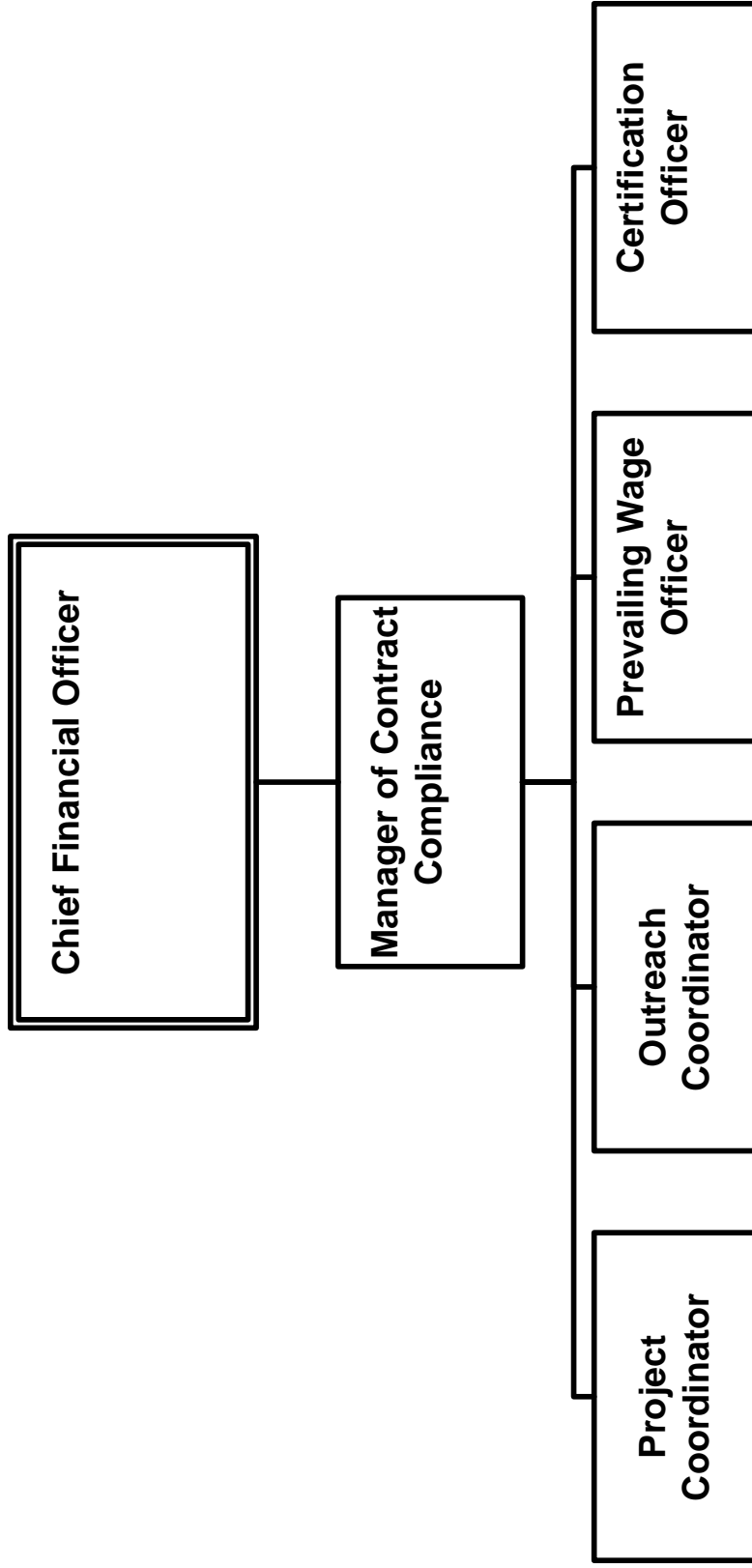
BUDGET CENTER=6400 (CUSTOMER SERVICE)

	<i>2013 ACTUALS</i>	<i>2014 ADJUSTED BUDGET</i>	<i>2014 ACTUALS</i>	<i>2015 ADOPTED BUDGET</i>
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$74,103	\$75,345	\$71,378	\$77,520
52030 PROFESSIONAL SALARIES	106,611	111,221	116,598	113,463
52031 ADMINISTRATIVE SUPPORT SALARIES	356,824	322,248	279,393	362,815
52034 TECHNICIANS SALARIES	0	0	0	0
52060 STUDENT SALARIES	0	8,840	965	4,420
52071 LONGEVITY	2,400	1,650	1,450	2,400
52081 SICK BUY OUT	3,919	4,100	2,673	5,125
52230 PROFESSIONAL OVERTIME	0	0	0	0
52231 ADMINISTRATIVE SUPPORT OVERTIME	5,793	6,000	3,501	8,000
52260 STUDENT OVERTIME	0	0	0	0
Total Salary & Wages	<u>\$549,650</u>	<u>\$529,404</u>	<u>\$475,958</u>	<u>\$573,743</u>
Personnel Benefits				
52310 HEALTH CARE	\$114,328	\$11,993	(\$6,649)	\$0
52310 HEALTH CARE OPT-OUT FULL	4,100	4,800	7,200	4,800
52320 OPERS	77,940	74,117	67,418	80,324
52340 LIFE INSURANCE	1,128	1,130	896	0
52360 MEDICARE	6,682	7,676	6,619	8,319
Total Personnel Benefits	<u>\$204,178</u>	<u>\$99,716</u>	<u>\$75,484</u>	<u>\$93,443</u>
Reimbursable Expenses				
52410 TRAVEL	\$104	\$1,300	\$65	\$3,000
52430 EMPLOYEE EDUCATION	5,155	2,000	904	7,000
Total Reimbursable Expenses	<u>\$5,259</u>	<u>\$3,300</u>	<u>\$969</u>	<u>\$10,000</u>
Total Utilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$3,473	\$3,000	\$2,830	\$4,500
52610 GENERAL PROFESSIONAL SERVICES-TRAINING	0	2,700	2,700	3,000
Total Professional Services	<u>\$3,473</u>	<u>\$5,700</u>	<u>\$5,530</u>	<u>\$7,500</u>
Contractual Services				
52715 PRINTING	\$0	\$25	\$22	\$1,000
52730 DUES AND SUBSCRIPTIONS	36	0	0	0
52770 UNIFORMS	1,219	1,175	1,183	3,000
52790 COMMUNITY OUTREACH AND EDUCATION	0	0	0	0
Total Contractual Services	<u>\$1,255</u>	<u>\$1,200</u>	<u>\$1,205</u>	<u>\$4,000</u>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$220	\$1,000	\$633	\$1,000
52845 GENERAL HARDWARE SUPPLIES	0	0	0	0
52860 POSTAGE, UPS	4,055	5,200	2,958	5,300
52861 TRAINING SUPPLIES	264	500	0	1,000
52865 OTHER SUPPLIES	21	0	0	0
52870 FREIGHT	52	0	0	0
Total Materials & Supplies	<u>\$4,610</u>	<u>\$6,700</u>	<u>\$3,591</u>	<u>\$7,300</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$768,425</u>	<u>\$646,020</u>	<u>\$562,737</u>	<u>\$695,986</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Contract Compliance -- 6500	
MANAGED BY Tiffany E. Jordan Contract Compliance Manager	
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>The objective of the Small Business Enterprise Program is to promote and encourage full and open competition in the procurement of goods and services by the NEORSD; encourage all District personnel involved with procurement and contracting activities to maintain good faith efforts and appropriate purchasing procedures; to protect the District from becoming a passive participant in any unlawful discrimination; and to otherwise spur economic development in the public and private sectors of the economy.</p>	
2014Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Created a workforce report for the Chief Executive Officer. • Hired Outreach and Certification Officer. • Attended Certification workshops. • Hosted Construction Outreach event for Dugway Project. • Worked with IT to understand information uploads such as payments and contracts in B2G. • Created contract postcard for hard to reach firms. • Held two advisory committee meetings. • Closed seven construction/engineering projects that exceeded their goals. 	<ul style="list-style-type: none"> • Increase number and type of certified MBE/WBE and SBE firms. • Conduct MBE/SBE workshops. • Create an on-line application for our end-users. • Host a Lunch and Learn to expand the awareness of the Contract Compliance. • Develop resources for professional services. • Partnership with Greater Cleveland Partnership (GCP) for <i>Mpowered II</i> goods and services. • Host <i>Engineering Connection II</i>.

**Northeast Ohio Regional Sewer District
Contract Compliance
Budget Center - 6500**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

CONTRACT COMPLIANCE -- 6500

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Contract Compliance Manager	1	1	1	1	0
Contract Compliance Officer	1	0	0	0	0
Project Coordinator	1	1	1	1	0
Certification Officer	0	1	0	1	0
Outreach Coordinator	0	1	1	1	0
Prevailing Wage Coordinator	1	1	1	1	0
TOTAL POSITIONS	4	5	4	5	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS
As of March 5, 2015

BUDGET CENTER=6500 (CONTRACT COMPLIANCE)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$83,293	\$81,639	\$84,904	\$83,273
52030 PROFESSIONALS SALARIES	183,977	239,234	168,942	236,669
52031 ADMINISTRATIVE SUPPORT SALARIES	0	0	0	0
52060 STUDENT SALARIES	0	0	0	0
52071 LONGEVITY	400	0	200	0
52081 SICK BUY OUT	2,059	2,500	3,327	3,125
Total Salary & Wages	\$269,728	\$323,373	\$257,373	\$323,067
Personnel Benefits				
52310 HEALTH CARE	\$44,377	\$1,323	\$10,552	\$0
52311 HEALTH CARE OPT-OUT FULL	2,400	2,400	200	0
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	36,472	45,272	37,359	45,229
52340 LIFE INSURANCE	392	480	328	480
52360 MEDICARE	3,904	4,689	3,666	4,684
52370 UNIFORM ALLOWANCE	500	0	100	0
Total Personnel Benefits	\$88,045	\$54,164	\$52,205	\$50,393
Reimbursable Expenses				
52410 TRAVEL	\$1,736	\$6,000	\$3,577	\$6,000
52430 EMPLOYEE EDUCATION	1,068	3,000	570	3,000
Total Reimbursable Expenses	\$2,804	\$9,000	\$4,147	\$9,000
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$3,750	\$0
Total Professional Services	\$0	\$0	\$3,750	\$0
Contractual Services				
52715 PRINTING	\$21	\$200	\$119	\$200
52730 DUES AND SUBSCRIPTIONS	439	400	149	400
52750 ADVERTISING	0	0	0	0
52770 UNIFORMS	0	0	155	0
52780 OTHER CONTRACTUAL SERVICES	25,633	25,000	500	25,000
52790 COMMUNITY OUTREACH AND EDUCATION	3,474	0	811	0
Total Contractual Services	\$29,567	\$25,600	\$1,734	\$25,600
Materials & Supplies				
52805 OFFICE SUPPLIES	\$0	\$200	\$49	\$200
52851 OTHER MINOR EQUIPMENT	0	0	0	0
52870 FREIGHT	24	100	0	100
Total Materials & Supplies	\$24	\$300	\$49	\$300
Total Equipment Repair & Maintenance	\$0	\$0	\$0	\$0
Total Building & Road Repair	\$0	\$0	\$0	\$0
Judgments & Awards				
53210 JUDGMENTS	10,510	0	0	0
Total Judgments & Awards	\$10,510	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$400,678	\$412,437	\$319,258	\$408,360

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Legal -- 7000

MANAGED BY Marlene Sundheimer
 Chief Legal Officer

Pg 1 of 2

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

The Legal Budget Center is charged with the responsibility of all legal affairs of the District.

Executive: The Chief Legal Officer advises the Board of Trustees and the Chief Executive Officer in developing overall management policy by reviewing and recommending resolution of claims, litigation, legislation, and regulations which will impact the District. She also advises the Chief Executive Officer on matters involving equal employment, the Small Business Enterprise Program, and affirmative action. She directs the in-house legal staff of the District and coordinates litigation with outside counsel. She functions as insurance adviser and risk manager, and coordinates legislative and administrative policy upon consultation with the Chief Executive Officer.

Administration: Responsible for the preparation of all District legislation and contracts, acquisition of real property interest, and represents the District in administrative hearings. Advises on insurance, labor matters, and legislative policy.

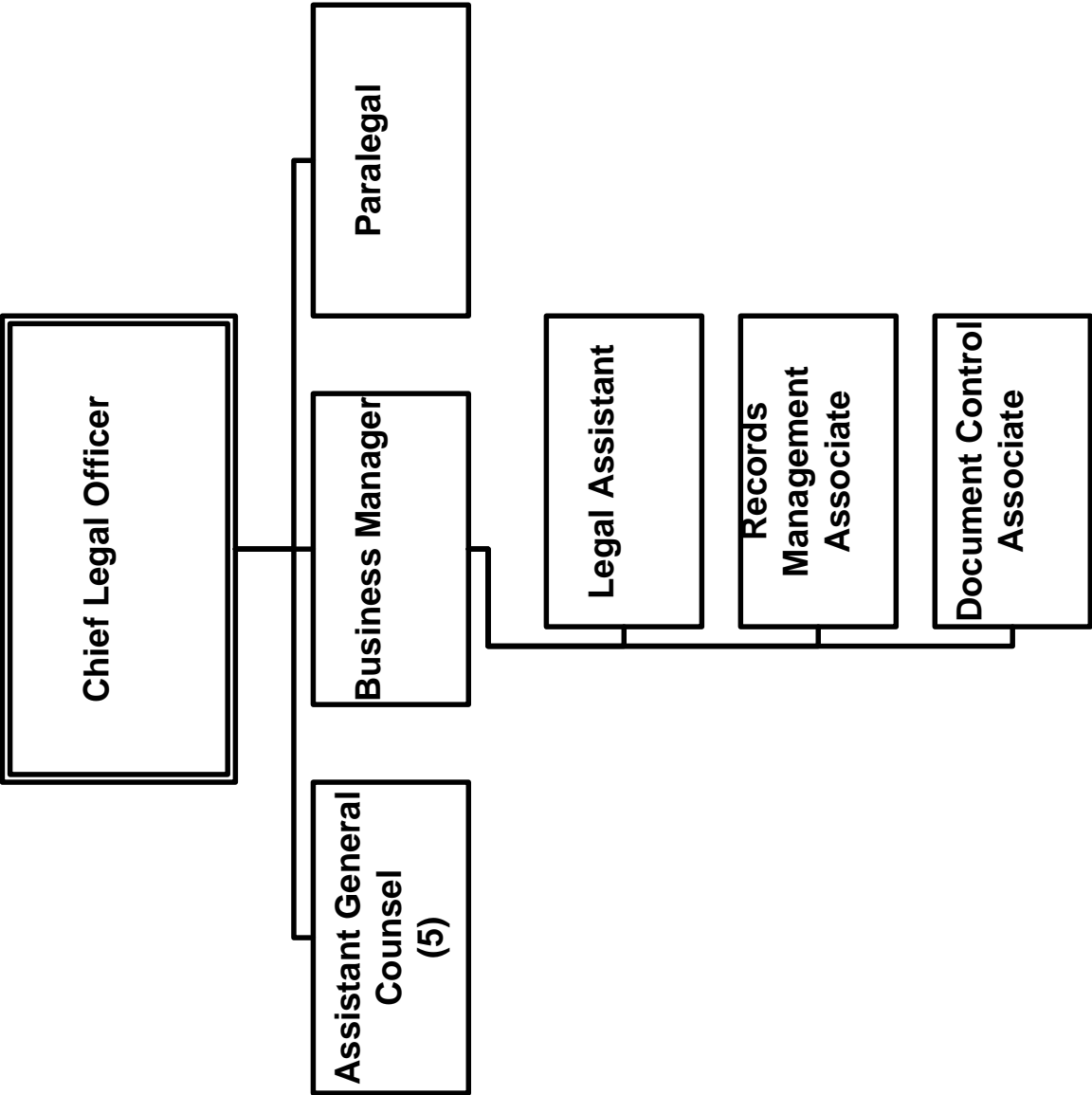
Litigation & Claims: Represents the District in all legal actions and administrative hearings, and advises and conducts negotiations and resolves claims filed by third parties, and manages legal matters referred to outside counsel.

Capital Improvement Program: Provides legal assistance on grants, loans and other financial matters. Represents the District on all real estate acquisition matters, including rights-of-way, easements and other real property interests. Conducts project risk analyses, and advises on insurance issues, contractual rights, and claims management. Recommends resolution of disputes and supports District staff in conflict resolutions.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Legal -- 7000	
MANAGED BY Marlene Sundheimer Chief Legal Officer	
Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none">• Executed stormwater appeal through the Supreme Court of Ohio.• Assisted with the update of Titles III & IV of the Sewer Use Code.• Collaborated with other departments in developing Integrated Plan strategy in accordance with US EPA guidance.	<ul style="list-style-type: none">• Develop legal strategy for post-Supreme Court ruling for Regional Stormwater Program.• Implement integrated planning strategy elements based on Board guidance.• Work with E&C and IT departments to implement SharePoint roll out District-wide.

**Northeast Ohio Regional Sewer District Law
Budget Center - 7000**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

LEGAL -- 7000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Director of Law	1	1	1	1	0
Project Manager (Property Acquisition Specialist)	1	1	1	0	(1)
Business Manager	1	1	1	1	0
Assistant Director of Law	5	5	4	5	0
Paralegal	0	0	0	1	1
Legal Administrative Assistant	3	3	1	1	(2)
Records Management Associate	1	1	1	1	0
Document Control Associate	0	0	0	1	1
TOTAL POSITIONS	12	12	9	11	(1)

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS
As of March 5, 2015

BUDGET CENTER=7000 (LEGAL)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$232,704	\$232,175	\$312,275	\$229,800
52030 PROFESSIONALS SALARIES	589,993	629,699	583,999	602,423
52031 ADMINISTRATIVE SUPPORT SALARIES	173,374	182,371	94,639	134,804
52036 PARA-PROFESSIONAL SALARIES	0	0	0	0
52060 STUDENT SALARIES	0	0	8,447	13,685
52071 LONGEVITY	2,550	1,750	1,500	1,750
52081 SICK BUY OUT	7,264	10,500	7,719	11,000
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	0	0	0	0
Total Salary & Wages	\$1,005,885	\$1,056,495	\$1,008,579	\$993,462
Personnel Benefits				
52310 HEALTH CARE	\$97,406	\$15,879	(\$10,872)	\$0
52311 HEALTH CARE OPT-OUT FULL	3,900	2,400	6,700	2,400
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	138,851	147,909	131,294	139,085
52340 LIFE INSURANCE	1,096	1,056	952	1,056
52360 MEDICARE	13,554	15,319	13,867	14,405
52370 UNIFORM ALLOWANCE	400	0	0	0
Total Personnel Benefits	\$255,207	\$182,563	\$141,941	\$156,946
Reimbursable Expenses				
52410 TRAVEL	\$2,723	\$10,000	\$7,603	\$10,000
52430 EMPLOYEE EDUCATION	3,856	10,000	4,559	10,000
Total Reimbursable Expenses	\$6,579	\$20,000	\$12,162	\$20,000
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$424,975	\$440,000	\$1,036,151	\$255,000
52615 GENERAL PROFESSIONAL - TRAINING	0	0	0	0
Total Professional Services	\$424,975	\$440,000	\$1,036,151	\$255,000
Contractual Services				
52715 PRINTING	\$88	\$0	\$117	\$0
52730 DUES AND SUBSCRIPTIONS	7,763	10,000	8,363	10,000
52740 REAL PROPERTY RENTAL	0	0	0	0
52750 ADVERTISING	2,091	3,000	3,718	4,000
52775 LICENSES, FEES, AND PERMITS	0	0	0	0
52780 OTHER CONTRACTUAL SERVICES	0	0	0	32,100
Total Contractual Services	\$9,942	\$13,000	\$12,198	\$46,100
Materials & Supplies				
52805 OFFICE SUPPLIES	\$30	\$300	\$174	\$300
52810 FUEL AND OIL	0	0	0	0
52851 OTHER MINOR EQUIPMENT	0	0	0	0
52865 OTHER SUPPLIES	0	0	0	0
52870 FREIGHT	10	0	0	0
Total Materials & Supplies	\$40	\$300	\$174	\$300

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=7000 (LEGAL)

	<i>2013 ACTUALS</i>	<i>2014 ADJUSTED BUDGET</i>	<i>2014 ACTUALS</i>	<i>2015 ADOPTED BUDGET</i>
Total Equipment Repair & Maintenance	\$0	\$0	\$0	\$0
Building & Road Repair				
53050 BUILDING MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0
Total Building & Road Repair	\$0	\$0	\$0	\$0
Judgments & Awards				
53210 JUDGMENTS	\$36,065	\$50,000	\$152,666	\$150,000
Total Judgments & Awards	\$36,065	\$50,000	\$152,666	\$150,000
BUDGET CENTER TOTAL	\$1,738,694	\$1,762,358	\$2,363,871	\$1,621,808

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER District Administration -- 8000

MANAGED BY Julius Ciaccia / Kellie C. Rotunno
Chief Executive Officer / Chief Operating Officer

Pg 1 of 3

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

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

Future Business: Supports the Board in becoming more strategic advocates for the District. Builds a foundation for the Board to make future business decisions. Deliberates on strategic issues related to combined sewer overflow control regulatory compliance. Explores options to operate in a more environmentally friendly manner. Engages the Board in the process of determining the District's role in regard to a regional urban drainage system and regional environmental matters.

Executive: Shapes and manages the District to meet current operating goals and to achieve long-term objectives of the Court order under which the District was formed. Implements Board policy and complies with all applicable 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 EPA requirements, and collaboration in a spirit of austerity, honesty and efficiency for the rapid and successful completion of the capital program. Perpetuates a comprehensive plan for the formation of a District Upper and Middle Management Development System to ensure Leadership Management Sustainability.

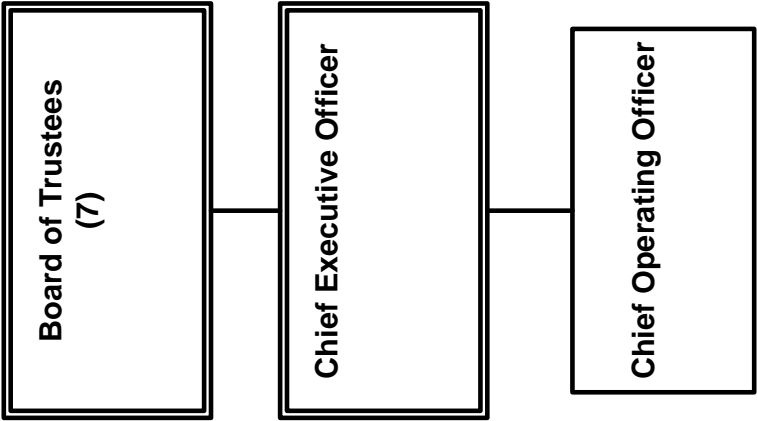
NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER District Administration -- 8000	
MANAGED BY Julius Ciaccia / Kellie C. Rutunno Chief Executive Officer / Chief Operating Officer	
Pg 2 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Continued to develop and delivered initiatives geared toward understanding the water quality expectations of our customers. • Stormwater litigation was not issued, yet alternative plans to define governance and authorities will be developed based on ultimate Court ruling. • Developed a strategy for advancing Integrated Planning as part of a possible reopening of the Consent Order. • Enhanced Asset Management by the integration of a Business Risk Exposure (BRE). • Procured and awarded the first Energy Conservation and Management contract. • Developed strategies for advancing the “hybrid” billing arrangement with Department of Public Utilities. • Significantly enhanced revenue collection by identifying all accounts not being billed and assumed responsibility for non-Cleveland Water customers. • Improved communications of the public service benefits of the District’s work with the <i>Keeping Our Great Lake Great</i> campaign. 	<ul style="list-style-type: none"> • Continue to develop and deliver initiatives geared toward understanding of water quality. • Obtain resources and implement stormwater program. Program now on hold. • Continue implementation of Capital Improvement Program including execution of the Consent Decree with regard to Long Term Control Plan. • Enhance advocacy relationships to inform and influence local, State and Federal governments in assisting the District. • Continue to enhance water quality monitoring program. • Manage long-term regulatory obligations in the best interest of the customer. • Perform a comprehensive financial analysis to determine revenue requirements for 2017 thru 2021. • Revise the budgeting approach that collapses budget centers and allocates projected revenue. • Design workload management plans for personnel determinations. • Continue to define and develop policies and performance indicators.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER District Administration -- 8000	
MANAGED BY Julius Ciaccia / Kellie C. Rotunno Chief Executive Officer / Chief Operating Officer	
Pg 3 of 3	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Launched internal employee customer service awareness campaign. • Partnered with <i>Green City/Blue Lake</i> and <i>Drink Local/Drink Tap</i> to foster water industry innovations. • Successfully implemented the Good Neighbor Program. • Launched a Green Infrastructure Advisory Committee to promote social and economic improvements. • Introduced new Managerial and Leadership competencies and incorporated them into the 2015 Performance Management process. • Conducted a pilot “Management Academy.” • Created and launched a new Maintenance Training Program. • Implemented a Maintenance University Program. 	<ul style="list-style-type: none"> • Continue to report on Key Performance Indicators as defined in the monthly program management report. • Continue organizational and human resources development programs. • Continue to encourage a District culture that embraces sustainability and “green” initiatives. • Continue to develop multiple outreach programs to appropriately position the District within our region as well as the State and Nation. • Continue to develop the role of advocates to inform and influence local, State and Federal governments. • Continue to work with various communities in assessing regional benefits of consolidation of service.

**Northeast Ohio Regional Sewer District
District Administration
Budget Center - 8000**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

DISTRICT ADMINISTRATION -- 8000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Board Member	7	7	7	7	0
Chief Executive Officer	1	1	1	1	0
Deputy Executive Director	1	1	1	0	(1)
Chief Operating Officer	0	0	0	1	1
Good Neighbor Ambassador Supervisor	0	1	1	0	(1)
Manager of District Records	1	1	0	0	(1)
Records Management Associate	1	1	1	0	(1)
Good Neighbor Ambassador P/T	0	6	2	0	(6)
TOTAL POSITIONS	11	18	13	9	(9)

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=8000 (DISTRICT ADMINISTRATION)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$500,954	\$558,836	\$497,086	\$442,936
52030 PROFESSIONALS SALARIES	0	0	0	0
52031 ADMINISTRATIVE SUPPORT SALARIES	43,338	208,556	109,118	52,610
52034 TECHNICIANS SALARIES	0	0	0	0
52036 PARA-PROFESSIONAL SALARIES	0	0	0	0
52060 STUDENT SALARIES	0	0	0	0
52071 LONGEVITY	1,350	850	400	1,000
52081 SICK BUY OUT	8,955	7,500	5,978	7,500
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	0	422	0
52260 STUDENT OVERTIME	0	0	0	0
Total Salary & Wages	\$554,597	\$775,742	\$613,004	\$504,046
Personnel Benefits				
52310 HEALTH CARE	\$42,816	\$0	(\$11,568)	\$0
52311 HEALTH CARE OPT-OUT FULL	0	0	600	0
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	77,224	108,604	85,655	70,566
52340 LIFE INSURANCE	930	1,248	1,074	1,248
52360 MEDICARE	5,467	11,248	6,837	7,309
52370 UNIFORM ALLOWANCE	200	0	1,100	0
52380 AWARDS AND RECOGNITION	0	0	0	0
Total Personnel Benefits	\$126,636	\$121,100	\$83,698	\$79,123
Reimbursable Expenses				
52410 TRAVEL	\$29,523	\$38,000	\$30,985	\$35,000
52430 EMPLOYEE EDUCATION	6,653	18,000	6,600	18,000
Total Reimbursable Expenses	\$36,176	\$56,000	\$37,585	\$53,000
Utilities				
52510 ELECTRICITY	\$0	\$2,200	\$0	\$0
52520 NATURAL GAS	0	2,200	0	0
52530 WATER AND OTHER UTILITIES	0	800	0	0
Total Utilities	\$0	\$5,200	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$43,770	\$45,000	\$53,270	\$0
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	\$43,770	\$45,000	\$53,270	\$0
Contractual Services				
52715 PRINTING	\$0	\$250	\$154	\$250
52730 DUES AND SUBSCRIPTIONS	308,748	317,425	407,806	317,000
52735 EQUIPMENT RENTAL	0	0	0	0
52740 REAL PROPERTY RENTAL	0	12,000	3,500	0
52750 ADVERTISING	0	0	0	0
52780 OTHER CONTRACTUAL SERVICES	27,030	32,100	18,900	0
52785 FACILITIES RENTAL	0	0	0	0
Total Contractual Services	\$335,778	\$361,775	\$430,360	\$317,250

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=8000 (DISTRICT ADMINISTRATION)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$0	\$500	\$0	\$500
52810 FUEL AND OIL	0	1,000	0	1,000
52845 GENERAL HARDWARE SUPPLIES	0	0	831	0
52851 OTHER MINOR EQUIPMENT	0	4,000	0	4,000
52860 POSTAGE, UPS	0	0	0	0
52861 TRAINING SUPPLIES	0	0	0	0
52865 OTHER SUPPLIES	2	4,000	2,388	4,000
52870 FREIGHT	28	50	0	50
Total Materials & Supplies	<u>\$30</u>	<u>\$9,550</u>	<u>\$3,219</u>	<u>\$9,550</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$1,096,987</u>	<u>\$1,374,367</u>	<u>\$1,221,136</u>	<u>\$962,969</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Watershed Programs -- 8100

MANAGED BY Francis P. Greenland
Director of Watershed Programs

Pg 1 of 2

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

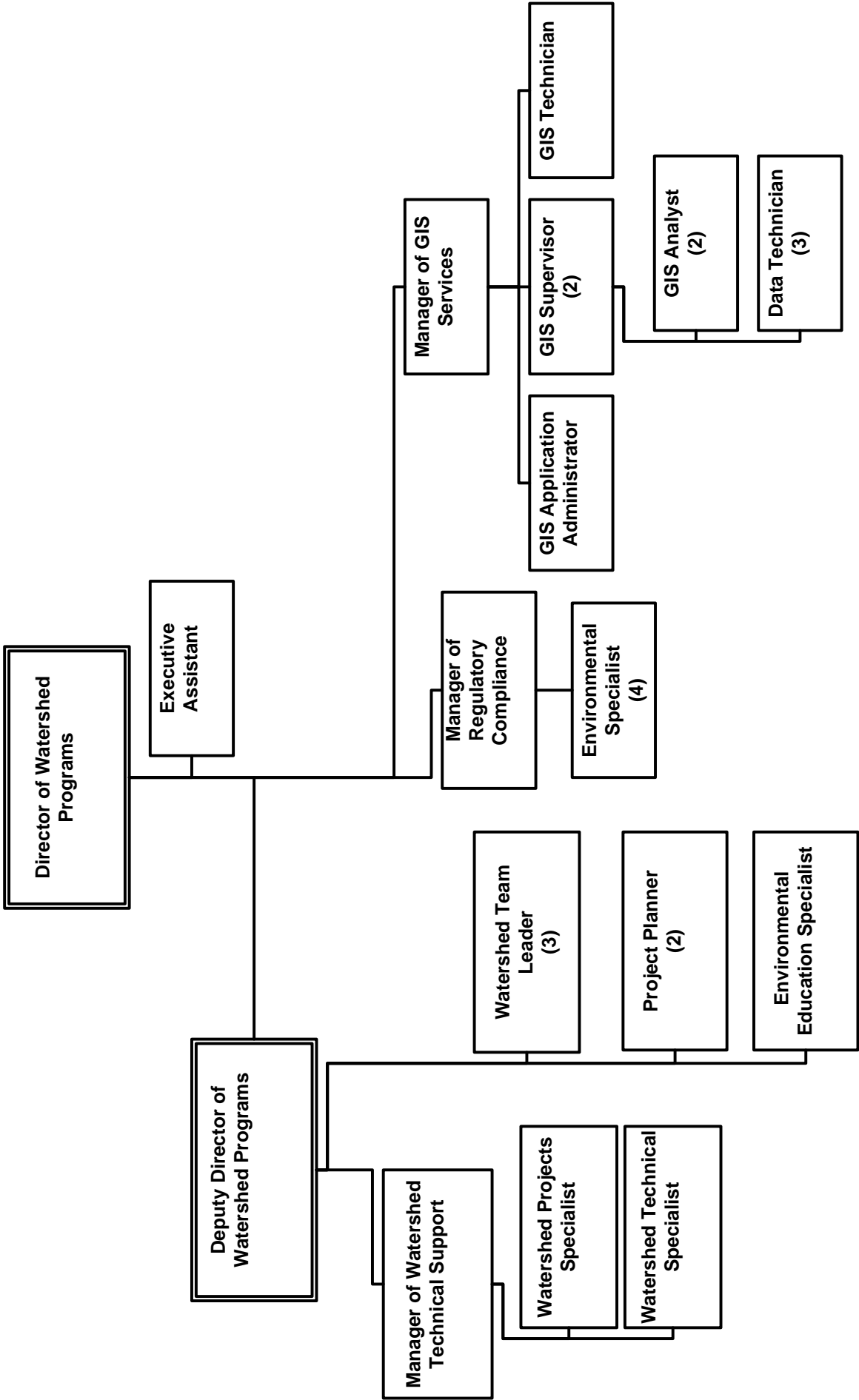
The Watershed Programs group is responsible for the coordination of watershed management-related work within the District. This group provides watershed management leadership and support in the following areas:

- **Water Quality and Industrial Surveillance:** Complying with all NPDES pretreatment requirements, review of pending regulatory issues, assistance in wastewater billing programs, and monitoring of water quality in area waterways through the efforts of the District's WQIS group.
- **Analytical Services:** Providing analytical results and research required by NPDES Permits and in support of watershed monitoring/sampling and pretreatment efforts, providing analytical results to a variety of external customers and leadership in beach monitoring/notification programs through the work of the Analytical Services group.
- **Watershed Programs:** Assisting in litigation efforts related to the District's regional stormwater management program. Providing watershed management-related technical expertise, education, coordination and support to area communities, watershed groups and service providers. Planning and coordinating watershed management demonstration projects across the service area. Coordinating member community compliance with the District's Community Discharge Permit Program. Assisting Engineering and Construction with implementation of District Green Infrastructure responsibilities under Project Clean Lake.
- **Regulatory Compliance:** Coordinating regulatory compliance group activities and information sharing across the District, ensuring compliance with environmental permits and regulations, managing environmental assessment projects in support of the District's capital improvement program, and working to anticipate the impact of future regulatory initiatives on the District and its member communities through the efforts of the Regulatory Compliance Group.
- **Geographic Information System:** Providing data management, mapping, infrastructure-related information and tools to assist District and external stakeholders.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Watershed Programs -- 8100	
MANAGED BY Francis P. Greenland Director of Watershed Programs	
Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Continue to expand the District's role and service to the community in the area of watershed management. • Continue to assist in litigation efforts related to implementation of the District's regional stormwater management program. • Assist in implementation of Project Clean Lake with focus on Green Infrastructure implementation. • Continue to seek opportunities to enhance the District's environmental monitoring, research, and analysis efforts. • Continue to coordinate the District's environmental compliance efforts. • Initiated enhanced illicit discharge detection program and initiated SSO control discussions with several member communities regarding compliance with Community Discharge Permit requirement. • Developed GIS tools to enhance system characterization and to streamline data collection. 	<ul style="list-style-type: none"> • Continue to seek opportunities to enhance the District's role and service to the community in the area of watershed management. • Assist in litigation efforts related to the District's Regional Stormwater Management Program. • Assist in implementation of Project Clean Lake with focus on Green Infrastructure practices. • Continue to seek opportunities to enhance the District's environmental monitoring research and analysis efforts. • Continue to coordinate the District's environmental compliance efforts and to promote the District as an environmental steward. • Administer watershed-related grant programs. • Develop appropriate enhancements and modifications to the District's Community Discharge Permit Program with its Member Communities, focusing on illicit discharge and SSO controls.

Northeast Ohio Regional Sewer District
Watershed Programs
Budget Center - 8100



NORTHEAST OHIO REGIONAL SEWER DISTRICT

WATERSHED PROGRAMS -- 8100

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Director of Watershed Programs	1	1	1	1	0
Deputy Director of Watershed Programs	0	0	0	1	1
Manager of Watershed Programs	1	1	1	0	(1)
Manager of GIS Services	1	1	1	1	0
Manager of Regulatory Compliance	1	1	1	1	0
Manager of Watershed Technical Support	1	1	1	1	0
GIS Supervisor	0	2	1	2	0
Data Technician	4	4	3	3	(1)
GIS Technician	0	0	0	1	1
Environmental Specialist	3	3	3	4	1
Environmental Education Specialist	1	1	1	1	0
Project Planner	1	1	1	2	1
GIS Application Administrator	1	1	1	1	0
GIS Analyst	2	2	2	2	0
Watershed Technical Specialist	1	1	1	1	0
Watershed Projects Specialist	1	1	1	1	0
Watershed Team Leader	3	3	3	3	0
Executive Assistant	1	1	1	1	0
TOTAL POSITIONS	23	25	23	27	2

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=8100 (WATERSHED PROGRAMS)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$527,623	\$592,488	\$600,202	\$631,970
52030 PROFESSIONALS SALARIES	947,516	970,455	990,565	1,131,692
52031 ADMINISTRATIVE SUPPORT SALARIES	51,478	51,578	51,565	52,616
52060 STUDENT SALARIES	56,066	76,740	80,205	121,940
52071 LONGEVITY	4,150	3,400	4,350	5,000
52081 SICK BUY OUT	19,078	13,000	20,114	20,000
52230 PROFESSIONAL OVERTIME	2,774	0	0	0
52260 STUDENT OVERTIME	70	0	124	0
Total Salary & Wages	\$1,608,754	\$1,707,661	\$1,747,125	\$1,963,218
Personnel Benefits				
52310 HEALTH CARE	\$207,344	\$15,879	(\$34,594)	\$0
52311 HEALTH CARE OPT-OUT FULL	10,800	12,000	12,000	12,000
52320 OPERS	222,957	239,073	239,548	274,851
52340 LIFE INSURANCE	2,024	2,208	2,216	2,208
52360 MEDICARE	22,822	24,761	24,635	28,465
52370 UNIFORM ALLOWANCE	1,460	0	0	0
Total Personnel Benefits	\$467,407	\$293,921	\$243,805	\$317,524
Reimbursable Expenses				
52410 TRAVEL	\$46,579	\$44,200	\$39,647	\$44,200
52430 EMPLOYEE EDUCATION	15,224	16,200	10,841	16,200
Total Reimbursable Expenses	\$61,803	\$60,400	\$50,488	\$60,400
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$1,139,460	\$82,500	\$50,345	\$319,875
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	39,960	11,500
54100 CAPITAL CONTRIBUTIONS TO PROJECTS	0	0	0	0
Total Professional Services	\$1,139,460	\$82,500	\$90,305	\$331,375
Contractual Services				
52715 PRINTING	\$6,972	\$2,000	\$1,527	\$4,000
52730 DUES AND SUBSCRIPTIONS	16,230	25,085	9,096	13,380
52735 EQUIPMENT RENTAL	0	0	0	0
52750 ADVERTISING	0	0	0	0
52770 UNIFORMS	1,365	800	1,775	2,000
52775 LICENSES, FEES, AND PERMITS	141,739	151,140	43,525	172,340
52780 OTHER CONTRACTUAL SERVICES	861,815	1,154,430	840,007	1,887,250
52785 FACILITIES RENTAL	0	0	0	0
52790 COMMUNITY OUTREACH AND EDUCATION	0	0	0	0
Total Contractual Services	\$1,028,121	\$1,333,455	\$895,930	\$2,078,970
Materials & Supplies				
52805 OFFICE SUPPLIES	\$3,269	\$3,000	\$1,702	\$1,500
52810 FUEL AND OIL	0	0	0	0
52840 LABORATORY SUPPLIES	18	0	0	0
52845 GENERAL HARDWARE SUPPLIES	5	0	438	0
52846 EQUIPMENT AND INSTRUMENTATION PARTS	0	2,000	0	5,000
52851 OTHER MINOR EQUIPMENT	0	2,000	54	2,000
52861 TRAINING SUPPLIES	0	0	0	0
52865 OTHER SUPPLIES	167	1,000	371	1,000
52870 FREIGHT	112	200	87	200
Total Materials & Supplies	\$3,572	\$8,200	\$2,652	\$9,700
Total Equipment Repair & Maintenance	\$0	\$0	\$0	\$0
Total Building & Road Repair	\$0	\$0	\$0	\$0
Total Judgments & Awards	\$0	\$0	\$0	\$0
BUDGET CENTER TOTAL	\$4,309,117	\$3,486,137	\$3,030,305	\$4,761,187

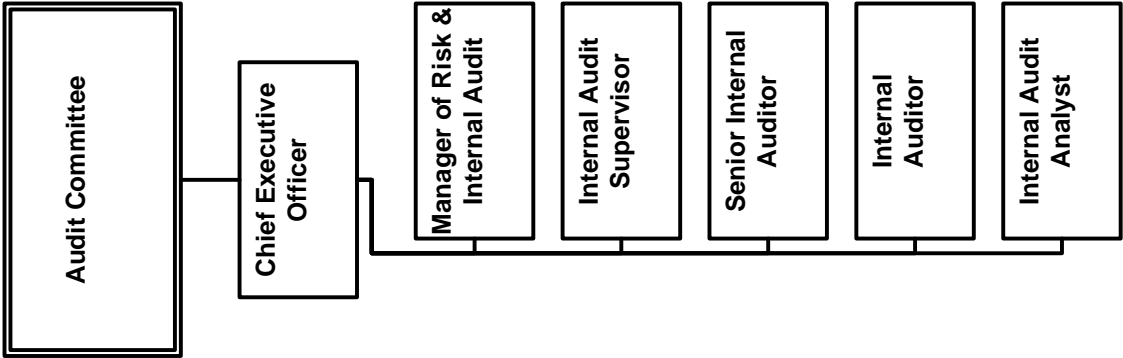
NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Internal Audit -- 8200
MANAGED BY	John A. Wasko Internal Audit Manager
Pg 1 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>Internal Audit helps the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The services provided by Internal Audit in pursuit of these goals include, but are not limited to:</p> <ul style="list-style-type: none"> • Guiding the identification and analysis of relevant risk to achievement of organizational objectives. • Examining and testing internal controls to evaluate and assure their effectiveness and efficiency. • Reviewing and assessing the policies and procedures of NEORSRSD to determine that they are consistent with organizational objectives and best business practices. • Ensuring organizational assets are safeguarded, recorded, and reported properly. • Indemnifying that NEORSRSD's resources are used efficiently and effectively. • Executing continuous quality and systems improvement programs. • Remaining armed with current information to keep management abreast of economic and technological changes that may effect the organization. 	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Maintained Key Performance Indicators (KPIs) goals – audit plan, audit milestones, audit follow-ups and audit surveys. • Improved milestone performance for individual audits with actual time management monitoring. • Continue ERM efforts and communications of District risks and controls. 	<ul style="list-style-type: none"> • Continue improvement in the completion of audits on a timely basis-KPI improvements related to milestone performance. • Continue ERM efforts and communication of District risks and controls. • Revision of audit universe activities to incorporate Strategic Risk Survey results to facilitate audit plans.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Internal Audit -- 8200	
MANAGED BY John A. Wasko Internal Audit Manager	
Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none">• Incorporate ERM specific risks and controls and address individual audit objectives, scope and procedures.• Updated audit universe.	<ul style="list-style-type: none">• Incorporate ERM specific risks and controls and address in individual audit objectives, scope, and procedures.• Perform continuous monitoring audit activities.• Continue Audit Committee relationships to guide Budget Center 8200 mission and goals.• Maintain professional certifications.

**Northeast Ohio Regional Sewer District
Internal Audit
Budget Center - 8200**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

INTERNAL AUDIT -- 8200

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manage of Risk & Internal Audit	1	1	1	1	0
Internal Audit Supervisor	1	1	1	1	0
Senior Internal Auditor	1	1	1	1	0
Internal Auditor	1	1	1	1	0
Internal Audit Analyst	1	1	1	1	0
TOTAL POSITIONS	5	5	5	5	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

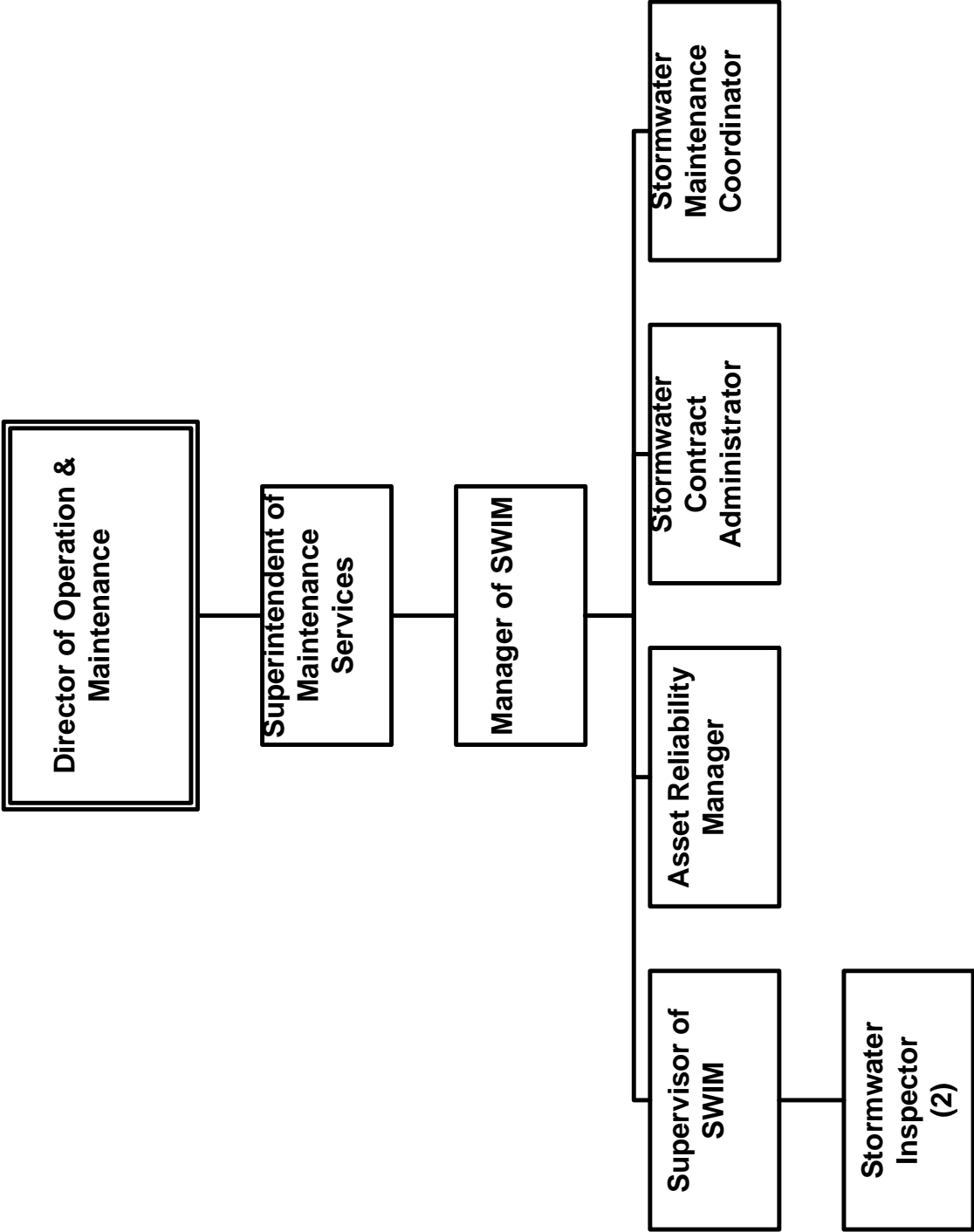
BUDGET CENTER=8200 (INTERNAL AUDIT)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$250,663	\$254,865	\$242,412	\$259,969
52030 PROFESSIONALS SALARIES	108,418	108,673	112,020	110,842
52031 ADMINISTRATIVE SUPPORT SALARIES	0	0	0	0
52060 STUDENT SALARIES	15,566	24,000	21,404	38,000
52071 LONGEVITY	500	600	900	1,000
52081 SICK BUY OUT	5,367	7,500	264	7,500
52260 STUDENT OVERTIME	0	0	22	0
Total Salary & Wages	<u>\$380,514</u>	<u>\$395,638</u>	<u>\$377,022</u>	<u>\$417,311</u>
Personnel Benefits				
52310 HEALTH CARE	\$25,827	\$0	(\$4,573)	\$0
52311 HEALTH CARE OPT-OUT FULL	4,800	4,800	4,800	4,800
52312 HEALTH CARE OPT-OUT SUPPLEMENTAL	0	0	0	0
52320 OPERS	53,202	55,389	55,702	58,424
52330 WORKERS' COMPENSATION	63,837	80,000	0	80,000
52340 LIFE INSURANCE	464	480	488	480
52360 MEDICARE	5,451	5,737	5,410	6,051
52370 UNIFORM ALLOWANCE	400	0	0	0
Total Personnel Benefits	<u>\$153,982</u>	<u>\$146,406</u>	<u>\$61,827</u>	<u>\$149,755</u>
Reimbursable Expenses				
52410 TRAVEL	\$6,678	\$9,000	\$4,980	\$9,000
52430 EMPLOYEE EDUCATION	7,824	7,700	3,154	7,700
Total Reimbursable Expenses	<u>\$14,502</u>	<u>\$16,700</u>	<u>\$8,134</u>	<u>\$16,700</u>
Total Utilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$150,909	\$302,500	\$230,461	\$300,200
Total Professional Services	<u>\$150,909</u>	<u>\$302,500</u>	<u>\$230,461</u>	<u>\$300,200</u>
Contractual Services				
52715 PRINTING	\$17	\$200	\$0	\$200
52725 INSURANCE AND BONDS	821,442	847,500	858,861	940,000
52730 DUES AND SUBSCRIPTIONS	4,541	5,500	2,245	5,200
52770 UNIFORM	0	0	0	500
Total Contractual Services	<u>\$825,999</u>	<u>\$853,200</u>	<u>\$861,106</u>	<u>\$945,900</u>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$0	\$500	\$150	\$500
52865 OTHER SUPPLIES	0	0	164	0
52870 FREIGHT	10	200	14	200
Total Materials & Supplies	<u>\$10</u>	<u>\$700</u>	<u>\$328</u>	<u>\$700</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$1,525,916</u>	<u>\$1,715,144</u>	<u>\$1,538,878</u>	<u>\$1,830,566</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER	Stormwater Inspection and Maintenance -- 8300
MANAGED BY	George Remias
	Manager of Stormwater & Maintenance
Pg 1 of 1	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
<p>The Stormwater Inspection and Maintenance (SWIM) Department is responsible for the inspection and maintenance activities of watershed assets.</p> <ul style="list-style-type: none"> • Inspection Program – The inspection program will respond to customer requests, emergency calls, urgent storm events, and conduct routine inspections. The inspection program will also provide supporting information to conduct maintenance for any asset that the SWIM Department is authorized to maintain, or any construction project requested by E&C or Watershed Departments. • Department Administration – Department administration is intended to develop, implement, and maintain the most effective and sustainable SWIM department, which may include policies, procedures, workflows, standards, training, tools, and equipment to support a reliable, preventive, and predictive asset management approach. 	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Improved customer and community response. • Developed integrated process to standardize safety practices, reduce the response and recovery time for emergencies. • Developed system master planning standards and complete asset inventory to enhance the District's ability to address regional issues. • Implemented prioritization, scheduling and maintenance data analysis improvements through the asset management program. • Developed green infrastructure maintenance specifications. 	<ul style="list-style-type: none"> • Improve customer and community response. • Implement business risk exposure into daily inspection and maintenance work order scheduling and prioritization. • Implement root cause analysis on trouble assets. • Minimize risk during maintenance projects. • Develop ramp up plan for SWIM-job descriptions, specifications, budget, and types of maintenance activities.

**Northeast Ohio Regional Sewer District
Stormwater Inspection & Maintenance
Budget Center - 8300**



NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER INSPECTION AND MAINTENANCE -- 8300

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013	2014		2015	BUDGET CHANGE
	ACTUAL	BUDGET	ACTUAL	BUDGET	
Manage of Stormwater Inspection & Maintenance	1	1	1	1	0
Supervisor of Stormwater Inspection	1	1	1	1	0
Asset Reliability Manager	1	1	1	1	0
Stormwater Contract Administrator	1	1	1	1	0
Administrative Assistant	1	1	0	1	0
Stormwater Inspectors	2	2	2	2	0
TOTAL POSITIONS	7	7	6	7	0

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=8300 (STORMWATER INSPECTION AND MAINTENANCE)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$173,279	\$268,515	\$270,110	\$273,899
52030 PROFESSIONALS SALARIES	1,942	0	0	0
52031 ADMINISTRATIVE SUPPORT SALARIES	30,546	67,830	71,550	69,187
52034 TECHNICIANS SALARIES	74,691	209,297	170,314	135,262
52060 STUDENT SALARIES	22,531	34,420	23,505	74,880
52071 LONGEVITY	950	1,000	400	1,000
52081 SICK BUY OUT	7,177	3,000	6,118	6,250
52231 ADMINISTRATIVE SUPPORT OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	0	0	81	0
Total Salary & Wages	\$311,117	\$584,062	\$542,078	\$560,478
Personnel Benefits				
52310 HEALTH CARE	\$24,593	\$0	(\$7,879)	\$0
52311 HEALTH CARE OPT-OUT FULL	1,200	2,400	2,400	2,400
52320 OPERS	43,276	81,769	76,113	78,467
52340 LIFE INSURANCE	264	576	640	576
52360 MEDICARE	4,127	8,469	7,666	8,127
52370 UNIFORM ALLOWANCE	1,030	600	590	600
Total Personnel Benefits	\$74,490	\$93,814	\$79,530	\$90,170
Reimbursable Expenses				
52410 TRAVEL	\$1,530	\$6,400	\$137	\$4,200
52430 EMPLOYEE EDUCATION	845	6,550	4,814	3,400
Total Reimbursable Expenses	\$2,375	\$12,950	\$4,951	\$7,600
Utilities				
52520 NATURAL GAS	\$0	\$0	\$0	\$0
52530 WATER AND OTHER UTILITIES	0	0	0	0
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
52615 GENERAL PROFESSIONAL SERVICES-TRAINING	0	0	0	0
Total Professional Services	\$0	\$0	\$0	\$0
Contractual Services				
52715 PRINTING	\$0	\$700	\$0	\$700
52730 DUES AND SUBSCRIPTIONS	45	2,400	210	1,400
52735 EQUIPMENTAL RENTAL	0	0	0	0
52770 UNIFORMS	276	2,800	1,546	2,400
52775 LICENSES, FEES, AND PERMITS	0	0	0	1,000
52780 OTHER CONTRACTUAL SERVICES	426,162	202,000	69,960	275,000
Total Contractual Services	\$426,483	\$207,900	\$71,716	\$280,500

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=8300 (STORMWATER INSPECTION AND MAINTENANCE)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Materials & Supplies				
52805 OFFICE SUPPLIES	\$130	\$1,000	\$39	\$1,000
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	0	0	0	0
52840 LABORATORY SUPPLIES	5	0	0	0
52845 GENERAL HARDWARE SUPPLIES	1,553	0	2,614	2,000
52846 EQUIPMENT AND INSTRUMENTATION PARTS	0	0	0	0
52851 OTHER MINOR EQUIPMENT	2,336	2,500	2,940	3,500
52865 OTHER SUPPLIES	1,402	1,300	3,803	3,500
52870 FREIGHT	0	0	0	0
Total Materials & Supplies	<u>\$5,425</u>	<u>\$4,800</u>	<u>\$9,396</u>	<u>\$10,000</u>
Equipment Repair & Maintenance				
52920 EQUIPMENT REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Building & Road Repair				
53050 BUILDING MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0
53051 BUILDING MAINTENANCE SERVICES	0	0	0	0
53052 BUILDING MAINTENANCE MISCELLANEOUS	0	0	0	0
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$819,891</u>	<u>\$903,526</u>	<u>\$707,671</u>	<u>\$948,748</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Engineering and Construction -- 9000

MANAGED BY James Bunsey
Director of Engineering & Construction

Pg 1 of 2

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

Responsible for the planning, design construction management and project control of all program areas of the District's Capital Improvement Program (CIP), including the CSO, Wastewater Treatment Plants, Collection System, and Storm Water programs. Administer all aspects of the engineering and construction contracts 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 District's own capital improvement program. Provide monthly CIP status reports to the Board that outline performance against established Key Performance Indicators.

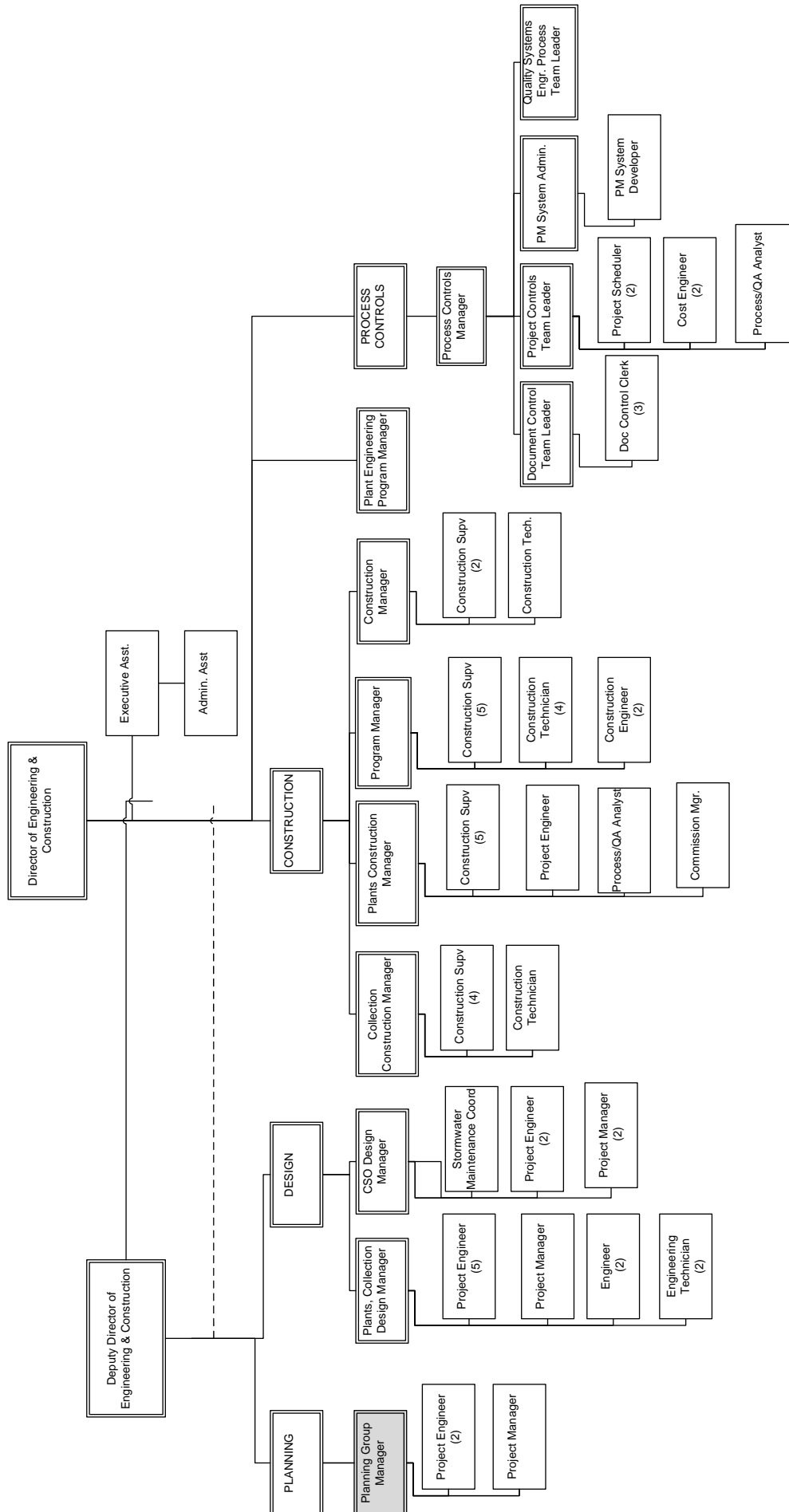
The main objectives of the Engineering Department in this regard for 2015 are:

- Complete the MACT compliance project and test the FBI's.
- Manage the planning, design, bid, construction and closeout of all plant, CSO, and collection system Capital Projects.
- Lead the administration of the CSO LTCP Consent Decree projects, including staffing the planning, design, and construction of the \$3.0 billion program.
- Meet or exceed all E&C KPI's
- Build upon strong District construction management program at Nine Mile Site to support the upcoming CSO projects over the next 10 years..
- Increase the rigor on all process improvements, especially consultant fiscal and schedule management and construction schedule management.
- Complete the Euclid Creek Tunnel Construction Project per KPI.
- Complete the Easterly Aerated Grit Construction Project per KPI.
- Complete a strategic and organizational alignment evaluation.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

BUDGET CENTER Engineering and Construction -- 9000	
MANAGED BY James Bunsey Director of Engineering & Construction	
Pg 2 of 2	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2014 Accomplishments	2015 Goals
<ul style="list-style-type: none"> • Of 75 projects in design and construction all but 9 and 5 are above a SPI and CPI of 0.9, respectively. • KPI 1: Delivered designs within 90 days average of planned and delivered 10% Annual CIP Cashflow in Value Engineering savings. • KPI 2: Delivered EOPCC estimates within +/- 10 of lowest bid received. • KPI 3: Awarded projects within 90 days of planned and completed construction within 180 days of original contract completion. • KPI 4: All construction contracts closed within 95% of original contract amount. • KPI 5: Delivered 85% of BOP cashflow. • KPI 6: Delivered over 85% of CIP cashflow. • Began Construction on DWIRS. • Issued RFP for Design of Doan Valley Tunnel. • Began Construction on Easterly Secondary Systems Improvements. • Completed startup of REF and Began generating electricity. • CSO 063-First CD project complete. 	<ul style="list-style-type: none"> • Award 95% of the planned 2015 CIP. • Meet KPI for average of bids to be within 10% of Engineers Opinion of Probable Construction Cost. • Deliver 85% of the completed construction contracts within 95% of the contract award. • Deliver 10% of annual CIP cash flow in value engineering savings. • Complete construction projects within 180 days baseline planned completion. • Begin construction on DWIRS. • Issue RFP for design of Doan Valley Tunnel. • Begin construction on Easterly Secondary Systems Improvements. • Complete start-up of REF and begin generating electricity. • Key CIP Projects: Dugway West Interceptor Relief Sewer, Tunnel Dewatering Pump Station, Easterly Secondary System, Southerly Primaries, Dugway Storage Tunnel (Design), Doan Valley Tunnel (Design), and Procure Design services for Westerly Tunnel/PS.

Northeast Ohio Regional Sewer District
Engineering & Construction
Budget Center - 9000



NORTHEAST OHIO REGIONAL SEWER DISTRICT

ENGINEERING AND CONSTRUCTION -- 9000

STAFFING

Two Year History and Budget Comparison

JOB TITLE	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	BUDGET CHANGE
Director of Engineering & Construction	1	1	1	1	0
Deputy Director of Engineering & Constr.	1	1	0	1	0
Program Manager	2	2	2	2	0
Construction Manager	3	3	3	3	0
Manager of Process Controls	1	1	1	1	0
Design Manager	2	2	2	2	0
Planning Manager	1	1	1	0	(1)
Construction Supervisor	15	14	15	16	2
Engineer Technician	2	2	1	2	0
Construction Technician	4	5	4	6	1
Construction Engineer	2	2	1	2	0
Project Engineer	9	9	9	10	1
Engineer	2	2	1	2	0
Project Manager	2	4	4	4	0
Document Control Team Leader	1	1	1	1	0
Quality System Eng/Pro Team Leader	1	1	1	1	0
Project Controls Team Leader	1	1	1	1	0
Process/Quality Assurance Analyst	1	2	2	2	0
Program Management System Admin.	1	2	1	1	(1)
Project Cost Engineer	0	0	0	2	2
Project Schedulers	3	3	2	2	(1)
Project Mgmt System Developer	0	0	1	1	1
Commissioning Manager	0	1	0	1	0
Administrative Assistant	2	1	1	1	0
Executive Assistant	0	1	1	1	0
Document Control Clerk	4	4	4	3	(1)
Stormwater Maintenance Coordinator	0	0	1	1	1
TOTAL POSITIONS	61	66	61	70	4

OPERATING EXPENSE BUDGET REPORT

NEORS D SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=9000 (ENGINEERING AND CONSTRUCTION)

	2013 ACTUALS	2014 ADJUSTED BUDGET	2014 ACTUALS	2015 ADOPTED BUDGET
Salary & Wages				
52020 OFFICIALS AND MANAGERS SALARIES	\$1,621,938	\$1,327,728	\$1,715,142	\$1,212,813
52030 PROFESSIONALS SALARIES	3,084,991	3,460,419	3,236,462	4,006,400
52031 ADMINISTRATIVE SUPPORT SALARIES	240,205	271,737	251,275	230,231
52034 TECHNICIANS SALARIES	0	0	23,600	0
52036 PARA-PROFESSIONAL SALARIES	0	0	0	0
52050 MAINTENANCE HOURLY	0	0	0	0
52060 STUDENT SALARIES	27,485	51,000	28,316	70,560
52071 LONGEVITY	11,750	14,000	10,950	14,000
52081 SICK BUY OUT	65,919	56,000	68,595	70,000
52230 PROFESSIONAL OVERTIME	0	0	0	0
52231 ADMINISTRATIVE SUPPORT OVERTIME	(16)	0	16	0
52234 TECHNICIAN OVERTIME	0	0	0	0
52260 STUDENT OVERTIME	0	0	98	0
Total Salary & Wages	\$5,052,272	\$5,180,884	\$5,334,454	\$5,604,004
Personnel Benefits				
52310 HEALTH CARE	\$682,819	\$31,759	(\$72,815)	\$0
52311 HEALTH CARE OPT-OUT FULL	16,600	16,800	17,200	16,800
52320 OPERS	702,601	725,324	734,473	795,516
52340 LIFE INSURANCE	5,696	5,568	5,904	5,568
52360 MEDICARE	66,436	75,123	71,489	82,393
52370 UNIFORM ALLOWANCE	6,560	0	3,760	0
Total Personnel Benefits	\$1,480,712	\$854,574	\$760,011	\$900,277
Reimbursable Expenses				
52410 TRAVEL	\$34,979	\$42,000	\$28,817	\$42,000
52430 EMPLOYEE EDUCATION	45,348	25,875	9,049	25,875
Total Reimbursable Expenses	\$80,327	\$67,875	\$37,866	\$67,875
Utilities				
52550 COMMUNICATIONS	\$0	\$0	\$0	\$0
Total Utilities	\$0	\$0	\$0	\$0
Professional Services				
52610 GENERAL PROFESSIONAL SERVICES	\$5,978,332	\$1,400,000	\$3,139,251	\$1,516,536
52670 WATERSHED GRANTS	0	0	0	0
Total Professional Services	\$5,978,332	\$1,400,000	\$3,139,251	\$1,516,536
Contractual Services				
52715 PRINTING	\$3,901	\$10,000	\$6,832	\$10,000
52730 DUES AND SUBSCRIPTIONS	9,767	9,805	12,517	12,500
52750 ADVERTISING	0	0	0	0
52770 UNIFORMS	6,260	10,000	6,636	10,000
52775 LICENSES, FEES, AND PERMITS	100	0	0	0
52780 OTHER CONTRACTUAL SERVICES	318,101	0	23,844	468,677
52790 COMMUNITY OUTREACH AND EDUCATION	0	0	225	0
Total Contractual Services	\$338,128	\$29,805	\$50,054	\$501,177

OPERATING EXPENSE BUDGET REPORT

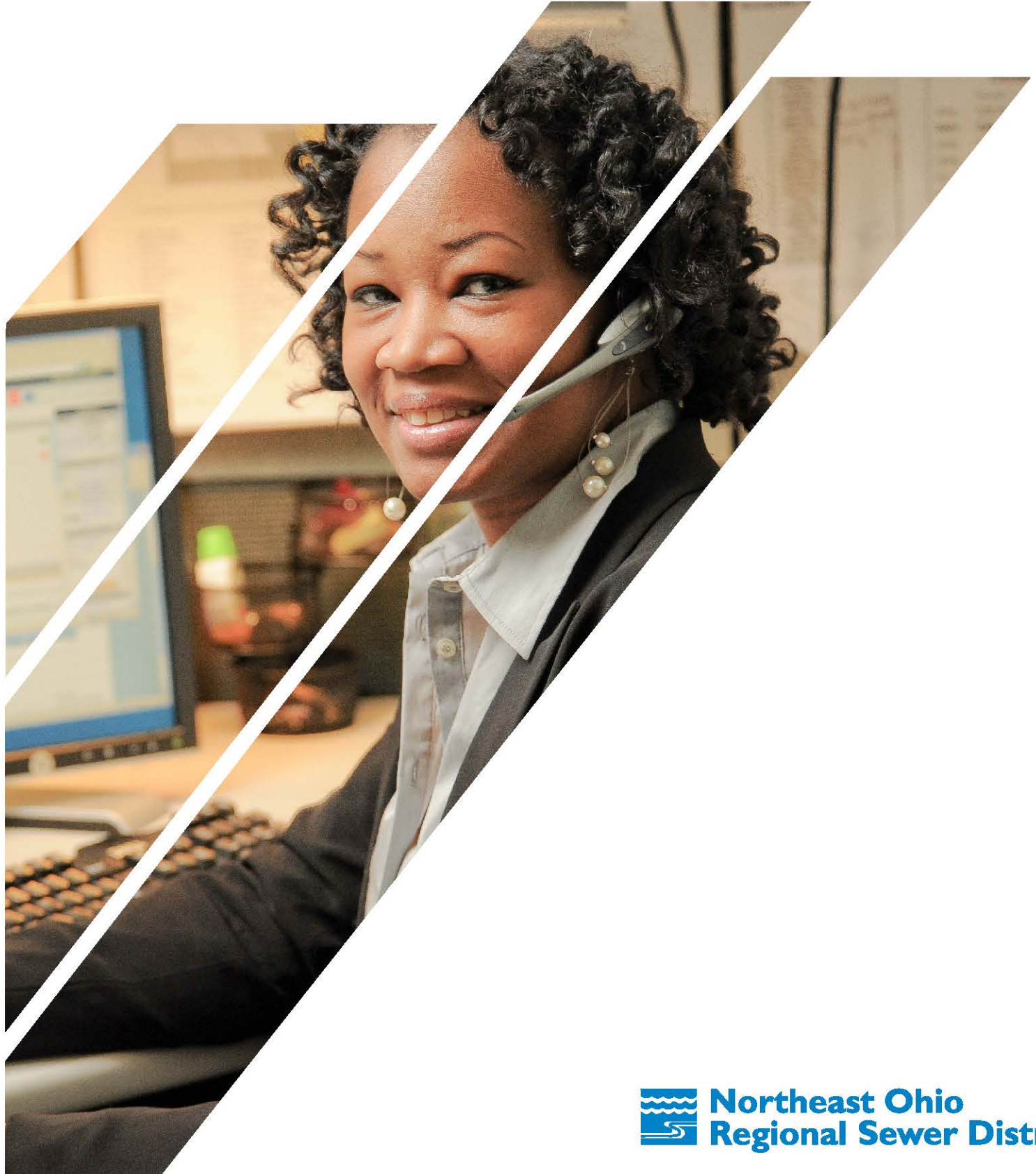
NEORSD SET OF BOOKS

As of March 5, 2015

BUDGET CENTER=9000 (ENGINEERING AND CONSTRUCTION)

	<i>2013</i> <i>ACTUALS</i>	<i>2014</i> <i>ADJUSTED</i> <i>BUDGET</i>	<i>2014</i> <i>ACTUALS</i>	<i>2015</i> <i>ADOPTED</i> <i>BUDGET</i>
Materials & Supplies				
52805 OFFICE SUPPLIES	\$4,011	\$5,000	\$5,788	\$5,000
52806 SOFTWARE	0	0	0	0
52810 FUEL AND OIL	5,199	7,000	5,129	7,000
52811 VEHICLE MAINTENANCE PARTS	0	0	0	0
52840 LABORATORY SUPPLIES	57	0	0	0
52845 GENERAL HARDWARE SUPPLIES	469	2,500	1,683	2,500
52846 EQUIPMENT AND INSTRUMENTATION PARTS	1,311	1,000	0	1,000
52851 OTHER MINOR EQUIPMENT	3,849	5,000	697	5,000
52860 POSTAGE, UPS	0	0	0	0
52865 OTHER SUPPLIES	843	2,000	1,082	2,000
52870 FREIGHT	60	0	91	0
Total Materials & Supplies	<u>\$15,799</u>	<u>\$22,500</u>	<u>\$14,470</u>	<u>\$22,500</u>
Total Equipment Repair & Maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Building & Road Repair				
53020 ROAD REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0
53040 MISCELLANEOUS REPAIR AND MAINTENANCE	0	0	0	0
Total Building & Road Repair	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Judgments & Awards				
53210 JUDGMENTS	\$0	\$0	\$0	0
Total Judgments & Awards	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
BUDGET CENTER TOTAL	<u>\$12,945,570</u>	<u>\$7,555,638</u>	<u>\$9,336,106</u>	<u>\$8,612,369</u>

ACRONYMS/ GLOSSARY



NORTHEAST OHIO REGIONAL SEWER DISTRICT

ACRONYMS

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

ACRONYMS

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 & Accounting 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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

ACRONYMS

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

ACRONYMS

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
SST	Senior Staff Team
SRSUC	Summer Residential Sprinkling Charge Program
SWAMI	Stormwater Asset Maintenance and Inspection
SWIM	Stormwater Inspection and Maintenance
USEPA	United States Environmental Protection Agency
VOC	Volatile Organic Compounds
WAC	Water Advisory Committee
WAM	Work Asset Management
WEF	Water Environment Federation
WPCLF	Water Pollution Controls Loans Fund
WQV	Water Quality Volume
WRRSP	Water Resources Restoration Sponsor Program
WWTP	Wastewater Treatment Plant

NORTHEAST OHIO REGIONAL SEWER DISTRICT

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

Example: Southerly Waste Water Treatment Plant

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

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

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

GLOSSARY OF TERMS

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

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

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

CONTERPARTY – 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 Capital Program, an approved 25 year plan to control CSO into the District's waterways.

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

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

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

ENCUMBRANCE – a VALID COMMITMENT BY an organization to pay out money in the future. The issue of a purchase order creates an encumbrance. Synonym – obligation.

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

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

GLOSSARY OF TERMS

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

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

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

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

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

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

FUND BALANCE – See “Unreserved Fund Balance”.

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

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

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

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

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

NORTHEAST OHIO REGIONAL SEWER DISTRICT

GLOSSARY OF TERMS

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

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

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

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

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

SRSUC- Summer Residential Sprinkling 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.

