

CLAYTON COUNTY
Water
AUTHORITY

Adopted Budget

2025 - 2026



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INTRODUCTION

Transmittal Letter

"Providing Quality Water and Quality Services to Our Community"

www.ccwa.us | 770.961.2130 | 1600 Battle Creek Road, Morrow, GA 30260

Dr. Cephus Jackson, Chairman
Members of the Board of Directors,
and Customers of the Clayton County Water Authority

I am pleased to present the Clayton County Water Authority's approved operating and capital budget for the fiscal year 2025-2026. This budget supports our 10 Year Strategic Master Plan to finance the Authority's services, programs, and capital needs during the upcoming fiscal year. This budget is a product of teamwork between our Board of Directors, Management Team, and staff.

Clayton County Water Authority is a pillar of the community, providing critical water, sewer and stormwater services. The Water Authority does not receive any tax revenue or other significant sources of revenue other than our rates for water, sewer, and stormwater services. We are currently meeting and exceeding all regulatory requirements for safe drinking water. We are committed to our customers and community and will continue to make necessary system improvements to comply with upcoming regulatory requirements.

As the cost of maintaining and improving our infrastructure increases, we are making the appropriate rate adjustments. The Water Authority's rates continue to be among the lowest in the Metro Atlanta region and below average for all water utilities in Georgia. We are also taking advantage of low-interest loans and grants from the Georgia Environmental Finance Authority (GEFA), Water Infrastructure Finance and Innovation Act (WIFIA) loans and revenue bonds for large capital improvement projects needed to meet federal regulations. This helps to lessen the financial impact on customers.

The Authority's capital budget continues to focus on pipeline replacement projects and improvements to our water production and water resource recovery facilities. We are also making significant investments in water production facilities to always provide high quality drinking water. This includes advanced treatment technologies as we navigate the world of PFAS. The cost associated with these new treatment technologies are projected to exceed $750M including capacity upgrades.

The Authority's future financial position remains strong. As usual our revenue for the upcoming fiscal year is projected conservatively to anticipate changes in weather conditions, conservation needs, economic development, potential drought and any regulatory changes.

We are proud to be Clayton County's water professionals and look forward to continuing to provide quality water and quality services to our community. For 2025, we bring the spirit of gratitude, attitude and accountability into everything we do, united in our mission to overcome challenges, achieve success, and support one another every step of the way.

Respectfully submitted,

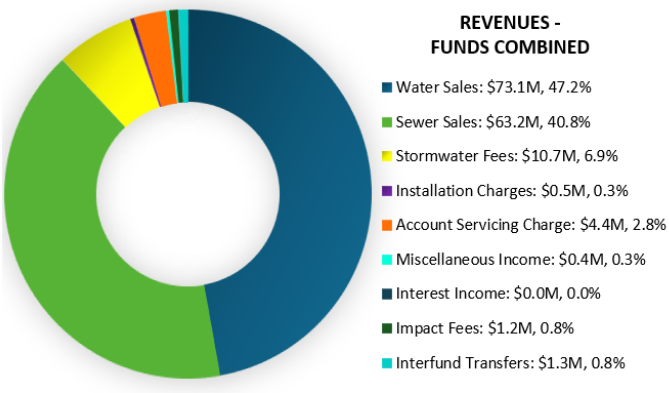


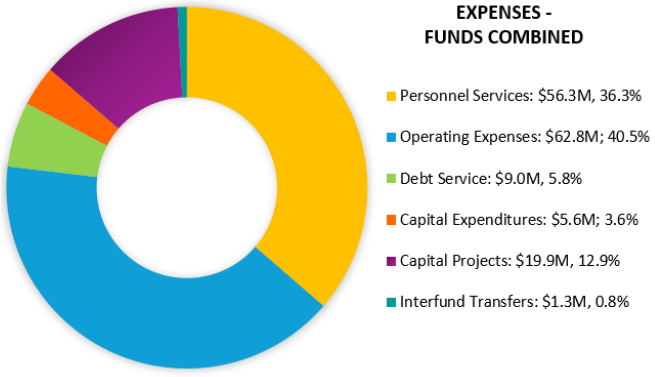
Acknowledgement

A special thank you is extended to Danielle Bunch, Senior Conservation Specialist, and Suzanne Brown, Communications & Community Relations Director, for the cover photos and section introductory pages.

Consolidated Budget: FY 2025 – 2026

	Water and Sewer Fund	Stormwater Fund	Total	% Chg from FY2024 -25
Revenues				
Water Sales	$ 73,134,630	$ -	$ 73,134,630	*8.0%*
Sewer Sales	63,241,749	-	63,241,749	*8.0%*
Stormwater Fees	-	10,693,881	10,693,881	*0.2%*
Installation Charges	534,760	-	534,760	*-38.3%*
Account Servicing Charge	4,210,998	157,205	4,368,203	*5.9%*
Miscellaneous Income	444,914	1,320	446,234	*-14.3%*
Interest Income	8,777	2,933	11,710	*-13.2%*
Impact Fees	1,220,074	-	1,220,074	*0.0%*
Interfund Transfers: from Stormwater	1,273,251	-	1,273,251	*2.8%*
Total Revenues	**$ 144,069,153**	**$ 10,855,339**	**$ 154,924,492**	***6.9%***
Expenses				
Personnel Services	$ 53,069,323	$ 3,240,093	$ 56,309,416	*6.5%*
Operating Expenses	60,107,955	2,690,061	62,798,016	*8.6%*
Debt Service	8,999,368	13,000	9,012,368	*104.2%*
Interfund Transfers: to Water and Sewer	-	1,273,252	1,273,252	*2.8%*
Capital Expenditures	5,417,507	201,000	5,618,507	*-21.3%*
Capital Projects	16,475,000	3,437,933	19,912,933	*-6.9%*
Total Expenses and Appropriations	**$ 144,069,153**	**$ 10,855,339**	**$ 154,924,492**	***6.9%***





How to Navigate this Document

For easier navigation when viewing this budget in electronic format, the table of contents serve as an active links to the sections that they reference. Additionally, hyperlinks have been placed throughout the document. These links can be identified by having both blue font and are underlined. They look like this: Hyperlink or *Hyperlink.*

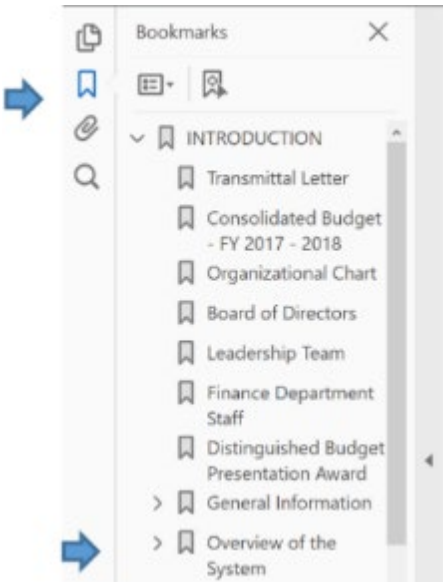
To follow the link, select **Ctrl + click**.



From any page, go back to the Table of Contents by clicking on the CCWA Water Drop logo in the upper right corner of the page.

If you use **Ctrl + click** on an automated cross-reference to jump to the target location in your document, you can go back to your previous location by pressing **Alt + left arrow** key.

To take advantage of electronic bookmarks for this document, open the navigation display in internet browsers, by right clicking any page of the document, from the menu, select *Show Navigation Pane Buttons*. Once the pane is displayed select the bookmark icon, a ribbon. The arrows to the left of the menu items will expand or collapse when selected.



Website and Social Media Links

To learn more about **Clayton County Water Authority**, please visit our website or follow us on social media at the Facebook or Instagram links below.

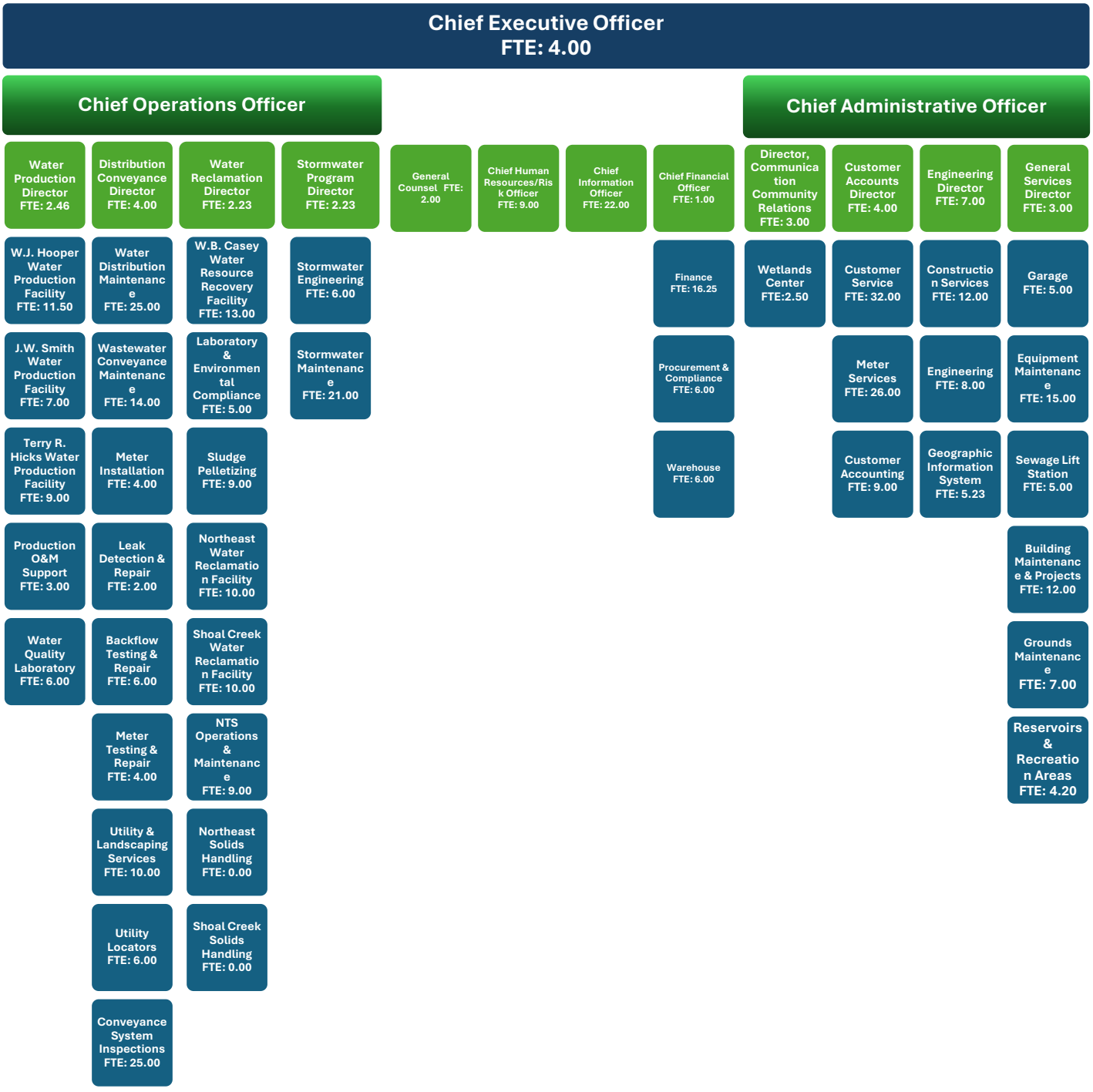
Website: https://www.ccwa.us/

Blog: https://www.ccwa.us/blog/

Facebook: https://www.facebook.com/ClaytonCountyWater/

Instagram: https://www.instagram.com/newmanwetlandscenter/

Organizational Chart



Board of Directors

Member



Emma Godbee

Member



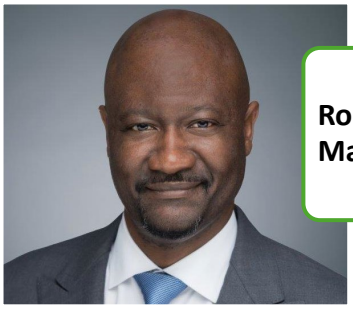
Dr. John Chafin

Member



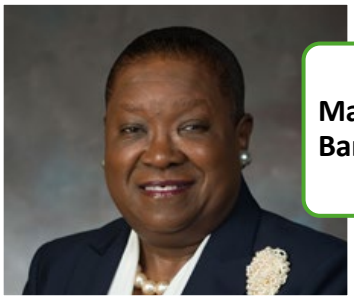
Rodney Givens

Member



Robin Malone

Vice Chair



Marie Barber

Secretary - Treasurer



Mike Thomas

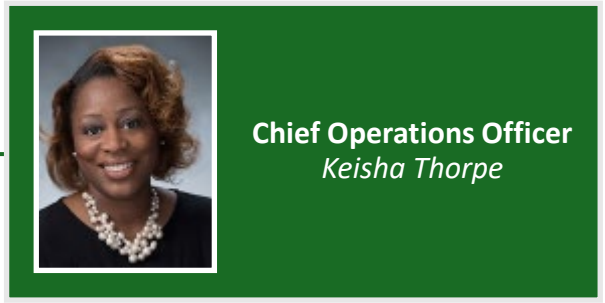
Chair



Dr. Cephus Jackson



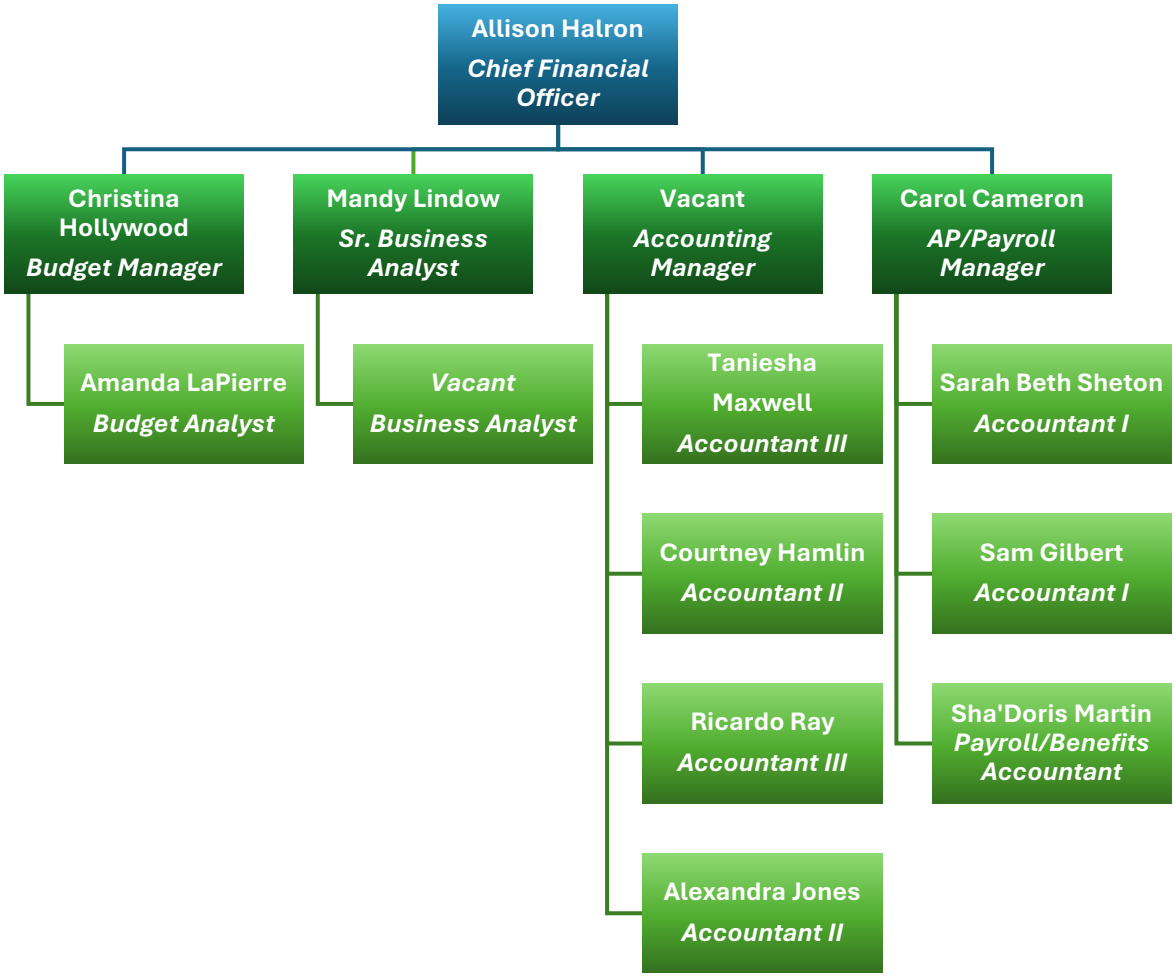




Leadership Team

Anquilla Henderson	***Chief Human Resources & Risk Officer***
Allison Halron	***Chief Financial Officer***
Derek Doss	***Chief Information Officer***
Julius Tolbert	***General Counsel***
Kendra Stanciel	***Water Reclamation Director***
Lamar Hamlin	***Distribution & Conveyance Director***
Doug Thomas	***General Services Director***
Kevin Osbey	***Stormwater Program Director***
Coty McDaniel	***Water Production Director***
Kelly Taylor	***Engineering Director***
Rodney Perkins	***Customer Accounts Director***
Suzanne Brown	***Communications & Community Relations Director***

Finance Department Staff



Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Clayton County Water Authority
Georgia

For the Fiscal Year Beginning

May 01, 2024

Christopher P. Morrill

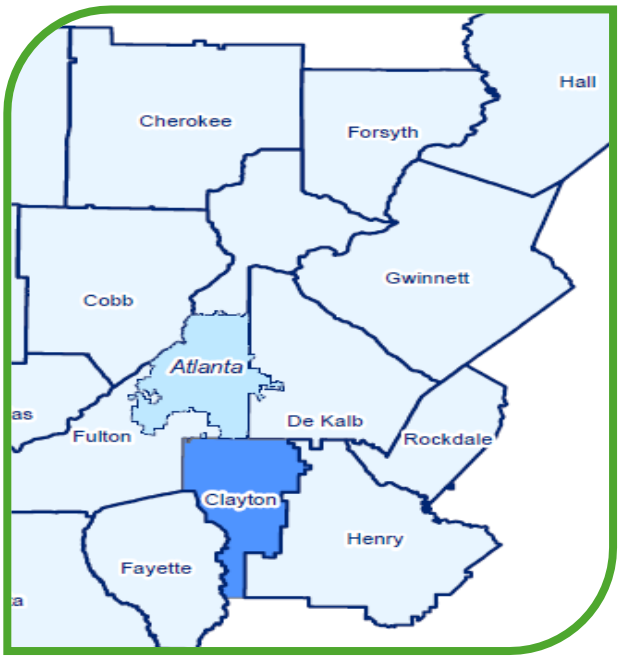
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clayton County Water Authority, Clayton County, GA for the Annual Budget beginning May 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. This is the Authority's 17th year of receiving the award.

General Information

The Clayton County Water Authority ("CCWA" or the "Authority") was created via enabling legislation of the Georgia General Assembly (Georgia Laws 1955, page 3344) on March 7, 1955. This provided for the establishment of an authority to acquire, construct and thereafter operate and maintain projects embracing sources of water supply, distribution, sale of water and related facilities. CCWA supplies water and wastewater services to nearly 300 thousand residents in Clayton County, in the metro Atlanta area. It is one of 15 counties included in the Metropolitan North Georgia Water Planning District.



In May 2007, the Stormwater Utility was created to help ensure compliance with stricter federal and state water quality standards. The Stormwater Utility is tasked with ensuring safe, efficient design and operation of stormwater management devices along with maintenance and repair of these structures and devices.

Mission, Vision, and Values

The mission of CCWA is "Providing quality water and quality services to our community." Our organization strives to value the environmental and community interests and sustain the resources entrusted in its care. Our Vision is "Utilizing Innovation to Provide Industry-Leading Service for Our Community."

CCWA is a leader in the water utility industry, recognized for superior results in service, value, environmental stewardship and innovation. The CCWA's values include the following:

- **Excellence:** Providing the best value in product quality and service.
- **Great Place to Work:** Providing competitive benefits, career-focused training and consistent and effective two-way communications while fostering a family-like spirit.
- **Integrity:** Employing the highest ethical standards, demonstrating honesty, fairness and trust while respecting the rights and beliefs of our fellow employees, our customers and our community.
- **Customer and Community Focused:** Anticipating and meeting customer expectations in both service and product while responding in a timely manner. Actively committed to the betterment of our community.

Governance

The Clayton County Water Authority is governed by a seven-member Board of Directors. Each of them serves on a part-time basis for a term of five years and may be reappointed for additional terms. Members of the Board are appointed by the Clayton County Board of Commissioners. To help ensure continuity in governance, appointments are structured in a staggered manner such that there should be no more than two new members in any given year. The Chairman, Vice-Chairman and Secretary-Treasurer are elected by and serve at the pleasure of the Water Authority Board.

Structure

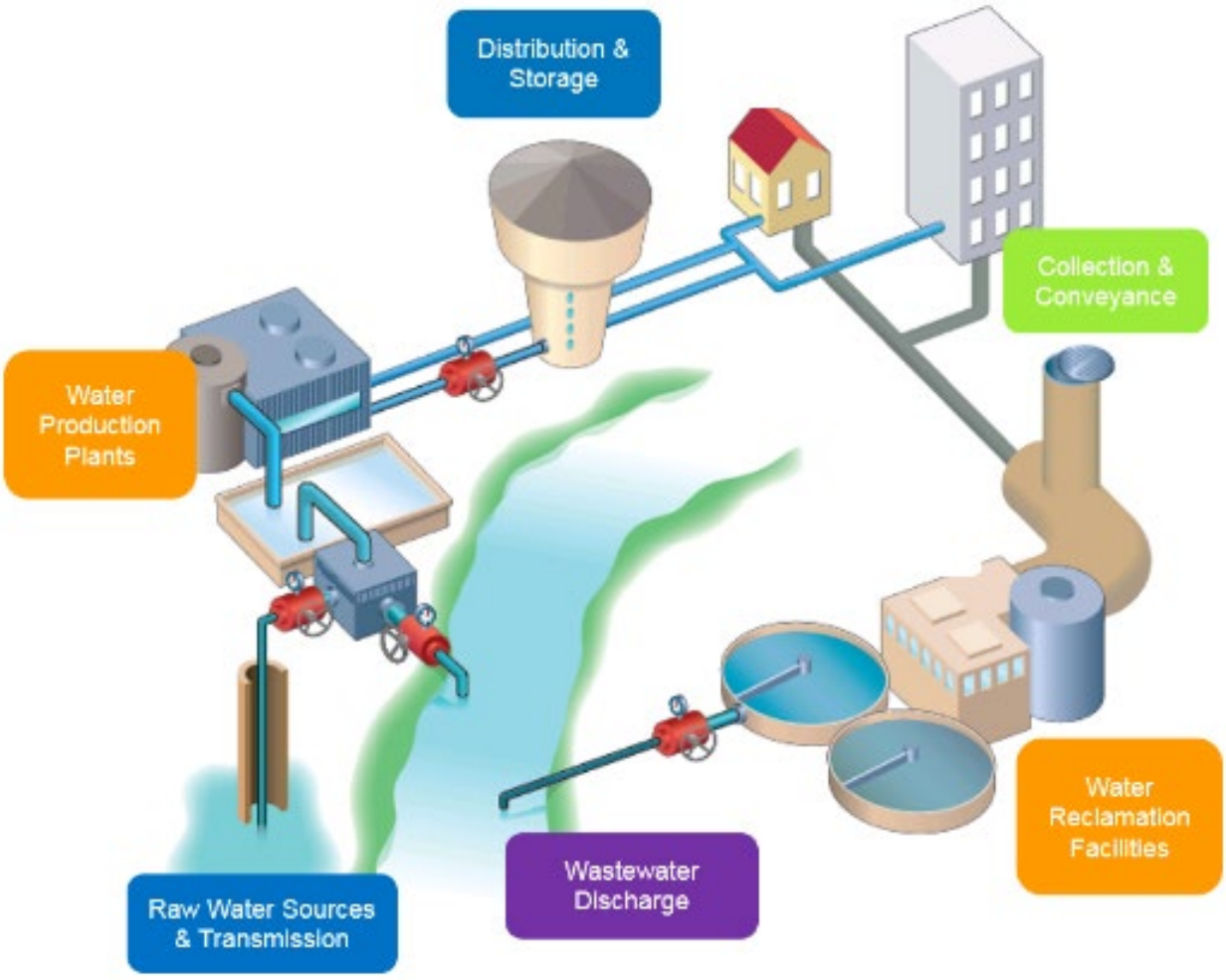
CCWA is comprised of ***two enterprise funds*** that utilize 60 business or budget units to track financial performance and budgetary oversight of its business-like operations.

The **Water and Sewer Fund** is used to account for water production activities, wastewater treatment services and all primary executive and administrative functions of the Authority. This fund's revenue is pledged for all long-term debt repayment. The fund's operations are broken down into the six primary divisions below:

- **Executive:** Provides organization oversight and all administrative functions of CCWA including inventory warehousing under procurement. ***Business Units – 100's and 940***
- **Water Production**: Produces potable water within the standards promulgated by federal and state regulatory agencies. ***Business Units - 300's***
- **Program Management and Engineering**: Plans and administers construction projects and major repairs of all plant facilities, facilities and distribution and collection systems. ***Business Units – 500's***
- **Distribution** *(Water Pipe Infrastructure)* **and Conveyance** *(Sewer Pipe Infrastructure)***:** Installs and maintains waterlines, sewer lines and meters. ***Business Units – 600's***
- **Water Reclamation**: Reclaims wastewater in conformity to highly regulated standards of federal and state regulatory agencies. ***Business Units – 700's***
- **General Services**: Provides equipment and vehicle repairs, maintenance of lift stations *(water)* and pump stations *(sewer)* and building and grounds maintenance. ***Business Units – 900's***



Water Cycle


Distribution & Storage
Collection & Conveyance
Water Production Plants
Water Reclamation Facilities
Wastewater Discharge
Raw Water Sources & Transmission

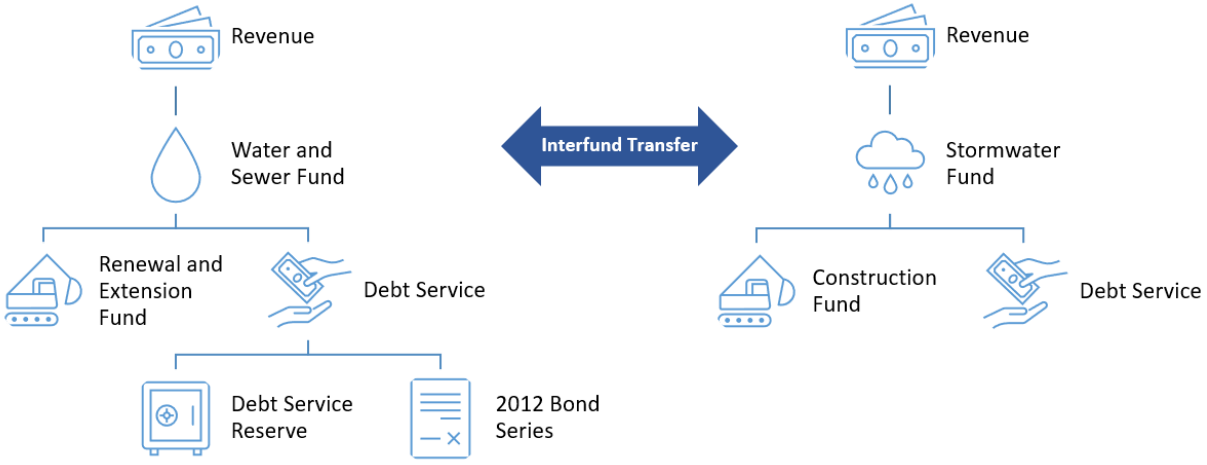
The **Stormwater Fund** is used to comply with initiatives prompted by the Clean Water Act to improve stormwater infrastructure, minimize flooding and provide protection of local streams, rivers and lakes. Services provided by this fund include construction plan reviews, inspections, floodplain management, illicit discharge/Illegal connection inspections and maintenance of stormwater infrastructure within the road right-of-way and directly connected to the right-of-way. To cover the cost of these services, user fees are charged based on the area of impervious surface located on a customer's property.

- **Stormwater Management:** Directs, manages and controls the efforts of the Stormwater Utility section. ***Business Unit – 201***
- **Stormwater Engineering**: Manages construction plan to ensure compliance with State and Federal regulations and mandates. ***Business Unit – 205***
- **Stormwater Maintenance**: Maintains and repairs stormwater infrastructure within County. ***Business Unit – 210***



Schematic of Fund Structure and Cash Flow Diagram

All transactions for both the Water and Sewer Fund and the Stormwater Fund flow through the Water and Sewer Fund.





Overview of the System







Water Production

- **3 Production Facilities**
  - 42 MGD Capacity
  - 28 MGD Produced
- **5 Reservoirs**
- **Water Storage**
  - 3 Clear Wells: 6.7 MG
  - 7 Ground Storage Tanks: 23 MG
  - 4 Elevated Tanks: 2.5 MG
- **1,500 miles of**

Water Reclamation

- **3 Reclamation Facilities**
  - 38.4 MGD Capacity
  - 23.3 MGD Treated
- **Class A Biosolid Facility**
- **2 Constructed Wetlands systems**
- **44 Lift Stations**
- **1,100 miles of Conveyance Pipe**

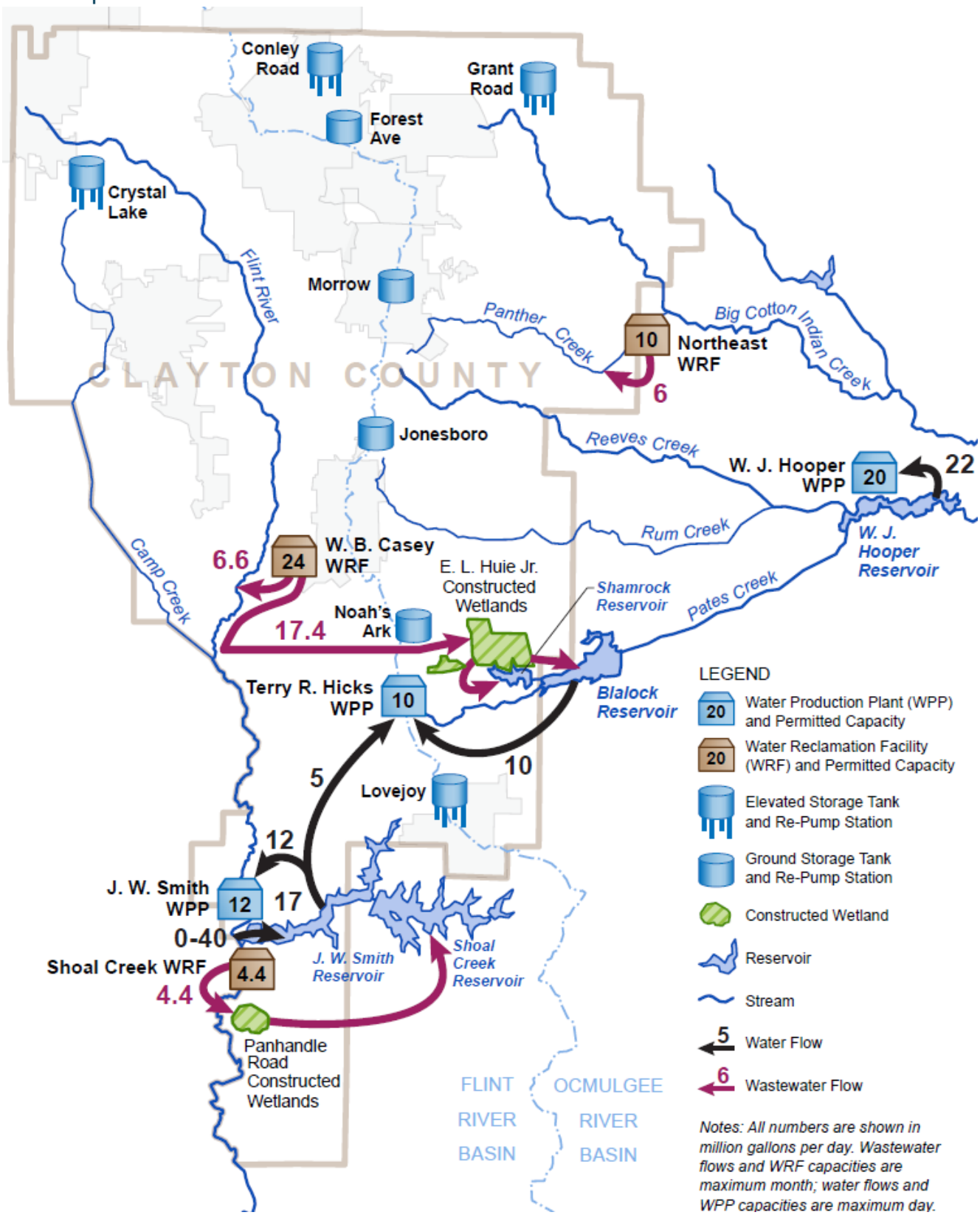
Stormwater

- **6 City systems**
- **1 County system**
- **500 miles of Pipe**

The Authority owns and operates five raw water reservoirs:

- ***J.W. Smith*** - 240 acres in size, holding approximately 844 million gallons of water at capacity with a permitted yield of 12 million gallons.
- ***Shamrock*** - 78 acres in size, holding approximately 280 million gallons of water at capacity with a permitted yield of 20 million gallons
- ***Edgar Blalock, Jr.*** - 263 acres in size, holding approximately 889 million gallons of water at capacity with a permitted yield of 10 million gallons
- ***William J. "Billy" Hooper*** - 143 acres in size, holding approximately 180 million gallons at capacity
- ***Shoal Creek*** - 387 acres in size, holding 2.19 billion gallons of water at capacity with a permitted yield of 5 million gallons

System Map


Conley Road
Grant Road
Forest Ave
Crystal Lake
Flint River
Morrow
Panther Creek
Big Cotton Indian Creek
CLAYTON COUNTY
10
Northeast WRF
6
Jonesboro
Reeves Creek
W. J. Hooper WPP
20
22
W. J. Hooper Reservoir
Rum Creek
Camp Creek
6.6
24
W. B. Casey WRF
E. L. Huie Jr. Constructed Wetlands
Shamrock Reservoir
Pates Creek
17.4
Noah's Ark
Terry R. Hicks WPP
10
Blalock Reservoir
5
10
Lovejoy
12
J. W. Smith WPP
12
17
0-40
Shoal Creek WRF
4.4
4.4
J. W. Smith Reservoir
Shoal Creek Reservoir
Panhandle Road Constructed Wetlands
FLINT RIVER BASIN
OCMULGEE RIVER BASIN
LEGEND
20 Water Production Plant (WPP) and Permitted Capacity
20 Water Reclamation Facility (WRF) and Permitted Capacity
Elevated Storage Tank and Re-Pump Station
Ground Storage Tank and Re-Pump Station
Constructed Wetland
Reservoir
Stream
5 Water Flow
6 Wastewater Flow
Notes: All numbers are shown in million gallons per day. Wastewater flows and WRF capacities are maximum month; water flows and WPP capacities are maximum day.

Water Operations

The Authority's service area of approximately 143 square miles lies just south of the city of Atlanta. It is one of Georgia's smallest counties, in terms of land size, yet it is one of the most densely populated counties with more than 298,300 residents. There are six incorporated cities located within the county which are Forest Park, Lake City, Lovejoy, Morrow, Riverdale, and the county seat of Jonesboro. The Authority is primarily a retail water utility that sells water directly to end users.



Our system annually delivers approximately 9.9 billion gallons of potable water and serves over 87,000 customers. Our customer base is comprised primarily of residential users (94%) followed by commercial (5%) and industrial and government customers (1%). The Authority produces its potable water from raw water taken from its reservoirs and supplemental raw water withdrawals from the Flint River. In 1963, reservoirs were developed from flows from Little Cotton Indian River. The construction and development of water treatment facilities, companion reservoirs and the return of reclaimed water provides capacity of 42 MGD. Current operations have resulted in an average production of 28.15 MGD.

The Authority owns and operates three water treatment facilities: W.J. Hooper, J.W. Smith and Terry R. Hicks. The W.J. Hooper facility and its companion reservoirs: Hooper, Edgar J. Blalock and Shamrock supply sufficient resources to provide up to 20 MGD of potable water. The J.W. Smith facility has the capacity to pump up to 40 MGD of raw water from the Flint River into the Shoal Creek Reservoir and its companion, Smith Reservoir. This provides the J.W. Smith facility with the resources to provide up to 12 MGD of potable water. The Terry R. Hicks facility gets its raw water from the J.W. Smith and Edgar Blalock reservoirs. The Terry R. Hicks facility has the capacity to provide 10 MGD of potable water to the Authority's customers.





Wastewater Operations

This operation conveys, treats and reclaims its customers' wastewater. The Authority annually conveys and treats approximately 7.0 billion gallons of wastewater. Currently, the Authority serves approximately 70,000 customers. The Authority is comprised primarily of residential users (94%) followed by commercial (5%) and industrial and government customers (1%). Water reclamation facilities and wetlands provide the capacity to treat almost 39 MGD of wastewater. The Authority also utilizes the capacity of a neighboring facility (DeKalb Snapfinger WRF) to provide another 1 MGD of capacity. Currently, the average daily flow of these facilities is 23.263 MGD.

The Authority owns and operates three water reclamation facilities: W.B. Casey, Northeast and Shoal Creek. Located in the central portion of the county, the W.B. Casey facility has the capacity to treat 24 MGD of wastewater while the Northeast WRF has a capacity to treat 10 MGD of wastewater, and the Shoal Creek WRF, has the capacity to treat 4.4 MGD of wastewater. Shoal Creek WRF has a companion constructed wetlands treatment system that also provides 4.4 MGD of treatment capacity. This industry renowned system receives

the effluent of the Shoal Creek WRF and directs it through terraced wetlands with various plants acting as biological filters providing additional treatment. The constructed wetlands, at the Huie site, provide a treatment capacity of 17.4 MGD of water. The Shoal Creek WRF and associated wetlands discharge indirectly into the Flint River, via the Shoal creek tributaries, while the Huie Wetlands are in the Ocmulgee basin.

Stormwater Operations



In response to the Clean Water Act of 1972, as amended, Clayton County established a Stormwater Utility to manage the quality and quantity of water flowing into our streams and rivers. Stormwater runoff is rainfall or snowmelt that flows from saturated permeable surfaces like roofs and paved driveways, sidewalks, parking lots and streets. Stormwater runoff creates drainage and flooding problems and picks up pollutants such as oils, grease, fertilizers, pesticides, litter and metal. This runoff is then collected and conveyed by ditches, culverts, intakes, catch basins and storm sewers that discharge directly into creeks, rivers, streams and lakes without being treated to remove the pollutants. The contaminants in stormwater negatively affect the quality of our local streams and lakes.

Federal laws regulating stormwater runoff require the Authority to develop and implement a comprehensive stormwater quality management program to protect and improve water quality. Clayton County is home to 28 large streams, 7 different lakes and the origins of the Flint River. The Authority is tasked with inspection for physical damage, monitoring of water quality, maintenance of constructed infrastructure and remediation of damages and serves nearly 85,000 customers.

Distribution and Conveyance Infrastructure

The Authority maintains almost 1,500 miles of water distribution lines, 1,100 miles of sewer conveyance pipe and 500 miles of stormwater pipe. Our pipes, laid end to end, would span from Miami to Seattle.

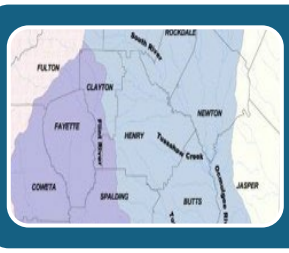


Interconnections

Drinking Water: The Authority has six connections, all with the City of Atlanta, which can be activated on demand pursuant to a contract that expires December 31, 2023. The Authority has piping capable of providing about 8 MGD, in additional supply from these connections. Additional connections exist with the water systems of neighboring DeKalb and Fayette Counties, which can supply up to two MGD.

Wastewater Treatment: The Authority has a contract with DeKalb County for one MGD of capacity.

Innovation and the History of Indirect Potable Reuse at CCWA



Limited Water Supply

River Basin Headwaters – limited water supply

Flint River water quality drove innovation



Built Land Application System - 1980

More than 2,400 forested acres

70% of reclaimed water was returned as streamflow/ downstream water supply



Blalock Reservoir Constructed - 1989

Master Plan addressed aging LAS with focus on sustainable water supply - 2000

Huie Constructed Treatment Wetlands constructed - 2004

CCWA has been doing indirect potable reuse for 41 years. Although it may not have been called indirect potable reuse, but in some form, that is what we've been doing.

Just our location alone presents us with water supply challenges. Clayton County is at the headwaters of the Flint and Ocmulgee Basins, so we have limited surface and groundwater supply. Water Quality issues in the Flint River in the 1970s were drivers for innovation. To accommodate, the Authority developed a Land Application System (LAS) for wastewater discharges at two locations, covering over 2,400 acres of land.

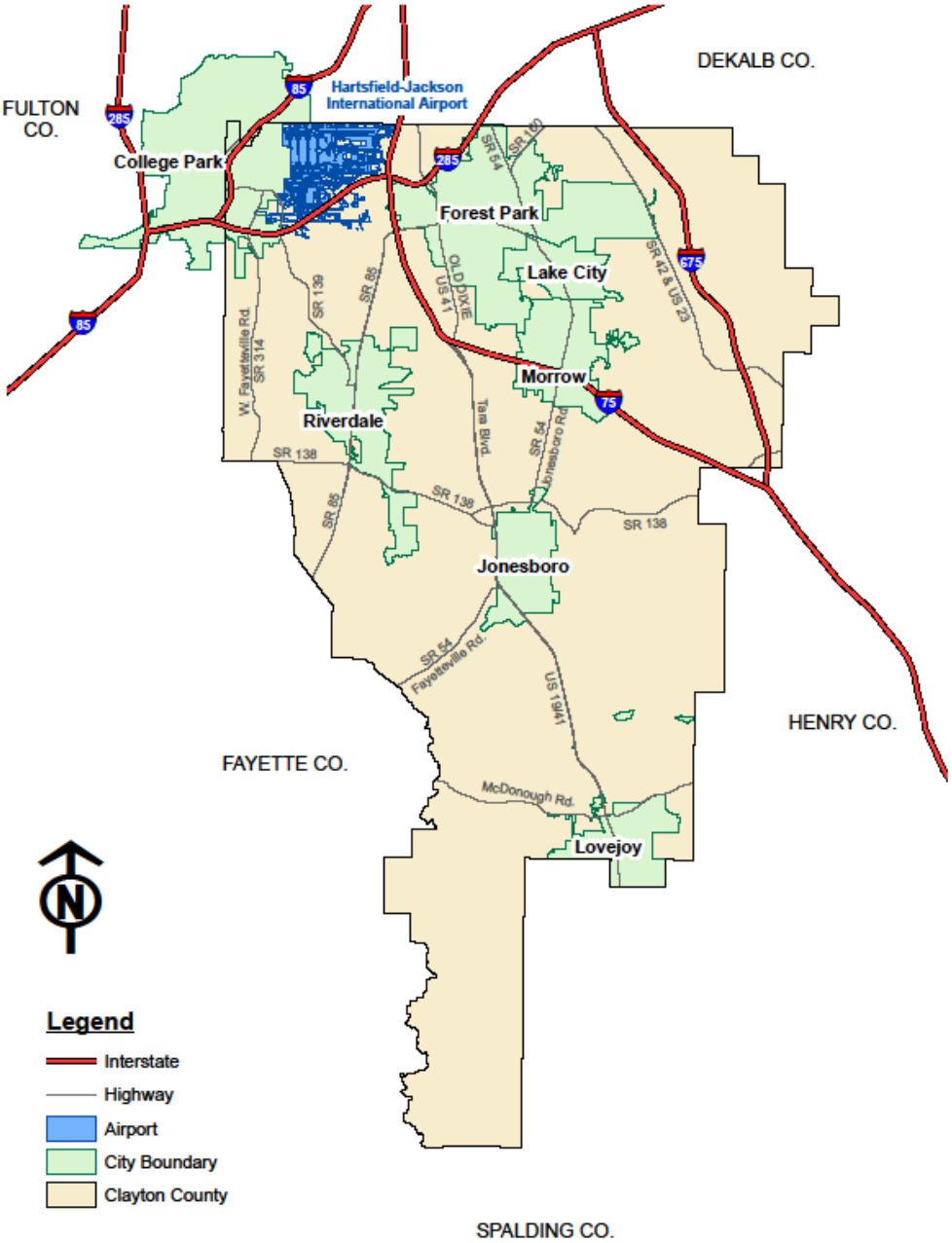
With 70 percent of the reclaimed water sprayed on the site and returned as streamflow, a sustainable water supply downstream at our Hooper Reservoir was provided.

In 1989, the Blalock reservoir was built. This reservoir was in positioned in the middle of the LAS property. In 2000, a solution to manage the aging LAS site and infrastructure with the objective of a sustainable water supply. This resulted in the decision to build Constructed Treatment Wetlands at two of the LAS locations while phasing out the system.

Community Profile

Service Area Map

Out of the 159 counties located in Georgia, Clayton County is one of the smallest, in terms of land size, with an area of only 143 square miles. With 298,300 residents, according to the U.S. Census Bureau, it is one of the most densely populated counties in Georgia. There are six incorporated cities located within the county: Forest Park, Jonesboro, Lake City, Lovejoy, Morrow, and Riverdale, with the City of Jonesboro being the county seat. A portion of College Park is also located within County boundaries. This County is located just minutes south of downtown Atlanta and is an integral part of the Atlanta Metropolitan Statistical Area (MSA).



Transportation and Accessibility

An important attribute of Clayton County is its location in relationship to major transportation modes and the availability of several cost-effective alternatives for moving people and goods in the immediate area.



Air: Hartsfield-Jackson Atlanta International Airport, which lies mostly within Clayton County proper, is a major hub in the air transportation business and has been titled the busiest airport in the world since 2000. Hartsfield-Jackson Atlanta International Airport has annually recorded the largest amount of passenger traffic in the industry since 1998. The Airport is undergoing a $7.5 billion 2030 Master plan called ATLNext.

Additional Hartsfield-Jackson Atlanta International Airport statistics:

- Has an economic impact for metro-Atlanta of $34.8 billion annually
- Has over 63,000 employees and is the State of Georgia's largest employer
- Terminal and parking areas of 4,700 acres and over 49,000 feet make up its five runways
- Airport complex including parking is largely, physically located in Clayton County and is the Authority's largest Stormwater customer
- Atlanta is within a 2-hour flight of 80% of US population
- 105.2 million passengers annually; 275,000 passengers daily

Roadway/Motor Vehicle: Four different interstate highways, I-75, I-85, I-285 and I-675, have 19 exits throughout Clayton County. In terms of other major roads, U.S. highways 19, 23, 29 and 41 and eight state routes are also available to serve our citizens. There are approximately 1,400 miles of paved roads, expressways and streets located within the County. Atlanta's beltway, Interstate 285, provides easy access to all areas of Atlanta and to east/west bound Interstate 20.



Other transportation needs of the local community can also be easily accommodated. The Georgia Regional Transportation Authority (GRTA) offers express bus service that provides workday commuters an alternative to driving their vehicles to downtown Atlanta employment centers. A large, conveniently located park and ride lot situated on a major arterial in Jonesboro provides access to this service. MARTA has a large presence in Clayton County with 633 bus stops that support 13 routes and 7,000 passengers daily. Approximately, 560 County residents are employed by this transit service. In addition, MARTA will expand in the County with two recent major initiatives which include new bus routes along GA Highways 139 and 85 and adding a commuter rail on existing Norfolk Southern rail line.

Rail: For those businesses needing to move freight, there is direct rail service provided by the Norfolk Southern Railways System. In addition, Amtrak has passenger trains, which pass through nearby Atlanta. Approximately 30 freight truck lines serve the County with both intrastate and interstate service. In addition, the Greyhound Bus Line operates a local terminal in nearby Hapeville. Moreover, for international shipping, Savannah, Georgia and Jacksonville, Florida serves as major deep-water seaports, which can easily be reached by interstate highway in a matter of hours.

CLAYTON COUNTY, GEORGIA

2023 Population Estimates
298,300
Source: U.S. Census Bureau

Median Household Income
$56,207
Source: U.S. Census Bureau

Persons in poverty, percent
14.6%
Source: U.S. Census Bureau

Educational Attainment: Percent high school graduate or higher
85.5%
Source: U.S. Census Bureau

Persons without health insurance, under age 65 years, percent
15.5%
Source: U.S. Census Bureau

Median Housing Value
$167,200
Source: U.S. Census Bureau

Total Housing Units
116,084
Source: U.S. Census Bureau

Total Employer Establishments
4,184
Source: U.S. Census Bureau

Veterans
15,716
Source: U.S. Census Bureau

Percent of households with a broadband Internet subscription
86.5%
Source: U.S. Census Bureau

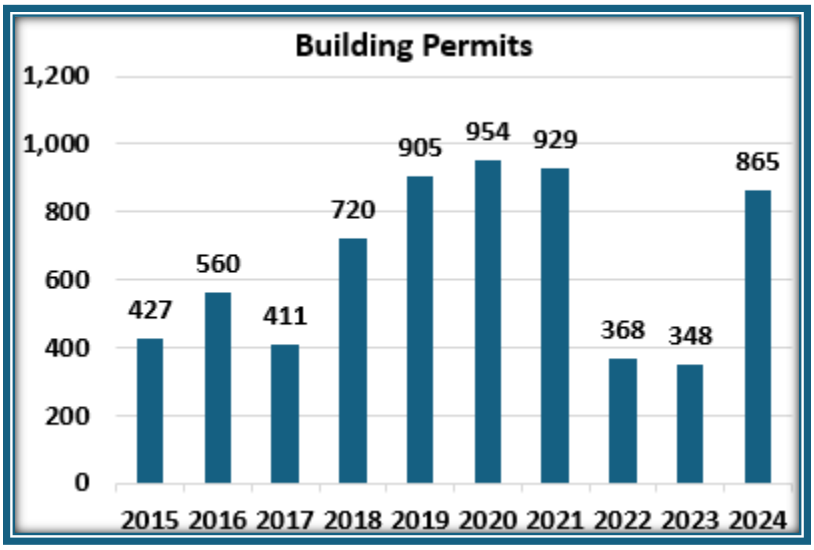
Education

The Clayton County Board of Education currently operates 66 public schools, thirteen of which are high schools. There are also five private schools currently operating in the county. The higher education facility located in the County itself is Clayton State University, which is part of the University System of Georgia.

Some of the other institutions of higher education located in the Atlanta metropolitan area include Agnes Scott College, Atlanta University Complex, Emory University, Georgia Institute of Technology, Georgia State University, Kennesaw State University, Life University, Mercer University, Oglethorpe University and Southern Polytechnic State.

Demographics and Economic Outlook

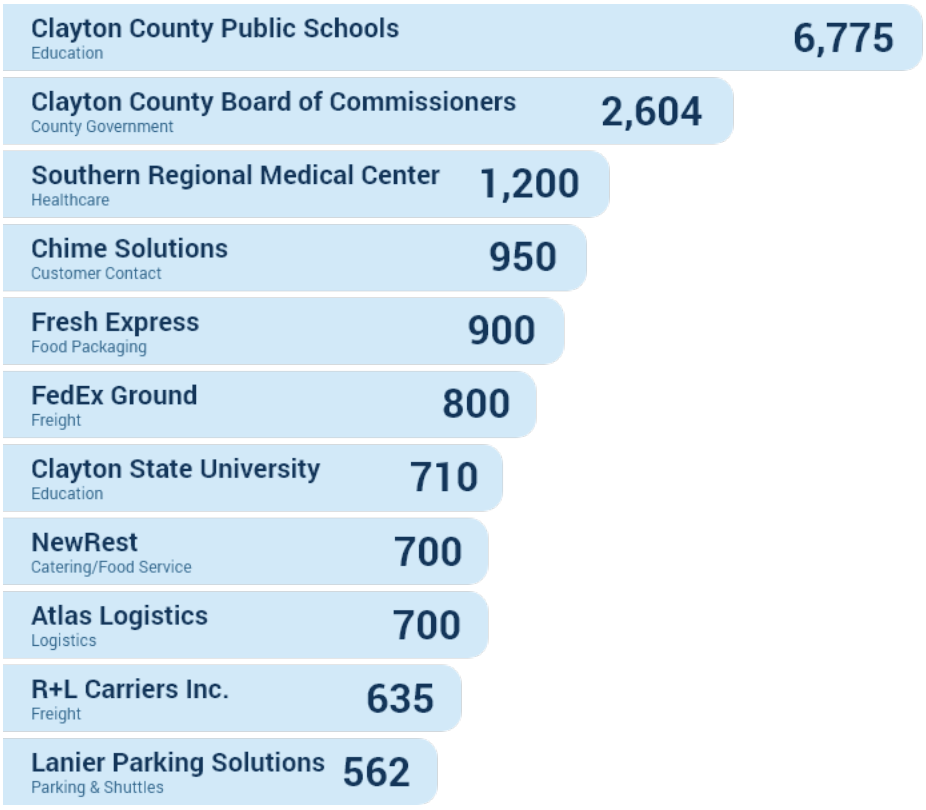
To determine the stability and strength of revenue potential of an organization, including CCWA, the overall economic health of an area is accessed. Of the several economic indicators analysts look at to evaluate fiscal condition, those related to income, jobs and general strength of the regional municipality provide the most meaningful data. Median Household Income (MHI) and Per Capita Income (PCI) are indicators of how much income people have available to spend. The higher the MHI and PCI, the more money people can spend on discretionary items.



Source: 21-County Data Dashboard - 33n (atlantaregional.com)

During the COVID-19 pandemic, new home and commercial construction increased significantly throughout the County. New construction permits have decreased by approximately 60 percent during the five-year period between 2019 and 2023.

Top 12 Largest Employers



Source: Invest Clayton

Income growth is positively correlated with job growth and lower unemployment rates. Since the 1990's, job growth in the southern crescent of Metro-Atlanta has largely been rooted in the construction that occurs during a strong housing market and economic expansion. Clayton County is now experiencing this type of expansion due to the growth in the **film industry** and the development surrounding **Hartsfield-Jackson Atlanta International Airport**.

A modern, extensive transportation and logistical infrastructure allows Georgia to compete effectively in a global marketplace. Hartsfield-Jackson International Airport is the world's busiest passenger airport and 10th-largest in the nation for cargo. Georgia's deep-water ports and inland barge terminals are a major reason Georgia now ranks second nationally in exports. With 5,000 miles of railroad track, Atlanta is the rail center of the South and the largest intermodal facility on the East Coast. Several recent transportation projects in Clayton and Henry counties have eased congestion on busy Interstate 75. Clayton County voters approved a 1 percent sales tax to fund Metropolitan Atlanta Rapid Transit Authority bus service (MARTA), which has over 160 stops. MARTA links the County's workforce to major employers and activity centers throughout the Metro-Atlanta area. In 2019, a new express lane was added to Georgia's toll road network easing traffic congestion between Henry and Clayton Counties between the I 75 and I 675 interchange.

Hartsfield-Jackson Atlanta International Airport is a powerful economic driver and two community improvement districts (CIDs), Airport West and Airport South (North Clayton County), have joined forces as the *Atlanta Aerotropolis Alliance* to assist the airport into becoming a major economic hub. These CIDs are coordinating

plans for the creation of an "Airport City" that will attract new commercial office space, first-class hotels, entertainment venues, condominiums, apartments, and other residences. The airport currently has a total regional economic impact of $64.3 billion annually. The airport is CCWA's largest stormwater customer bringing in revenues for the proprietary fund of more than $600 thousand annually.

The Atlanta Aerotropolis Alliance, comprised of businesses, local government representatives, nonprofits, and other key stakeholders, are playing a major role in forging Hartsfield-Jackson into an even stronger economic development tool for the region. More than 50 percent of Fortune 500 corporate headquarters are located within 10 miles of U.S. hub airports and air travel. Both passengers and cargo are expected to triple between 2010 and 2030 in airports around the world. Airports are evolving into the actual destination of the traveler and not just places of departure and arrival.

As more businesses come into the area, more jobs will be created which spurs more amenities. This will start a perpetual cycle, as it will make the area an even more attractive choice for additional business relocations. The actual development and renovation of the airport has also created additional jobs and economic impact. In 2016, Hartsfield-Jackson began construction on $6 billion projects in listed in its 20-year master plan. The Authority's service area will see economic gains from the development surrounding Hartsfield-Jackson Atlanta International Airport.

In addition to offering some of the best tax incentives in the metro region, Clayton County is taking a proactive approach to bringing in new business with an innovative "Concierge Service" program. This initiative is designed to streamline the process of doing business in the County by streamlining processes and eliminating much of the bureaucratic red-tape and need to contract multiple departments or areas to get things done.

Georgia is taking a leading role in the movie industry, which contributes 55,000 jobs and $9.5B in annual economic impact to the state. The **film industry** attracts multiple types of commercial and retail businesses to support its movie set building, actors, and stage crews. EUE/Screen Gems Studios Atlanta opened an 11-stage, 33-acre studio complex in 2010 on the former Lakewood Fairgrounds. Fayette County, Clayton County's southside neighbor, boosts Trilith studios (Pinewood Atlanta Studios) situated on 700 acres with five state-of-the art sound stages.

FILM INDUSTRY

- **Film Studios – South Atlanta:**
  - Clayton County Studios
  - Atlanta Metro Studios
  - Tyler Perry Studios
  - EUE/Screen Gems LTD
  - Trilith (Pinewood)
- **Economic Impact to Georgia:**
  - $9.5 billion
  - 55,000 – 92,000 jobs
  - 3,040 businesses supported
- **Number of Productions:**
  - 2021: 366
  - 2020: 242
  - 2019: 391
  - 2018: 455
- **2020 Emmy Nominations - Georgia:**
  - 50
- **Famous Productions:**
  - Walking Dead
  - Black Panther
  - Hidden Figures
  - Hunger Games
  - Stranger Things
  - Ozark
  - Watchmen

Source: Georgia Department of

Clayton County benefits directly from the movie industry growth as actor and producer, Tyler Perry purchased 330 acres of the 488-acre site at the closed Fort McPherson army base in East Point is one of the largest production facilities in the US. It showcases forty buildings on the National Register of Historic Places, twelve purpose-build sound stages with a total of 200,000 SQF, 200 acres of greenspace and a diverse backlot. This studio can film 10 to 20 productions simultaneously, employing over 5,000 people.

FACTORS INFLUENCING AREA

- Qualified opportunity zone which provides incentives to developers to invest in distressed areas.
- Atlanta Mayor has made economic development in southwest Atlanta a top priority.
- Near 2 Marta stations along with a proposed light rail project along Campbellton Road. A spur is planned to the Atlanta Beltline.
- New projects in area improving market:
  - **Beltline's three-mile Westside Trail – a $43 million pathway that opened in 2017 linking Washington Park to Adair Park**
  - **The trail spurred projects including Lee + White, 23-acre adaptive reuse of warehouses in Historic West End luring new businesses**
  - **Beltline is currently reviewing proposals for the redevelopment of 20-acres Murphy Crossing**

The Georgia Department of Economic Development (GDEcD) announced that during 2023, the film and television industry set a record with $4.4 billion in direct spending on productions in the state. The Georgia Film Office, a division of GDEcD, reported that these numbers are due to a variety of factors in addition to the state's overall attractiveness to the film industry, including an earlier safe return to production, pent-up demand from the COVID-19 hiatus, and the associated expenses to mitigate risk.

In 2016, Georgia Motion Picture Studios announced they would be calling Tucker, Georgia home. Estimates have the economic impact this studio brings to the area reaching $1 billion. The University System of Georgia began classes in January 2016 at its new Georgia Film Academy to train future industry workers in the State. Clayton State University has recently followed suite by adding relevant courses to its curriculum catalog. With local talent available, production companies will no longer need to bring crewmembers from New York and Los Angeles.

Film tourism has also had an economic impact on the state. With additional studios and movie productions, this revenue stream will continue to grow. Fans from all over the world visit Senoia, Georgia, which was redeveloped to film the popular television show *The Walking Dead*. Covington has had similar success from *The Vampire Diaries,* which has a real-life replica of the Mystic Grill, a familiar setting on the show. The State's film office has launched a website, TourGeorgiaFilm.com, to cater specifically to film tourism.

With its headquarters located just over the Clayton County border and Hartsfield-Jackson Atlanta International Airport its primary hub, Delta Airlines has a large impact on economic growth for the County. Delta is one of the leading airlines. The company employees more than 36,000 people and has more than 968 flights daily flying 30.07 million passengers annually.

Porsche Cars North America created a 26-acre complex at the former Ford Motor Company site in Hapeville. This complex includes its headquarters building, the Porsche Technical Service and Training Center and the Porsche Customer Experience Center that features a 1.6-mile test track and handling road course. Walmart built a large fulfillment center near the airport and has created 400 new jobs over the past couple of years.

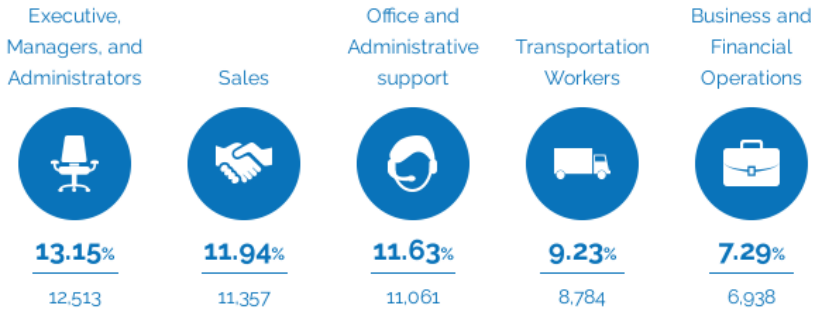
The Forest Park Urban Redevelopment Agency has developed the Fort Gillem Army site for new industry and distribution centers. Kroger has a salad and vegetable preparation and distribution center at this location. Castellini Group, a large distributor of fresh produce, also has a location here and operates a complete vertical supply chain company that provides services from tomato ripening and repacking, to processing and

transportation. The Tri-Cities Urban Redevelopment Agency is comprised of three urban redevelopment agencies: Forest Park, Lake City and Morrow. These redevelopment agencies have a total of 2,350 acres and 935 individual parcels along 11 miles of commercial corridors in Clayton County and help encourage economic development.

JOB GROWTH AND EMPLOYMENT

In 2023, there were over 140,000 employed in Clayton County, GA. The industries and percentage of those employed are found in the graphic below. Employment in the County grew 18.8 percent between 2010 and 2023.

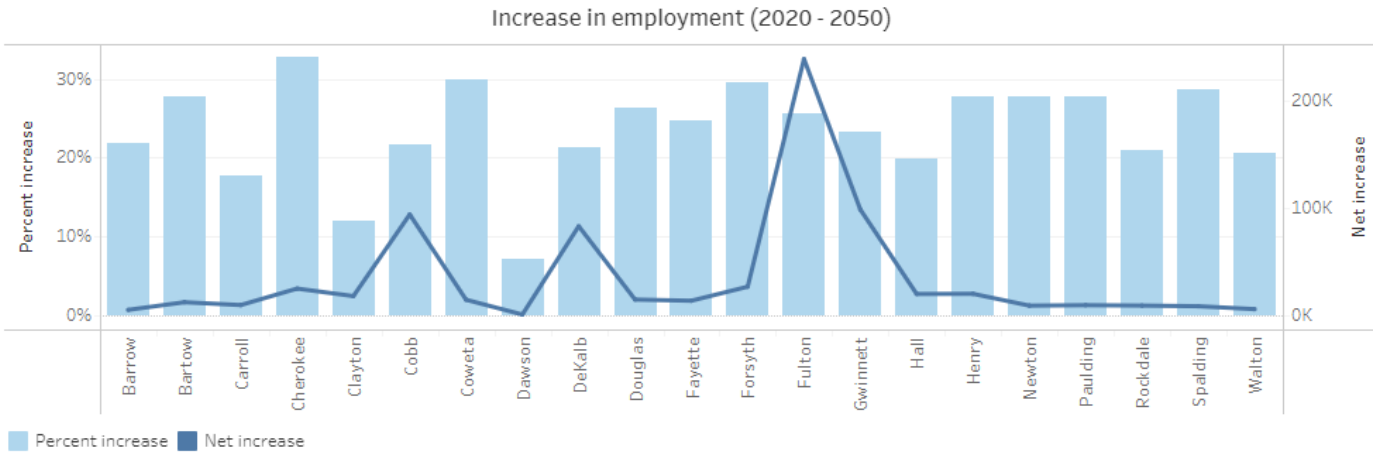
Largest Job Counts by Occupations – (2023)



Source: Applied Geographic Solutions and FT Locations 2024, TaxFoundation.Org 2021 and FT Locations research

Employment By County Growth: 2015-2050

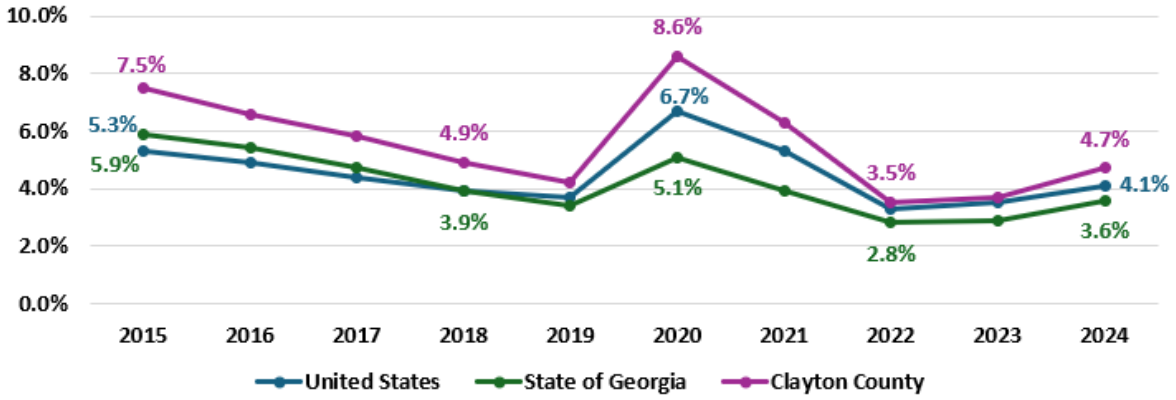
Clayton County forecasted employment from 2015 to 2050 is estimated to grow by 168 thousand jobs, or 16 percent.



Source: Atlanta Reginal Commission; [21-County Data Dashboard - 33n (atlantaregional.com)]

Unemployment Rates 2015 – 2024

For April 2024, the Georgia Department of Labor released updated unemployment rates that show a strong economic recovery as rates dropped have are the lowest in the previous decade. These figures are not seasonally adjusted.



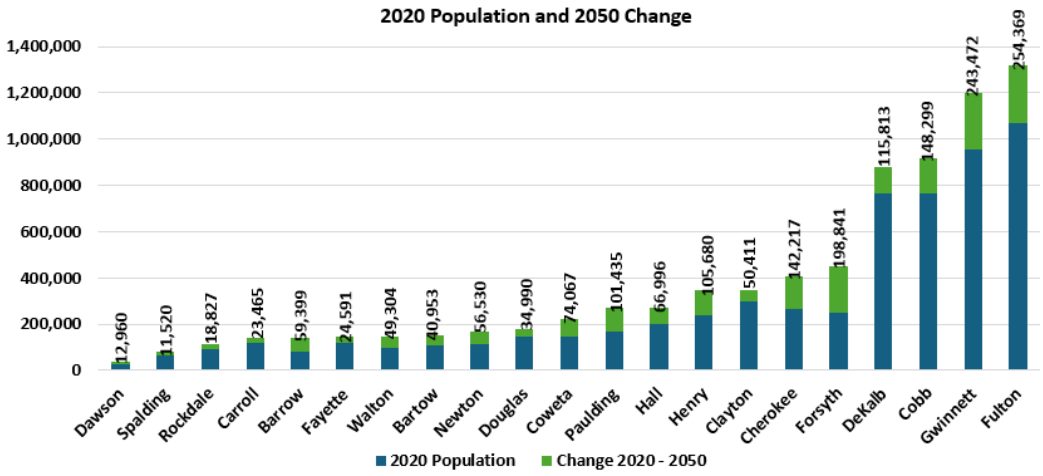
Source: *https://explorer.gdol.ga.gov/vosnet/analyzer/results.aspx?session=labforce*

POPULATION GROWTH

In a high fixed cost business like water utilities, the best way to keep rates lower is to have a larger population in a smaller area. The larger the population, the more customers available to share in the cost of the system and the closer they are together the less pipe and pumping costs needed to distribute the water.

Chief Executive Officers and their company boards are attracted to Georgia's "pro-business" environment with state statutes that support low tax rates and prioritizes economic development. Georgia was the first southeastern state to pass single-factor corporate tax apportionment that applies the 6 percent corporate tax rate only to the portion of income earned inside the state. The state also consistently maintains one of the nation's lowest debt-per-capita levels.

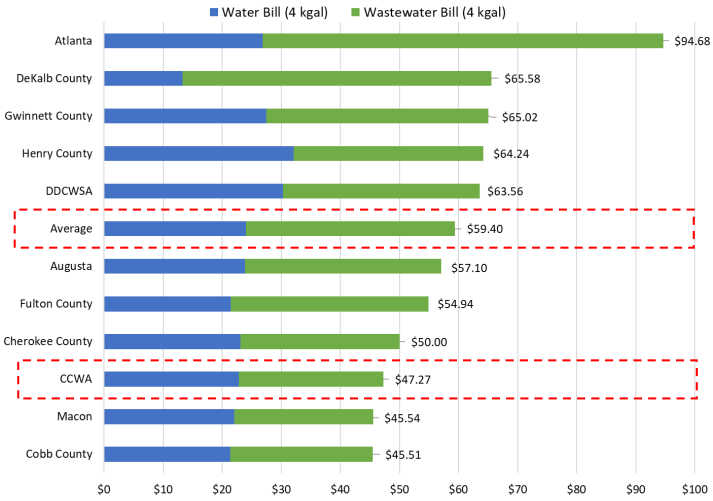
Quality and cost of labor are key drivers in every location decision. Georgia's Quick Start work force development program is one of the best in the nation and provides customized training at no cost to qualified companies in an array of industries. Nearly one million workers at 6,200 companies of all sizes have benefited from Quick Start. Eighteen Fortune 500 companies and thirty-two Fortune 1000 companies have headquarters in Georgia.



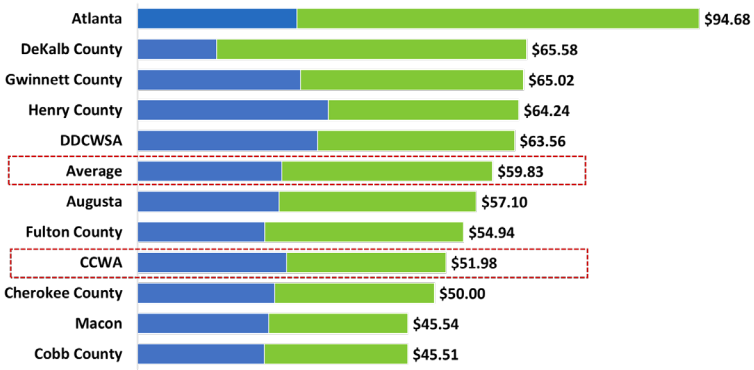
Water and Sewer Bill Comparison

The chart to the right shows single-family residential water and sewer bills for a typical customer using 4,000 gallons of water in comparison to other benchmark water utilities at the Authority's May 2016 water and sewer rates.

At $47.27, CCWA customers had an average combined water and sewer bill that was $12.13, or about 20 percent, lower than what its benchmark utilities charge their customers.

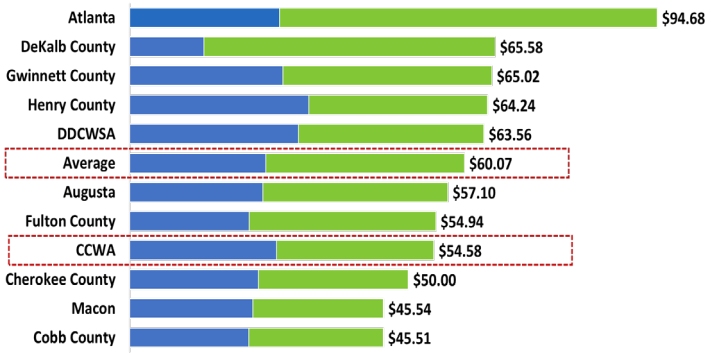


January 1, 2021



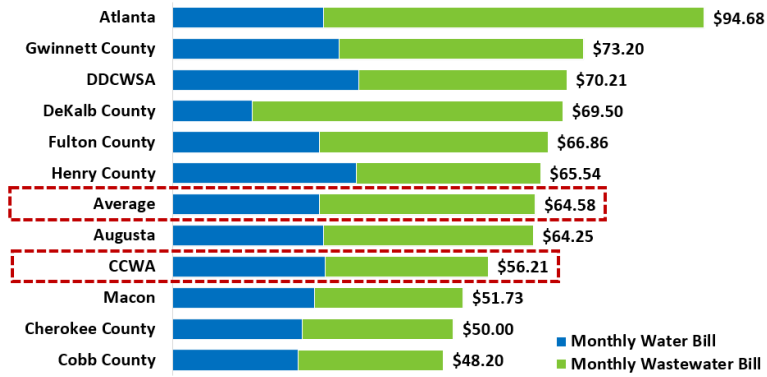
The graphic to the left demonstrates how the same customer bill was impacted by the ***10 percent rate adjustment*** implemented on January 1, 2021. The average customer bill increased $4.71 a month to $51.98 but the Authority's rates remained among the lowest in the metro-Atlanta area.

January 1, 2022



The graphic to the right shows how the same customer bill was impacted by the ***5 percent rate adjustment*** implemented on January 1, 2022. The average customer bill increased $2.60 a month to $54.58 and the Authority's rates remained below average in comparison to its metro-Atlanta counterparts.

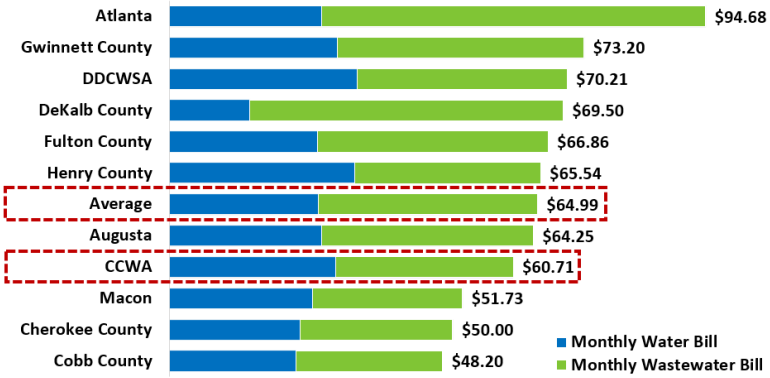
January 1, 2023



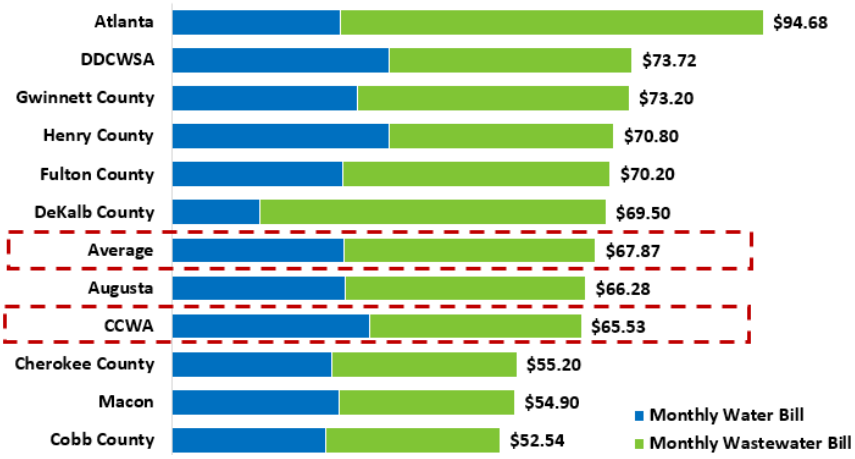
The graphic to the left demonstrates how the same customer bill was impacted by the ***3 percent rate adjustment*** implemented on January 1, 2023. The average customer bill increased $1.63 a month to $56.21 but the Authority's rates remained below the average of other utilities in the metro-Atlanta area.

Several of the water utilities in the metro-Atlanta used in these bill comparisons have implemented rate increases. During the approval of the budget in April 2023, the Board of Directors approved a ***5 percent rate adjustment*** to be implemented on January 1, 2024. At the May 4, 2023, Board of Director's meeting, the rate adjustment was revised from 5 percent to 8 percent effective January 1, 2024, increasing the customer's bill a total of $4.50 per month from the rate adjustment of 3 percent effective the year before on January 1, 2023.

January 1, 2024



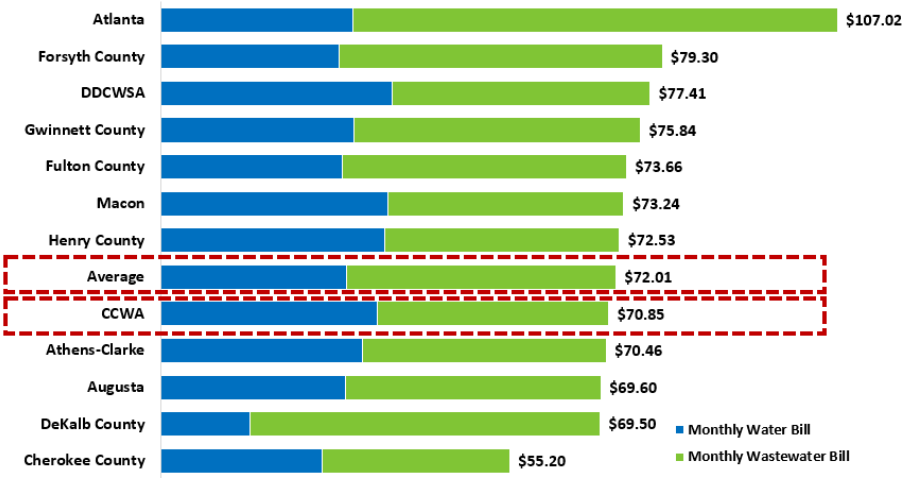
January 1, 2025



As part of the FY 2024 – 2025 budget adoption, a ***rate adjustment of 8 percent*** was approved, effective January 1,2025. This adjustment will increase the average customer bill by $4.82 per month to $65.53. The Authority's rates remain below the average of other utilities in the metro-Atlanta area.

January 1, 2026

The FY2025 – 2026 budget adoption included an 8 percent rate adjustment. This adjustment will be implemented on January 1, 2026 and will increase the average customer bill by $5.24 per month to $70.85.



Financial Highlights and Trends

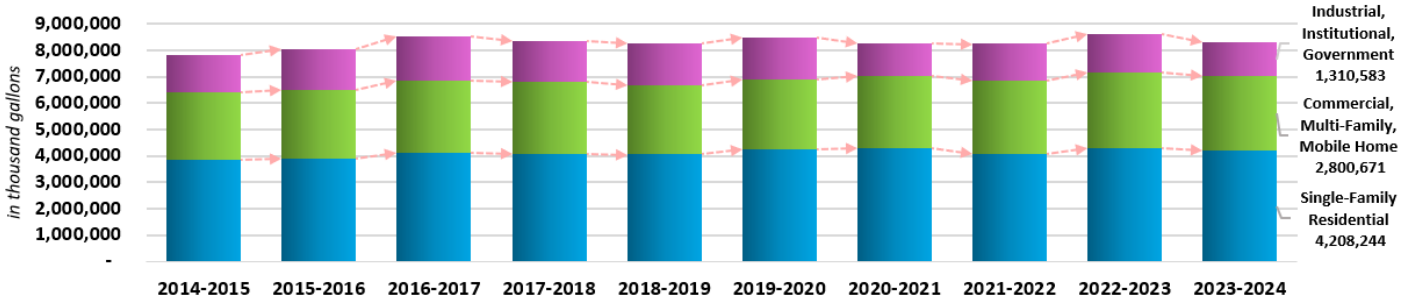
Over the last ten years, water usage has increased 6 percent but in the past five fiscal years, has declined by 2 percent. Drought conditions in FY 2016 - 2017 increased usage 6 percent from the prior year. The COVID-19 pandemic in FY 2019 - 2020 also increased usage as residents sheltered in place and schools operated virtually during the year. Clorox, one of the Authority's largest industrial customers, increased production of its disinfecting products to meet the overwhelming demand during that year. FY 2022 – 2023 saw another increase due to lower-than-average rainfall. Sewer usage, measured against water usage, typically follows the same pattern. However, the institutional customers moved to metered connections and growth over the last ten years has increased 11 percent and is up 2.7 percent since FY 2019 – 2020.

The number of water customers has increased 15 percent over the previous ten years, at an average annual growth rate of 1.5 percent. Customer growth has increased 4 percent over the last five fiscal years with annual growth averaging about 1 percent.

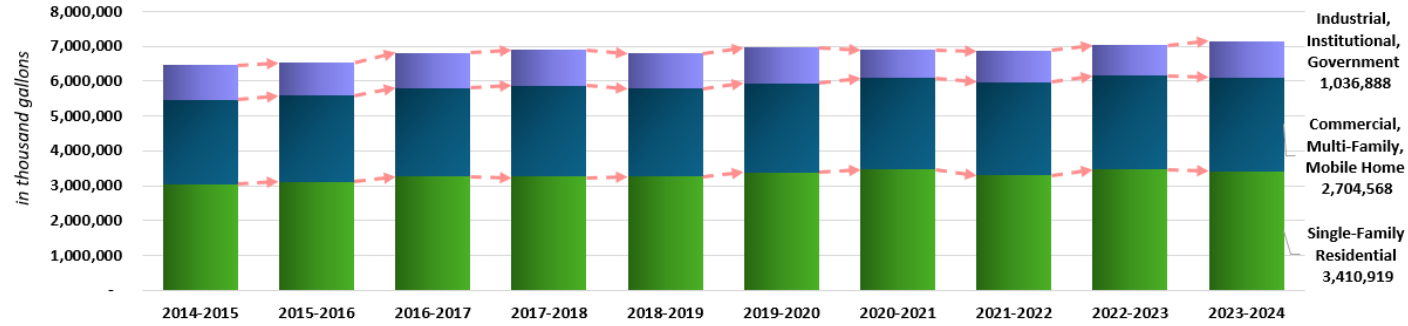
The number of stormwater customers has increased 12 percent since FY 2014 – 2015 and 3 percent since FY 2019 – 2020, an average growth rate of 1.2 percent annually over the previous ten year period.

This customer growth is due to the continuing economic growth in the County and surrounding metro area.

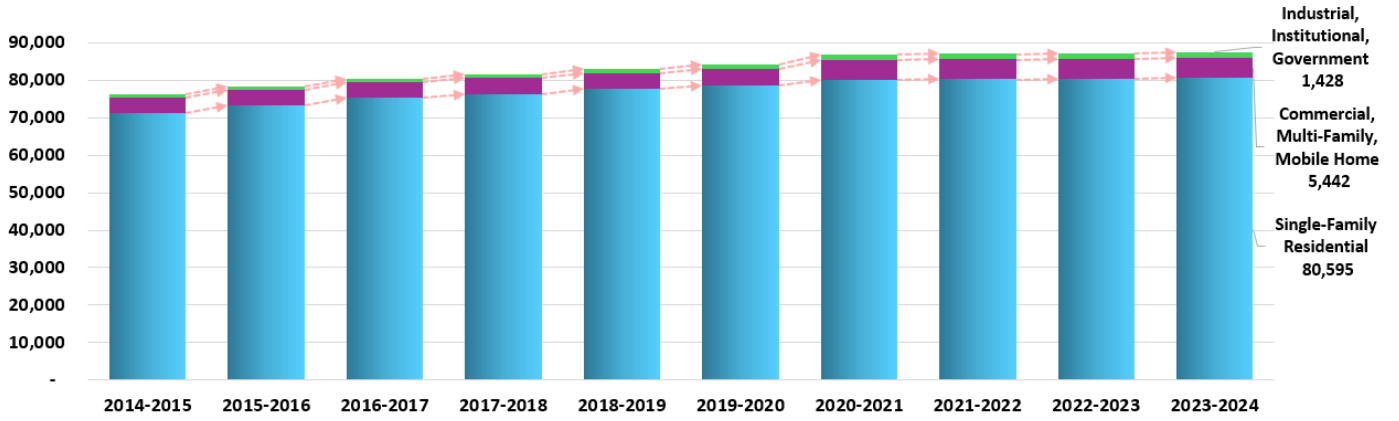
Annual Water Usage by Customer Category



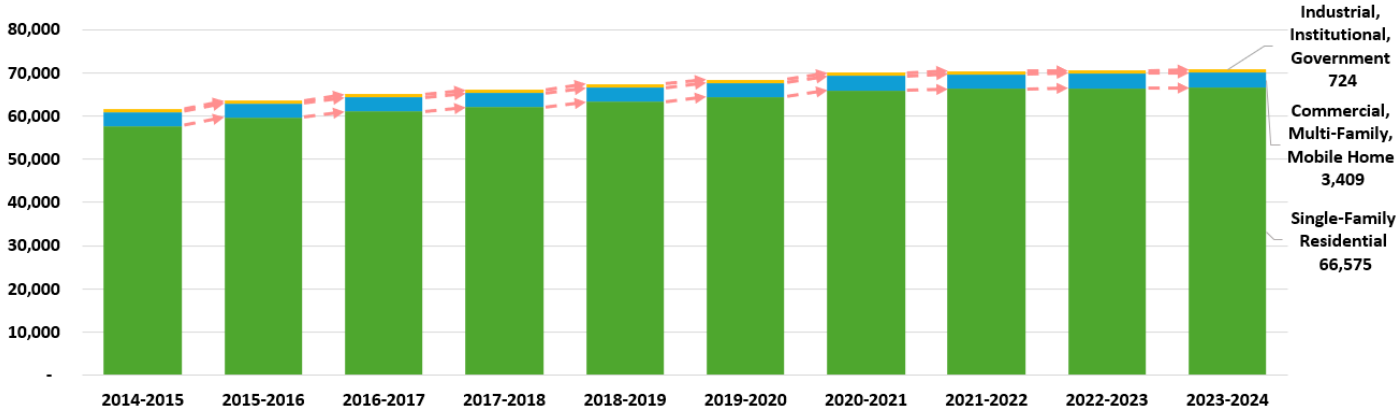
Annual Sewer Usage by Customer Category



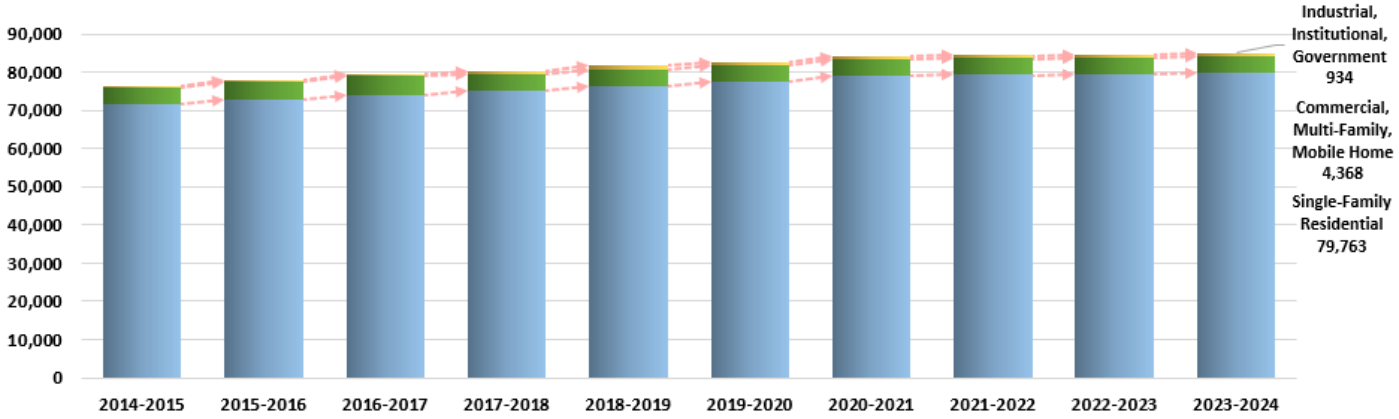
Water Customers by Category



Sewer Customers by Category



Stormwater Customers by Category

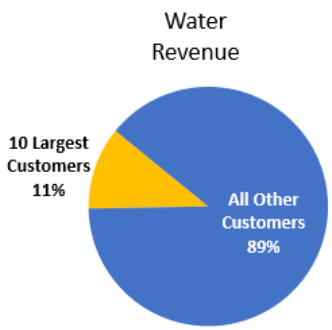


Top 10 Customers

The tables below list the Authority's customers by type of service for the fiscal year ended April 30, 2024.

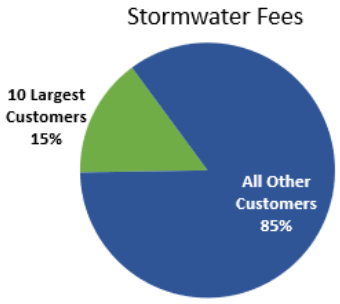
Customer	Water Revenue	Percent
Fresh Express	$ 1,347,874	2.12%
Clayton County Board of Education	1,311,751	2.07%
Clayton County Board of Commissioners	1,141,022	1.80%
Clorox Co	799,856	1.26%
City of College Park	600,561	0.95%
Hunter Ridge MHP LLC	564,014	0.89%
Clayton State University	381,345	0.60%
FB Church St LLC DBA Legacy Riverdale Apt.	336,457	0.53%
Riverwalk Lane Legacy Apartments LLC	304,993	0.48%
Deer Creek MHP Stockbridge GA LLC	301,269	0.47%
10 Largest Customers	**$ 7,089,142**	**11.17%**
All Other Customers	56,369,311	88.83%
Total	**$ 63,458,453**	**100.00%**

Customer	Wastewater Revenue	Percent
Fresh Express	$ 2,053,369	3.69%
Clayton County Board of Commissioners	1,027,162	1.85%
Clayton County Board of Education	907,801	1.63%
Hunter Ridge MHP LLC	599,981	1.08%
Express Container Services	509,431	0.92%
FB Church St LLC DBA Legacy Riverdale Apt.	358,138	0.64%
Clorox Co	333,451	0.60%
Riverwalk Lane Legacy Apartments LLC	324,761	0.58%
House Of Raeford Farms	321,002	0.58%
Deer Creek MHP Stockbridge GA LLC	320,586	0.58%
10 Largest Customers	**$ 6,755,682**	**12.15%**
All Other Customers	48,834,743	87.85%
Total	**$ 55,590,425**	**100.00%**





Customer	Stormwater Fees	Percent
Department of Aviation *(Hartsfield-Jackson Airport)*	$ 620,009	5.68%
Clayton County Board of Education	388,157	3.56%
Clayton County Board of Commissioners	144,224	1.32%
Georgia Power Co	114,930	1.05%
Georgia Dept of Agriculture	84,575	0.77%
Kroger	78,886	0.72%
J C Penney Catalog Division	62,631	0.57%
Weeks Robinson Properties	57,510	0.53%
Hunter Ridge MHP LLC	55,126	0.50%
Site Manager	50,492	0.46%
10 Largest Customers	**$ 1,656,540**	**15.17%**
All Other Customers	9,259,728	84.83%
Total	**$ 10,916,268**	**100.00%**



Weather Conditions



Weather influences both the supply and demand of water which also impacts the operating costs of a water and sewer utility. During severe drought conditions, water pulled from streams and rivers is less diluted and therefore contains a higher concentration of contaminates. This requires more chemicals to be used during the treatment of drinking water as does high temperatures and sunny days as it proliferates the growth of algae in our reservoirs. Surface water, which is the County's primary source of drinking water, typically requires more chemical treatment than ground water because it is exposed to these elements.

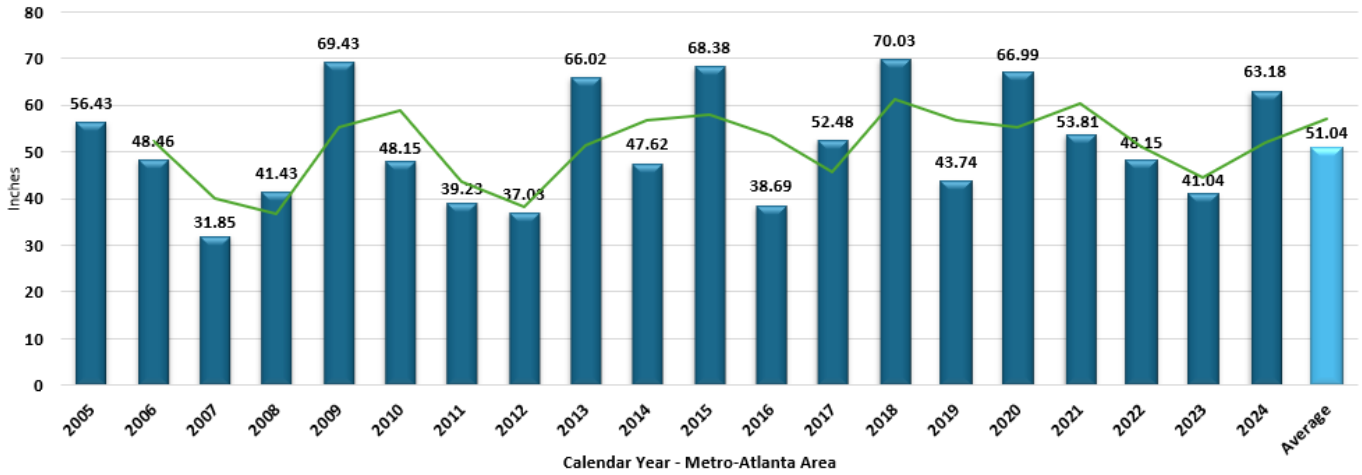
The amount of rain received also impacts chemical usage as it changes the number of suspended solids in water through run-off. The rainwater picks up different particles and deposits them into our reservoirs creating more turbid waters. The more turbidity in the water, the more chemicals needed to remove those particles.



Heavy rain and wet conditions can cause infiltration and inflow (I/I) into sanitary sewer pipe systems meaning increased wastewater flows and chemical demands for treatment. Higher water flow levels increase utility costs because sewer pumps must run longer to manage the additional flow. With extremely rapid or heavy rainfall, additional labor hours are needed to maintain equipment at sewer pump stations and drain areas throughout the service area. It is estimated that up to 10 percent of water reclamation costs are due to the energy and treatment of the additional flows from I/I. The Authority has a major capital project initiative that will drastically reduce the amount of I/I into the system by replacing the largest sewer piping in our system. This large pipe is referred to as "Trunk Sewers" or "Outfalls". The project is entering its nineth year of an estimated 20-year time frame to complete the remaining 62 miles of this type of piping.

While operating costs increase due to rainier conditions, demand for the water *usually* decreases. Demand for water used for irrigation is the most obvious reason that demand drops during periods of high rainfall but also fewer showers, fewer loads of laundry and less drinking water is consumed because less work is done outdoors, and average temperatures are lower on rainy days. If drought conditions are severe enough, the Georgia Environmental Protection Division (EPD) may restrict water consumption enforced by penalties and fines for violators.

RAINFALL BY CALENDAR YEAR – METRO ATLANTA



Source: National Weather Service; NOAA; National Weather Service

Priorities and Challenges

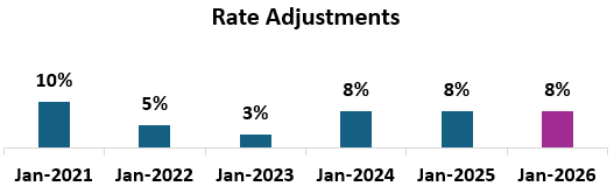
The table below lists the challenges that the Authority faces and management's approach to addressing these issues.

Challenge	CCWA Approach
Responding to Changing Economy	Continue balanced approach to funding projects: (1) focus on remaining debt from 2000 master plan, (2) "pay as you go approach" for most project needs and (3) consider accelerated funding for key large programs and projects.
Workforce Continuity	Plan for and anticipate changes in CCWA's workforce to limit loss of institutional knowledge.
Technology Advancement	Ensure operations utilize technology to allow CCWA to make best use of its resources.
Water Quality/Regulatory Issues	Evaluate levels of harmful chemicals and micro-constituents in CCWA's water supply reservoirs to determine treatment options, potential impacts to indirect potable reuse system and the cost implications should regulations be implemented.
Managing Infrastructure and Assets	Utilize risk-based approaches to maintain, upgrade and operate existing physical assets in a cost-effective manner.

Responding to a Changing Economy

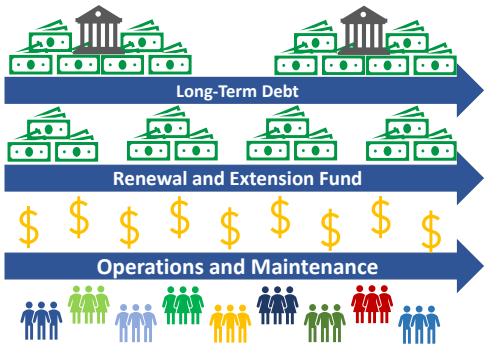
Maintaining a balance between the costs of system renewal, while maintaining affordable rates for our customer base, plays a large role in the timing of capital improvements. With the current customer base and usage levels, rates for both water and sewer would have to be raised by 1 percent for every $1M additional cash flow would be needed. A major project underway is the Authority's rehabilitation of its large sewer interceptors, or trunk sewers, which is estimated to cost more than $100M and requires $8 to $12 million in capital funding per year.

During the development of the 2020 Strategic Master Plan (SMP) in fiscal year 2019-2020, a **Financial Strategy and Rate Model** initiative was undertaken to align the forecasted capital improvement plan with a strategic approach to funding. The financial plan created a balanced strategy that included rate increases along with debt to fund projects and other initiatives over the next decade.



During the annual budget process, the forecasted project funding is reviewed using the rate model and the financial strategy is updated as needed with approval from the Board of Directors. Cash flow projections to accommodate the 2020 SMP indicates that rate increases will be necessary to meet the goals of the plan and will be implemented on January 1 of each year with the first adjustment effective January 2021. An 8 percent increase has been included in the FY 2025-2026 budget.

Intergenerational Equity is the concept that the beneficiaries of the service should be those that help pay for the service. Through monthly water bills, the customers of the system at any point in time pay for the everyday maintenance of the system plus help fund small to medium-sized projects through accumulation of funds in the Renewal and Extension Fund. For large projects that will benefit customers over several decades, funding through debt would be an equitable way to spread the cost of the project with those multiple generations of customers or citizens.



The Authority has eleven loans and one emerging contaminant grant through the Georgia Environmental Finance Authority (GEFA). The Water and Sewer Fund has four loans in repayment, six that are currently, or will soon be, in the construction phase, and an emerging contaminant grant that will assist in funding the design of the Advance Water Treatment and Capacity Upgrades project. The Stormwater Fund has one GEFA loan currently in the construction phase. The Authority's bond covenants allow for the exclusion of the debt service for these loans from Debt Service Coverage calculation because Georgia statute allows this debt to be subordinate. The table below shows a summary of all existing GEFA loans or grants, the terms of each, the annual debt service, and the estimated amount outstanding as of April 30, 2025.

GEFA Loans	Executed	Maturity	Term	Original Principal	Interest Rate	Annual Debt Service	Amount Outstanding 4/30/2025	*Projected Repayment begins*	*Projected Annual Debt Service*
In Repayment									
CW02008 - Wetlands		Nov-25	20 yrs	$7.7 M	3.00%	$ 514,317	$ 212,828		
DW00002P - Backflow		Mar-26	20 yrs	$4.2 M	3.00%	283,329	231,928		
CW2016-037 - Outfall 1		Jul-36	15 yrs	$25.0 M	0.65%	1,749,688	18,841,036		
CW2020-014 - Outfall 2		Aug-39	15 yrs	$25.0 M	0.57%	1,739,327	23,532,760		
In Construction									
CW2021-024 - Casey Biosolids 1	11/12/2021		20 yrs	$50.0 M	0.13%		31,899,538	*Nov-25*	*$ 2,532,776*
CW2022-023 - Casey Biosolids 2	12/9/2022		20 yrs	$50.0 M	0.13%		-	*Feb-26*	*2,532,776*
DW2022-033 - AMI 1	5/15/2023		20 yrs	$25.0 M	1.92%		2,316,899	*May-26*	*1,506,310*
DW2023-033A - AMI 2	8/26/2024		*20 yrs*	$10.0 M	1.90%			*Jan-29*	*601,393*
DW2023-037 - PFAS Design	2/9/2024		20 yrs	$16.0 M	1.63%		150,820	*May-27*	*938,011*
ECDW2023-001 Grant - PFAS Design	2/9/2024		n/a	$14.0 M	n/a		-		
CW2024-004 - Outfall 3	9/30/2024		*20 yrs*	$10.0 M	1.90%		4,539,697	*Jun-26*	*601,393*
CW2021-021 - SW Culverts	8/6/2021		20 yrs	$10.0 M	0.13%		5,204,588	*Jan-27*	*506,555*
				$246.9 M			**$ 86,930,095**		***$ 13,505,877***

Additional detail about the Authority's debt can be found in the section, **PLANNING AND DIRECTION** under ***Debt – State Revolving Fund Loans***.

Technology Advancement



Technology is a vital component of the Authority's operation. As part of its strategic planning, CCWA addresses its information technology needs through a separate information technology master plan that is updated every three years. During the 2020 Strategic Master Plan development, the IT Master Plan was also reviewed, and eight projects or broad initiatives were identified with a combined forecasted cost over the next ten years of $11.5M. The FY 2025 - 2026 budget includes $1.3M to address the annual replacement of a quarter of end-user computers and printers, data center and disaster recovery replacements, audio-visual upgrades to conference rooms and community use buildings, along with fiber connectivity and security for a new offsite Pipeyard. It also includes $200K for [SMP 20-161] Datacenter UPS Replacement and $550K for [SMP 20-155] Human Resource Information System (HRIS) Implementation.

Managing Infrastructure and Assets



Included in the 2020 Strategic Master Plan (SMP) are projects defined in a Strategic Asset Management Plan (SAMP) that was completed in FY 2018 – 2019. The SAMP was an extensive assessment of how to maintain and manage the Authority's $600 million in capital assets. The SAMP outlined 30 broad operational initiatives at an estimated cost of $4.3M to address this priority with the first projects budgeted in FY 2019 - 2020. The FY 2025 – 2026 budget includes $200K for the following initiatives: [SMP 20-122][SAMP-F-03] Facilities Maintenance Improvement Strategy. [SMP 20-106][SAMP L-01] Linear Asset Data Improvement Strategy.

LINEAR ASSETS – WATER DISTRIBUTION, SEWER CONVEYANCE AND STORMWATER PIPE



The United States' aging infrastructure has been discussed frequently by news media in recent months. The American Society of Civil Engineers have voiced concern since the early 2000's. The Governmental Accounting Office (GAO) reported in 2017 that the Environmental Protection Agency (EPA) estimates that the US will need $655B that over the next 20 years to repair and replace aging water and sewer infrastructure. Congress passed the Bipartisan Infrastructure Investment and Jobs Act which allots a 1 trillion dollars in federal funding to address the renewal of the Country's infrastructure. In our nation's population centers, including the Metro-Atlanta area, sinkholes and water boiling notices are common occurrences as the underground water and wastewater pipe networks fail due to deterioration caused by age.

Full replacement of Clayton County's water, sewer and stormwater pipes would range from about $800M-$1.6B and the Authority is systematically addressing the aging infrastructure in Clayton County with projects outlined in its strategic plan. Through numerous assessment and prioritization models, the Authority addresses the replacement of pipe through four main ongoing programs it classifies as "Pipe Fix": 1) Galvanized

Water Line Replacements; 2) Small Gravity Sewer (basin level) renewal; 3) Large Sewer Outfall Rehabilitation, 4) Pressure Sewer Rehabilitation, and 5) Stormwater Renewal and Replacement.

This challenge consumes a large portion of the capital budget each year to address stormwater, sewer and water pipe projects that total an estimated $250.2M over the ten years the plan covers. In the upcoming year, projects totaling $23.2M, including Department of Transportation work, will be undertaken. Of this work, $4.9M in funding will come from the 2025 – 2026 budget. The remaining $18.3M will be funded from the FY2024 – 2025 budget surplus with [SMP 20-607] Basin Level Sewer Rehabilitation receiving $2.0M, [SMP 20-601] Galvanized Water Main Replacement allocated $1.75M, [SMP 20-617] DOT Water and Sewer Relocation – various areas receiving $10.5M, and [SMP 20-608] Large Diameter Sewer Main Replacement (Camp Creek Outfall Replacement Construction) allocated $4.0M of surplus funding.

Projects in this year's budget receiving funding in this area include: [SMP 20-617] Department of Transportation water main projects at Poston Road, Panhandle Road and East Lovejoy Road locations - $700K; [SMP 20-608] Large Diameter Sewer Main Replacement for the design of Beaver Dam Creek and Hurricane Creek Outfalls - $800K; Stormwater Cured in Place Pipe (CIPP) - $1.0M; and [SMP 20-207] Stormwater Renewal and Replacement Pipe (Open-cut) - $2.4M.

VERTICAL ASSETS – WATER PRODUCTION, WATER RECLAMATION, AND LIFT STATION FACILITIES

The 2020 Strategic Master Plan (SMP) listed 59 projects totaling $358.1M to maintain, upgrade or increase production capacity of the Authority's water, sewer or lift station facilities. Of these projects, $8.8M in funding will be provided by the FY 2025-2026 budget.



Projects in this category receiving funding from this year's budget include: [SMP 20-328] Forest Ave Booster Pump Design and Construction - $3.1M; [SMP 20-315] Bar Screen Replacement at Flint River Pump Station - $2.0M; [SMP 25-314] Interconnection Study Implementation - $1.0M; [SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support - $400K; [SMP 20-728] Shoal Creek WRF Improvements (Additional Funding) - $1.0M; [SMP 20-323] Elevated Tank Demolition - $500K; [SMP 25-701] Valve Investigation and Gravity Line Condition Assessment - $100K; [SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development) - $500K with the remainder of funding going to smaller capital project initiatives.

The FY2023 – 2024 budget surplus has allocated been allocated to the following projects: [SMP 20-703] Casey Biosolids - $11.7M; [SMP 20-138] Physical Security Improvements - $285K; [SMP 20-323] Demolishing Elevated Tank Evaluation - $300K; Owner Advisor Support for Water Plant Phase I - $1.0M; and Shoal Creek WRF Improvements Replacement Fund for Task Order - $216K.

Additional detail for capital projects listed in this section can be found in the **CAPITAL BUDGET** section under ***Renewal and Extension Funded Projects – Detail by Project*** and ***Stormwater Funded Projects***.

Water Quality/Regulatory Issues

Along with stormwater, the water and sewer industries are heavily impacted by both current and emerging regulations. Most of the capital projects listed in the SMP take into consideration regulatory requirements. There are four projects totaling $6.8M that primarily focus on this priority. The FY 2023 – 2024 budget contains

$1.5M in operating expenses for [WP 2022-10] Lead and Copper Rule Revisions: LSL Inventory to address this priority. A list of twenty-four of the regulatory issues that may impact the Authority's operations are described in the table that follows.

In March 2023, the Environmental Protection Agency (EPA) issued legally enforceable levels for six per- and polyfluoroalkyl substances (PFAS) in drinking water. Although CCWA has been proactively planning for this regulation, the level of the requirement was much lower than both anticipated, and the previous levels required over prior years. In addition to the lowered limit, the EPA required compliance by water utilities within approximately three years following its pronouncement. Due to this lower limit and abbreviated timeline to comply, CCWA has initiated the design and construction of a facility to include the technologies to treat its drinking water to meet the regulations and to accommodate the increased capacity necessary to accommodate current and projected population growth throughout the County. The project budget to build a facility to meet both the EPA requirements and the increased capacity is estimated to be between $480M and $730M depending on the amount of additional water capacity needed.



Regulation/ Issue	Description	Water	Wastewater	Stormwater	Current	Evolving	Emerging
1. Nutrient Criteria	The Georgia Environmental Protection Division (GAEPD) developed an numeric nutrient criteria (NNC) implementation plan in 2013 with a goal of having all the NNC completed by 2021. GAEPD has been focusing on nutrient loadings for specific receiving waters (primarily lakes).		X	X		X	
2. Capacity, Management, Operations, and Maintenance CMOM	CCWA has an approved CMOM program with GAEPD and is in compliance with the requirements for the MNGWPD.		X		X		
3. Biosolids and Residuals	A recent slope stability failure at a Georgia landfill has prompted many landfills throughout the state to further limit biosolids. This has resulted in significant cost increases for municipal biosolids disposal. GAEPD is considering changes to landfill regulation for high-moisture content materials that may further affect disposal costs.	X	X		X	X	
4. Long Term 2 Enhanced Surface Water Treatment Rule	EPA released the Long Term 2 Enhanced Surface Water Treatment Rule in 2006 to address public health risks associated with c ryptosporidium. The Rule requires source water monitoring to characterize C ryptosporidium risk and includes a "toolbox" of implementation strategies to control c ryptosporidium, including source water management, filtration, and disinfection.	X			X		
5. Stage 2 D/DBPR	In 2006, EPA's Stage 2 D/DBPR Rule introduced a locational running annual average for TTHMs and HAAs to provide uniform control of DBP exposure across municipal water systems. The Rule requires removal of total organic carbon from source water to control DBP precursors.	X			X		
6. Perchlorate	EPA determined in 2011 that perchlorate is subject to regulation as a drinking water contaminant due to adverse health effects.	X				X	
7. Fluoride	In 2015, the U.S. Public Health Service decreased the recommended concentration of fluoride in drinking water for dental health to 0.7 mg/L. CCWA may need to adjust added fluoride doses in accordance with this guidance.	X			X		
8. Manganese	There are possible future health-based regulations for manganese in drinking water. In the US, manganese in drinking water has historically been subject to a Secondary Maximum Contaminant Level of 0.05 mg/L due to the potential for aesthetic impacts to drinking water, although lower finished water manganese levels of approximately 0.02 mg/L are typically recommended to minimize discoloration issues.	X					X
9. Lead and Copper	EPA's LCR requires systems to monitor lead and copper levels in drinking water at the tap and take action to control lead and copper corrosion. EPA released the proposed LCR revisions in 2019 and the final Rule is expected to be released in 2020. The proposed revisions will impact all systems and include new requirements.	X			X	X	
10. NPDES MS4	CCWA must submit to GAEPD a SWMP every 5 years and an update report annually demonstrating SWMP implementation progress. The most-recent MS4 permit includes runoff reduction requirements (green infrastructure) be adopted by December of 2020, and the development of an Enforcement Response Plan and an Impaired Waterbodies Plan.			X	X	X	
11. TMDLs Program	GAEPD's TMDL program continues to focus on fecal coliform bacteria, biota/habitat, and chlorophyll-a. Since biota are intensive to monitor and measure quantitatively, there has been a focus on alternate parameters such as total suspended solids.		X	X	X	X	
12. Emerging Contaminants	There are possible future treatment requirements for emerging contaminants, such as pharmaceuticals and personal care products, hormones, herbicides and pesticides, nanomaterials, and microplastics. EPA is expected to propose the Fifth UCMR5 in 2020 to collect additional occurrence data on candidate contaminants.	X	X				X

Regulation/ Issue	Description	Water	Wastewater	Stormwater	Current	Evolving	Emerging
13. Drought Management Rule	GAEPD adopted Drought Management Rules in 2015 that replaced former rule provisions relating to outdoor water use, as well as the 2003 Drought Management Plan. The Drought Management Rules, Chapter 391-3-30, require specific drought response strategies during specified levels of declared drought that may limit or restrict some of the outdoor water uses.	X			X	X	
14. 2010 Georgia Water Stewardship Act	The Stewardship Act requires implementation of a Water Loss Control Program and development of specific measures to internally evaluate water efficiency.	X			X		
15. Georgia State Regional Water Plans	CCWA will need to track updates to the Upper Flint, Lower Flint, and Middle Ocmulgee Regional Water Plans; specifically, related to instream flows, future points source nutrient load reductions, and nonpoint source pollutant loadings.	X	X	X	X	X	
16. Metropolitan North Georgia Water Planning District	MNGWPD issued Water Supply and Water Conservation, Wastewater Management, and Watershed Management water resource management plans in 2003 and 2009. In 2017, MNGWPD combined the plans into one comprehensive Water Resource Management Plan to highlight the interrelationships between approaches to water, wastewater, and watershed management that includes action items that utilities are expected to implement.	X	X	X	X		
17. Indirect Potable Reuse Guidance	GAEPD is preparing an indirect potable reuse guidance document for new or modified drinking water, surface water withdrawal, and wastewater discharge permits through existing permitting processes if the request may affect an existing or currently proposed facility.	X	X				X
18. GAEPD Reservoir Management Plans	GAEPD Environmental Planning Criteria (Rules 391-3-5 and 391-3-16) requires Reservoir Management Plans at each of its water supply reservoirs. Proposed rule changes require addressing recreational use of the reservoir.	X					X
19. EPA RTCR	EPA released the RTCR in 2013 to further reduce risks of fecal contamination in the water distribution system and introduced an MCL for E. coli. The RTCR updated the distribution system sampling and reporting procedures for total coliform and E. Coli.	X			X		
20. America's Water Infrastructure Act (AWIA)	Implemented as a 2018 amendment to the Safe Drinking Water Act, AWIA requires assessment of the risks to, and resilience of, its water production system. A Risk and Resiliency Assessment (RRA) must be performed to determine the risk to the system from malevolent acts and natural hazards, the resilience of the infrastructure (including SCADA/cyber-resilience), the monitoring practices of the system, the financial infrastructure of the system, the use, storage, or handling of various chemicals by the system, and the O&M of the system.	X			X		
21. GAEPD Category 1 Dams	The Georgia Rules for Dam Safety (Rule 391-3-8) require that CCWA operate its Category I dam(s) in accordance with permit(s) issued by the GAEPD. Specific requirements include conducting routine maintenance, performing quarterly inspections, performing biennial engineer's inspections (unless a waiver is granted), operating each gate annually, and submitting all inspection reports to GAEPD annually. Additionally, CCWA must prepare an Emergency Action Plan for each of its Category I dams for approval by GAEPD.	X			X		
22. PFOS/PFOA	Per- and polyfluoroalkyl substances (PFAS) are a large group of human-made chemicals (including PFOS and PFOA) used in consumer products and industrial processes, which are persistent in the environment. In 2016, EPA released a PFOS and PFOA drinking water health advisory due to adverse health effects. In February 2020, EPA determined that PFOS and PFOA are subject to regulation as a drinking water contaminant. Pending regulations on PFOS/PFOA may require additional source water monitoring and prompt systems with elevated levels to implement advanced treatment such as GAC adsorption, ion exchange, or reverse osmosis.	X					X
23. Cyanotoxins	Seasonal cyanobacteria blooms in source water can release cyanotoxins into raw water. In 2015, EPA released a drinking water health advisory for two cyanotoxins (cylindrospermopsin and microcystins) due to adverse health effects.	X					X
24. Opportunistic Pathogens	Opportunistic pathogens (including Legionella, Mycobacterium, Pseudomonas aeruginosa, and Naegleria Fowleri) can proliferate in premise plumbing systems and cause illness through alternate pathways such as inhalation. Legionella has been identified as the leading cause of waterborne illness in the U.S. Some systems are coordinating with large buildings and high-risk groups to facilitate localized treatment for control of opportunistic pathogens. Legionella was on the Fourth Candidate Contaminant List, and the EPA is considering including Legionella in UCMR5.	X					X

Workforce Continuity

The Authority has implemented a succession planning process to maintain stability in its operations as changes in staffing occur. The process includes routine evaluation of staff and critical positions by department directors and supervisors. An annual staffing plan for each area or division of the Authority is submitted and reviewed by the Human Resource department and the Executive leadership team.



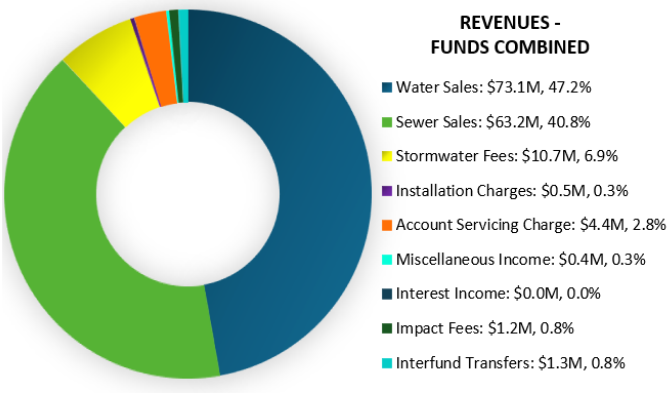
In FY 2018 – 2019, the Authority completed a comprehensive compensation study. This was a major initiative that changed the Authority's pay grade scale and associated compensation as well as reviewed and updated all job descriptions. An updated study was conducted during the FY 2022 – 2023 fiscal year.

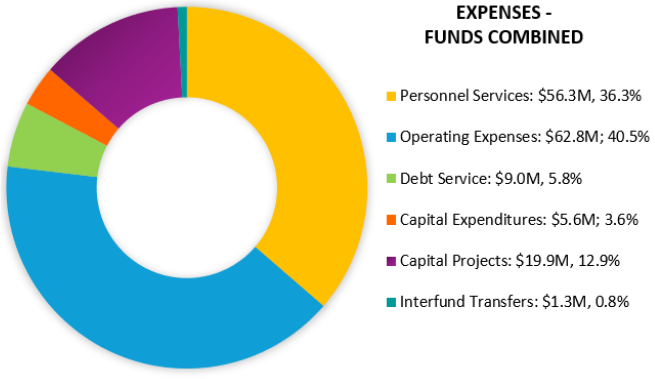


EXECUTIVE SUMMARY

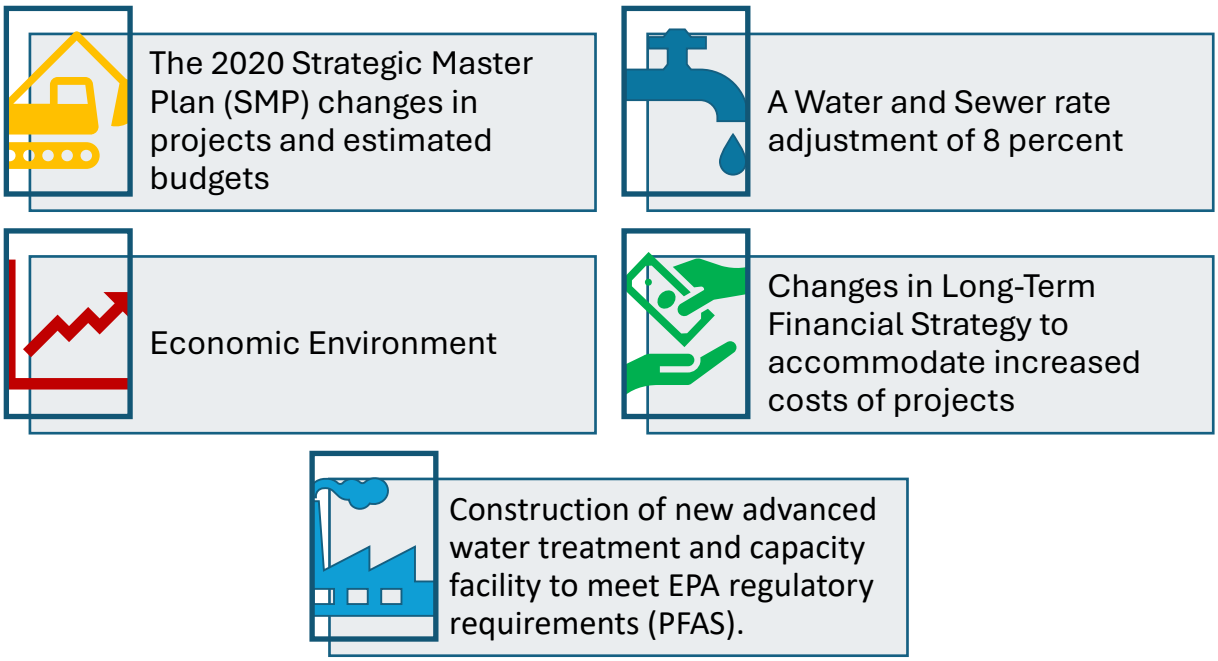
Consolidated Budget: FY 2025 – 2026

	Water and Sewer Fund	Stormwater Fund	Total	% Chg from FY2024 -25
Revenues				
Water Sales	$ 73,134,630	$ -	$ 73,134,630	*8.0%*
Sewer Sales	63,241,749	-	63,241,749	*8.0%*
Stormwater Fees	-	10,693,881	10,693,881	*0.2%*
Installation Charges	534,760	-	534,760	*-38.3%*
Account Servicing Charge	4,210,998	157,205	4,368,203	*5.9%*
Miscellaneous Income	444,914	1,320	446,234	*-14.3%*
Interest Income	8,777	2,933	11,710	*-13.2%*
Impact Fees	1,220,074	-	1,220,074	*0.0%*
Interfund Transfers: from Stormwater	1,273,251	-	1,273,251	*2.8%*
Total Revenues	**$ 144,069,153**	**$ 10,855,339**	**$ 154,924,492**	***6.9%***
Expenses				
Personnel Services	$ 53,069,323	$ 3,240,093	$ 56,309,416	*6.5%*
Operating Expenses	60,107,955	2,690,061	62,798,016	*8.6%*
Debt Service	8,999,368	13,000	9,012,368	*104.2%*
Interfund Transfers: to Water and Sewer	-	1,273,252	1,273,252	*2.8%*
Capital Expenditures	5,417,507	201,000	5,618,507	*-21.3%*
Capital Projects	16,475,000	3,437,933	19,912,933	*-6.9%*
Total Expenses and Appropriations	**$ 144,069,153**	**$ 10,855,339**	**$ 154,924,492**	***6.9%***





Factors that Impacted the Development of the FY 2025 – 2026 Budget

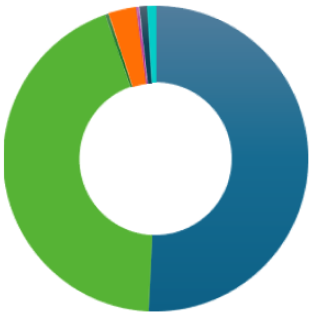


- The 2025 Strategic Master Plan (SMP) Update changes in projects and increases in estimated budgets.
- A balanced budget supporting the goals of the Strategic Master Plan
- A water and sewer rate adjustment of 8 percent, effective January 1, 2026, while maintaining affordable water and sewer rates for customers
- Increases in personnel costs of 3.0 percent Cost-of-Living Allowance (COLA) and in employee benefits
- Increases in costs of non-personnel Operating Expenses and increases in the cost of Capital Equipment costs
- Increase in Debt Service as two $50 million Georgia Environmental Finance Authority (GEFA) loans go into repayment
- Adoption of a newly created Master Bond Resolution and financing strategy to include the adoption of a Supplemental Bond Resolution and revolving line of credit.
- Financing the construction of the Advanced Drinking Water Treatment and Hicks WPP Expansion Project to meet new regulatory changes requiring more rigorous drinking water health advisories for per- and polyfluoroalkyl substances (PFAS)
- Intergenerational equity of funding large projects and consideration of additional debt to fund large projects listed in the Strategic Master Plan

Budget Summary: Water and Sewer Fund

(in millions)

	Budget FY 2024 - 2025	Est Actual FY 2024 - 2025	**Budget FY 2025 - 2026**	*% Chg Budget FYE 25 -FYE 26*	*% Chg Act FYE 2025 with Budget FY 2024-2025*	*% Chg Est Act FYE 25 to Budget FYE 26*
REVENUES						
Water Sales	$67.69 M	$68.34 M	$73.13 M	*8.0%*	*1.0%*	*7.0%*
Sewer Sales	58.54 M	59.09 M	63.24 M	*8.0%*	*0.9%*	*7.0%*
Installation Charges	0.87 M	0.53 M	0.53 M	*-38.3%*	*-38.3%*	*0.0%*
Account Service Charges	3.97 M	4.56 M	4.21 M	*6.1%*	*14.8%*	*-7.6%*
Miscellaneous Income	0.52 M	1.06 M	0.44 M	*-14.5%*	*103.3%*	*-57.9%*
Interest Income	0.01 M	0.01 M	0.01 M	*-16.8%*	*36.3%*	*-39.0%*
Impact Fees	1.22 M	1.22 M	1.22 M	*0.0%*	*0.0%*	*0.0%*
Grants	0.00 M	0.07 M	0.00 M	*0.0%*	*0.0%*	*-100.0%*
Interfund Transfer	1.24 M	1.24 M	1.27 M	*2.8%*	*0.0%*	*2.8%*
TOTAL REVENUES	**$134.05 M**	**$136.12 M**	**$144.07 M**	***7.5%***	***1.5%***	***5.8%***
EXPENSES						
Personnel Services	$49.80 M	$44.65 M	$53.07 M	*6.6%*	*-10.3%*	*18.8%*
Operating Expenses	54.55 M	39.61 M	60.11 M	*10.2%*	*-27.4%*	*51.7%*
Appropriated Reserves	0.00 M	0.00 M	0.00 M	*0.0%*	*0.0%*	*0.0%*
Debt Service	4.40 M	4.18 M	9.00 M	*104.4%*	*-5.1%*	*115.4%*
Capital Expenditures	6.78 M	6.13 M	5.42 M	*-20.1%*	*-9.6%*	*-11.6%*
Capital Projects	18.53 M	16.84 M	16.48 M	*-11.1%*	*-9.1%*	*-2.2%*
TOTAL EXPENSES	**$134.05 M**	**$111.42 M**	**$144.07 M**	***7.5%***	***-16.9%***	***29.3%***



REVENUES - WATER AND SEWER FUND

- Water Sales: $73.1M, 50.8%
- Sewer Sales: $63.2M, 43.9%
- Installation Charges: $0.5M, 0.4%
- Account Servicing Charge: $4.2M, 2.9%
- Miscellaneous Income: $0.4M, 0.3%
- Interest Income: $0.0M, 0.0%
- Impact Fees: $1.2M, 0.8%
- Interfund Transfer: $1.3M, 0.9%



EXPENSES - WATER AND SEWER FUND

- Personnel Services: $53.1M, 36.8%
- Operating Expenses: $60.1M, 41.7%
- Debt Service: $9.0M, 6.2%
- Capital Expenditures: $5.4M, 3.8%
- Capital Projects/Programs: $16.5M, 11.4%
- Interfund Transfer : $0.0M, 0.0%

The 2025 – 2026 annual operating and capital budget for the Water and Sewer Fund increased 7.5 percent from the prior year budget. Actual revenues for the fiscal year ending April 30, 2025, are estimated at $136.12M or 1.5 percent higher than the FY 2024 – 2025 budget while actual expenses are estimated at $111.42M or 16.9 percent lower than the prior year budget of $134.05M.

In March 2020, the 2020 Strategic Master Plan (SMP) was completed. The SMP defines the projects that the Authority will undertake over the next ten years. This plan is reviewed and updated every five years and the 2025 SMP update will be finalized by the end of this fiscal year. The 2020 SMP project was complemented by a Financial Strategy initiative that included the creation of a model and analyzed the cash flow requirements to fund the projects outlined in the plan over the 10-year period.

A funding philosophy was adopted that would balance rate adjustments with low interest debt. This philosophy promotes Intergenerational Equity – the citizens that are receiving the benefit of the services are those paying for it. Long-term debt stretches the expense of larger projects and facility upgrades across each generation of rate payer. This type of funding also matches the life span of the asset.

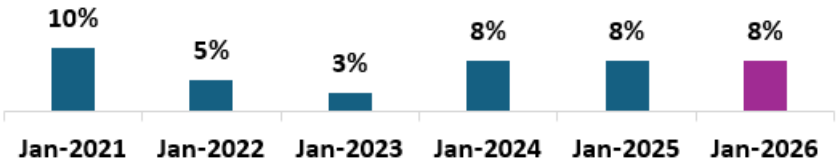
As part of the annual budget creation each year, we approach financial projections over three specific timeframes or timelines:

- A macro view, to look out over the upcoming 10-year period,
- An intermediate view of a 5-year timeframe which is more predictable and allows enough time to adapt the projections proactively, and finally,
- A micro view of the twelve months of the upcoming budget year, when the specific needs of the upcoming budget year are incorporated.

To accommodate the projected cash flow needs of the capital projects listed in the SMP and continue the Authority's commitment to self-fund a portion of those projects, a series of rate adjustments are necessary. Rate adjustments for both base and usage charges for both water and sewer services are implemented on January 1 for the budget year approved. It was determined that a rate adjustment of 8 percent would be necessary for the FY 2025 – 2026 budget year.

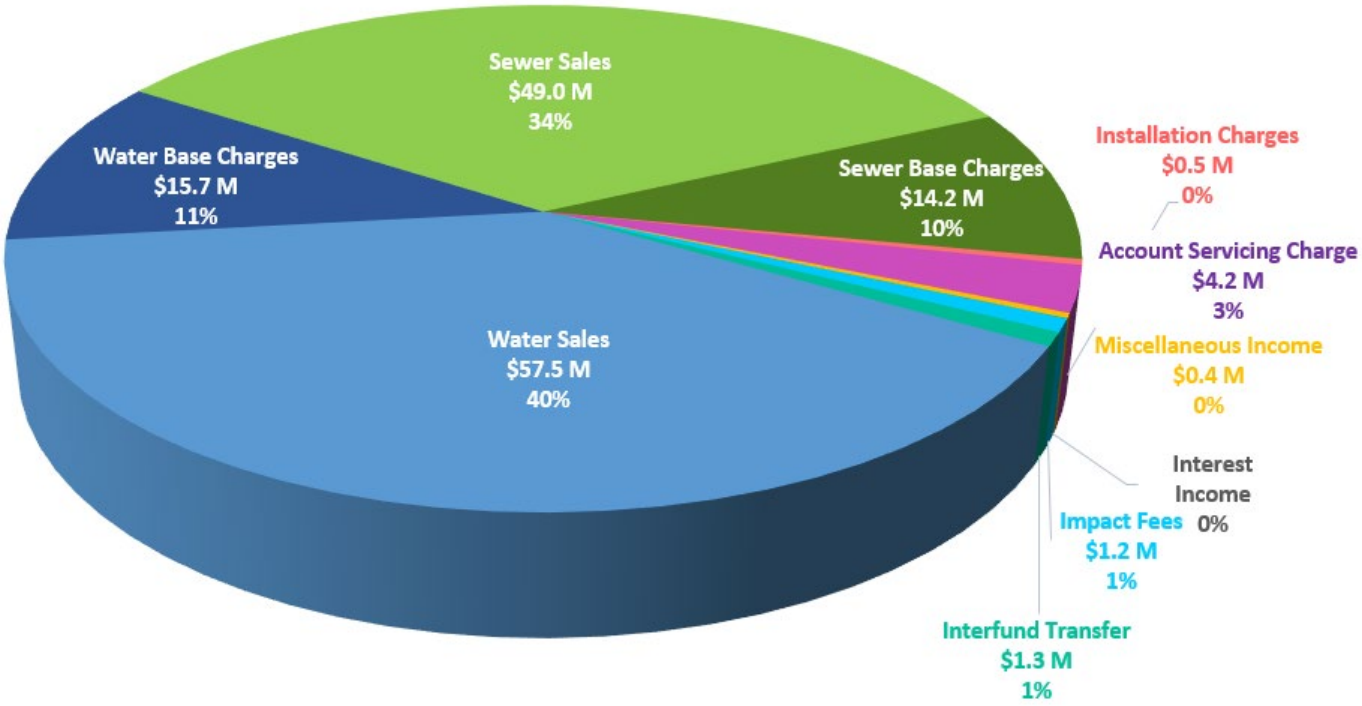
The forecasted revenues for the FY 2025 - 2026 budget anticipated usage by all customer categories and the number of customers will be consistent with the current fiscal year. This forecast was then discounted by 3 percent for all customer categories. A table of rate adjustments for each year is below.

Rate Adjustments Table:

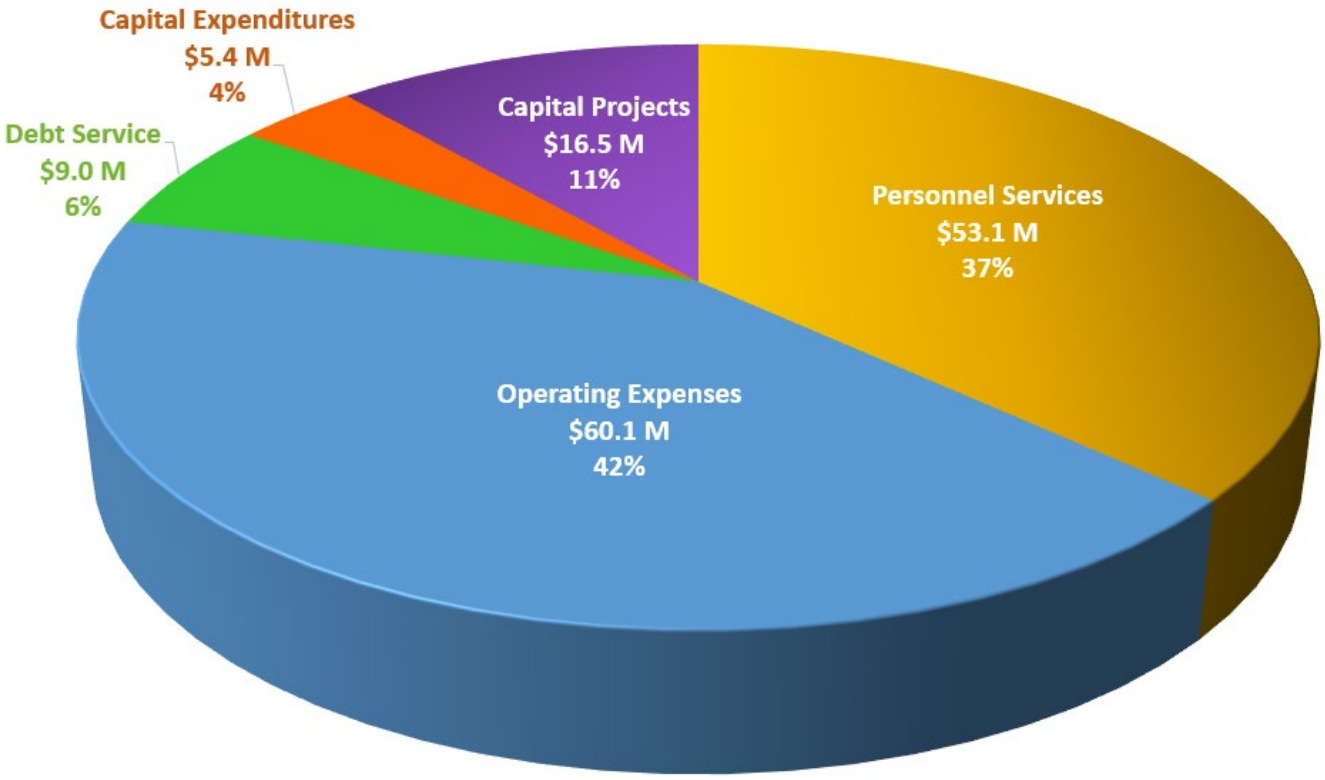


Forecasting methodologies and assumptions can be found in detail in the sections *Revenue Budget Assumptions* and *Operating and Capital Expenditure Budget Assumptions*.

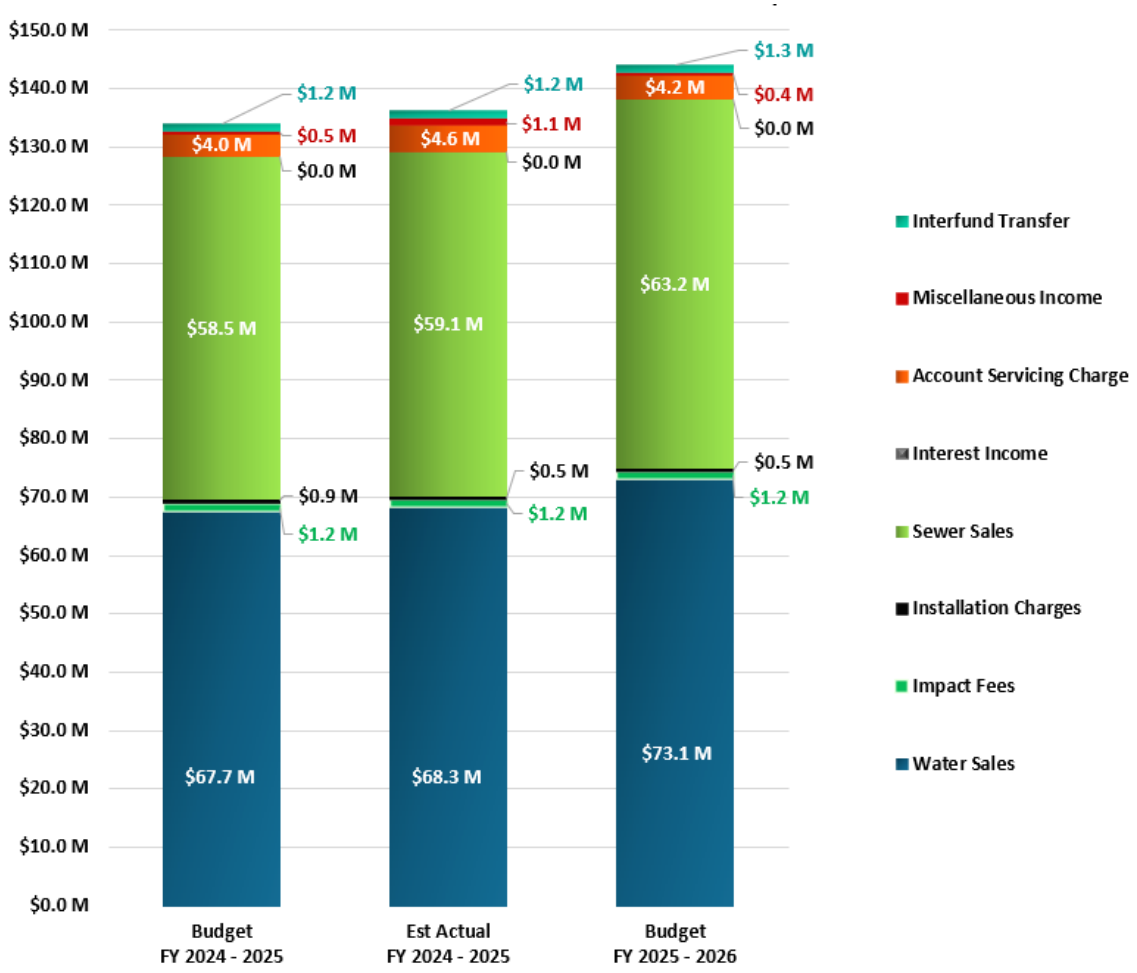
Water and Sewer Fund Revenues as Percent of FY 2025-2026 Budget



Water and Sewer Fund Expenses as Percent of FY 2025-2026 Budget



Analysis of Revenues – Water and Sewer Fund



Revenue Budget Assumptions FY 2025 – 2026

Water Sales are forecasted to be $73.1M in the upcoming budget year with $15.7M of that amount coming from base charges. This is $5.4M or 8.0 percent higher than the previous budget year and $4.8M or 7.0 percent higher than estimated actual performance for the fiscal year ending April 30, 2025. *Sewer sales* are projected to be $63.2M in the current budget with $14.2M of that amount coming from base charges. This is $4.7M or 8.0 percent higher than the previous budget year and $4.2M, or 7.0 percent, higher than estimated actual performance for the year ending April 30, 2025.

The following assumptions were made to project revenue for the FY 2025 – 2026 budget:

- Water and Sewer rate increases of 8 percent applied evenly to base and usage tiers in all customer categories, that went into effect on January 1, 2025.
- Water and Sewer rate increases of 8 percent applied evenly to base and usage tiers in all customer categories, that will be effective on January 1, 2026, and applied for the last four months of the fiscal year.
- Water and Sewer sales in all customer categories were estimated using the projected year-end actual revenue, with no changes in usage or number of customers, on April 30, 2025.
- The projected revenue from water and sewer usage was then discounted by 3 percent for all customer categories.

Installation Charges (tap fees) are revenues received from the installation of meters or other related infrastructure to provide water and sewer services related to new commercial and residential development. Revenue from this category was budgeted at $535K which is $331K lower than the previous budget year and flat with forecasted actual performance for the fiscal year ending April 30, 2025. These fees were estimated by using the minimum actual performance over the previous 5-year actual performance, excluding the highest year, along with information about the planned developments in the County. The actual installation charges over the previous 5-year period have averaged $989K. Information received from permitting offices and developers is also taken into consideration. Revenues from installation charges are forecasted conservatively because the timing of developments and the purchases can vary significantly.

Impact Fees are another revenue stream related to new commercial and residential development. This revenue category was budgeted $1.2M. Actual performance for FY 2024 – 2025 is estimated at $1.2M. Because these fees are higher than installation charges, a longer range of time is used in budgeting for them. The budget for this revenue is estimated by using the minimum of the previous 10-year period actuals, combined with information received from permitting offices and developers. Actual revenue from impact fees over the previous 5-year period has averaged $1.6M. Revenues from impact fees are forecasted conservatively because the timing of development and quantity of usage is difficult to predict.

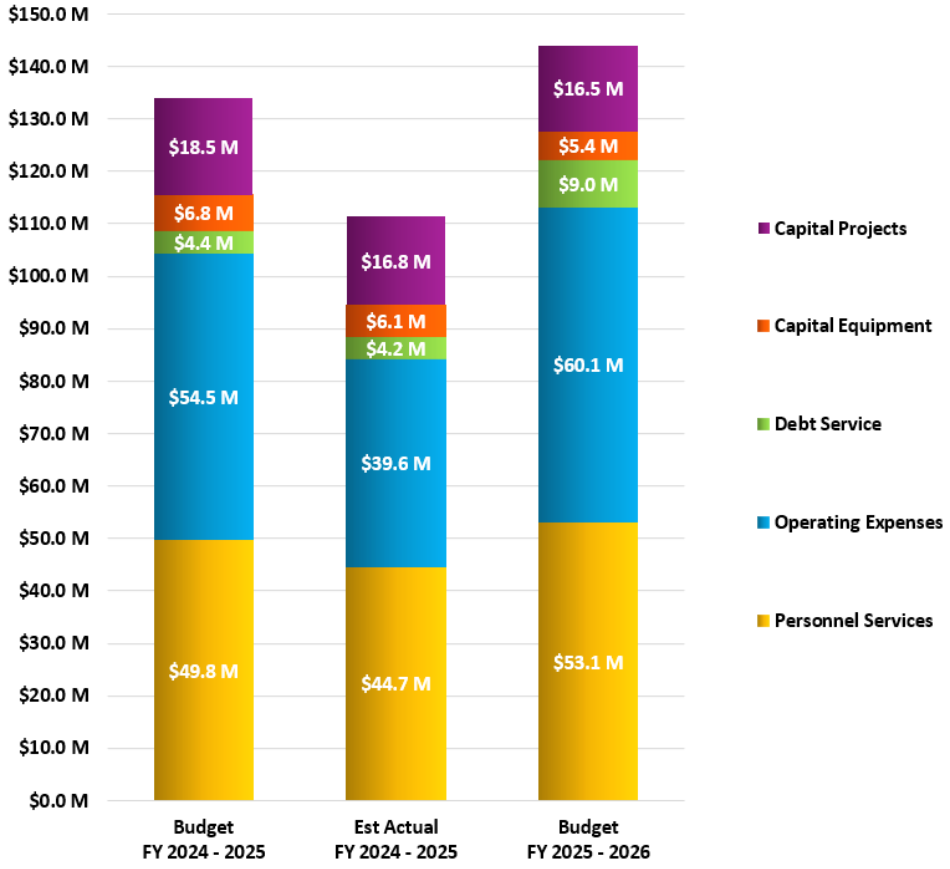
Account Service Charges are revenues associated with the fees and charges for late and delinquent payment of utility charges. This includes late fees and penalties, bad check charges and reconnection fees. These revenues are budgeted at $4.2M, which is consistent with actual performance over the previous five fiscal years.

Miscellaneous Income includes revenues received from system repair charges, sale of scrap materials, sale of fertilizer pellets, intergovernmental transactions, grants, and property and cell tower rental fees. This revenue was budgeted at $135K, $80K lower than the prior year's budget for this category. Revenue is budgeted for this line using the minimum received for each category listed over the previous 10 years as larger one-time revenues can skew historical averages and are not predictable. In FY 2020-2021, an insurance reimbursement of $500K was received for damages sustained at the Shoal Creek Water Reclamation facility. The second and final reimbursement of $800K was received in December 2021.

There were no revenues from *Grants* included in the FY 2025 – 2026 budget but were included in this revenue category in the previous budget year. Clayton County Government was awarded $66.8M of the $1.9 trillion-dollar American Rescue Plan Act (ARPA). Of the amount awarded to the County, Clayton County Water Authority received a total of $1,504,000 for hardship assistance caused by the COVID-19 pandemic. In June 2022, the Authority received $216K and in February 2024 the remaining $1,288,000 was received. Grant revenue from this funding will be recognized by CCWA when it is disbursed to the customers and will be offset by an expense in *Affordability Programs*. As of February 28, 2025, nothing from the latest grant had been disbursed. Actual estimated revenue of $69K is projected to be received from grants awarded to the Wetlands Center during the fiscal year ending April 30, 2025. This compares to actual grant revenues totaling $457K received during the prior fiscal year ended April 30, 2024 which consisted of $75K received through GEFA for the Lead and Copper Inventory assessment grant, $50K from a Tourism grant from Clayton County for enhancements to the CCWA Wetlands Center, and $332K from the Federal Grant program, Low-Income Household Water Assistance Program (LIHWAP), which ended in November 2023.

Interfund Transfer from the Stormwater Fund is the overhead that is allocated to the Stormwater Fund to cover its share of the Authority's administrative expenses. This year's budgeted amount is $1.3M. This is a monthly charge of $106K versus the $103K per month charged in the previous year. This fee is calculated using a percentage of the prior fiscal year's actual expenses for certain administrative departments.

Analysis of Expenses – Water and Sewer Fund



Operating and Capital Expenditure Budget Assumptions FY 2025 – 2026

Personnel Services

This expense category includes *Salaries, Overtime, Payroll Taxes, Pension, Medical* and *Retiree Benefits* and is budgeted at a combined total of $53.1M in the FY 2025 – 2026 budget, an increase of $3.3M, or 6.6 percent, over the prior year budget. As has been budgetary practice at the Authority, salaries and benefits are budgeted as if all full-time positions are filled for the entire year. This amount includes a 3 percent increase for a Cost-of-Living Allowance (COLA) and a 3 percent merit increase, whether given or not.

In addition to the impact of COLA and merit, the FY 2025–2026 budget also includes an increase of $964K in Salaries and Payroll taxes related to the request for 11 new full-time positions. These additional full-time employees add an additional $526K to the budget for employee benefits.

At the fiscal year ending April 30, 2025, actual performance for this category is estimated at $44.7M. This is $5.1M or 10 percent less than the FY 2024 – 2025 budget. On average, actual salary expenses have been 9.5 percent lower than budgeted over the most recent five fiscal years and 10 percent lower than the last ten fiscal years. There are two primary reasons that actual salaries are lower than budgeted. The first is because salaries are budgeted assuming that 3 percent merit will be given and that it will be effective on the first day of the fiscal year, May 1. Annual performance reviews are given throughout the year and the average merit increase given is 2 percent. A second reason is because all vacant positions are budgeted to be filled at the highest salary of

the paygrade range for that position. Finally, various positions are vacant and filled at different times of the year.
Employee Benefits, included in the Personnel Services calculated above, consist of workman's compensation related expenses, health insurance and other related benefits. The FY 2025–2026 budget has this expense category budgeted at $7.5M which is $103K or 1.4 percent higher than the previous year budget. The estimated actual performance for the year ending April 30, 2025, is $923K or 12 percent lower than its FY 2024 – 2025 budget. This category of expenses has been budgeted an average of 6 percent higher each budget year over the previous 5 years. Actual Employee Benefit expense has averaged 18 percent less than its budget for the previous 10 fiscal years and 15 percent less than its budget for the previous 5 fiscal years.

Pension expense of $7.7M is $584K or 8 percent higher than the previous budget year. This increase includes 3 percent for COLA, 3 percent for Merit, and approximately $193K is related to the new personnel requested if those positions are hired immediately on May 1 and at mid-point of the salary range. An additional $300K contribution is budgeted to maintain the appropriate funding allocation if an additional voluntary contribution is made by the County in the upcoming year. Because this line item is budgeted as a percentage of salaries, actual expenses for this line item have averaged less than the budgeted amount over the previous five years.

Retiree Benefits, Other Post-Employment Benefits (OPEB), of $1.2M makes up the remaining portion of the Personal Services category. This line item increased $69K or about 6 percent from the previous budget year but is $44K, or 4 percent lower than the estimated actual expense on April 30, 2025.

Operating Expenses

Operating Expenses are $60.1M for the new budget year and are up 10 percent or $5.6M from the previous budget. This increase is due to estimated changes in the cost of chemicals used at our production and treatment facilities, rate increases for electricity, consulting fees, and an increase in the maintenance of water supply mains to meet the lead and copper regulatory requirements.

The FY 2025–2026 budget for the *Operating Materials and Supplies* category of $10.9M is up $1.3M or 14 percent from the previous year's budget. *Chemical* expenses make up $6.7M of this category and are $857K higher than the previous budget year due primarily to the impact of inflation on the cost of chemicals. Another large account in this category is *Other Materials* budgeted at $2.8M, which is $419K or 18 percent higher than the prior budget year. This category includes various supply needs for maintenance of the Authority's infrastructure and facilities including pipe, pipefittings, manhole covers, shovels and other miscellaneous items often issued from the warehouse such as washers, gloves, duct tape and other miscellaneous supplies necessary in day-to-day utility activities.

Technology and Software, another expense item in this category, is where computers, laptops and other devices are budgeted for replacement on a four-year rotational cycle. Budgeted at $487K in the upcoming year, it is $73K lower than the prior budget year. The 4-year replacement cycle of computers, monitors, tablets, printers, and the replacement is budgeted at $335K. Security system inventory stock and additional software licenses add $130K to this expense item.

Other expenses in this category include *Lab Supplies*, *Tools and Shop Supplies*, and *Uniforms*. The combined budgeted amount for these expenses totals $908K and is $109K higher than the prior year's budget. The budget for uniforms of $199K increased by $61K due to the increase in uniform allowance and allotting funding for non-uniform employees to purchase shirts with the CCWA logo.

The *Vehicle Supplies* expense category includes gas, oil, diesel fuel and tires with gas prices being the primary budgetary driver of this group. This line item is budgeted at $787K in the current fiscal year, which is $51K higher than last year's budget to accommodate the price increases due to tariffs. Estimated actual expense forecasted for April 30, 2025, is $588K which is $148K less the amount budgeted in FY 2024 - 2025. The Authority issues an average of approximately 200,000 gallons of fuel annually.

Administrative Supplies expense category contains *Office Supplies, Printing, Postage, Janitorial Supplies* and *Coffee Supplies*. This expense category is budgeted at $418K and is $96K or 30 percent higher than the prior year budget. A portion of the increase in this category is due to the additional flyers that will be printed to celebrate both CCWA's 75th anniversary and the 10th anniversary of our "Tap on the Go" community outreach program along with the printing of Lead and Copper notification letters. The janitorial supplies line-item expense has also increased due to improvement in the cleaning of offices and buildings. Actual expenses in this category of expenses have averaged $223K over the previous five fiscal years.

The *Special Purchases* expense category has a budget of $3.8M for the upcoming year, a decrease of $111K over the prior year's budget. This group of expenses contains the line items of *Water Purchases*, *Employee Recognition*, *Toilet Rebate,* and the *Affordability* and *Discount Programs*. The *Affordability Programs* are funded through the revenue received from cell tower leases and Gas South incentives were budgeted at $130K prior to Federal grant funding available through Low Income Household Water Assistance Program (LIHWAP) and the American Rescue Act (ARPA) programs initiated during the COVID-19 pandemic. For FY 2025–2026 the budget for this expense is $1.0M to anticipate disbursement to customers of the funding received through Clayton County from the American Rescue Act (ARPA) funding. These funds are expensed in this category as part of the *Affordability Programs*. The *Special Purchases* category also includes the budgeted amount for *Contingencies* where additional funds are held after all budgetary requests are met. These funds are used for projects throughout the year, at the discretion of the Chief Executive Officer and Board of Directors. The target budgeted amount for *Contingency* is approximately $2.5M, although it varies from year to year depending on potential events. This year the amount is budgeted at $2.6M, compared to $2.7M budgeted in the previous year's budget.

Utility expenses are budgeted at $11.7M, which is $1.2M or 11 percent higher than the previous budget year. Electricity is the largest expense in this category and is budgeted at $9.1M, which is $1.7M or 24% higher than was budgeted last year. *Telephone and Internet* expenses are budgeted at $687K and are $128K lower than the prior year's budget. The Authority budgets for its water and sewer expenses. Water and Sewer expenses are budgeted at $1.3M in the FY 2025-2026 budget, a combined decrease of $384K from the prior year. Estimated actual expense at April 30, 2025 is $1.1M for these expenses.

Maintenance and Repair expenses have been budgeted at $1.7M, which is $29K or 2 percent lower than the prior year's budget. Actual expenses over the prior five fiscal years have averaged $1.3M. The higher budgeted amount provides a safeguard against unplanned repair caused by weather or emergency events. This category of expenses is for materials and supplies used to repair and maintain facilities and equipment that are performed by CCWA employees in the General Services division or at our treatment facilities.

Outside Services expense category consists of a wide range of professional services and third-party assistance including engineering and technology consulting, legal and audit fees, along with various types of maintenance on property, facilities, and equipment completed by external contractors and vendors. This category is budgeted at $21.1M and is $2.5M or 13 percent higher than the previous year's budget.

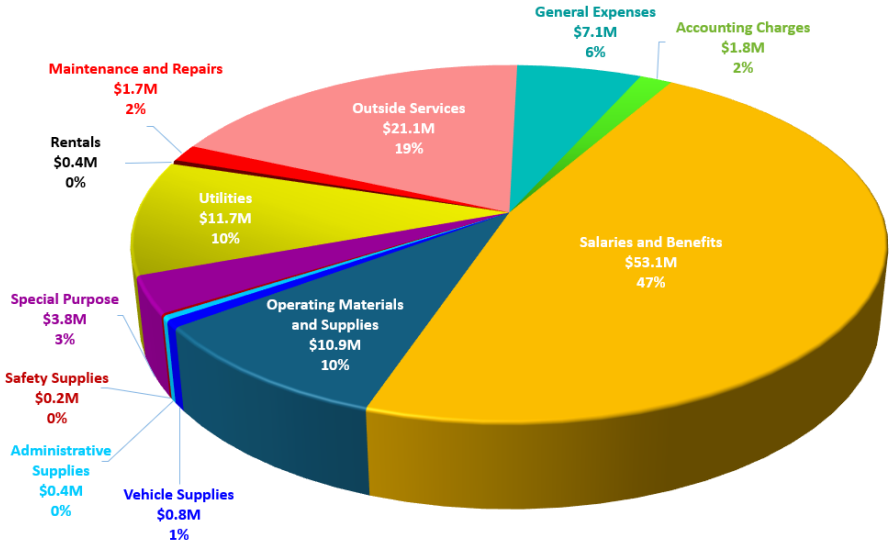
Consulting Fees are typically the largest expense line item in the *Outside Services* expense category. In FY 2025 - 2026, this expense item is budgeted at $5.2M which is $1.5M higher than last year's budget. This expense varies year to year based on organizational initiatives. Initiatives for FY 2025 – 2026 include: a [SMP 25-1004] Water Quality Study, [SMP 25-322] Future Technology Readiness Project and Standards for Models and Digital Twins, [SMP 25-1001] System-Wide Configuration Study, [SMP 25-903] Inspection of Remaining ARV's and Lift Stations, and WS LS Water Development Guideline. Larger initiatives in the prior year budget included Facility Asset Data Improvement Strategy, Power BI Implementation Support, Digital Water AMPs, Flood Proofing Evaluation at Smith WPP, and various IT initiatives.

There are thirteen separate maintenance expense line items budgeted in the *Outside Services* category, and combined, account for $8.6M of the budget. These maintenance expenses increased slightly from the previous budget by $65K or less than 1 percent. With a budget of $2.6M, *Maintenance and Repairs of Plant Equipment* has remained flat with the prior year's budget. *Maintenance and Repair of Collection Systems and Outfalls* expenses are budgeted at $2.2M, which is a $561K lower than the prior year. This decrease is due to less Sanitary Sewer Evaluation Survey (SSES) and Force Main Assessment work planned in the upcoming year. *Maintenance and Repair of Buildings and Grounds* is budgeted at $977K, which is $284K lower than the FY 2024 – 2025 budget due to changes in planned building maintenance this year. *Maintenance and Repair of Supply Main* expense is budgeted at $1.1M, an increase of $600K over last year. This increase is due to the anticipated additional maintenance required as part of the Lead and Copper mandates.

The *Accounting Charges* category contains the expense of write-offs of uncollectable revenues and credit card convenience fees. Budgeted at $1.8M, this category is $200K higher than both the prior year budget and actual estimated expenses for the fiscal year ending April 30, 2025. This increased amount is to anticipate additional write-offs as rates continue to increase.

The *General Expenses* category contains the expense line items of *Employee Bonding*, *Property Insurance*, *Training, Administrative Fees, Annual Software License Fees,* and other miscellaneous expenses. At $7.1M, the *General Expenses* category has increased $331K or 5 percent from the prior year's budget. The expense line item in this category of expenses with the largest increase between budget years is *Annual Software License* expense. This line-item is budgeted at $2.7M, an increase of $357K over the amount that was budgeted for this expense in the prior year. Additional software applications and licenses for existing applications, along with anticipated pricing increases, are responsible for the change between years. Administrative Fees are budgeted at $863K, which is $99K lower than last year due to changes between years of administrative fees budgeted for Georgia Environmental Finance Authority (GEFA) and Water Infrastructure Finance and Innovation Act (WIFIA) loans. The budget for *Property and Liability Insurance of $1.9M* increased over the prior year by $60K or 3 percent.

Operating Expenses - Percentage by Category Type





Debt Service

Debt Service of $9.0M is included in the FY 2025–2026 budget and is $4.6M higher than the prior budget year. The amount budgeted for this expense consists of the principal and interest payments for ten Georgia Environmental Finance Authority (GEFA) loans. Four of the GEFA loans are currently in repayment with both Biosolid loans anticipated to go into repayment in the upcoming fiscal year leaving four GEFA loans in the construction phase with interest only due on the outstanding principal balance. The total outstanding principle for all active GEFA on February 28, 2025, was $61.4M.

The Authority will close on a short-term interim financing line of credit on April 30, 2025. Up to $350M can be drawn on this revolving credit line. To anticipate the use of this credit line, interest only on amounts drawn and unused fees of $840K have been added to the FY 2025- 2026 budget.

Detailed information on existing long-term obligations can be found in the **PLANNING AND DIRECTION** section of this document, under the heading "***Debt***."

Loan/Bond Number	Maturity	Term	Original Principal	Interest Rate	Annual Debt Service in Repayment	Amount Outstanding 2/28/2025	Principal	Interest	Debt Service in FY2025-2026 Budget
In Repayment									
CW02008 - Wetlands	Nov-25	20 yrs	$7.7 M	3.00%	$ 514,317	$ 339,240	$ 212,828	$ 1,613	$ 214,441
DW00002P - Backflow	Mar-26	20 yrs	$4.2 M	3.00%	283,329	300,732	231,928	3,210	235,137
CW2016-037 - Outfall 1	Jul-36	15 yrs	$25.0 M	0.65%	1,749,688	19,247,401	1,632,078	117,610	1,749,688
CW2020-014 - Outfall 2	Jun-39	15 yrs	$25.0 M	0.57%	1,739,327	23,933,677	1,609,391	129,937	1,739,327
CW2021-024 - Casey Biosolids 1	*May-45*	20 yrs	$50.0 M	0.13%	2,532,776	17,408,819	2,469,247	63,529	2,532,776
CW2022-023 - Casey Biosolids 2 *(P + I - 4 months)*							822,726	21,533	844,259
Total Principal + Interest Payments									**$ 7,315,628**
In Construction									
CW2022-023 - Casey Biosolids 2 *(int only - 8 months)*		20 yrs	$50.0 M	0.13%	*2,532,776*	-	-	43,333	43,333
DW2022-033 - AMI 1		20 yrs	$25.0 M	1.92%	*1,506,310*	1,193	-	480,000	480,000
DW2023-033A - AMI 2		20 yrs	$10.0 M	1.90%	*601,393*	-	-	-	-
CW2024-004 - Outfall 3		20 yrs	$10.0 M	1.90%	*601,393*	-	-	190,000	190,000
DW2023-037 - PFAS Design		20 yrs	$16.0 M	1.63%	*938,011*	150,820	-	130,400	130,400
2025 Series - Truist LOC						-	-	840,004	840,004
Total Interest Only Payments									**$ 1,683,738**
FY 2024-2025 Debt Service									**$ 8,999,366**



Capital Expenditures



Capital equipment or expenditures is the use of funds to obtain a long-term asset or extend the productive life of an existing asset used in the operations of a business over multiple year periods. Sometimes referred to as capital outlay, this category of the **Capital Budget** primarily accounts for the purchase of equipment and vehicles and can vary year to year.

CCWA has 215 fleet trucks with most ranging in model years from 2007 through 2024. Approximately 10 percent are reviewed for replacement annually based on a scoring factor that includes mileage, corrective maintenance cost and age. This year the Water and Sewer Fund budgeted for eleven trucks to be replaced and four new trucks.

These vehicles are included in the current year's budget request for capital equipment of $5.4M, which is $1.4M lower than the previous budget year. Contributing to this decrease was a reduction of $1.7M in the requested plant equipment replacements needed this year over last. The budgeted amount over the previous five fiscal years has averaged $4.8M.

The Authority utilizes the State of Georgia contract pricing for its fleet replacement. Exceptions occur when larger equipment or trucks can be purchased at lower prices through a competitive bidding process. A list of planned capital expenditures can be found in the table that follows. A detailed listing of capital purchases is in the **Capital Budget** section of this document under the heading *Capital Equipment: Water and Sewer Fund – Detail by Business Unit.*

	Water and Sewer Fund		
Description	**Replacement**	**New**	**Total**
Vehicles			
Trucks - Fleet	$ 612,766	$ -	$ 612,766
Trucks - Dump, Heavy	1,000,139	-	1,000,139
Trailers	-	85,000	85,000
Buildings and Structures			
Building, Roof, Paving, HVAC	410,000	48,000	458,000
Tanks and Containers	-	-	-
Equipment			
Field Equipment - Construction Equipment	415,960	205,000	620,960
Data Processing/IT System Equipment	95,000	505,500	600,500
Plant Equipment	1,333,397	379,752	1,713,149
Other	133,500	193,493	326,993
Total Capital Equipment	**$ 4,000,762**	**$ 1,416,745**	**$ 5,417,507**



Capital Project

This category of the **Capital Budget** involves projects that benefit the operations of the Authority over multiple years. CCWA differentiates *Capital Projects* from *Capital Expenditures* by defining a Capital Project as one that requires multiple resources to complete. These resources could include any combination of inside labor, outside labor and various materials or products that require assembly or construction to become a long-term asset. The amount budgeted for the upcoming fiscal year of $16.5M is $2.4M lower than the previous budget year. Amounts budgeted in this category exclude inside labor costs, which are included in the operating budget in the Personal Services category. Additional detail of capital projects funded in the FY 2025 – 2026 budget, is located in the **Capital Budget** section of this document under the heading *Renewal and Extension Funded Projects – Detailed Listing by Project*.

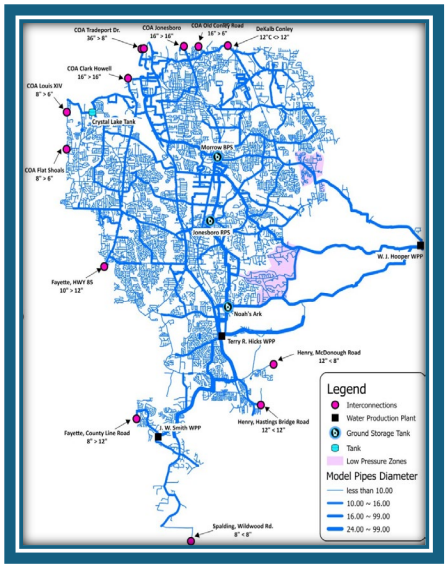
Capital Project Summary – Water and Sewer Fund

Construction Line	Project Description	Amount Budgeted
[RE146]	[SMP 25-708] WRF Energy Optimization Study	$ 400,000
[RE146]	HQ Battle Creek Road DOT Entrance Rework	300,000
[RE146]	Site Prep: Gravel & Fencing For Offsite Freeman Road Pipeyard	25,000
[RE180]	Poston Road 800' of 8" Water Main for Water Quality and Pressure	100,000
[RE180]	Panhandle Road 1,200' of 12" Water Main	280,000
[RE180]	East Lovejoy Road 2,200' Water Main	320,000
[RE199]	[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment	100,000
[RE199]	[SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development)	500,000
[RE205]	Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System	95,000
[RE223]	[SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design)	350,000
[RE223]	[SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design)	450,000
[RE223]	Sewer Tangents & Manhole Replacements	500,000
[RE229]	[SMP 25-317] Hooper NPDES Permit Compliance Troubleshooting	100,000
[RE229]	[SMP 25-314] Interconnection Study Implementation	1,000,000
[RE229]	[SMP 20-315] Bar Screen Replacement (Flint River Pump Station)	2,000,000
[RE229]	Elevated Tank Demolition	500,000
[RE229]	[SMP 20-328] Forest Ave Booster Pump Design and Construction	3,100,000
[RE230]	[SMP 20-161] Datacenter UPS Replacement	200,000
[RE230]	[SMP 20-164/20-155] Human Resource Information System (HRIS) Implementation	550,000
[RE230]	Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Shamrock Community Use Bldg.	95,000
[RE230]	Smith Community Use Building (CUB) Fiber Connectivity Upgrades	150,000
[RE230]	Conference room Upgrades	10,000
[RE230]	Freeman Road Pipeyard Fiber and Cameras	200,000
[RE233]	[SMP 25-707] IPL & WLA Regulatory Support	200,000
[RE233]	[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support	400,000
[RE233]	[SMP 25-703] Shoal Creek Condition Assessment	200,000
[RE233]	[SMP 20-728] Shoal Creek WRF Improvements (Additional Funding)	1,000,000
[RE238]	Dam Replacement	1,000,000
[OP005]	Pre-fund GEFA Disbursements -Advanced Water Treatment and Capacity Upgrades Design	2,000,000
[HNP001]	Huie Archery Center Water Main	350,000
	Total Capital Projects	**$ 16,475,000**

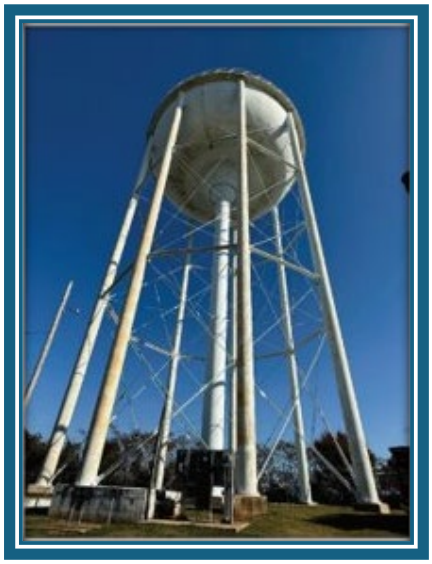
Additional Capital Projects Funded

In addition to capital projects funded from FY2025-2026 budget, the following projects will receive funding from the unspent FY 2024 – 2025 budget.

Construction Line	General Project Description	Amount Allocated
[RE146]	Shamrock House Upgrades	$ 80,000
[RE146]	Bathroom Renovations (Downstairs Bldg. A)	100,000
[RE166]	[SMP 20-607] Basin Level Sewer Rehabilitation	2,000,000
[RE174]	[SMP 20-601] Galvanized Water Main Replacements	1,750,000
[RE180]	[SMP 20-617] DOT Water and Sewer Relocation (I-75 to Summerton Dr; Water Main Relocation Construction)	4,500,000
[RE180]	[SMP 20-617] DOT Water and Sewer Relocation (20 Upcoming Jobs Under Review and Design/Construction)	6,000,000
[RE199]	Ferric Containment and Tanks Rehabilitation	20,000
[RE223]	[SMP 20-608] Large Diameter Sewer Main Replacement (Camp Creek Outfall Replacement Construction)	4,000,000
[RE229]	[SMP 20-327] Hooper Belt Press Evaluation	75,000
[RE230]	Biosolids Facility Security	90,000
	R&E Surplus (Inflation Reserve)	4,385,000
	FY2024-2025 Budget Surplus	**$ 23,000,000**







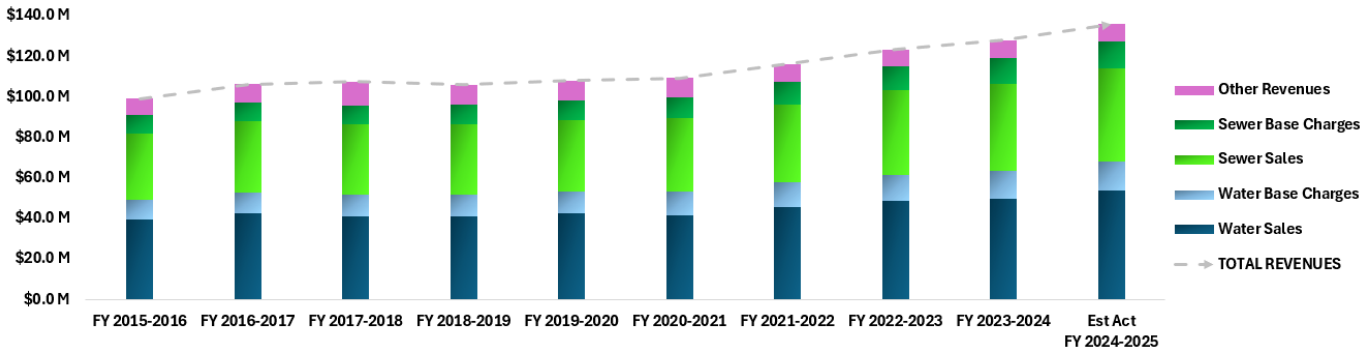
Budgetary Analysis – Revenues and Expenses: Actual Performance to Budget Comparison

(in millions)

	Actual FY 2022 - 2023	Actual FY 2023 - 2024	Est Actual FY 2024 - 2025	**Budget FY 2025-2026**	*% Chg Act FYE 2025 with Budget FY 2024-2025*	*% Chg Est Act FYE 25 to Budget FYE 26*
REVENUES						
Stormwater Fees	$10.78 M	$10.92 M	$11.08 M	$10.69 M	*3.8%*	*-3.5%*
Account Service Charges	0.17 M	0.18 M	0.18 M	0.16 M	*12.6%*	*-11.2%*
Miscellaneous Income	0.92 M	0.01 M	0.01 M	0.00 M	*174.5%*	*-56.9%*
Grants	0.00 M	0.13 M	0.07 M	0.00 M	-	*-100.0%*
TOTAL REVENUES	**$11.87 M**	**$11.24 M**	**$11.34 M**	**$10.86 M**	***4.7%***	***-4.3%***
EXPENSES						
Personnel Services	$2.21 M	$2.58 M	$2.87 M	$3.24 M	*-6.3%*	*12.8%*
Operating Expenses	3.10 M	2.95 M	2.46 M	2.69 M	*-25.1%*	*9.1%*
Debt Service	0.00 M	0.01 M	0.01 M	0.01 M	*-54.1%*	*0.0%*
Interfund Transfer -W&S	1.11 M	1.15 M	1.24 M	1.27 M	*0.0%*	*2.8%*
Capital Expenditures	0.04 M	0.52 M	0.37 M	0.20 M	*1.3%*	*-45.7%*
Capital Projects	4.84 M	2.91 M	3.61 M	3.44 M	*26.0%*	*-4.8%*
TOTAL EXPENSES	**$11.30 M**	**$10.10 M**	**$10.56 M**	**$10.86 M**	***-2.5%***	***2.8%***

The current budget year revenue forecast assumes that the number of customers in all categories remains the same and that water and sewer usage will be consistent with estimated actual financial performance of fiscal year ending April 30, 2025. This year's revenue projections include an 8 percent rate adjustment that will be effective January 1, 2026. This adjustment will be applied evenly to water and sewer base and usage tiers in all customer categories. Forecasted revenue generated from all usage tiers was then discounted by 3 percent for all customer categories. Revenues have steadily increased over the previous three years as a series of rate adjustments have been implemented. This series of rate adjustments, used in conjunction with long-term debt, is part of a 10-year financial strategy to fund the projects listed in the 2020 Strategic Master Plan.

Actual Revenues – FY 2015-16 to FY 2024-25



Budgetary Analysis – Revenues: Budget to Budget Comparison

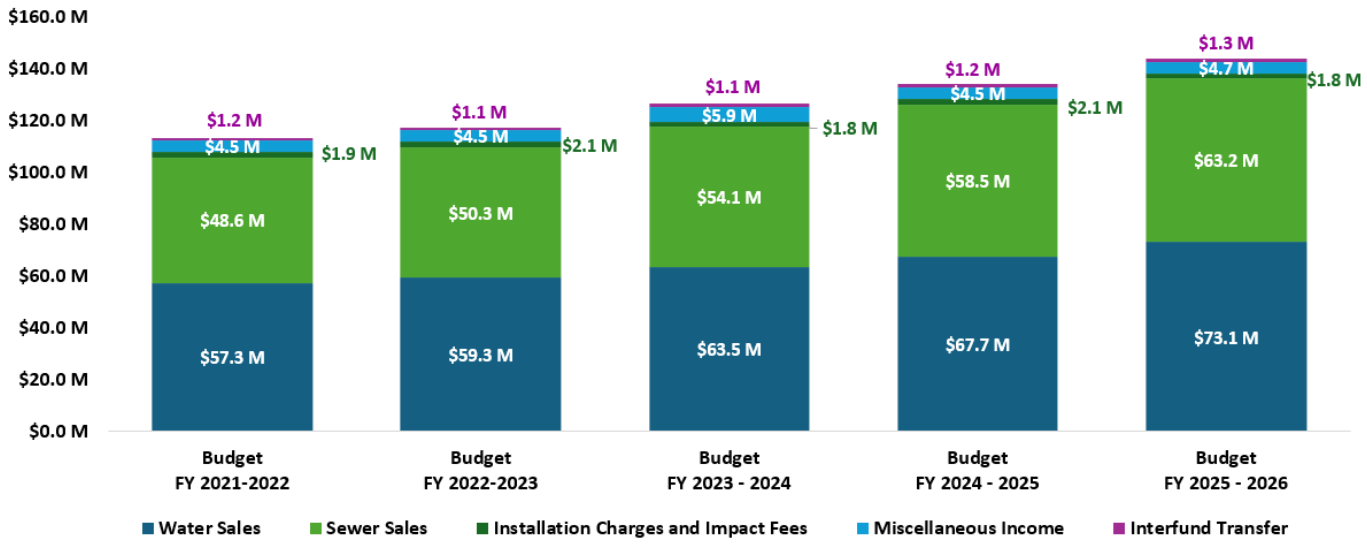
(in millions)

	Budget FY 2021 - 2022	Budget FY 2022 - 2023	% Chg Budget FYE 22 -FYE 23	Budget FY 2023 - 2024	% Chg Budget FYE 23 -FYE 24	Budget FY 2024 - 2025	% Chg Budget FYE 24 -FYE 25	**Budget FY 2025 - 2026**	% Chg Budget FYE 25 -FYE 26
REVENUES									
Water Sales	$57.26 M	$59.31 M	3.6%	$63.49 M	10.9%	$67.69 M	14.1%	$73.13 M	8.0%
Sewer Sales	48.59 M	50.31 M	3.5%	54.10 M	11.3%	58.54 M	16.4%	63.24 M	8.0%
Installation Charges	0.75 M	0.82 M	9.2%	0.61 M	-18.8%	0.87 M	5.6%	0.53 M	-38.3%
Account Service Charges	3.92 M	3.97 M	1.4%	3.99 M	2.0%	3.97 M	0.0%	4.21 M	6.1%
Miscellaneous Income	0.52 M	0.52 M	0.1%	0.58 M	10.9%	0.52 M	0.1%	0.44 M	-14.5%
Interest Income	0.03 M	0.02 M	-53.2%	0.01 M	-84.8%	0.01 M	-34.2%	0.01 M	-16.8%
Impact Fees	1.17 M	1.31 M	11.8%	1.18 M	0.5%	1.22 M	-7.0%	1.22 M	0.0%
Grants	0.00 M	0.00 M	0.0%	1.29 M	0.0%	0.00 M	0.0%	0.00 M	0.0%
Interfund Transfer	1.19 M	1.11 M	-7.0%	1.15 M	-4.1%	1.24 M	11.4%	1.27 M	2.8%
TOTAL REVENUES	**$113.44 M**	**$117.37 M**	3.5%	**$126.39 M**	11.4%	**$134.05 M**	14.2%	**$144.07 M**	7.5%

Revenue projections for FY 2025 - 2026 include an 8 percent rate increase that will be effective on January 1, 2026, and applied evenly to water and sewer base and usage tiers in all customer categories. It also includes the 8 percent rate adjustment that went into effect on January 1, 2025. This adjustment was also applied evenly to water and sewer base and usage tiers in all customer categories. Revenue projections are made conservatively to ensure that all planned expenses for the year are covered. Projections for revenue generated from water and sewer usage are based on historical usage and assumed to be consistent with the current fiscal year for all customer categories. This year's forecast was then discounted by 3 percent to anticipate consumer conservation in all customer categories.

Miscellaneous Income includes *Interest Income* and *Account Service Charges* in the graph below.

Budgetary Revenue Comparison



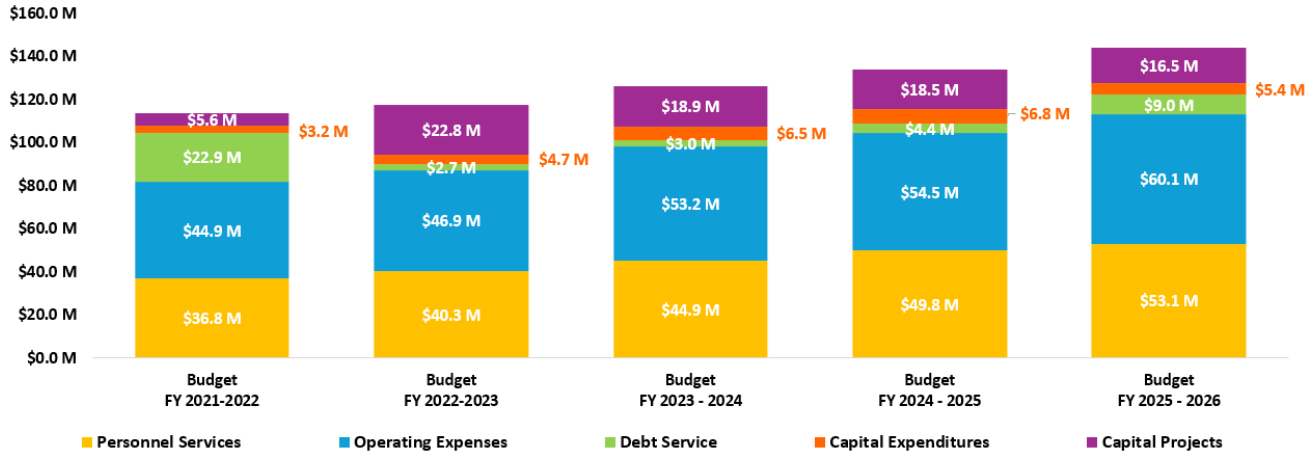
Budgetary Analysis – Expenses: Budget to Budget Comparison

(in millions)

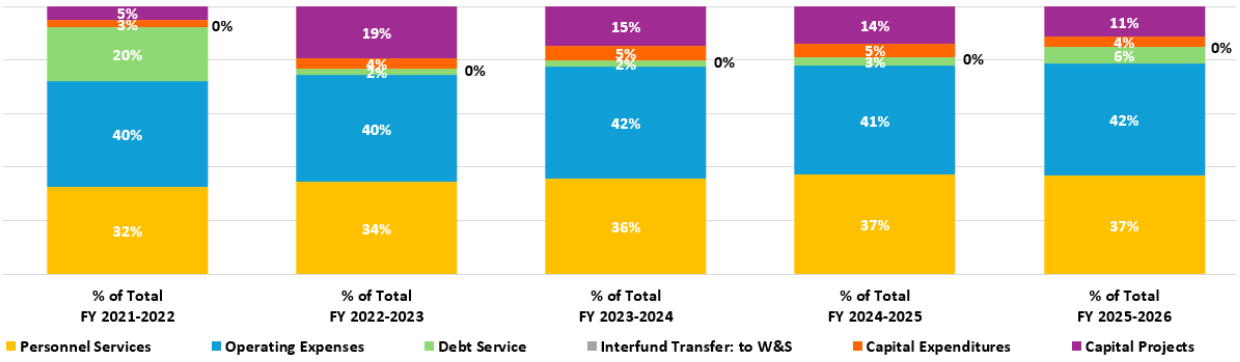
	Budget FY 2021 - 2022	Budget FY 2022 - 2023	% Chg Budget FYE 22 -FYE 23	Budget FY 2023 - 2024	% Chg Budget FYE 23 -FYE 24	Budget FY 2024 - 2025	% Chg Budget FYE 24 -FYE 25	**Budget FY 2025 - 2026**	% Chg Budget FYE 25 -FYE 26
EXPENSES									
Personnel Services	$36.96 M	$40.30 M	9.0%	$44.89 M	21.4%	$49.80 M	23.6%	$53.07 M	6.6%
Operating Expenses	44.90 M	46.90 M	4.4%	53.24 M	18.6%	54.55 M	16.3%	60.11 M	10.2%
Debt Service	22.88 M	2.66 M	-88.4%	2.96 M	-87.1%	4.40 M	65.8%	9.00 M	104.4%
Capital Expenditures	3.23 M	4.70 M	45.4%	6.46 M	100.0%	6.78 M	44.2%	5.42 M	-20.1%
Capital Projects	5.63 M	22.81 M	305.4%	18.85 M	235.0%	18.53 M	-18.8%	16.48 M	-11.1%
TOTAL EXPENSES	**$113.60 M**	**$117.37 M**	3.3%	**$126.39 M**	11.3%	**$134.05 M**	14.2%	**$144.07 M**	7.5%

The FY 2025 – 2026 expenses are budgeted at $144.07M, an increase of $10.0M or 7.5 percent over the previous year. *Operating Expenses* had the largest increase, up $5.6M or 10.2 percent. The *Personnel Services* category increased $3.3M or 6.6 percent from the prior year due to a Cost-of-Living Allowance (COLA) increase of 3 percent and Merit increase of 3 percent. *Debt Service* increased by $4.6M as two $50M GEFA loans to fund the WB Casey Water Resource Recovery Facility Biosolids Upgrade will go into repayment in the FY 2025 – 2026 fiscal year and the addition of forecasted interest for a revolving credit line that will be utilized to assist in funding the Advanced Water Treatment and Capacity Upgrades. These increases were offset by decreases in both the budgets for *Capital Expenditures* and *Capital Projects*, of $1.4M and $2.1M, respectively.

Budgetary Expense Comparison – By Dollar Amount



Budgetary Expense Comparison – As Percentage of Budget



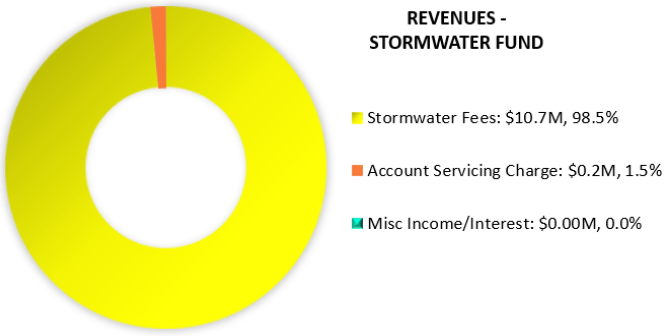
Budget Summary: Stormwater Fund

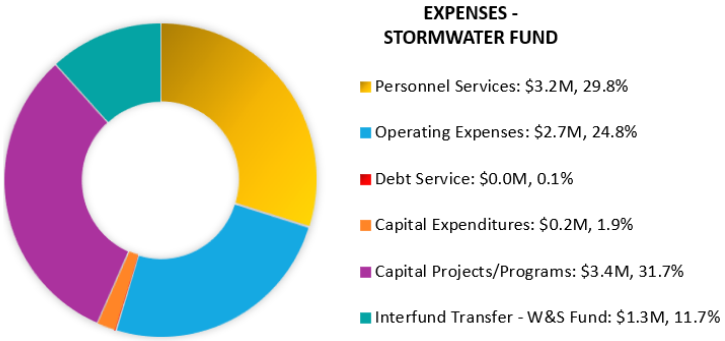
(in millions)

	Budget FY 2024-2025	Est Actual FY 2024 - 2025	**Budget FY 2025-2026**	*% Chg Budget FYE 25 -FYE 26*	*% Chg Act FYE 2025 with Budget FY 2024-2025*	*% Chg Est Act FYE 25 to Budget FYE 26*
REVENUES						
Stormwater Fees	$10.68 M	$11.08 M	$10.69 M	*0.2%*	*3.8%*	*-3.5%*
Account Service Charges	0.16 M	0.18 M	0.16 M	*0.0%*	*12.6%*	*-11.2%*
Miscellaneous Income	0.00 M	0.01 M	0.00 M	*18.4%*	*174.5%*	*-56.9%*
Grants	0.00 M	0.07 M	0.00 M	-	-	*-100.0%*
TOTAL REVENUES	**$10.84 M**	**$11.34 M**	**$10.86 M**	***0.2%***	***4.7%***	***-4.3%***
EXPENSES						
Personnel Services	$3.07 M	$2.87 M	$3.24 M	*5.7%*	*-6.3%*	*12.8%*
Operating Expenses	3.29 M	2.46 M	2.69 M	*-18.2%*	*-25.1%*	*9.1%*
Debt Service	0.01 M	0.01 M	0.01 M	*11.1%*	*-54.1%*	*0.0%*
Interfund Transfer -W&S	1.24 M	1.24 M	1.27 M	*2.8%*	*0.0%*	*2.8%*
Capital Expenditures	0.37 M	0.37 M	0.20 M	*-45.0%*	*1.3%*	*-45.7%*
Capital Projects	2.87 M	3.61 M	3.44 M	*20.0%*	*26.0%*	*-4.8%*
TOTAL EXPENSES	**$10.84 M**	**$10.56 M**	**$10.86 M**	***0.2%***	***-2.5%***	***2.8%***

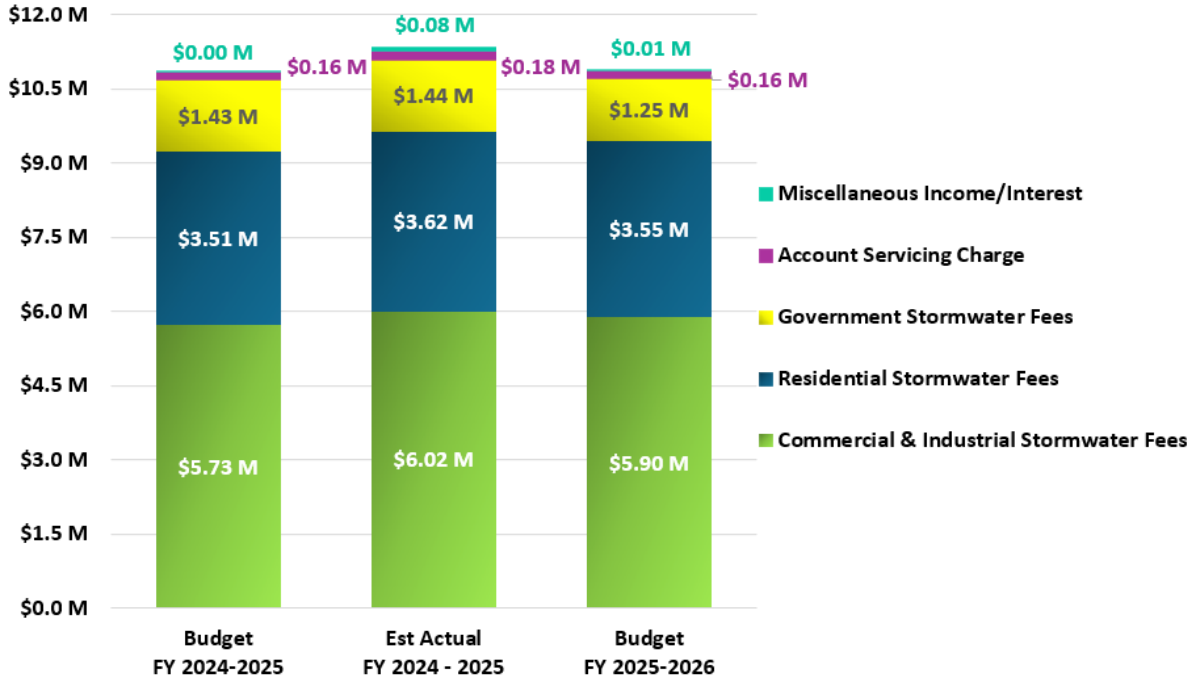
The 2025 - 2026 Operating and Capital Budget of $10.86M is up $19K or 0.2 percent from the previous budget year. *Stormwater Fees* are budgeted at $10.69M in the upcoming year which is $19K or 0.2 percent higher than the previous budget year but $388K lower than estimated actual revenue generated from those fees for the fiscal year ending April 30, 2025. Estimated actual revenue of $11.34M is $505K or 4.7 percent higher than budgeted. This favorable variance to budget is due to conservative budgeting and the growth in the number of customers over the last three years due to new residential developments throughout the County. The additional revenue generated is being invested back into the system through the maintenance and improvements of system infrastructure. In January 2025, the Board of Directors approved moving additional funding of $746K from accumulated cash to capital projects.

Estimated actual expenses of $10.56M are $273K or 2.5 percent lower than budgeted.





Analysis of Revenues – Stormwater Fund



Revenue Budget Assumptions FY 2025 – 2026

Stormwater Fees: Fees are budgeted at $10.7M for the upcoming fiscal year. This is $19K or 0.2 percent higher than the prior year budget and $388K less than estimated actual revenue of $11.1M expected on April 30, 2025. Estimated actual stormwater fees are forecasted to be $407K or 3.8 percent higher than the FY 2024 - 2025. The FY 2025 - 2026 Stormwater Fees were budgeted assuming the potential loss of revenue received from one of the cities in the County. The city is contemplating managing the stormwater program within its incorporated boundaries effective January 1, 2026. Stormwater Fee projections were reduced by $234K for this potential change. The projections assumed that other revenues from Stormwater Fees would remain consistent with estimated actual performance and discounted by 2 percent for a more conservative forecast.

Stormwater Fees are billed based on the amount of impervious service that a property owner has. With the creation of the Stormwater Fund in 2007, the impervious surface was determined based on aerials performed in 2006 and existing CCWA account information. Digital tax parcel data, a much more accurate assessment of impervious surface, was not available at that time. A major update to the impervious service data was made in 2016 and every three years, CCWA acquires updated impervious surface data and updates all non-residential accounts. An update is in progress now and this revised data will be applied to customer accounts in FY 2025 – 2026.

Stormwater rates have remained constant since the fund's inception and are billed at a monthly rate of $3.75 for residential customers and $3.75 per 2,950 square feet of impervious surface for all non-residential customers. A stormwater rate study initiative will be completed in April 2025.

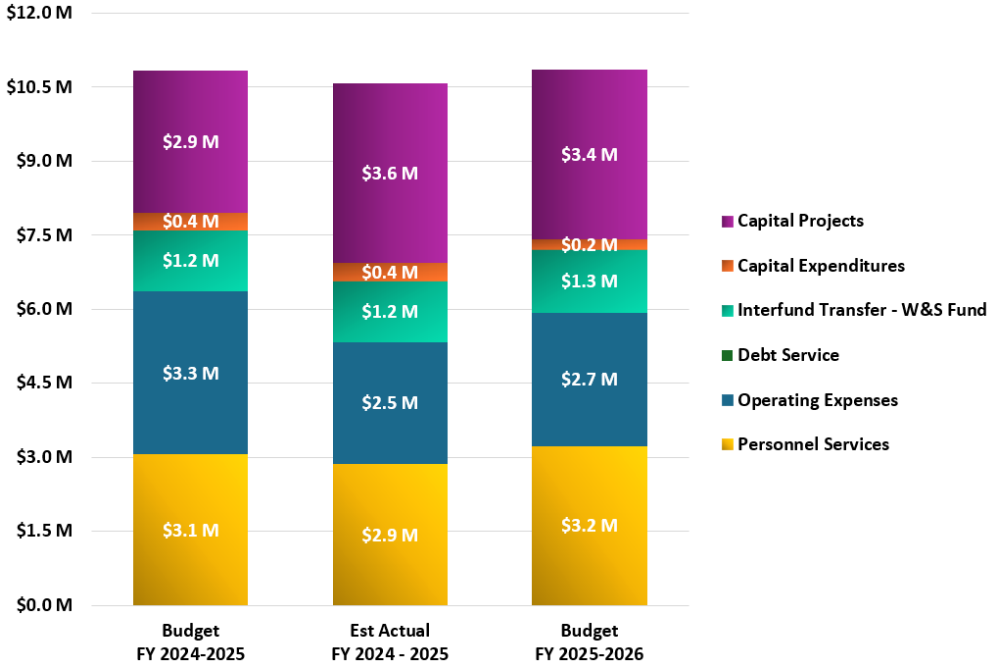
Account Service Charges are revenues associated with the fees and charges for late and delinquent payment of fees. This revenue was budgeted at $157K for the FY 2025 – 2026 budget year. This is the minimum amount received over the previous five fiscal years' actual performance and the same amount as the prior year's budget. The historical average of actual performance over the last five fiscal years has averaged $184K.

Miscellaneous Income is revenue received from the sale of scrap materials and other minor revenues and was budgeted at $1,320, which is the average actual amount received for this revenue over the last five fiscal years.

In fiscal years ending April 30, 2021, April 30, 2022, and April 30, 2023, the stormwater fund sold mitigation credits earning proceeds of $261K, $546K, and $909K respectively from those sales. There are no remaining mitigation credits. These amounts have been included in the *Miscellaneous Income* category but have not been included in the average used to calculate the budgeted amount. The value of these intangible assets is based on the value assigned by a mitigation bank and varies year to year as does the timing of their sale. Because the value and timing of the sale of these assets are not predictable, they have not been considered in the budgeting process. The final mitigation credits were sold in FY 2022 – 2023.

Intergovernmental Revenues are primarily funds received from federal or state grants. No grant revenues are budgeted in the upcoming budget year. However, an Intergovernmental agreement between the Authority and Clayton County for a grant awarded through the Community Development Block Grant Program (CDBG) and will reimburse the Authority for a portion of the expenses it incurs for the work completed on Judy Lane Tributary and Wetland Improvement project. The total funding available for this grant is $435K.

Analysis of Expenses – Stormwater Fund



Operating and Capital Expenditure Budget Assumptions FY 2025 – 2026

Personnel Services

This expense category includes *Salaries, Overtime, Payroll Taxes, Pension*, *Medical* and associated benefits and is budgeted at a combined total of $3.2M in the FY 2025 – 2026 budget, an increase of $175K or 5.7 percent over the prior year budget. This increase includes a 3.0 percent Cost of Living Adjustment (COLA), and a potential 3.0 percent merit increase. As has been budgetary practice at the Authority, salaries and benefits are budgeted as if all full-time positions are filled for the entire year. Actual performance of $2.9M is estimated for this category at fiscal year ending April 30, 2025, and is $192K or 6.3 percent less than the amount budgeted for that category in the FY 2024 - 2025.

Employee Benefits, included in the Personnel Service calculations above, consist of workman's compensation expenses, health insurance and other related benefits. FY 2025 – 2026 budget has this expense category budgeted at $399K which is $13K or 3.2 percent lower than the budget in the previous year. Actual expenses for the fiscal year ending April 30, 2025, are estimated to be $365K which is $47K or 11 percent lower than the FY 2024 – 2025 budget. In FY 2015 - 2016, the Authority adopted a self-funded insurance program for its medical insurance, which has provided more control over the cost of these benefits but cannot completely curb the general escalation of these expenses.

Also included in the Personnel Service calculations above is *Pension* expense. *Pension* expense, as a percentage of *Salaries*, increased $49K or 12 percent from the previous budget year and are budgeted at $470K. Actual performance for the fiscal year ending April 30, 2025, is estimated at $372K. Changes approved by the County's pension board effective July 1, 2023, increased the employer's required contribution to the plan. Those assumption changes included a decrease in the expected market rate of return (discount rate), revised mortality tables and other demographic assumptions, along with changes in the inflation rate and administrative expenses. Because this line item is budgeted as a percentage of salaries, actual expenses for this line item have averaged less than the budgeted amount over the previous five years.

Operating Expenses

Operating expenses, excluding *Personal Services*, are budgeted at $2.7M and are $600K or 18 percent lower than the previous budget year. Actual performance in this category is estimated at $2.5M and is $826K less than the amount for it in the FY 2024 – 2025 budget.

The *Operating Materials and Supplies* category is budgeted at $148K, which is up $7K or 5 percent from the previous year's budget. Estimated actual expense for the year ended April 30, 2025, is $128K and is $13K or 9 percent less than the FY 2024 – 2025 budget. This category includes various supply needs for maintenance of the stormwater infrastructure including pipe, pipefittings, manhole covers, shovels and other miscellaneous items often issued from the warehouse such as washers, gloves, duct tape and other miscellaneous supplies necessary in day-to-day utility activities. Other accounts in this category include *Lab Supplies*, *Tools and Shop Supplies*, *Uniforms* and *Technology and Software*.

Administrative Supplies expense category includes office and janitorial supplies, printing, and postage. This category was budgeted at $25K, up $3K from the FY 2024 -2025 budget. Actual annual expenses in this category have averaged $17K over the previous five fiscal years.

The *Vehicle Supplies* expense is budgeted at $95K and is up 3 percent from last year's budget to accommodate potential price increases due to tariffs. This group of expenses includes gas, oil, diesel fuel and tires with gas prices being the primary budgetary factor used. Actual annual expenses in this category have averaged $62K over the previous five fiscal years.

The *Utility* expense category includes electric, telephone, internet, CCWA water, sewer, and stormwater utility fees. In FY 2025 – 2026, these expenses are budgeted at $39K which is up 1 percent from the previous year budget.

Maintenance and Repair expenses have been budgeted at $36K and are $6K higher than the previous budget. Actual performance has averaged $26K over the last five fiscal years. This category of expenses includes maintenance or repairs of vehicles, construction equipment, non-construction equipment (i.e., trailers, light

towers, generators, trash pumps, gas meters, pole cameras, chainsaws) and buildings and ground maintenance done in house by staff in the general services department.
Outside Services expense category consists of a wide range of professional services and third-party assistance including engineering and technology consulting, legal and audit fees along with various types of maintenance on property facilities and equipment. Budgeted at $1.7M, this expense category is down $672K or 28 percent from the prior budget year. *Maintenance of Collection Systems and Outfalls* is a line-item expense in this category, budgeted at $850K, is responsible for $400K of the decrease. The large amount of stormwater pipe replacement under driveways is now done as capital project work and funded through the capital project budget. Other expenses in this account are for maintenance work completed by outside contractors on stormwater system, which includes the cost of inspections that are required to meet Municipal Separate Storm Sewer System (MS4) permit requirements. Regulated by the Environmental Protection Agency through NPDES MS4 permits and monitored by Georgia's Environmental Protection Division, requires that 20 percent of the County's infrastructure be inspected each year to meet the 100 percent compliance requirement every five-year cycle. Actual performance for this expense item on April 30, 2025 is estimated at $831K.

Maintenance of Lakes and Rivers is another expense line-item in this category and is budgeted at $288K and is up $5K or 2 percent from the previous budget year. This expense line-item funds various watershed work planned in FY 2025 – 2026. Estimated actual expense for FY 2024 – 2025 is $235K and the average of actual performance for the previous five years of $275K. *Consulting Fees* are also included in the Outside Service category of expenses. In the upcoming budget, these expenses are $425K and are down $269K from the prior year's budget. Changes in organizational initiatives from year-to-year impact variances in this expense line-item. An initiative for the FY 2024 – 2025 budget was "Development of a Rate Study Analysis" that was estimated at $250K.

The *General Expenses* category contains the expense line items of *Employee Bonding*, *Property Insurance*, *Training* and *Administrative Fees*. At $191K, the *General Expenses* category has increased $53K or 39 percent from the prior year's budget primarily due to the increase in property and liability insurance. Budgeted at $118K, insurance expense is $49K higher than the prior budget year.

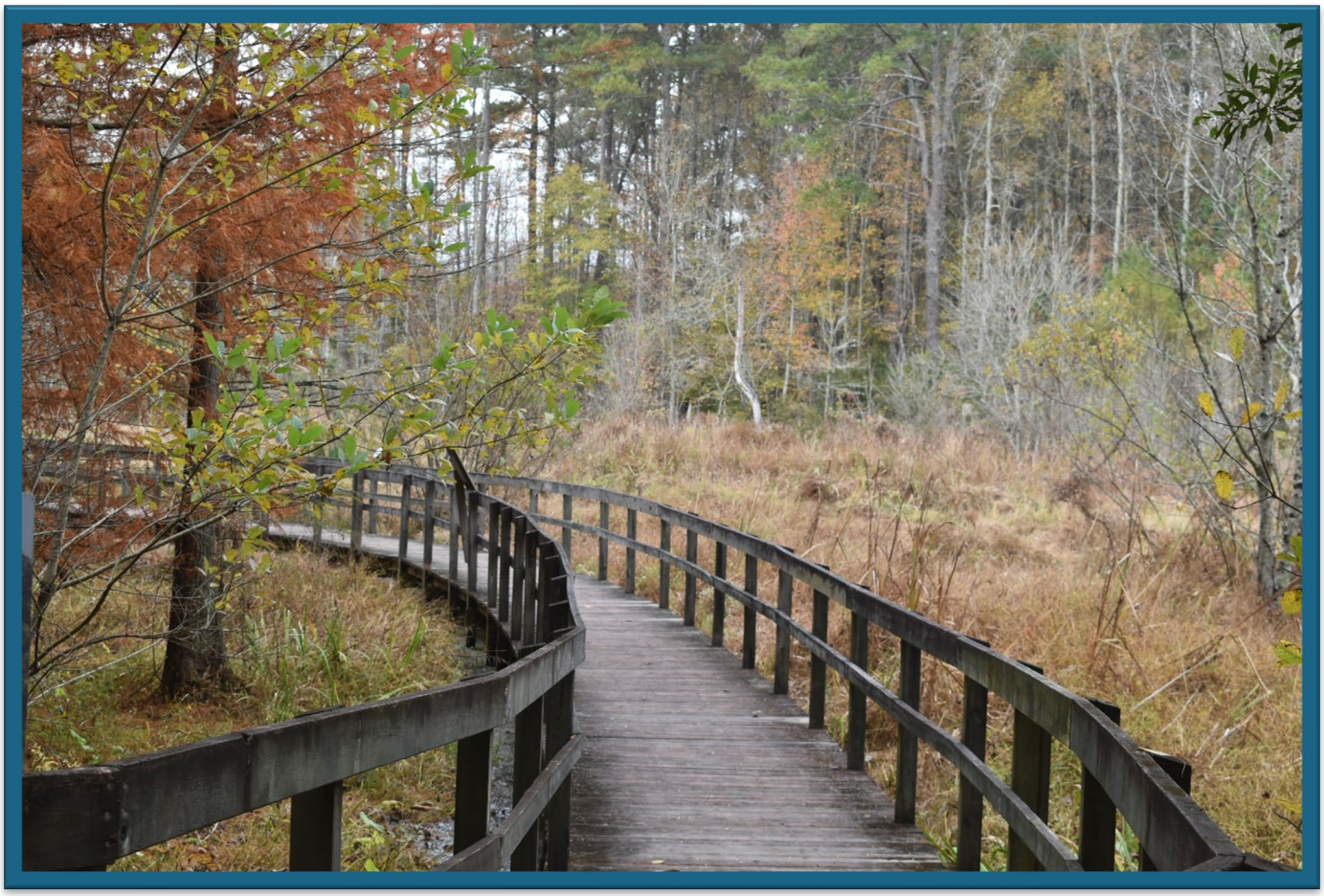
The *Accounting Charges* category contains the expense of write-offs of uncollectable revenues and credit card convenience fees. Budgeted at $411K, this category is flat with the prior year's budget. Actual annual expenses in this category have averaged $366K over the previous five fiscal years.

Interfund Transfer to the Water and Sewer Fund is the overhead that is allocated to the Stormwater Fund to cover its share of the Authority's administrative expenses. This year's budgeted amount is $1.3M. This is a monthly charge of $106K versus the $103K per month charged in the previous year. This fee is calculated using a percentage of the prior fiscal year's actual expenses for certain administrative departments within the Water and Sewer Fund.

Debt Service

Since its inception in 2007 as a separate utility of the Clayton County Water Authority, the Stormwater Fund had never incurred any type of debt obligation. In February 2021, the Board of Directors approved an application for a $10M Clean Water State Revolving Fund (CWSRF) loan from the Georgia Environmental Finance Authority (GEFA). The proceeds of this loan will fund large culvert replacement and repair projects on several major roads in the County. Additional terms of this loan include an interest rate of 0.13 percent with interest only payments on disbursed principal through the construction phase of the project and then monthly level principal and interest payments over a 20- year term. If all the funds are disbursed, monthly principal and in-

terest payments will be $42K for annual debt service of $507K. The FY 2025 – 2026 budget contains *Debt Service* of $13,000 for interest only payments during the construction phase if $10M of the loan were disbursed. As of February 29, 2025, $5.0M in proceeds have been disbursed of the $10M available.



Capital Equipment or Expenditures

Capital equipment or expenditures is the use of funds to obtain a long-term asset or extend the productive life of an existing asset used in the operations of a business over multiple year periods. Sometimes referred to as capital outlay, this category of the **Capital Budget** primarily accounts for the purchase of equipment and vehicles and can vary year to year.

At $201K, *Capital Equipment* is budgeted $164K lower than the previous budget year due to last year's initial purchase of a new single-axle dump truck costing $143K. This truck was needed for the new maintenance crew approved in the FY2023 – 2024 budget. Historically, differences in the type and cost of equipment purchases from year to year are responsible for variances. The budgeted amount over the previous five fiscal years has averaged $258K. A detailed listing of capital purchases is located in the **Capital Budget** section of this document under the heading *Capital Equipment: Stormwater Fund – Detail by Business Unit*.

	Stormwater Fund		
Description	**Replacement**	**New**	**Total**
Vehicles			
Trucks - Fleet	$ -	$ -	$ -
Trucks - Dump, Heavy	-	-	-
Trailers	-	12,000	12,000
Buildings and Structures			-
Building, Roof, Paving, HVAC	-	-	-
Tanks and Containers	-	-	-
Equipment			-
Field Equipment - Construction Equipment	175,000	13,000	188,000
Data Processing/IT System Equipment	-	-	-
Plant Equipment	-	-	-
Other	-	1,000	1,000
Total Capital Equipment	**$ 175,000**	**$ 26,000**	**$ 201,000**



Capital Projects

This category of the Capital Budget involves projects that benefit the operations of the Authority over multiple years. CCWA differentiates *Capital Projects* from *Capital Expenditures* by defining a Capital Project as one that requires multiple resources to complete. These resources could include any combination of inside labor, outside labor and various materials or products that require assembly or construction to become a long-term asset. Capital Projects are budgeted at $3.4M compared to the previous budget year's amount of $2.9M. The amount budgeted in this category over the previous five fiscal years has averaged $3.3M. Amounts budgeted in this category exclude inside labor costs, which are included in the operating budget in the Personal Services category. Additional detail of capital projects funded in the FY 2025 – 2026 budget is in the **Capital Budget** section of this document under the heading *Stormwater Funded Projects - Summary*.

Capital Projects Summary – Stormwater Fund

Construction Line	Project Description	Amount Budgeted
[SW004]	[SMP 20-207] Cured In Place Pipe (CIPP)	$ 1,000,000
[SW005]	[SMP 20-207] Renewal and Replacement Pipe (Open-cut)	2,437,933
	Total Capital Projects	**$ 3,437,933**



Budgetary Analysis – Revenues and Expenses: Actual Performance to Budget Comparison

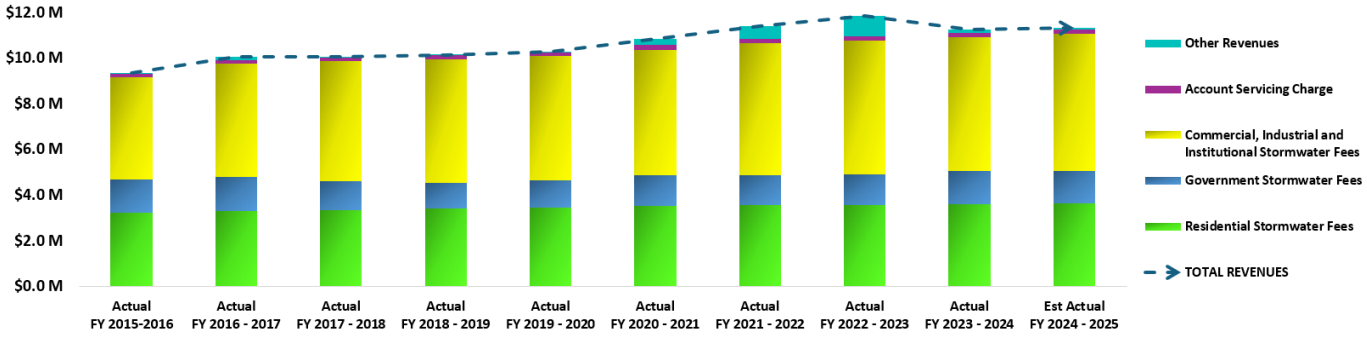
(in millions)

	Actual FY 2022 - 2023	Actual FY 2023 - 2024	Est Actual FY 2024 - 2025	**Budget FY 2025-2026**	*% Chg Act FYE 2025 with Budget FY 2024-2025*	*% Chg Est Act FYE 25 to Budget FYE 26*
REVENUES						
Stormwater Fees	$10.78 M	$10.92 M	$11.08 M	$10.69 M	*3.8%*	*-3.5%*
Account Service Charges	0.17 M	0.18 M	0.18 M	0.16 M	*12.6%*	*-11.2%*
Miscellaneous Income	0.92 M	0.01 M	0.01 M	0.00 M	*174.5%*	*-56.9%*
Grants	0.00 M	0.13 M	0.07 M	0.00 M	-	*-100.0%*
TOTAL REVENUES	**$11.87 M**	**$11.24 M**	**$11.34 M**	**$10.86 M**	***4.7%***	***-4.3%***
EXPENSES						
Personnel Services	$2.21 M	$2.58 M	$2.87 M	$3.24 M	*-6.3%*	*12.8%*
Operating Expenses	3.10 M	2.95 M	2.46 M	2.69 M	*-25.1%*	*9.1%*
Debt Service	0.00 M	0.01 M	0.01 M	0.01 M	*-54.1%*	*0.0%*
Interfund Transfer -W&S	1.11 M	1.15 M	1.24 M	1.27 M	*0.0%*	*2.8%*
Capital Expenditures	0.04 M	0.52 M	0.37 M	0.20 M	*1.3%*	*-45.7%*
Capital Projects	4.84 M	2.91 M	3.61 M	3.44 M	*26.0%*	*-4.8%*
TOTAL EXPENSES	**$11.30 M**	**$10.10 M**	**$10.56 M**	**$10.86 M**	***-2.5%***	***2.8%***

The 2025 - 2026 Operating and Capital Budget of $10.86M is up $19K from the previous budget year. Budgeted revenues of $10.86M are $486K or 4.3 percent lower than estimated actual revenues for the fiscal year ending April 30, 2025. Actual revenue of $11.87M for FY 2022 – 2023 included $909K received from the sale of mitigation credits. In fiscal years ending April 30, 2021, and April 30, 2022, mitigation credits were also sold, and the Stormwater Fund received proceeds of $261K and $546K, respectively from those sales. Proceeds from these sales are included in *Miscellaneous Income*. The Stormwater Fund has no remaining mitigation credits.

The graph below shows actual revenues for this and the previous nine years. **Other Revenues** include *Account Service Charges, Miscellaneous Income,* and *Grants*.

Actual Revenues – FY 2015-16 to FY 2024-25

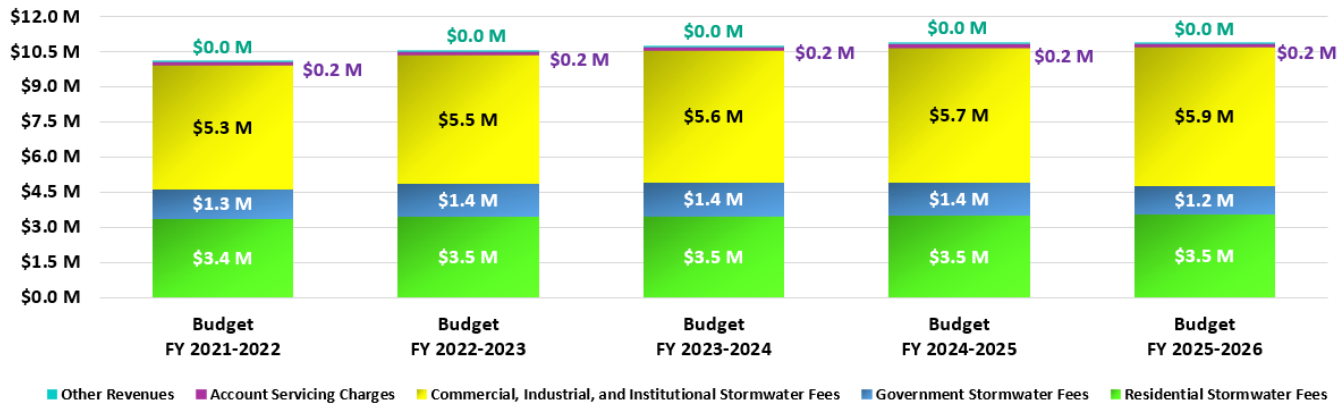


Budgetary Analysis – Revenues and Expenses: Budget to Budget Comparison

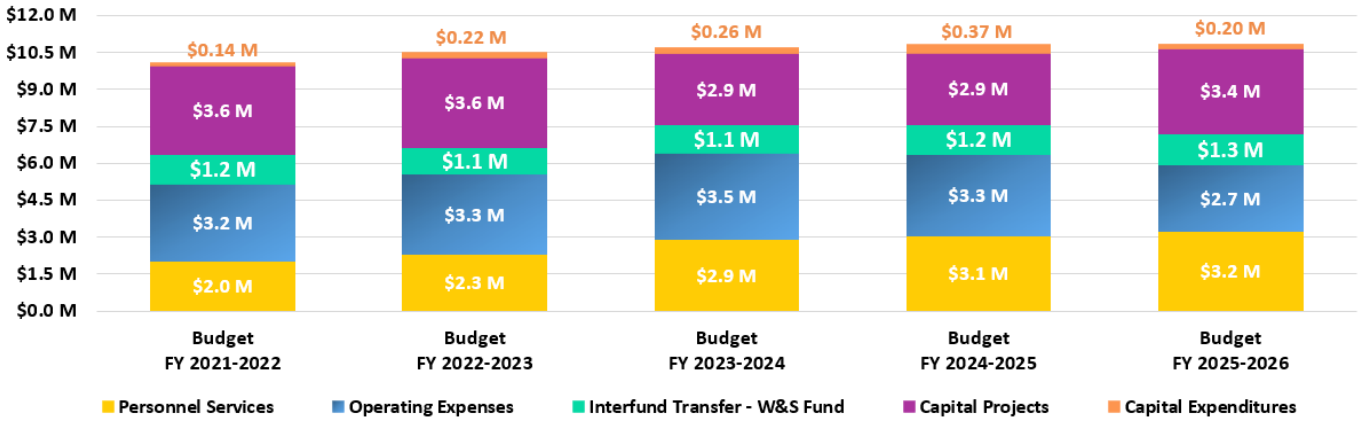
(in millions)

	Budget FY 2021-2022	Budget FY 2022-2023	% Chg Budget FYE 22 -FYE 23	Budget FY 2023-2024	% Chg Budget FYE 23 -FYE 24	Budget FY 2024-2025	% Chg Budget FYE 24 -FYE 25	**Budget FY 2025-2026**	% Chg Budget FYE 25 -FYE 26
REVENUES									
Stormwater Fees	$9.92 M	$10.37 M	4.6%	$10.56 M	1.8%	$10.68 M	1.1%	$10.69 M	0.2%
Account Service Charges	0.16 M	0.16 M	0.0%	0.16 M	0.0%	0.16 M	0.0%	0.16 M	0.0%
Miscellaneous Income	0.01 M	0.00 M	-36.1%	0.00 M	-36.4%	0.00 M	-0.5%	0.00 M	18.4%
Grants	0.00 M	0.00 M	-	0.00 M	-	0.00 M	-	0.00 M	-
TOTAL REVENUES	**$10.08 M**	**$10.53 M**	**4.5%**	**$10.72 M**	**1.8%**	**$10.84 M**	**1.1%**	**$10.86 M**	**0.2%**
EXPENSES									
Personnel Services	$2.02 M	$2.29 M	13.5%	$2.92 M	27.4%	$3.07 M	5.1%	$3.24 M	5.7%
Operating Expenses	3.15 M	3.26 M	3.6%	3.50 M	7.2%	3.29 M	-5.9%	2.69 M	-18.2%
Debt Service	0.00 M	0.01 M	93.3%	0.01 M	34.5%	0.01 M	0.0%	0.01 M	11.1%
Interfund Transfer -W&S	1.19 M	1.11 M	-7.0%	1.15 M	3.1%	1.24 M	8.1%	1.27 M	2.8%
Capital Expenditures	0.14 M	0.22 M	54.0%	0.26 M	20.9%	0.37 M	37.9%	0.20 M	-45.0%
Capital Projects	3.57 M	3.64 M	1.9%	2.89 M	-20.8%	2.87 M	-0.7%	3.44 M	20.0%
TOTAL EXPENSES	**$10.08 M**	**$10.53 M**	**4.5%**	**$10.72 M**	**1.8%**	**$10.84 M**	**1.1%**	**$10.86 M**	**0.2%**

Budgetary Revenue Comparison

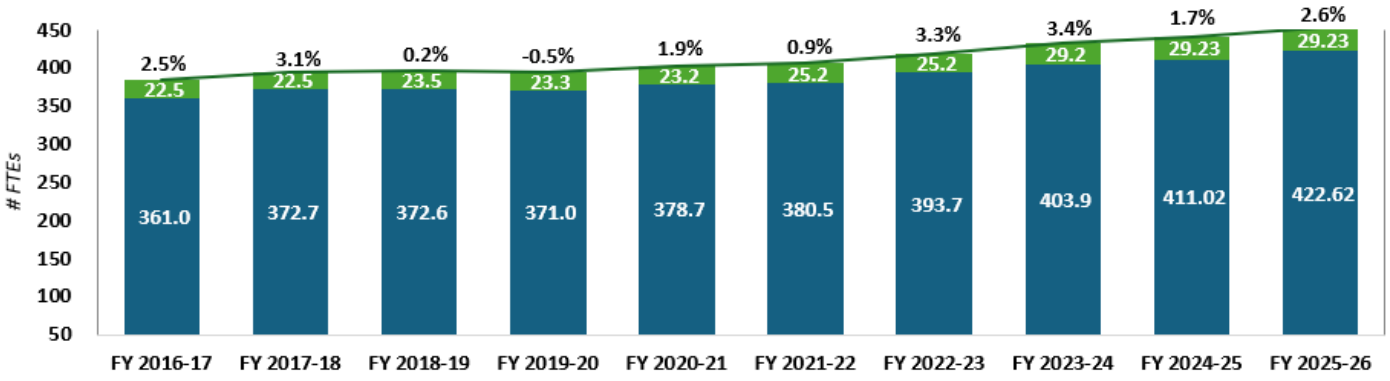


Budgetary Expense Comparison



Staffing Summary

The Authority's goal is to balance the impact of new positions within the framework of the direction provided by our Board and work priorities established by management. This includes careful consideration of any staff changes to meet those work priorities and challenges as well as the impact of delivery to our customers on service. A chart denoting the last 10-year history of the full-time equivalent (FTE) positions is below. A table is provided for an annual comparison of personnel for the current budget and the prior three budget years. The detail of personnel by both Division and Budget Unit is in the **OPERATING BUDGET** section.



Summary by Division

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Executive	125.97	125.88	127.03	129.73	133.90	140.50
Water Production	35.00	36.89	39.95	43.95	43.43	45.66
Program Management and Engineering	27.46	28.46	30.46	30.79	30.46	32.23
Distribution and Conveyance	97.00	97.00	100.00	99.00	100.00	100.00
Water Reclamation	53.25	52.23	53.23	56.40	58.23	58.23
General Services	40.00	40.00	43.00	44.00	45.00	47.00
Water and Sewer Fund	**378.68**	**380.46**	**393.67**	**403.87**	**411.02**	**423.62**
Stormwater Fund	**23.23**	**25.23**	**25.23**	**29.23**	**29.23**	**29.23**
Grand Total Full-Time Employees (FTEs)	**401.91**	**405.69**	**418.90**	**433.10**	**440.25**	**452.85**

The FY 2025 – 2026 budget includes a net increase of 12.6 full-time employees (FTE) equivalents in the Water and Sewer Fund. Eleven new full-time positions are requested in the upcoming budget. Changes in part-time and other partial positions, such as shadow, seasonal, and intern positions, accounted for the incremental increase of 0.6 in FTEs. If approved, this would be an increase of 2.6 percent in the number of employees in the organization.

PLANNING AND DIRECTION

To support and guide the utility into the near and distant future, CCWA has developed several programs and initiatives.

- **Strategic Master Plan (SMP):** A variant of the Master Plan initiated in 1960. The Initial SMP was created in 2010 and is updated every 5 years. The 2020 Strategic Master Plan was completed in FY 2019-2020 and includes the **IT Master Plan** and the **Strategic Asset Management Plan (SAMP).**
- **Work Priorities:** Annual assessment and prioritization of both operational and capital projects and is done as part of annual budget process.
- **Financial Strategy and Cash Flow Analysis:** Financial and cash flow projections done as part of annual budget process.
- **Key Performance Indicators (KPIs) and Levels of Service (LOS): Quantitative**, measurable targets set to evaluate Board and Management priorities, reviewed on a monthly or quarterly basis.

Strategic Master Plan

Since 1960, the Clayton County Water Authority (CCWA) has developed 10-year master plans to identify regulatory challenges, growth drivers and identify the infrastructure needed to respond to these conditions. In 2010, CCWA developed its first *Strategic* Master Plan (SMP) which is reviewed and updated every five years. The change in our operating environment required that the Authority be more efficient and disciplined not only in its operations, but also in how it prioritized its operating activities and its capital projects or programs. From this effort emerged strategic goals that provide the impetus for CCWA to address its challenges, improve its performance, and continue its success. CCWA prioritizes projects using seven strategic goals based on the attributes of effectively managed water sector utilities defined in the U.S. Environmental Protection Agency (EPA) publication "Effective Utility Management, A Primer for Water and Wastewater Utilities."

Strategic Areas

Strategy	Weighting	Consideration
Product Quality and Quantity (PQ)	18	Impact on capacity, impact on quality of drinking water, effluent, stormwater, and regulatory compliance
Customer Satisfaction (CS)	2	Customer Satisfaction levels, complaints, and responsiveness to customers
Employee and Leadership Development (ED)	24	Staff morale, retention, and interest, staff competency and opportunities for professional growth, and internal customer satisfaction
Operational Optimization/Resiliency (OO)	20	Operational efficiency, responsiveness in emergencies, and risk to employees, customers, community, and property
Financial Viability (FV)	9	Impact on financial position, financial policy and compliance, and budget management effectiveness
Infrastructure Stability (IS)	22	Asset management best practices, risk of existing infrastructure, technical feasibility, planned versus reactive maintenance
Stakeholder Understanding, Support and Community Sustainability (SS)	5	Ability to improve stakeholder relationships, protection of watershed, support economic development, and increase innovation

The SMP is a framework with tools for planning, managing, and evaluating Authority-wide performance. It considers the long-term economic, environmental, and social impacts – the triple bottom line – of CCWA's business activities. It also provides a design template to guide services, projects, and operations for CCWA's departments and budget units. The Authority plans to use the SMP for a variety of objectives, from individual job goal setting and performance evaluations to the annual Authority Board retreat and planning session.

Information Technology Master Plan

In May 2012, an Information Technology Master Plan (ITMP) was completed to meet the operational and informational challenges of CCWA. Originally developed as a separate plan, the ITMP was combined into the SMP during the 2015 update due to the integral part technology plays in all facets of operations. Because technologies evolve so rapidly, the ITMP will be updated every three years. It was revisited in FY 2019-2020 and included in the 2020 Strategic Master Plan. The ITMP drivers for this most recent plan were to increase staff mobility and automation and continued emphasis on cyber security initiatives.

Project by Functional Area or Division

The 2020 Strategic Master Plan (SMP) was completed in FY 2019-2020 and serves as a comprehensive guide in continuing to achieve CCWA's vision of Quality Water, Quality Service over the next ten years. The approach taken to develop the plan prioritizes the operating and capital projects according to CCWA's strategic priorities. Additionally, the projects are scheduled based on the following criteria: the importance of the project; predecessor or successor projects; other various project timing constraints; and a 10-year cash flow forecast. As both the number and costs of projects have increase since 2010 Strategic Master Plan, it was important to develop a comprehensive, long-term funding strategy to meet the cash flow needs of the SMP projects and a **Financial Strategy and Rate Model** was created. The table below summarizes the count and cost of the projects defined in the plan by division or area.

Functional Area	Number of Projects	% of Total Projects	Total Project Cost	% of Overall SMP Cost
Utility-wide	46	31%	$40,185,000	6%
Information Technology	8	5%	$11,475,000	2%
Stormwater and Watersheds	8	5%	$42,470,000	6%
Water Production	30	21%	$47,470,000	7%
Distribution and Conveyance	20	14%	$215,150,000	32%
Water Reclamation	31	21%	$302,530,000	45%
General Services	4	3%	$18,475,000	3%
Total Projects	**147**	**100%**	**$677,755,000**	**100%**

Projects scheduled for FY 2025 - 2026 were incorporated into the budgeting process, and moving forward, this document will continue to support the strategic planning and budgeting process. A financial analysis was performed to assess the cash flow needs of the SMP projects, identify funding alternatives, and provide a recommendation for funding the plan. The financial analysis detailing cash flow generated from operations and Capital Improvement Plan need is located under the heading: *Long-Range Financial Plan and Cash Flow Analysis.* Detailed cash flow need for projects within the Capital Improvement Plan is located with the **Capital Budget** section of this document under the heading *Capital Project Listing with Annual Cash Flow Requirements.*

Work Priorities

Work Priorities are the result of an annual assessment and prioritization of both capital projects and operational initiatives and are done as part of the annual budget process. Work Priority projects may come from the Strategic Master Plan (SMP), or they can come from a department's separate initiative. To prioritize and rank projects, a scoring template that contains the seven strategic goals is used.

During multiple workshops, beginning in September, the management team assesses each project's impact on the individual strategies as they walk through the scoring template. A score of 1, 3, 7 and 10 are collaboratively assigned for each of the strategies with a higher score indicating more of an impact on that strategy by the project.

A score of zero is assigned if the project's impact will have a negative or adverse effect on a strategy. The higher the overall score of a project, the more likely it will be placed on the annual work priorities list and be included in the upcoming budget. A portion of the scoring tool is provided as an example below.

Project Scoring Factors

Strategy	Scoring Factor
Product Quality/Quantity (PQ)	1. Impact on drinking water quality, effluent/reclaimed water quality, or stormwater quality
	2. Regulatory compliance
	3. Impact on capacity
Customer Satisfaction (CS)	1. Customer satisfaction levels
	2. Customer complaints
	3. Customer responsiveness
Employee and Leadership Development (ED)	1. Morale, retention, interest in CCWA positions
	2. Staff competency, skill levels, opportunities for leadership positions
	3. Internal customer satisfaction
Operational Optimization/Resiliency (OO)	1. Operational efficiency - likelihood of injury and/or insurance claims
	2. Responsiveness in emergency conditions, ability to recover from natural/manmade incident
	3. Risk to employees, customers, community, or property
Financial Viability (FV)	1. Impact on overall financial position (short or long-term)
	2. Financial Policy and Procedure Integrity/Compliance
	3. Budget Management Effectiveness
Infrastructure Stability (IS)	1. Asset Management best practices
	2. Risk of existing infrastructure - Including risk posed by climate change
	3. Technological feasibility and/or impact to IT
	4. Planned versus reactive maintenance
Stakeholder Understanding, Support and Community Sustainability (SS)	1. Ability to improve relationships with stakeholders and generate positive media coverage
	2. Improves protection of the watershed
	3. Support community economic development efforts
	4. Level of innovation

Project Benefit Scoring Worksheet

Scoring Factors	Scale 0	1	3	7	10	Weight
PQ: PRODUCT QUALITY/QUANTITY 1. Impact on drinking water quality, effluent/reclaimed water quality, or stormwater quality 2. Regulatory compliance 3. Impact on capacity	Potential Negative Impact	No Impact	MAY improve quality OR MAY increase regulatory confidence OR MAY provide needed capacity	LIKELY to improve quality AND LIKELY to increase regulatory confidence OR LIKELY to provide needed capacity	WILL improve quality AND WILL increase regulatory confidence AND WILL provide needed capacity	18%
CS: CUSTOMER SATISFACTION 1. Customer satisfaction levels 2. Customer complaints 3. Customer responsiveness	Potential Negative Impact	No Impact	MAY improve customer satisfaction OR MAY reduce customer complaints OR MAY increase responsiveness	LIKELY to improve customer satisfaction AND LIKELY to reduce customer complaints OR LIKELY to increase responsiveness	WILL improve satisfaction AND WILL reduce customer complaints AND WILL increase responsiveness	2%
ED: EMPLOYEE AND LEADERSHIP DEVELOPMENT 1. Morale, retention, interest in CCWA positions 2. Staff competency, skill levels, opportunities for leadership positions 3. Internal customer satisfaction	Potential Negative Impact	No Impact	MAY improve morale/retention OR MAY improve staff competency OR MAY improve internal customer satisfaction	LIKELY to improve morale/retention AND LIKELY to improve competency OR LIKELY to improve internal customer satisfaction	WILL improve morale/retention AND WILL improve competency AND WILL improve internal customer satisfaction	24%
OO: OPERATIONAL OPTIMIZATION / RESILIENCY 1. Operational efficiency - likelihood of injury and/or insurance claims 2. Responsiveness in emergency conditions, ability to recover from natural/ manmade incident 3. Risk to employees, customers, community or property	Potential Negative Impact	No Impact	MAY improve efficiency OR MAY improve responsiveness/recovery OR MAY reduce risk	LIKELY to improve efficiency AND LIKELY to improve responsiveness/recovery OR LIKELY to reduce risk	WILL improve efficiency AND WILL improve responsiveness/recovery AND WILL reduce risk	20%
FV: FINANCIAL VIABILITY 1. Impact on overall financial position (short or long-term) 2. Financial Policy and Procedure Integrity/Compliance 3. Budget Management Effectiveness	Potential Negative Impact	No Impact	MAY improve financial position OR MAY support Policy and Procedure Integrity/Compliance OR MAY support Budget Management Effectiveness	LIKELY to improve financial position AND LIKELY to support Policy and Procedure Integrity/Compliance OR LIKELY to support Budget Management Effectiveness	WILL improve financial position AND WILL support Policy and Procedure Integrity/Compliance AND WILL support Budget Management Effectiveness	9%
IS: INFRASTRUCTURE STABILITY 1. Asset Management best practices 2. Risk of existing infrastructure - Including risk posed by climate change 3. Technological feasibility and/or impact to IT 4. Planned versus reactive maintenance	Potential Negative Impact	No Impact	MAY address Asset Management best practices OR MAY reduce risk	LIKELY to address Asset Management best practices AND LIKELY to reduce risk	WILL address Asset Management best practices AND WILL reduce risk	22%
SS: STAKEHOLDER UNDERSTANDING SUPPORT AND COMMUNITY SUSTAINABILITY 1. Ability to improve relationship with stakeholders and generate positive media coverage 2. Improves protection of the watershed 3. Support community economic development efforts 4. Level of Innovation	Potential Negative Impact	No Impact	MAY generate positive media coverage due to innovation OR MAY improve watershed protection OR MAY support economic development	LIKELY to generate positive media coverage due to innovation AND LIKELY to improve watershed protection OR LIKELY to support economic development	WILL generate positive media coverage due to innovation AND WILL improve watershed protection AND WILL support economic development	5%

A link to the **2020 Strategic Master Plan** can be found on the CCWA website here: https://www.ccwa.us/smps/

Project Categorization

Projects were divided into the following categories:

- Annual Programs Projects
- Regulatory or Capacity Projects
- Discretionary Projects
- Strategic Asset Management Plan (SAMP) Projects (2019 Strategic Asset Management Plan)

This project categorization allowed for a reduction in the number of projects to be scored, acknowledging that annual programs and regulatory and capacity driven projects are necessary to be completed on a specific timeline; therefore, scoring is not required. Since the SAMP projects were scored during the SAMP project, and those same scores were used, only the discretionary projects were scored as part of the 2020 Strategic Master Plan (SMP).

Long-Range Financial Strategy and Cash Flow Analysis

CCWA conducts a master planning on a 10-year cycle, with "updates" completed on a 5-year cycle, to identify and prioritize key projects. The 2020 Strategic Master Plan (SMP) was completed in March 2020 and outlined capital project needs from fiscal year 2020 – 2021 through fiscal year 2029 - 2030. The level of investment in CCWA's water and wastewater facilities and linear assets in the next twenty years is significant.

To ensure a funding and capital plan that is sustainable and best for the Authority's long term fiscal health, a **Financial Strategy and Rate Model** initiative was undertaken during the creation of the 2020 SMP. The Rate Model is updated during the budget development process and water and sewer rates are evaluated for revenue sufficiency, debt service coverage ratio, and days cash on hand. When the rate model is updated, planning scenarios are defined for the financial plan necessary to complete the capital improvement projects listed in the 2020 Strategic Master Plan.

Of the types of project financing, organizational preference is given to deferment of projects, when possible, water and sewer rate increases and use of the renewal and extension fund over the use of debt. In cases of large projects that will benefit multiple generations of customers, debt is considered as a more appropriate form of funding so that the multiple generations of customers who will benefit from the project, share in a portion of the cost for that benefit - ***Intergenerational Equity***.

The Authority approaches financial projections over three specific timeframes:

1) A macro view: an initial long-term projection that looked out over the 10 years that that the SMP projects spanned.
2) An intermediate timeframe of 5 years: this projection allows more predictable and realistic estimates to be used while still allowing enough time to adapt to changing conditions and maintain a proactive fiscal strategy.
3) A micro view: the specific needs of the upcoming budget year are incorporated. The timing and status of projects and economic conditions are better understood, and assumptions are more precise.

The 2020 Strategic Master Plan (SMP) identified 146 capital projects originally totaling approximately $667 million to maintain and improve our infrastructure, facilities, and operations. With the maturity of the final revenue bond on May 1, 2023, the initial financial plan redirected the annual debt service payments of approximately $20M to its Pay-Go program, Renewal and Extension Fund. This strategy would focus on self-funding projects

and limit long-term financing to low-cost State Revolving Fund loans through the Georgia Environmental Finance Authority (GEFA). The potential of a private placement facility was contemplated for a larger project beginning in 2030.

In 2022, inflation began increasing project budgets significantly. Moving a larger project out about two years provided the cash flow necessary to continue with the "pay-as-you go" focus. However, in April 2024 the Environmental Protection Agency (EPA) issued a final rule with stricter guidelines on PFAS and PFOA limits in drinking. Early testing showed that our system would not be able to comply without newer, expensive treatment technologies. This regulation was also issued with a short time frame of approximately three years within which to comply with these new standards.

Water capacity projects that had been listed in the SMP are now being accelerated to accommodate the stricter regulations and meet ever increasing water demand. These regulations, growing capacity needs, and the inflationary impact to project budgets increased cost estimates of the 2020 SMP 10-year capital plan to approximately $1.4 billion with approximately $1.1 billion of the SMP remains unfunded.

2020 Financial Strategy - Mid-Course Correction

With the significant change in the Strategic Master Plan (SMP) projects, associated budgets, and short timeframe in which to act, a financial advisor was needed to assist with a more comprehensive financing plan. Both Bond and Disclosure Counsels selections were approved by the Board of Directors and the development of a new Master Bond Resolution began.



Financial Strategy and Rate Model Assumptions – FY 2025 – 2026

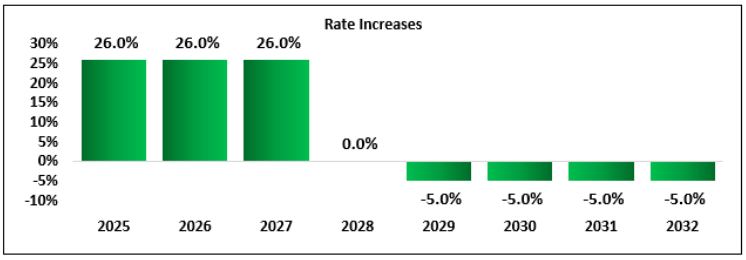
The combination of Renewal and Extension Fund (R&E Fund/Pay-as-you-go), rate increases, and the updated debt and financing strategy approach provides the foundation for assumptions considered each year during the planning and forecasting phase of the annual budget process. As the SMP projects progress from planning to design to construction, the financing plan is updated and incorporated in the rate model. The planning scenarios considered for the FY 2025 – 2026 budget include the following:

1) Minimize debt and fund projects with Rate Adjustments, Renewal and Extension Fund (R&E) (aka Pay-Go/Cash) and existing State Revolving Fund loans through the Georgia Environmental Finance Authority (GEFA) or
2) Minimize Rate Adjustments and fund projects with a combination of R&E Fund, Revenue Bonds, and federal and state loan programs.

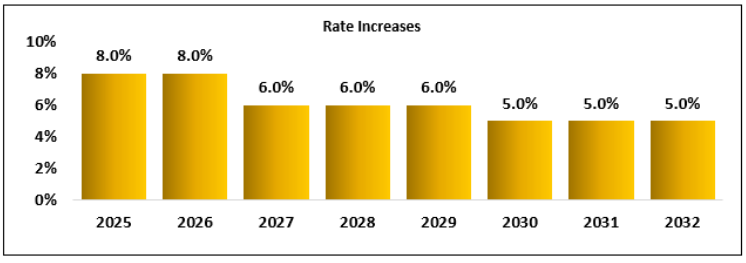
Scenario Analysis

An analysis comparing the number and amount of rate adjustments and the resulting impact to the CCWA average residential customer's bill is shown in graphs below.

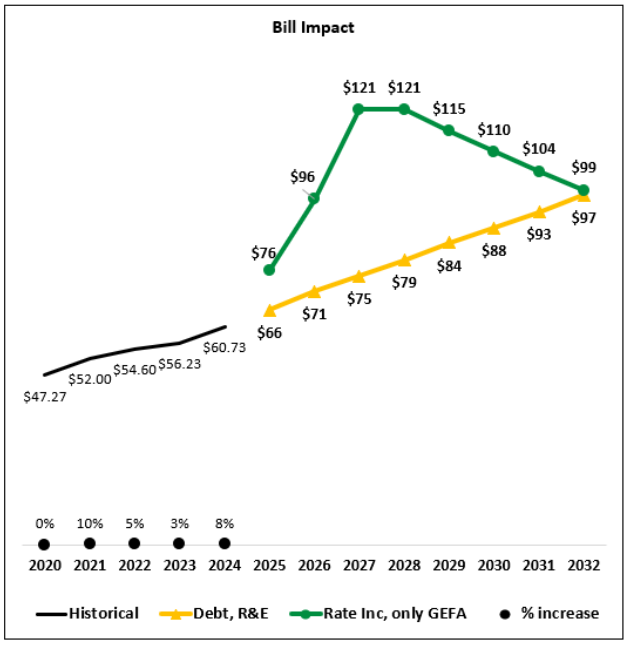
Minimize Debt:
SMP Projects financed with R&E (Cash) & existing GEFA loans



Minimize Rate Adjustments:
SMP Projects financed with Bonds, GEFA, WIFIA and R&E (Cash)



Sharp Rate Increases, Customer Complaints, and Inequity
vs.
Stable Rate Adjustments, Affordability, and Equity

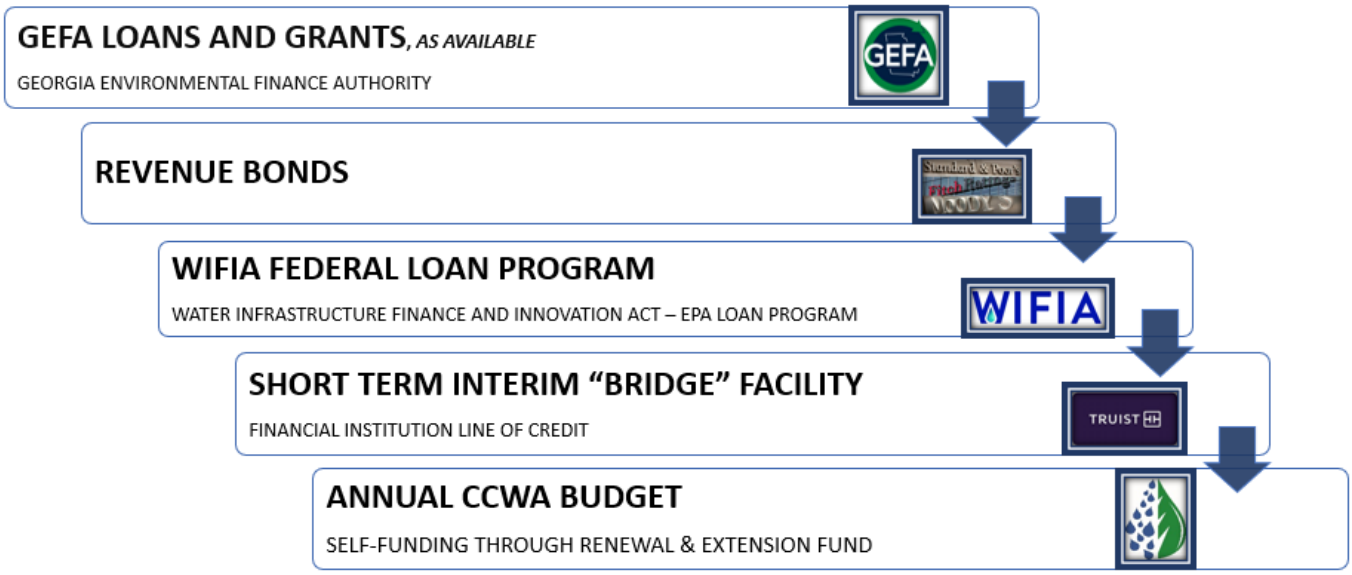


To provide equity, stable rate adjustments, and maintain affordability for customers, the option to minimize rate adjustments and fund SMP projects with a balanced funding strategy using a combination of possible financing tools. This funding strategy included various forms of financing options and was developed with the following objectives:

- **Obtain the lowest cost of funding possible while maintaining marketability to bondholders**
- **Lessen financial impact to customers of rate increases**
- **Maintain maximum flexibility during changing interest rate environments**

Funding Options

To maximize flexibility, the selected financial strategy includes a combination of possible financing tools.



Final Financing Initiatives for Budget Year FY 2024 - 2025

The action items to accomplish the updated financial strategy included multiple initiatives that were preceded by several formal competitive procurements, including the selection of both bond and disclosure counsel, along with many additional decision points and board approvals.

Master Bond Resolution	WIFIA Letter of Interest	Short-Term Financing – LOC	Paying Agent/Bank Trustee	Bond Rating	WIFIA Application
BOC Approval 3/2025	Approval in 3 weeks	Solicitation Selection: Truist Revolving Credit Line Supplemental Bond Resolution Closing 4/2025	Solicitation Selection: US Bank	S&P Interview/ Presentation	Submitting 5/2025

***Water Infrastructure Finance and Innovation Act (WIFIA):** Federal Loan Program offered through the Environmental Protection Agency (EPA)*

Financing Initiative Detail and Timelines

Master Bond Resolution. With the maturity of the 2012 Series Revenue Bonds on May 1, 2023, the opportunity to develop a new Master Bond Resolution was available. During FY 2024 – 2025, working with a team of financial advisors and bond and disclosure counsel experts, a resolution was created using more updated terms and concepts than were available when the previous indenture was created. The resolution was adopted and validated in March 2025.

WIFIA Letter of Interest (LOI). In October 2023, the pre-application process to receive WIFIA funding started. Prospective borrowers of this federal loan program submit a letter of interest that includes details about projects that municipal borrowers wish to finance with this funding that demonstrates the projects eligibility, financial creditworthiness, engineering feasibility, and impact on the program's statutory scoring criteria. The Letter of Interest was submitted on October 24, 2024. After a short review period, EPA invited the Authority to apply for funding.

Short-term or Interim Financing. In the December 2024, the Board of Director's selected Truist Bank Revolving Line of Credit to provide the Authority the interim financing vehicle needed as part of its overall financing strategy. A supplemental bond resolution for this financing was created and in March 2025, the Board of Director's adopted this resolution. The closing of the Truist Bank Revolving Credit Agreement occurred on May 7, 2025 with an initial disbursement made for the cost of issuance to various professional services firms.

Paying Agent or Trustee. In March 2025, a Request for Proposal (RFP) was advertised and the selection of a financial institution trustee made. This custodial bank will hold all debt servicing, reserve, and construction fund accounts.

Bond Rating. Required by the WIFIA application, a presentation and interview with Standard & Poor's Global Rating agency occurred in March 2025. The Authority received an indicative rating from S&P of "AA – ".

Water Infrastructure Finance and Innovation Act (WIFIA) Application. WIFIA is a Federal Loan Program offered through the Environmental Protection Agency (EPA). The WIFIA program staff reviewed the pre-application, Letter of Interest (LOI), and invited the Authority to submit a full application for funding. The application will request a Master Service Agreement from the loan program to finance a group of larger projects listed in the Strategic Master Plan. The WIFIA program can provide up to 49 percent of the funding needed for the projects listed below, given several additional parameters, and the timing of loan proceeds can be received at various times. CCWA is targeting the submittal of the application in April or May 2025.

PROJECTS THAT WILL BE INCLUDED IN THE WIFIA APPLICATION

Project	Preliminary Project Costs	Amount Funded By Pay-Go/GEFA	Amount to Finance
Advanced Water Treatment and Capacity Upgrades	$ 730.0 M	$ 30.5 M	$ 699.5 M
WB Casey WRRF Capacity Upgrade	$ 195.0 M	$ 0.0 M	$ 195.0 M
WB Casey WRRF Biosolids Facility Upgrade	$ 158.5 M	$ 119.1 M	$ 39.4 M
Shoal Creek WRF Improvements	$ 129.0 M	$ 0.0 M	$ 129.0 M
Advanced Metering Infrastructure (AMI)	$ 46.8 M	$ 46.8 M	$ 0.0 M
Large Outfall Renewal Program	$ 94.1 M	$ 94.1 M	$ 0.0 M
WJ Hooper WPP Upgrades	$ 50.0 M	$ 0.0 M	$ 50.0 M
Totals	**$ 1403.5 M**	**$ 290.5 M**	**$ 1112.9 M**

Factors Impacting Budget Assumptions

The following areas of concern have impacted the inflationary and operational assumptions used in the rate model for FY 2025 – 2026 budget forecasts:

- The 2020 Strategic Master Plan (SMP) changes in projects and estimated budgets
- A Water and Sewer rate adjustment of 8 percent
- Economic Environment
- Changes in Long-Term Financial Strategy to accommodate increased costs of projects
- Construction of new advanced water treatment and capacity facility to meet EPA regulatory requirements (PFAS).

2020 STRATEGIC MASTER PLAN PROJECT CHANGES AND INCREASES

General inflationary pressures continue to impact the outlook for the new fiscal year, but at a lesser extent than the prior year budget. Lead times for technology, fleet, and equipment remain unpredictable but are shortening. However, prices have not dropped as supply has gotten closer to meeting demand.

Rate Model Assumptions:

Most of the capital project costs are for the Advance Water Treatment and Capacity Facility and Casey Liquids. To help keep costs consistent, engineers completed desktop assessment to update SMP project costs to 2023

dollars. Previous rate model updates assumed capital costs projections assumed a 3% annual rate of inflation. While capital cost projections vary year to year, the FY 2025 – 2026 updates capital project budgets to 2024 dollars in the rate model.

The rate model can evaluate the sensitivity of applying inflation rates to capital costs. For example, longer project construction periods push future projects out and increase original estimated projects budgets by 3% per year. The rate model can take this into consideration during Strategic Master Plan (SMP) development for capital projects.

ECONOMIC ENVIRONMENT



The general inflationary pressures continue to result in increases in the cost of chemicals, fuel, and other operating materials and supplies. Increase in costs can vary by cost category, but on average conservative assumptions are applied to help with the budget planning. Consistent with CCWA's budget categories, the rate model maintains assumptions for inflation for personal services, operating expenses, equipment costs, and capital projects.

Rate Model Assumptions:

The Compounded Annual Growth Rate (CAGR) in this year's rate model stayed the same as the prior year's assumptions:

- Personnel expenses – 5%
- Operating expenses - 4%
- Capital equipment costs - projected costs held constant at $10,000,000
- Capital project cost – project budgets updated to 2024 dollars

WATER AND SEWER RATE ADJUSTMENTS



The FY 2025 – 2026 budget includes an 8% rate increase that was approved by the Board and will be effective January 1, 2026. The projected rate increases are needed to meet benchmark targets of 270 days cash on hand (DCOH) and a debt service coverage ratio of 1.2x to actively plan for the need for a bond rating in preparation for the issuance of debt to fund the Advanced Water Treatment and Capacity Upgrades (AWT&C) project.

Rate Model Assumptions:

- Increases in the amount and timing of cash flow needed.
- Increases in the amount and timing of long-term debt financing and the addition of a short-term revolving line of credit with interest only payments and periodic refinancing of outstanding principal with revenue bonds or WIFIA loans.
- In addition to increased debt, increases in water and sewer rates over the next several years are necessary to maintain cash flows as capital projects are implemented and debt service increases over the next several years.

CONSTRUCTION OF ADVANCE WATER TREATMENT AND CAPACITY FACILITY

In March 2023, the Environmental Protection Agency (EPA) issued legally enforceable levels for six per- and polyfluoroalkyl substances (PFAS) in drinking water. Although CCWA has been proactively planning for this regulation, the level of the requirement was much lower than anticipated and much lower than the levels required over the past several years.

In addition to the lowered limit, the EPA required compliance by water utilities within approximately three years following its pronouncement. Due to this lower limit and abbreviated timeline to comply, CCWA has initiated the design and construction of a facility to include the technologies to treat its drinking water to meet the regulations and to accommodate the increased capacity necessary to accommodate current and projected population growth throughout the County. The project budget to build a facility to meet both the EPA requirements and additional capacity to meet the forecasted water demand increased the estimated project budget from $480M to $730M depending on the amount of water capacity needed. Increasing the treatment capacity of the facility by 20 MGD, increased the projected project cost by $250M.

Because WIFIA reserves, or earmarks, the requested amount in its Master Loan Agreement, projections for the project budget were increased to $730M, significantly increase SMP funding need. These funds will be available to use if the Board of Directors decides on varying capacity increases up to 20 MGD.

LONG-TERM FINANCING STRATEGY

The financing strategy incorporates operating costs, cash (R&E) funded capital costs, and debt financing for large capital projects. In response to EPA regulation and Advanced Water Treatment and Capacity Upgrades (AWT&C) project. Given the immediacy of responding to these investment needs, a financing plan that includes multiple financing tools to provide maximum flexibility in changing interest rate environments. These various tools are listed in the section, "***Funding Options***".

The table below shows the key financial metrics produced through the rate model to meet the long-term financial strategy of minimizing rate adjustments and using multiple funding sources including WIFIA and GEFA loans, revenue bonds, and along with Pay-Go.

Financial covenants on long-term debt require the Debt Service Coverage Ratio (DSCR) to be a minimum of 1.2 times the amount of debt service each fiscal year. The DSCR below is much higher than covenants require as the additional cash flow generated is needed to self-fund projects through the Renewal and Extension Fund (R&E), also commonly called Pay-Go.

Financial covenants for Days Cash on Hand (DCOH) is to have enough unrestricted cash on May 1 of each fiscal year to cover 270 days of operating expenses should an emergency arise.

Rate model inputs also include compounded annual growth rate (CAGR) in Personnel expenses of 5% and in Operating expenses of 4%.

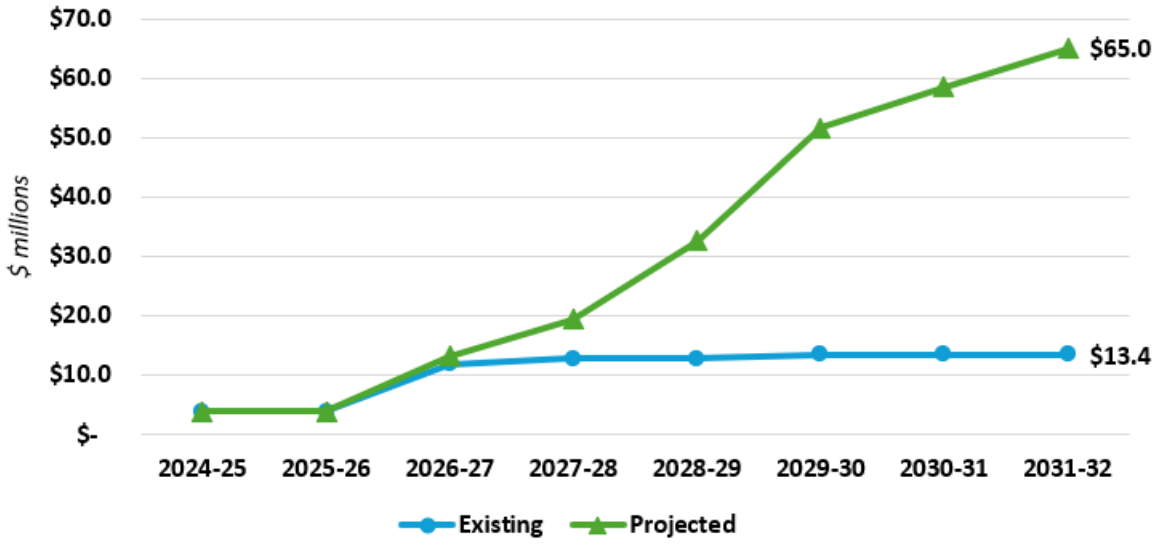
The assumption of debt for the $730M PFAS and Capacity project shows the resources consumed by annual debt service requirements beginning in FY2026 – 2027. In FY 2031 – 2032, the increase in debt service is from the financing for the Casey WRRF 32 MGD Upgrade – Liquids project, originally slated to begin in FY 2025 – 2026 but now beginning in FY 2030 - 2031.

DEBT FUNDING SMP CAPITAL PROJECTS

Financial Metrics	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Debt Service Coverage (DSCR)	12.16	7.17	4.17	3.01	1.89	1.29	1.25	1.26
Days Cash on Hand (DCOH)	318	305	292	279	267	256	256	256
Account Balances (in millions)	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**
Operating	$78	$78	$78	$78	$78	$78	$81	$85
R&E	$107	$121	$139	$150	$157	$155	$153	$154
Debt Service (in millions)	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**
GEFA	$ 3.9	$ 6.9	$ 11.8	$ 12.8	$ 12.8	$ 13.4	$ 13.4	$ 13.4
Line of Credit	$ -	$ 0.1	$ 1.4	$ 4.4	$ 8.1	$ 10.3	$ 8.3	$ 1.4
WIFIA	$ -	$ -	$ -	$ -	$ 2.3	$ 18.5	$ 27.3	$ 31.7
Revenue Bonds	$ -	$ -	$ -	$ 2.1	$ 9.4	$ 9.4	$ 9.4	$ 18.5
Total	$ 3.9	$ 7.1	$ 13.2	$ 19.3	$ 32.6	$ 51.6	$ 58.4	$ 65.0

The chart below shows the estimate impact debt funding the SMP Capital Projects and the additional debt service required due to additional advanced treatment technologies from the recent EPA regulation along with an increase in water treatment capacity to accommodate both existing and future water demand throughout the County. Annual debt service increases to $65 Million in FY 2031-2032, compared to existing debt service of $13.4 Million. Conservative projections show that maximum annual debt service could reach approximately $79 million in FY 2042 – 2043.

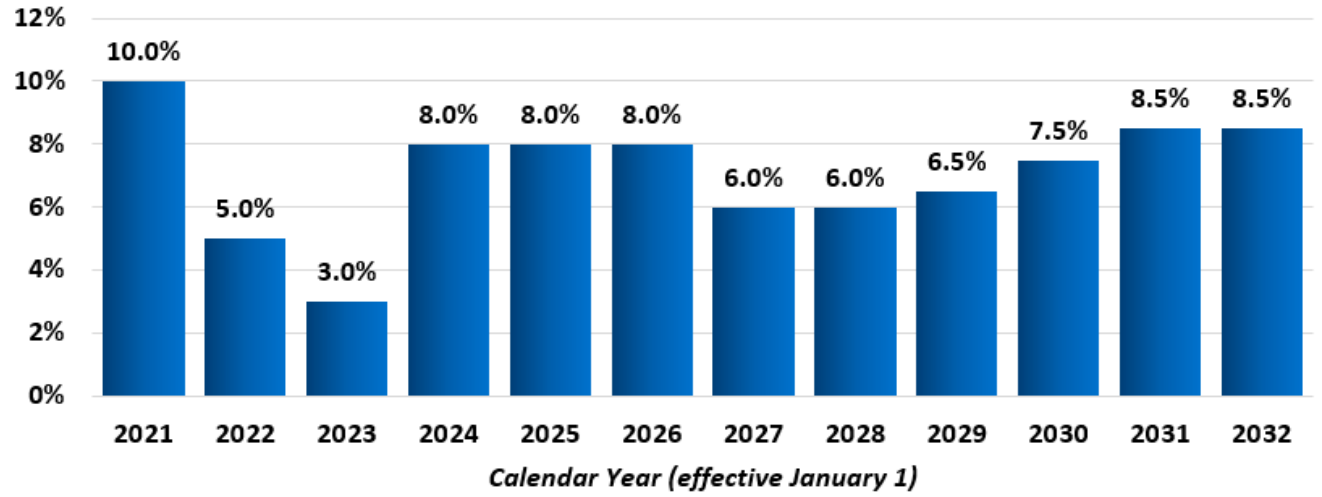
It is important to note that these are estimates and will change based on funding decisions and market conditions.



Impact of Projected Rate Adjustments

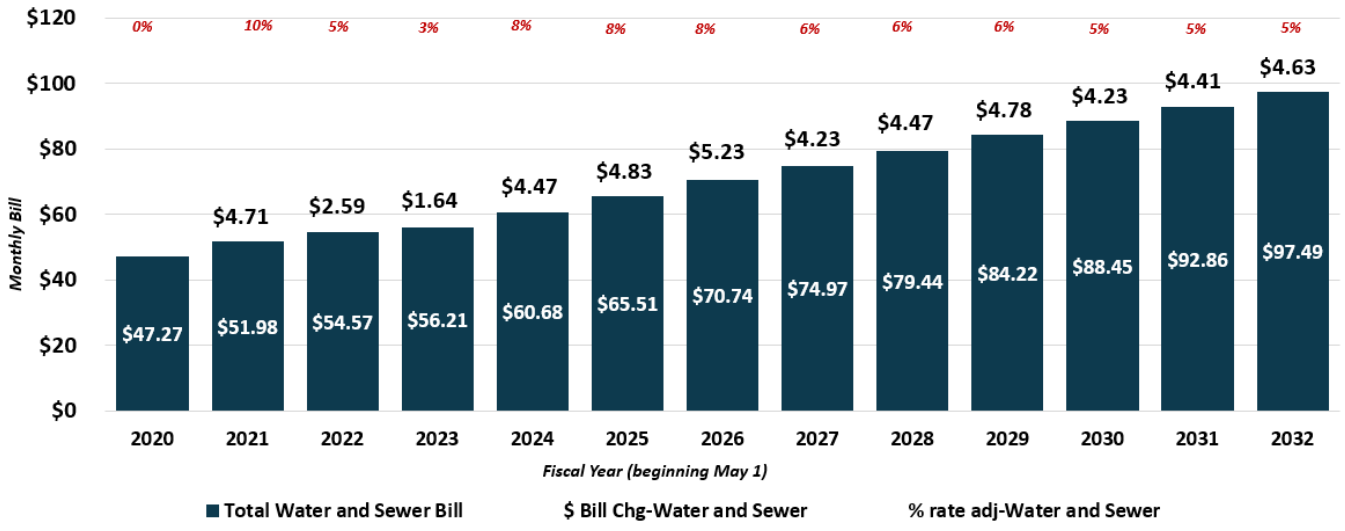
To accomplish a balanced financial approach, rate adjustments on both water and sewer services, for both base and usage tiers, began on January 1, 2021.

An annual review of the cash flow needed to meet current capital project requirements is completed each year during the new fiscal year budget creation and the Board of Directors vote on rate adjustments as part of the budget adoption for the upcoming fiscal year. Based on the FY 2025 – 2026 financial analysis, projected rate adjustments in future years can be found in the graph below.



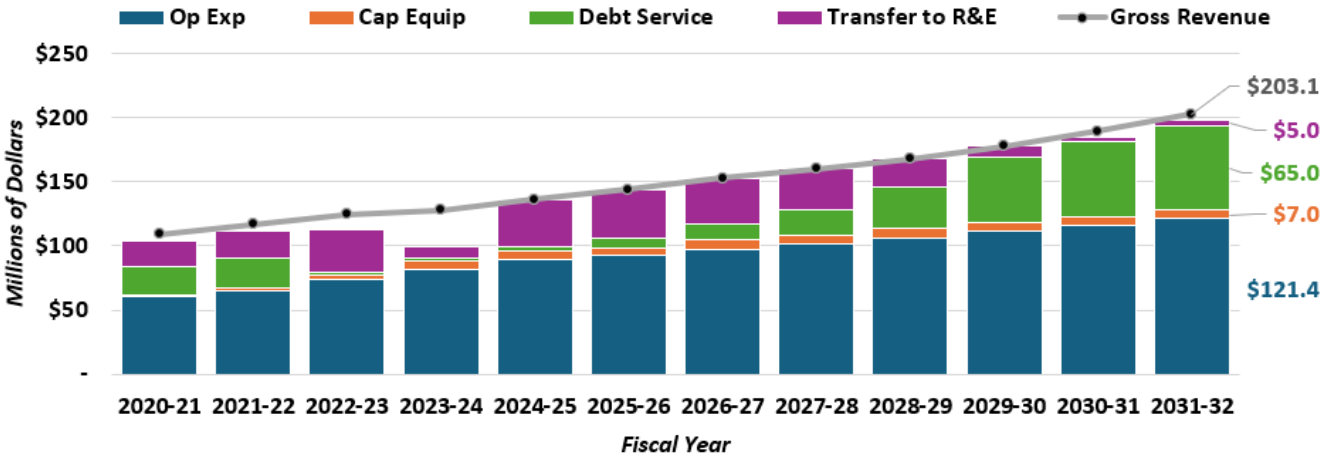
Impact to Customer Bill – Rate Adjustments

A long-term financial plan and cash flow analysis will continue to be performed annually as part of the budget process. This forecasting tool assists in determining if additional cash flow must be generated to meet projected capital projects and program needs while maintaining the debt service coverage required by debt covenants. A comparison to the average Clayton County Water Authority's monthly bill with benchmark water utilities in the Metro-Atlanta can be found under ***Water and Sewer Bill Comparison*** in the **DEMOGRAPHICS AND ECONOMIC OUTLOOK** section of this document.



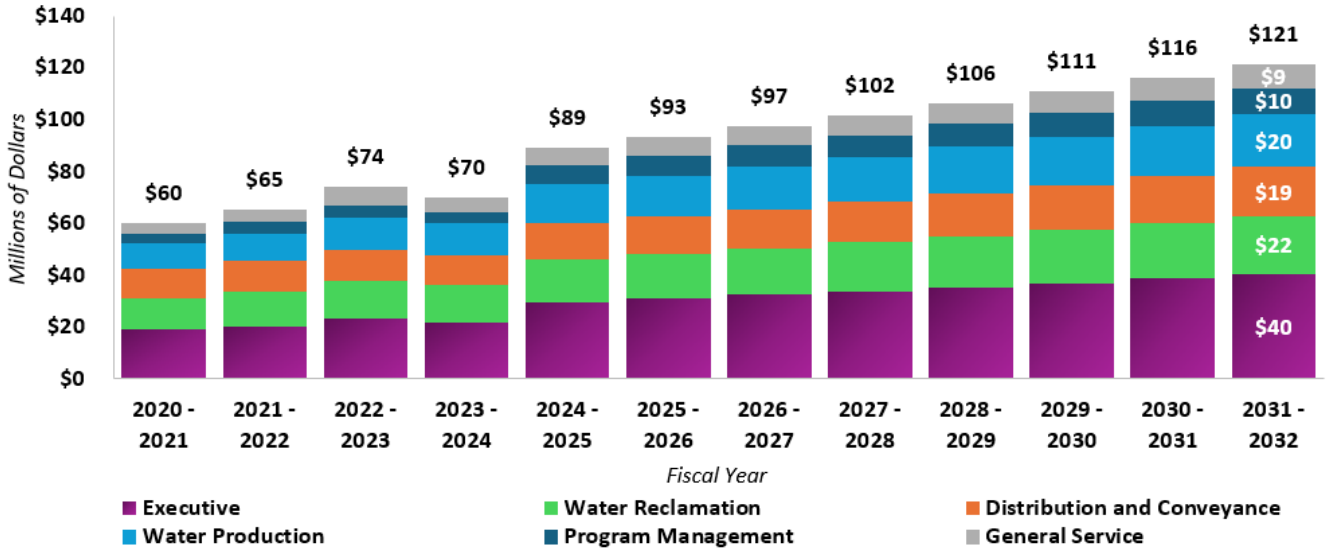
Projected Gross Revenues and Expenditures

The following graph shows a summary of the projected annual forecast of gross revenues and the allocated areas of use for the fiscal years covered by the Strategic Master Plan (SMP) which include operating expenses, debt service payments, capital equipment purchases, and capital budget transfers to the Renewal and Extension Fund.



Operating Expense is represented by the **blue bar** and has been projected to grow at 4 percent annually. **Capital Equipment** purchases are represented by the **orange portion** of the graph and have been projected to remain constant at $10,000,000 per year. The **green portion** of each bar in the graph above represents annual **debt service**. In FY 2022 – 2023 budget year, the amount of debt service dropped by approximately $21million. This is because cash in the debt service reserve account covered the final year of bond debt service payments to the 2012 bond sinking fund. This allowed those funds to be allocated to the **Renewal and Extension (RE) Fund** for capital projects, represented by the **purple portion** of the graph, which increased funds allotted to the RE Fund at the beginning of FY 2024-2025 but will begin to reduce in FY 2028 – 2029 as more funding for the Advanced Water Treatment and Capacity Upgrades and other capital projects will be funded by long-term debt.

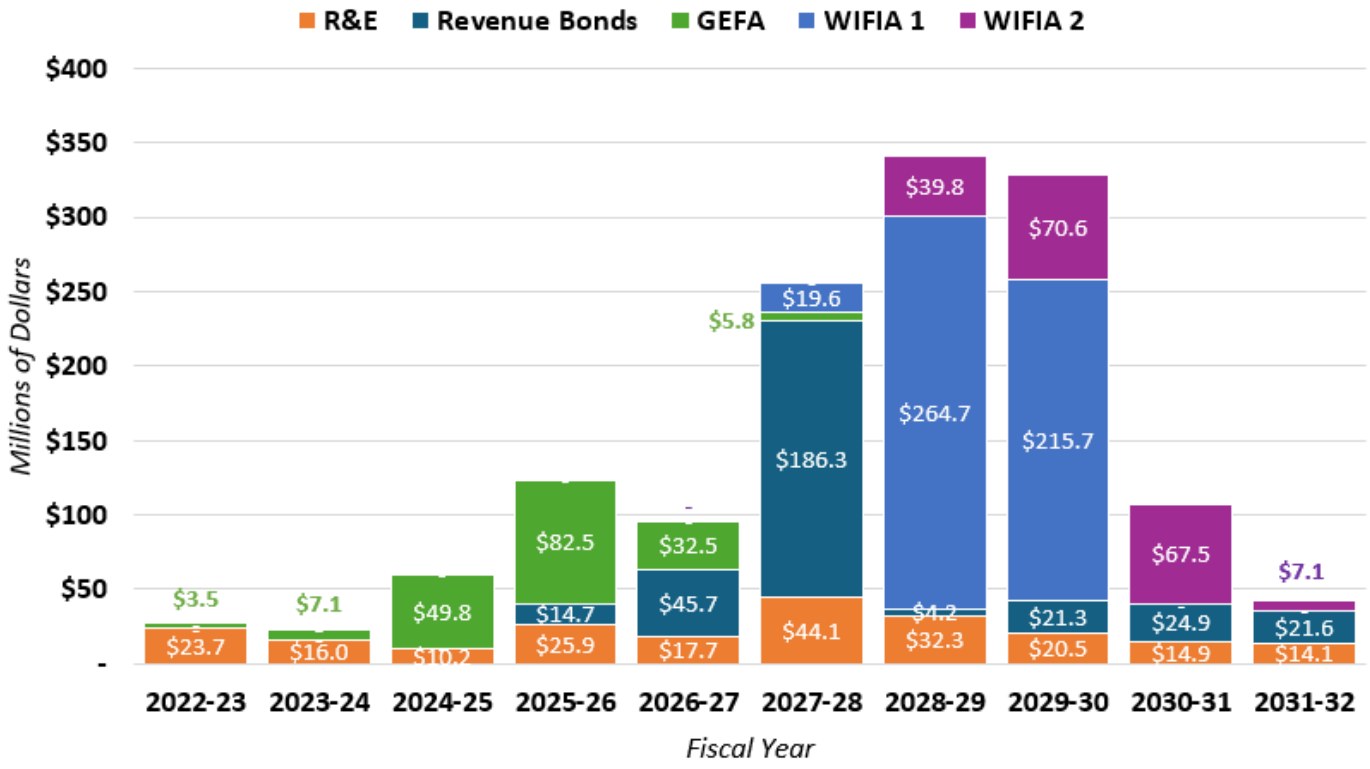
Projected Operating Expenses by Division



Capital Improvement Need and Cash Flow Sources

The financial analysis determined that the projects listed in the 2020 SMP could be funded by leveraging a combination of annual rate increases, low interest borrowing, accumulating cash reserves in the Renewal and Extension Fund (R&E), and project scheduling management. Because annual rate increases are necessary to accomplish the projects outlined in the Strategic Master Plan (SMP), a portion of the financial strategy included the recommendation of increased marketing of the current affordability programs and the development of ways to expand assistance to more customers.

The graph below illustrates the source of funding for the projected capital improvement need by fiscal year. The cumulative cash flow available after debt service includes prior and future rate adjustments from this budget year FY 2023 – 2024 through FY 2031 – 2032. **Blue** portions of the bars represent funding from Long-Term Borrowing such as Revenue Bonds. There will be two tranches of Water Infrastructure Financing and Innovation Act Loans (WIFIA). In funding projections, the first loan is issued in FY 2027 – 2028 (**light blue**) and the second loan closed in FY 2028 – 2029 (**purple**). **Green** sections of the bars indicate financing provided by Georgia Environmental Finance Authority Loans (GEFA). The **orange** section of each bar represents the remaining project cash flow funding needed in that fiscal year and will be provided by the Renewal and Extension Fund (R&E) also known as Pay-Go.



It should be noted that this scenario and projections are created for general analysis and discussion purposes only. Depending on board approval, project timing, scope changes, or project elimination, cash flow needs may vary. Scenarios using debt as a financing option can vary significantly based on amount borrowed, interest rate fluctuations, term of repayment and structure of repayment.

Detail of SMP project cash flow needs for the next five fiscal years are listed by area or division and can be found in the ***Capital Improvement Program (CIP) – Capital Projects*** section under the subsection ***Projected Capital Project Spending***.

Projected Net Position – Water and Sewer Fund

Financial Accounting Projections	Actual	Est Actual	*Budget*	Projected				
Fiscal Year Ended April 30,	**2024**	**2025**	***2026***	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Revenues	$ 125,298,453	$ 133,956,479	*$ 141,567,052*	$ 150,061,075	$ 159,064,740	$ 168,608,624	$ 178,725,141	$ 187,661,399
Operating Expenses *(including depreciation)*	103,230,852	94,178,397	*117,185,357*	120,700,918	124,321,945	128,051,604	131,893,152	135,849,946
Operating Income	**$ 22,067,601**	**$ 39,778,082**	***$ 24,381,695***	**$ 29,360,157**	**$ 34,742,794**	**$ 40,557,020**	**$ 46,831,990**	**$ 51,811,452**
Nonoperating Revenues (Expenses)	(1,025,902)	3,067,438	*43,874*	-	-	-	-	-
Income Before Contributions and Transfers	**$ 21,041,699**	**$ 42,845,520**	***$ 24,425,569***	**$ 29,360,157**	**$ 34,742,794**	**$ 40,557,020**	**$ 46,831,990**	**$ 51,811,452**
Capital Contributions - Cash *(Impact Fees, Grants, Intergov)*	2,189,156	1,800,688	*1,220,074*	1,220,074	1,220,074	1,220,074	1,220,074	1,220,074
Transfers In	1,145,681	1,238,154	*1,238,154*	1,285,984	1,298,843	1,311,832	1,324,950	1,338,200
Non-cash Increases (Decreases) - *(Donated Assets, Other)*	5,227,900	4,447,719	*1,000,000*	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Changes in Net Position	**$ 29,604,436**	**$ 50,332,081**	***$ 27,883,797***	**$ 32,866,215**	**$ 38,261,711**	**$ 44,088,926**	**$ 50,377,013**	**$ 55,369,725**
Beginning Net Postion	$ 638,315,807	$ 667,920,243	*$ 718,252,324*	$ 746,136,121	$ 779,002,335	$ 817,264,047	$ 861,352,972	$ 911,729,986
Ending Net Positon	**$ 667,920,243**	**$ 718,252,324**	***$ 746,136,121***	**$ 779,002,335**	**$ 817,264,047**	**$ 861,352,972**	**$ 911,729,986**	**$ 967,099,711**

Using some of the information from the cash flow projection on the previous page and adding estimated **financial accounting components** (non-cash flow) such as depreciation, interest expense, and contributed infrastructure, the estimated net position was calculated for the forecasted period through the fiscal year ending 2031. Net Position on April 30, 2024, was $667,920,243 and is projected to increase by $50M to $718,252,324 for the fiscal year ending 2025. Net Position is forecasted to increase by another $249M to $967,099,711 by the fiscal year ending April 30, 2031, due to the accumulated increases in capital assets, less annual depreciation, and the cash generated through operations over the forecasted period.

Fund Balance is a term used for the net position of a governmental fund that is equal to the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is the residual of all other financial statement elements presented in a statement of net position. Both Authority's primary funds are proprietary or enterprise funds and use the term Net Position in place of Fund Balance.

Net excess cash produced would add to Net Position whether these funds are invested in capital assets, restricted or unrestricted. Unrestricted Net Position reflects resources accessible for use by the fund.

The Clayton County Water Authority's financial statements are being presented in conformance with provisions of the Governmental Accounting Standards Board (GASB) Statement No. 63 "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*" (GASB 63). As required by GASB 63, the Authority has classified net position into three components: net investment in capital assets, restricted and unrestricted. These classifications of Net Position are defined below.

Net investment in capital assets

This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Instead, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted

This component of net position consists of constraints placed on net position through external restrictions imposed by creditors (e.g., debt covenants), grantors, contributors, laws or regulations of other governments. This component would also include constraints imposed by law through constitutional provisions or enabling legislation. For the Authority, this component consists of a debt service reserve amount, the accrued amounts of

debt service principal and interest for the next required payments, working capital and a reserve amount for the Renewal and Extension Fund required by bond covenants.

Unrestricted

This component of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets". Generally, this represents those financial resources that are available to the Authority to meet any future obligations that might arise.

The Authority applies restricted resources first, when an expense is incurred, for which both restricted and unrestricted net position are available. Assessing the economic condition of a governmental entity involves consideration of factors that could have an impact on a government's net position. This assessment includes trends in revenues and expenses and how net position has changed over time.

Debt

As needed to fund large construction projects, the Authority issues water and sewer revenue bonds in accordance with the Constitution and laws of the State of Georgia, including the Revenue Bond Law (O.C.G.A. Section 36-82-60 et seq., as amended). With the adoption of each bond resolution, the Authority creates a first lien on the "net revenues" of the System as security for the debt.

Unlike general obligation bonds that pledge the full faith and credit of the government, there are no statutory limitations on the amount of revenue bonds that can be issued by the Authority. Since a portion of the revenues being received must be designated for repaying the existing debt, the ability to issue additional debt is really a function of the rates that the customers are willing to pay for the services being offered.

Debt Service

The Authority's final revenue bond, 2012 Series, was retired on May 1, 2023. Approximately $21 million in bond debt service had been allocated from the Water and Sewer Fund's budget each year for these payments into the respective bond series debt service sinking fund.

The Water and Sewer Fund's FY 2025 – 2026 budget has allocated $9.0 million for the annual debt service of ten GEFA loans and estimated interest only of a future line of credit revolving facility as planned in the financial strategy. The Stormwater Fund's FY 2025 – 2026 budget has allocated $13K for annual debt service of its one GEFA loan.

Debt Service Reserve

The debt service reserve was established as a safeguard to protect the bondholders. The Authority maintained a balance in a separate debt service reserve account equal to the highest annual debt service payable in any future year. Funds held in the reserve were transferred to the 2012 Revenue Bond Series Sinking Fund and were used to make the last year of debt service. The final payment of principal and interest was made on May 1, 2023, and retired the bond and the reserve account was closed in May 2023.



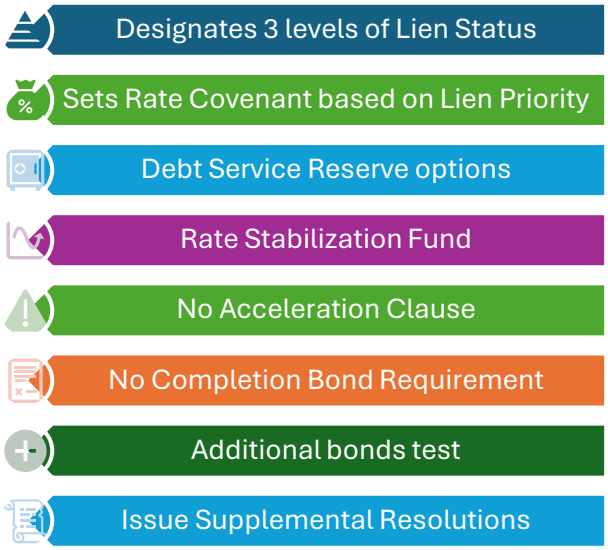
2025 Master Bond Resolution

On May 1, 2023, the last bond series was retired, allowing a new Master Bond Resolution (MBR) to be drafted with updated, contemporary terms. The new Master Bond Resolution contains covenants that were designed to meet the objectives of our financial strategy: to obtain the lowest cost of funding possible while maintaining marketability to bondholders, to lessen financial impact to customers of rate increases, and maintain maximum flexibility during changing interest rate environments.

The new MBR has multiple provisions. It designates three levels of lien status or priority, Senior, Subordinated, and Other. Debt Service Coverage Ratio covenants vary by lien level with a 1.20 coverage requirement for bonds issued with a **Senior** lien, a 1.05 coverage requirement for bond issued with a **Subordinated** lien, and a 1.00 times coverage requirement for obligations issue in the **Other System Obligations** lien level. The calculation of Net Revenues used to determine Debt Service Coverage excludes non-cash expenses used in financial reporting to allocate changes in Net Pension Liability and Net OPEB Liability as well as future reporting requirements that may be issued to follow accounting standards of Generally Accepted Accounting Principles (GAAP) or Governmental Accounting Standards Board (GASB).

The resolution also separates Debt Service Reserve (DSR) accounts allowing for separate reserves at each lien status with the option to have no debt service reserve, a common reserve for all series of debt within that level, or a reserve for an individual issuance. By applying to separate lien priorities or to individual bond series, less cash is restricted, and more is available to fund our capital projects and lower the amount of rate increases for customers.

A **Rate Stabilization Fund (RSF)** was established that allows net revenue cash flow in excess of what is required to meet 1.20 times debt service coverage to be transferred into a rate stablization account. To avoid raising rates if net revenues are not sufficient, these funds can be transferred back to the revenue fund. Amounts may be transferred from the Revenue Fund to the RSF after required Flow of Net Revenue Funds payments have been made. Transferred amounts are not included in Debt Service Coverage calculation year of transfer **TO** the rate stabilization fund. Amounts transferred back to Revenue Fund **FROM** are included in Debt Service Coverage calculation in year of transfer.



The MBR also contains a pledged **Flow of Funds** to assure that all cash flow produced by operations and not required in payments to bondholders are retained to maintain optimal CCWA operations and strategic master plan capital program into the future.

State Revolving Fund Loans

The Authority has eleven loans and one emerging contaminant grant through the Georgia Environmental Finance Authority (GEFA). The Water and Sewer Fund has four loans in repayment, six that are currently, or will soon be, in the construction phase, and an emerging contaminant grant that will assist in funding the design of the Advance Water Treatment and Capacity Upgrades project. The Stormwater Fund has one GEFA loan currently in the construction phase. The Authority's bond covenants allow for the exclusion of the debt service for these loans from Debt Service Coverage calculation because Georgia statute allows this debt to be subordinate. The table below shows a summary of all existing GEFA loans or grants, the terms of each, the annual debt service, and the estimated amount outstanding as of April 30, 2025.

GEFA Loans	Maturity	Term	Original Principal	Interest Rate	Annual Debt Service	Payments YTD			Amount Outstanding 4/30/2025	*Projected Repayment begins*	*Projected Annual Debt Service*
In Repayment						**Principal**	**Interest**	**Total**			
CW02008 - Wetlands	Nov-25	20 yrs	$7.7 M	3.00%	$ 514,317	$ 499,769	$ 14,549	$ 514,317	$ 212,828		*$ 514,317*
DW00002P - Backflow	Mar-26	20 yrs	$4.2 M	3.00%	283,329	271,935	11,394	283,329	231,928		*283,329*
CW2016-037 - Outfall 1	Jul-36	15 yrs	$25.0 M	0.65%	1,749,688	1,621,506	128,181	1,749,688	18,841,036		*1,749,688*
CW2020-014 - Outfall 2	Aug-39	15 yrs	$25.0 M	0.57%	1,739,327	1,478,481	150,265	1,628,746	23,532,760		*1,739,327*
In Construction											
CW2021-024 - Casey Biosolids 1		20 yrs	$50.0 M	0.13%		$ -	$ 17,638	$ 17,638	31,899,538	*Nov-25*	*$ 2,532,776*
CW2022-023 - Casey Biosolids 2		20 yrs	$50.0 M	0.13%		-	-	-	-	*Feb-26*	*2,532,776*
DW2022-033 - AMI 1		20 yrs	$25.0 M	1.92%		-	3,371	3,371	2,316,899	*May-26*	*1,506,310*
DW2023-033A - AMI 2		*20 yrs*	$10.0 M	1.90%		-	-	-		*Jan-29*	*601,393*
DW2023-037 - PFAS Design		20 yrs	$16.0 M	1.63%		-	1,514	1,514	150,820	*May-27*	*938,011*
ECDW2023-001 Grant - PFAS Design		n/a	$14.0 M	n/a		-	-	-	-		
CW2024-004 - Outfall 3		*20 yrs*	$10.0 M	1.90%		-	236	236	4,539,697	*Jun-26*	*601,393*
CW2021-021 - SW Culverts		20 yrs	$10.0 M	0.13%		-	6,128	6,128	5,204,588	*Jan-27*	*506,555*
			$246.9 M			**$ 3,871,692**	**$ 333,276**	**$ 4,204,968**	**$ 86,930,095**		***$ 13,505,877***

Two Clean Water State Revolving Fund Loans of $25M each from the Georgia Environmental Finance Authority (GEFA) were awarded to fund a portion of our large sewer interceptor rehabilitation. The 2016 loan has an interest rate of 0.65% and the 2020 loan has an interest rate of 0.56%. Each loan has a repayment term of fifteen years, beginning when construction is complete. There is no prepayment penalty. The annual debt service for each of these loans is $1.7M. A third Clean Water revolving fund loan of $10M was awarded to the Authority in February 2024 to provide additional funding for this sewer rehabilitation program. The interest rate for this loan is 1.90% and it has a repayment term of 20 years. The projected annual debt service when this loan goes into repayment is $601K.

The first GEFA Outfall loan went into repayment for the full $25M on August 1, 2021. On April 30, 2025, the estimated outstanding balance will be $18.8M. The second GEFA Outfall loan went into repayment on July 1, 2024 with an outstanding principal balance of $25.0M. On April 30, 2025, the outstanding principal on this loan was $23.5M. at the end of the fiscal year. The third outfall rehabilitation loan is still in the construction phase and on April 30, 2025 had an outstanding balance of $4.5M.

GEFA has approved two construction loans of $50M each for the construction of biosolids treatment at the WB Casey Water Resource Recovery Facility (WRRF) with an estimated project budget of $158M. The first GEFA Biosolids loan was approved by GEFA in May 2021, and the second loan was approved in May 2022. Each loan has an interest rate of 0.13 percent and a repayment term of 20 years to begin when disbursement is completed. Each loan will have annual debt service payments of $2.5M. On April 30, 2025, the first Biosolids loan will have drawn approximately $31.9M. This loan is expected to go into repayment by August 2025 when

all funds are fully disbursed. The second $50M is expected to go into repayment when all available funds are fully disbursed on or around May 2026.

In January 2023, GEFA awarded the Authority a $25M Drinking Water loan for the replacement of its existing automatic meter (AMR) system with an advanced metering infrastructure (AMI) system. This loan has an interest rate of 1.92% and a 20-year repayment term beginning when construction is completed. As of April 30, 2025, approximately $2.3M will have been disbursed. In February 2024, GEFA awarded the Authority an additional $10M Drinking Water loan with an interest rate of 1.90% and repayment term of 20 years to assist in funding this project which is budgeted at $46M. The Authority will self-fund the remaining project costs through its Renewal and Extension Fund.

On August 22, 2023, the Authority was awarded a $16M Drinking Water loan to fund a portion of the design cost for a new facility to remove PFAS from drinking water. The interest rate on this loan is 1.63% and has a 20-year repayment term. If all funds are fully disbursed, the annual debt service when repayment begins will be $938K. On August 16, 2024, the Authority was awarded an emerging contaminants grant of $14M to assist in funding the remaining cost of the design of the Advanced Water Treatment and Capacity Upgrade project needed due to the new PFAS regulations.



The Authority has two additional GEFA loans that are in repayment. The first loan was used to finance the construction of one of the phases of the constructed wetlands. The outstanding principal balance on April 30, 2025, will be $213K and the final payment will be made on November 1, 2025. The second loan funded the addition of backflow devices within our distribution system. As of April 30, 2025, the outstanding principal balance of this loan will be $232K and its final payment will be made on March 1, 2026. Both loans have a 3% interest rate and 20-year repayment terms.

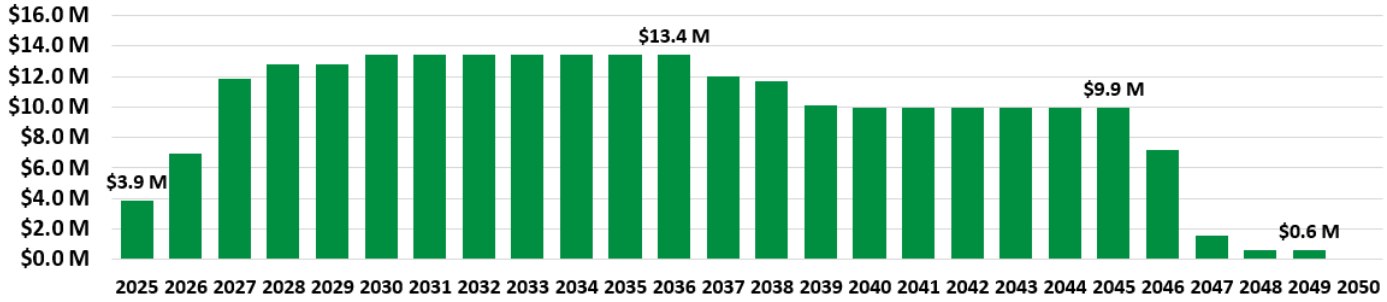
The Stormwater Fund was awarded a $10M GEFA Clean Water loan in May 2021. These funds will be used to repair and replace several major culverts throughout the County. The loan has an interest rate of 0.13% and will have a 20-year repayment term beginning when construction is completed. As of April 30, 2025, funds of approximately $5.2M will have been disbursed and outstanding from this loan.

Projected Debt Service

The table below shows future debt service for the GEFA loans currently in repayment.

For Fiscal Years Ending April 30,	Principal	Interest	Total Payments
2025	$ 3,593,111	$ 292,446	$ 3,885,557
2026	3,686,988	251,605	3,938,593
2027	3,262,075	226,940	3,489,015
2028	3,282,039	206,976	3,489,015
2029	3,302,126	186,890	3,489,016
2030-2034	16,816,277	628,798	17,445,075
2035-2039	12,736,386	152,347	12,888,733
Total	**$ 46,679,002**	**$ 1,946,002**	**$ 48,625,004**

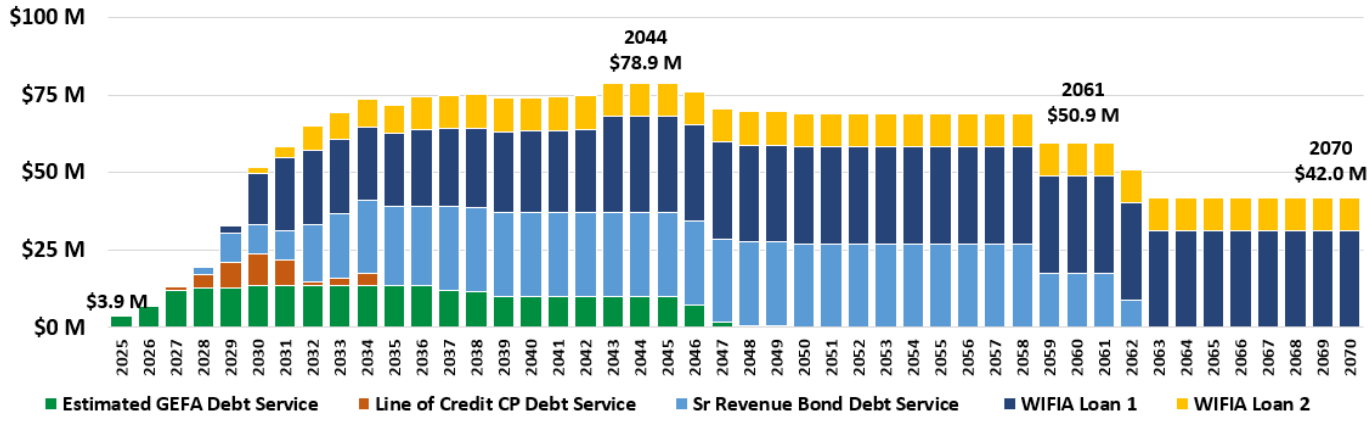
DEBT SERVICE – EXISTING GEFA ONLY



DEBT SERVICE – MULTIPLE FUNDING OPTIONS

In addition to State Revolving Fund (GEFA) Loans and self-funding projects through the Authority's Renewal and Extension, leveraging multiple financing tools provides customers with stable rate adjustments, improved affordability, and intergenerational equity. It also allows the Authority fund $1.4B of estimated capital project costs while obtaining the lowest cost of funding possible and maintaining maximum flexibility during changing interest rate environments.

The graph below shows the estimated annual debt service utilizing multiple financing options to include: a revolving line of credit (***orange***), revenue bonds (***light blue***), GEFA loans (***green***), and a WIFIA Master Loan Agreement with two separate loans (***gold*** and ***dark blue***). This financing strategy shows that the maximum annual debt service would reach approximately $79M and the final maturity of debt would be in 2070.



Projected Debt Service Coverage - Water and Sewer Fund

The projected debt service and *Debt Service Coverage Ratio* is shown for the forecasted period through fiscal year ending 2030 using the cash flow generated by percentage of rate increases effective each year on January 1.

Projected Debt Payments, Cash Flow and Debt Service Coverage

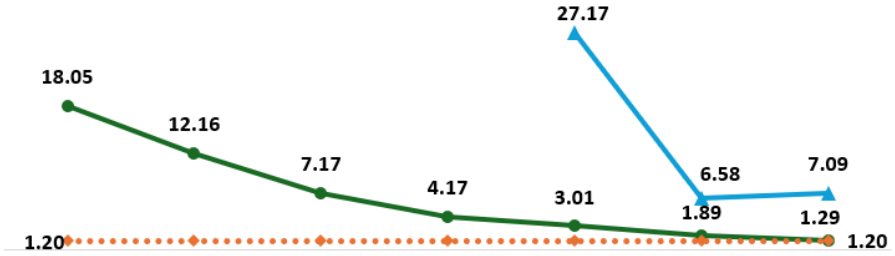
The table below shows the impact of the projected rate increases on Gross Revenue, changes in Operating Expenses, changes in Annual Debt Service, by lien level, on the Debt Service Coverage Ratio through fiscal year 2029 – 2030. The impact to the number of Days Cash on Hand is also displayed.

Rate Increase	*8%*	*8.0%*	*8.0%*	*6.0%*	*6.0%*	*6.5%*	*7.5%*
	Actual FYE 2024	*Est. Actual FYE 2025*	Budget FYE 2026	Projected FYE 2027	Projected FYE 2028	Projected FYE 2029	Projected FYE 2030
Revenues							
Water Revenues	$ 63,079,037	$ *68,340,628*	$ 73,134,630	$ 77,817,201	$ 81,790,201	$ 86,103,201	$ 91,211,201
Sewer Revenues	54,948,778	*59,080,306*	63,233,781	67,279,519	70,715,519	74,444,519	78,858,519
Total Retail Revenue	**$ 118,027,815**	***$ 127,420,934***	**$136,368,411**	**$145,096,720**	**$152,505,720**	**$160,547,720**	**$170,069,720**
Other Revenue	10,100,617	*8,697,794*	7,700,742	7,560,064	7,560,064	7,560,064	7,560,064
Rate Stabilization Fund	-	-	-	-	-	-	-
Gross Revenues	**$ 128,128,432**	***$ 136,118,728***	**$144,069,153**	**$152,656,784**	**$160,065,784**	**$168,107,784**	**$177,629,784**
Expenditures							
Personal Services	$ 41,694,970	$ *41,858,000*	$ 43,956,000	$ 46,157,000	$ 48,467,000	$ 50,893,000	$ 53,441,000
Operating Expenditures	40,467,058	*47,429,000*	49,328,000	51,303,000	53,357,000	55,495,000	57,718,000
Total Operations & Maintenance Expense	**$ 82,162,028**	***$ 89,287,000***	**$ 93,284,000**	**$ 97,460,000**	**$101,824,000**	**$106,388,000**	**$111,159,000**
Senior Debt Service	$ -	$ -	$ -	$ -	$ 2,143,997	$ 9,372,875	$ 9,372,875
Subordinated Debt Service	2,547,000	*3,851,829*	7,078,382	13,240,708	17,173,852	23,266,466	42,210,735
Total Debt Service	**$ 2,547,000**	***$ 3,851,829***	**$ 7,078,382**	**$ 13,240,708**	**$ 19,317,850**	**$ 32,639,341**	**$ 51,583,610**
Capital Equipment Purchases	$ 5,812,222	$ *6,831,981*	$ 5,474,672	$ 7,000,000	$ 7,000,000	$ 7,000,000	$ 7,000,000
Transfer to R&E from Current Revenues	8,719,234	*36,147,918*	38,232,099	34,956,076	31,923,934	22,080,443	7,887,174
Total Expenditures	**$ 99,240,483**	***$ 136,118,728***	**$144,069,153**	**$152,656,784**	**$160,065,784**	**$168,107,784**	**$177,629,784**
Debt Service Coverage Ratios							
Net Revenues Available for Debt Service	$ 45,966,404	$ *46,831,728*	$ 50,785,153	$ 55,196,784	$ 58,241,784	$ 61,719,784	$ 66,470,784
Senior Debt Service Coverage	n/a	*n/a*	n/a	n/a	27.17	6.58	7.09
Subordinated Debt Service Coverage	18.05	*12.16*	7.17	4.17	3.01	1.89	1.29
Operating Reserve							
Estimated ending balance Operating Account	$ 77,885,000	$ *77,885,000*	$ 77,885,000	$ 77,885,000	$ 77,886,000	$ 77,886,000	$ 77,887,000
Days Cash on Hand	346	*318*	305	292	279	267	256

PROJECTED ANNUAL DEBT SERVICE BY TYPE

	Actual FYE 2024	*Est. Actual FYE 2025*	Budget FYE 2026	Projected FYE 2027	Projected FYE 2028	Projected FYE 2029	Projected FYE 2030
Debt Service							
GEFA	$ 2,547,000	$ 3,851,829	$ 6,938,905	$ 11,833,861	$ 12,818,484	$ 12,818,484	$ 13,424,165
WIFIA Tranche 1	-	-	-	-	-	2,327,381	16,672,975
WIFIA Tranche 2	-	-	-	-	-	-	1,784,337
Line of Credit	-	-	139,478	1,406,848	4,355,368	8,120,600	10,329,257
Bond Series 2027	-	-	-	-	2,143,997	9,372,875	9,372,875
Bond Series 2031	-	-	-	-	-	-	-
Bond Series 2032	-	-	-	-	-	-	-
Total Debt Service	**$ 2,547,000**	***$ 3,851,829***	**$ 7,078,382**	**$ 13,240,708**	**$ 19,317,850**	**$ 32,639,341**	**$ 51,583,610**
Debt Service by Lien Level							
Senior Debt Service	$ -	$ -	$ -	$ -	$ 2,143,997	$ 9,372,875	$ 9,372,875
Subordinated Debt Service	2,547,000	3,851,829	7,078,382	13,240,708	17,173,852	23,266,466	42,210,735
Total Debt Service	**$ 2,547,000**	**$ 3,851,829**	**$ 7,078,382**	**$ 13,240,708**	**$ 19,317,850**	**$ 32,639,341**	**$ 51,583,610**

Projected Debt Service Coverage Ratio Graph



	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030
Senior Debt Service Coverage Ratio					27.17	6.58	7.09
Subordinated Debt Service Coverage Ratio	18.05	12.16	7.17	4.17	3.01	1.89	1.29
Target Debt Service Coverage Ratio	1.20	1.20	1.20	1.20	1.20	1.20	1.20

The **orange** dotted line in the graph above displays the target debt service coverage ratio (DSCR) of 1.20x as required by the Master Bond Resolution for Senior Debt. The debt service coverage ratio for GEFA loans, considered Subordinate Debt, is represented by the **green** line and exceeds the 1.05x coverage required by both GEFA and the MBR. The **light blue** line represents the DSCR forecasted for the first loan from WIFIA which has Senior lien priority. Within the next five years shown, DSCR exceeds the target coverage.

The Authority is committed to use Pay-Go, Renewal and Extension Fund, and continues to add funding each year to its capital program. Because of this, the Debt Service Coverage Ratio will be higher than the 1.20 times coverage required by the financial covenants. Actual FYE 2024 Debt Service Coverage Ratio, the forecasted FYE 2025 DSCR, and the projected DSCR for the five fiscal years through FYE 2030, are calculated using cash flows generated by the the rate model and do not contemplate financial accounting requirements of GAAP or GASB. The impact of depreciation, Net OPEB Liability expense, and Net Pension Liability expense do not impact cash flow and are excluded in these projected ratios. Actual DSCR for fiscal year ending April 30, 2024 for senior and subordinate debt was 2.40x and 2.12x, respectively. Coverage for all outstanding debt excluding expenses for Net Pension and Net OPEB Liabilites was 2.14x.

Projected Net Position – Stormwater Fund

Financial Accounting Projections	Actual	Est. Actual	Budget Year	*Projected*				
Fiscal Year Ended April 30,	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Revenues	$ 11,097,918	$ 11,173,371	$ 10,852,406	$ 11,015,192	$ 11,180,420	$ 11,348,126	$ 11,518,348	$ 11,691,123
Operating Expenses *(including depreciation)*	7,053,814	7,487,188	9,630,154	9,808,059	9,991,300	10,180,039	10,374,441	10,574,674
Operating Income	**$ 4,044,104**	**$ 3,686,183**	**$ 1,222,252**	**$ 1,207,133**	**$ 1,189,120**	**$ 1,168,087**	**$ 1,143,908**	**$ 1,116,450**
Nonoperating Revenues (Expenses)	182,291	65,526	433	2,992	2,992	2,992	2,992	2,992
Income Before Contributions and Transfers	**$ 4,226,395**	**$ 3,751,709**	**$ 1,222,685**	**$ 1,210,125**	**$ 1,192,111**	**$ 1,171,079**	**$ 1,146,899**	**$ 1,119,441**
Capital Contributions	1,426,724	747,270	500,000	500,000	500,000	500,000	500,000	500,000
Transfers Out to Water and Sewer Fund	(1,145,681)	(1,238,154)	(1,273,252)	(1,285,985)	(1,298,844)	(1,311,833)	(1,324,951)	(1,338,201)
Changes in Net Position	**$ 4,507,438**	**$ 3,260,825**	**$ 1,722,685**	**$ 1,710,125**	**$ 1,692,111**	**$ 1,671,079**	**$ 1,646,899**	**$ 1,619,441**
Beginning Net Postion	67,349,359	71,856,797	75,117,622	76,840,307	78,550,432	80,242,543	81,913,622	83,560,521
Ending Net Positon	**$ 71,856,797**	**$ 75,117,622**	**$ 76,840,307**	**$ 78,550,432**	**$ 80,242,543**	**$ 81,913,622**	**$ 83,560,521**	**$ 85,179,962**

The projected net position above assumes that operating expenses will grow at a compounded annual growth rate (CAGR) of 3.5 percent. The Stormwater Fund has recently incurred its first debt obligation. The Stormwater Fund transfers money to the Water and Sewer Fund to cover its share of administrative expenses and is allocated based on the actual expenses incurred by the Water and Sewer Fund in the prior fiscal year. The projected growth of the transfer is 1.0 percent each year through fiscal year ending 2031.

Ending Net Position at fiscal year-end April 30, 2024, was $71,856,797 and is projected to increase by $8.3 million to $85,179,962, or approximately 11 percent by fiscal year ending 2031 by the net accumulated increases in capital assets and cash generated through operations offset by the consumption of prior year funds over the forecasted period.

Fund Balance is a term used for the net position of a governmental fund that is equal to the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is the residual of all other financial statement elements presented in a statement of net position. Both Authority's primary funds are enterprise funds and use the term Net Position in place of Fund Balance. Net excess cash produced would add to Net Position whether these funds are invested in capital assets, restricted or unrestricted. Unrestricted Net Position reflects resources accessible for use by the fund.

The Clayton County Water Authority's financial statements are being presented in conformance with provisions of the Governmental Accounting Standards Board (GASB) Statement No. 63 "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*" (GASB 63). As required by GASB 63, the Authority has classified net position into three components: net investment in capital assets, restricted and unrestricted. These classifications of Net Position are defined below.

Net investment in capital assets

This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Instead, that portion of the debt is included in the same net position component as the unspent proceeds.



Restricted

This component of net position consists of constraints placed on net position through external restrictions imposed by creditors (e.g., debt covenants), grantors, contributors, laws or regulations of other governments. This component would also include constraints imposed by law through constitutional provisions or enabling legislation. For the Authority, this component consists of a debt service reserve amount, the accrued amounts of debt service principal and interest for the next required payments, working capital and a reserve amount for the Renewal and Extension Fund required by bond covenants.

Unrestricted

This component of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets". Generally, this represents those financial resources that are available to the Authority to meet any future obligations that might arise.

The Authority applies restricted resources first, when an expense is incurred, for which both restricted and unrestricted net position are available. Assessing the economic condition of a governmental entity involves consideration of factors that could have an impact on a government's net position. This assessment includes trends in revenues and expenses and how net position has changed over time.

Projected Debt Service Coverage - Stormwater Fund

The projected debt service and *Debt Service Coverage Ratio* is shown for the forecasted period through fiscal year ending 2030.

In May 2021, the Stormwater Fund was awarded a Georgia Environmental Finance Authority (GEFA) loan for up to $10 million with an interest rate of 0.13 percent for a period of 20 years. This loan will fund major culvert repairs and replacements in the County. Interest -only payments will be made on the principal disbursed during the construction period. When construction is completed, or all funds are fully drawn, level fixed amortization payments will be made monthly for 20 years. If the total $10 million is drawn, monthly payments will be $42,213 with annual debt service totaling $506,555. This is the first long-term debt incurred by the Fund. The FY 2025 – 2026 budget includes $9K for interest only payments throughout the year.



Projected Debt Payments, Cash Flow and Debt Service Coverage

The table below shows the Debt Service Coverage Ratio through fiscal year 2030 – 2031.

	Actual	Est. Actual	Budget Year	*FYE - Projected*				
Fiscal Year Ended April 30,	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Cash Flows from Current Operations								
Operating Revenues	$ 11,097,918	$ 11,173,371	$ 10,852,406	$ 11,015,192	$ 11,180,420	$ 11,348,126	$ 11,518,348	$ 11,691,123
Less: Operating Expenses (net Depr)	5,379,070	5,603,702	5,930,154	6,108,059	6,291,300	6,480,039	6,674,441	6,874,674
Cash Flows from Operations	**$ 5,718,848**	**$ 5,569,669**	**$ 4,922,252**	**$ 4,907,133**	**$ 4,889,120**	**$ 4,868,087**	**$ 4,843,908**	**$ 4,816,450**
Non-Operating Revenues (Expenses)								
Intergovernmental Revenues	$ 130,979	$ 72,577	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income	8,142	8,291	2,933	2,992	2,992	2,992	2,992	2,992
Other	(2,500)	(2,500)	(2,500)	-	-	-	-	-
Operating Transfers Out -to W&S Fund	(1,145,681)	(1,238,154)	(1,273,252)	(1,285,985)	(1,298,844)	(1,311,833)	(1,324,951)	(1,338,201)
Available Cash Flows	**$ 4,709,788**	**$ 4,409,883**	**$ 3,649,433**	**$ 3,624,141**	**$ 3,593,267**	**$ 3,559,246**	**$ 3,521,948**	**$ 3,481,241**
Existing Long-Term Debt Service:								
Existing Bond Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Existing GEFA Debt Service	5,812	6,703	8,700	11,700	13,000	506,555	506,555	506,555
Existing Long-Term Debt Service	**$ 5,812**	**$ 6,703**	**$ 8,700**	**$ 11,700**	**$ 13,000**	**$ 506,555**	**$ 506,555**	**$ 506,555**
Proposed Debt Service								
Proposed New Debt				$ -	$ -	$ -	$ -	$ -
Interest Only Annual Payment				-	-	-	-	-
Proposed Additional Obligations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Long-term Obligations	**$ 5,812**	**$ 6,703**	**$ 8,700**	**$ 11,700**	**$ 13,000**	**$ 506,555**	**$ 506,555**	**$ 506,555**
Debt Service Coverage	**810.36**	**657.90**	**419.48**	**309.76**	**276.41**	**7.03**	**6.95**	**6.87**

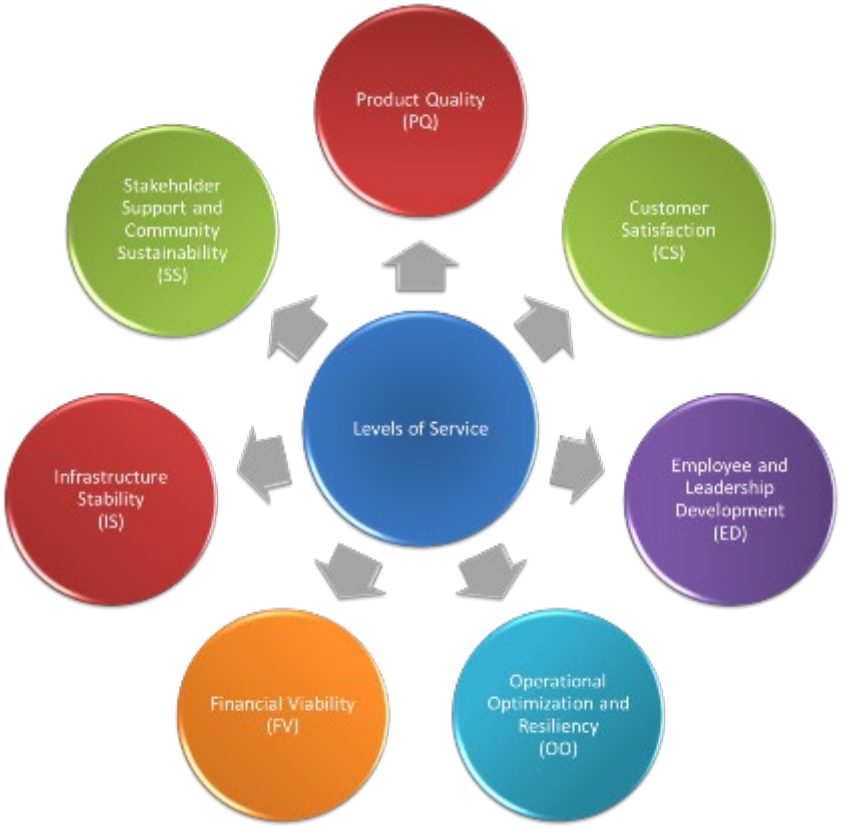
Projected Debt Service Coverage Ratio

Debt Service Coverage when the Georgia Environmental Finance Authority loan goes into repayment in fiscal year ended 2029 will be approximately 7.03 times.

	Actual	Est. Actual	Budget Year	*FYE - Projected*				
Fiscal Year Ended April 30,	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Debt Service Coverage	**810.36**	**657.90**	**419.48**	**309.76**	**276.41**	**7.03**	**6.95**	**6.87**

Levels of Service and Key Performance Indicators

The Authority has implemented Levels of Service (LOS) performance measures, or key performance indicators (KPIs). These KPIs guide operational and capital activities and provide metrics that hold us accountable and responsive to the Authority's mission and goals. Although the SMP focuses on a 12- to 18-month timeframe, the development and monitoring of these measures, indicators and metrics will have a direct correlation to successfully achieving our strategic goals and prioritizing budget allocations. The Chief Executive Officer regularly reports to the CCWA Board of Directors the activities, actions, and results of our performance.



To promote and encourage success, CCWA has developed a company-wide performance measurement-reporting tool. This online tool is accessible via the company intranet and each director timely self-reports information for the applicable indicator, measure or metric. Each director has also developed a set of internal or non-reporting measures that provide for managing operations and external regulatory reporting. Whether reported via the reporting tool or maintained internally, CCWA plans to regularly update its performance indicators, standards and guidelines.

The Key Performance Indicators (KPIs) and reporting metrics are organized according to one of ***7 major goals*** supported by ***25 primary strategies*** that are measured with ***78 individual KPI metrics*** used to gauge performance against the benchmark.

Abbreviation	Responsible Division or Department
WR	Water Reclamation
WP	Water Production
PME	Program Management and Engineering
DC	Distribution and Conveyance
SW	Stormwater
CS	Customer Service
HR	Human Resources
RM	Risk Management
PIO	Public Information
IT	Information Technology
FIN	Finance
GS	General Services

Levels of Service – Goals and Strategies Detail

Strategies: 1 through 7

	Service Level Goal	Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
SUPERIOR PRODUCT QUALITY							
1	Meet all applicable regulatory requirements	% compliance with NPDES permits	WR	100%	100%	100%	100%
		% compliance with Water Production permits	WP	100%	100%	100%	100%
		% compliance with regulatory annual reporting (July)	WP	100%	100%	100%	100%
		% compliance with regulatory annual reporting (July)	WR	100%	100%	100%	100%
		% compliance with MNGWPD Plan (Jan)	PME	100%	93%	93%	93%
2	Potable water quality that meets customer expectations	# discoloration complaint calls (CCWA issue)	DC/WP	< 25/Year	170	96	50
		# Water Taste and Odor complaint calls (CCWA issue)	DC/WP	< 25/Year	30	6	4
3	Improve the quality of Clayton Co. water resources	% compliance with MS4 Permit (Sep.)	SW	100%	100%	100%	100%
		Miles of water quality non-attainment streams (Sep.)	SW	< 66	66	66	66
EXCEED CUSTOMER EXPECTATIONS							
4	Improve customer experience	% customers calls that are abandoned	CS	< 3% / Month	3%	6%	7%
		% days the call abandonment rate <3%	CS	> 80% / Month	85%	55%	37%
		% meters accurately read	CS	> 99.98% / Month	94%	100%	100%
		% site visits within 2 hours of customer call -Distribution	DC	> 90% / Month	84%	85%	92%
		Avg response time for customer request - Conveyance	DC	< 2 /Hours	1.2	1.47	1.44
		% site visits within 24 hours of customer call	SW	> 90% / Month	83%	82%	85%
		# callers using IVR	CS	> 4,000 / Month	14,547	15,585	13,520
		# customers using eCare	CS	> 8,000 / Month	34,477	32,044	24,879
		% customer calls within 35 seconds	CS	> 60% / Month	73%	57%	54%
		% customers billed within 29-31 days of usage	CS	> 90% / Month	100%	100%	92%
5	Minimize potable water service disruptions	# low pressure complaints	DC	< 20 / Year	23	30	9
		% downtime for production plant and repump stations	WP	1% / Month	99.0%	0.00%	0.0%
		% maintenance related water service disruptions < 4 hours	DC	> 80% / Month		71%	89%
		Average Response Time to Customer Request - Distribution	DC	< 2 /Hours	1.7		
		Total Water Service Disruptions	DC	Info Only	280	-	-
6	Minimize customer sewer backups	Expense for sewer backup claims	RM	< $200,000 / Year		$1,075	$90,433
7	Complete all property restorations in 14 days	% property restorations completed < 14 days	DC	90% / Month	54%	45%	46%

Strategies: 8 through 16

	Service Level Goal	Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
PROVIDE EMPLOYEE DEVELOPMENT							
8	Provide effective employee training and development	% SW employees with required certification (Apr)	SW	100% / Year	100%	100%	100%
		% WP employees with required licenses (Apr)	WP	100% / Year	100%	100%	100%
		% WR employees with required licenses (Apr)	WR	100% / Year	100%	100%	100%
9	Provide CCWA employee opportunity for advancement	% key position non-entry level positions filled within (Apr)	HR	> 80% / Year	52%	66%	71%
10	Satisfaction with working environment, challenges & opportunities	% non-retirement voluntary turnover (Apr)	HR	< 5% / Year	10.3%	6%	7.5%
11	Manage safety to minimize accidents	# of Employee Non-Vehicle Injuries	RM	0 / Year	16	7	13
		# Employee lost time injuries	RM	0 / Year	5	3	3
		# of CCWA at-fault equip accidents	RM	< 12 / Year	16	4	3
		# of CCWA at-fault vehicle accidents	RM	< 12 / Year	23	10	11
12	Timely/targeted employee communications	% Newsletter distributed by the 5th of the month	C&CR	100%	100%	100%	100%
OPTIMIZE OPERATIONS							
13	Reasonable Cost of Service	Water loss based on 12 mo. running avg. - prior month	WP	< 9% / Month	13.0%	11.0%	5.8%
		$/mile of SW system pipe maintained (Apr)	SW	< $3,000	$2,958	$2,669	$2,515
		$/acct. of wastewater collection system pipe maintained (Apr)	DC	< $373	$72	$96	$78
		$/acct. of water distribution system pipe maintained (Apr)	DC	< $408	$84	$87	$85
		IT operating cost ratio per million dollars in revenue (Apr)	IT	< 4.77%	4.43%	3.98%	3.35%
		IT operational cost per user (Apr)	IT	< $12,246	$14,397	$11,526	$8,200
		% of budget (Apr)	WP	< 95%	82%	81%	86%
		% of budget (Apr)	WR	< 95%	91%	93%	91%
		% of budget (Apr)	SW	< 95%	80%	89%	90%
		% of budget (Apr)	DC	< 95%	92%	84%	83%
		$/kGal produced (Apr)	WP	< $1.00	$1.04	$0.98	N/A
		$/kGal reclaimed (Apr)	WR	< $2.00	$1.84	$1.77	$1.57
		$ of water/sewer service as % MHI (Jan)	FIN	< 2%	1.2%	1.4%	1.3%
14	Minimize Water System Losses	AWWA Infrastructure Leakage Index (Apr)	WP	< 2.0 gallons	2.60	1.46	1.28
15	Provide Minimum Down Time for CCWA's Fleet	Fleet work orders completed within 7 days	GS	> 80%		98%	97%
		Fleet maintenance cost compared to asset value	GS	< 25%	24%	29%	24%
16	Maximize computer system availability	% unplanned downtime during business hours	IT	< 1%		0.1%	0.1%
		# of Service Desk Tickets Closed	IT	Info Only	18,432		
		Average Time to Close Service Desk Ticket	IT	<2 Days	2		

Strategies: 17 through 26

	Service Level Goal	Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
ENSURE FINANCIAL VIABILITY							
17	Develop a Sustainable Annual Budget	% of water/sewer operating budget (Apr)	FIN	< 95%	83%	79%	77%
		% SMP projects funded in next FY (Apr)	PME	< 80%	65%	78%	78%
18	Provide financing for the "Pay-As-You-Go" capital plan	Debt Service Coverage Ratio	FIN	> 1.5	2.42	2.34	2.76
19	Maximize revenue collection vs. bad debt write-offs	Percentage of bad debt to sales	CS	< 1.5%	0.9%	1.1%	1.0%
INFRASTRUCTURE SUSTAINABILITY							
20	Implement asset management practices	Facilities work orders completed within 7 days	GS	> 80% / Month		80%	80%
		Asset Value vs. Maintenance Cost (Garage)	GS	< 25%	30%		
		Facilities maintenance cost to asset value	GS	< 25%	10%	10%	10%
		Lift Station maintenance cost to asset value	GS	< 25%		13%	56%
		Lift Station work orders completed within 7 days	GS	> 80% / Month		100%	99%
21	Provide a sustainable water supply	# water main breaks per 100 miles of pipe (Apr)	DC	25 / Year	7	5.7	4.7
		# water main leaks per 100 miles of pipe (Apr)	DC	11 / Year	6.5	7.3	5.4
22	Provide adequate treatment capacity	% reservoir storage capacity	WP	> 90%	93%	94%	97%
		% utilized capacity at Casey WRRF	WR	< 80%	61%	58%	51%
		% utilized capacity at Northeast WRF	WR	< 80%	74%	72%	78%
		% utilized capacity at Shoal Creek	WR	< 80%	56%	57%	53%
		% sewer lines with adequate capacity (Apr)	PME	> 75%	97%	97%	97%
STAKEHOLDER SUPPORT							
23	Environmental Stewardship and Sustainability	# low flow plumbing kits distributed	CS	> 1,000 / Year	616	1,678	802
		# SSOs to state waters	DC	< 40 / Year	22	21	33
		# toilet rebates	CS	> 400 / Year	0	3	49
		WR Carbon footprint status - Mton/yr. as CO2 (e) (Jan)	WR	Info Only	4.49	4.29	4.57
		Per capita water use in gpcd (Jan)	WP	< 90 gpcd	86	89	85
		% beneficial reuse of biosolids (Jan)	WR	100%	100%	100%	100%
24	Timely/targeted customer communications	# educational bill inserts issued (Apr)	C&CR	> 7 / Year	15	14	14
		# positive media releases issued (Apr)	C&CR	> 16 / Year	22	29	18
25	Promote Community Involvement & Pride	CCWA staff who have participated in community events (Apr)	C&CR	> 75 / Year	142	235	101
		Community events CCWA staff have participated in (Apr)	C&CR	> 25 / Year	95	81	40
		# residents reached through public education events (Apr)	C&CR	> 8,000 / Year	36,396	27,007	8,504
26	Business Opportunity Development	Dollars spent with SLBE Firms during the FY (Apr)	PRO	$12,000,000	$11,994,156	$15,286,632	$12,242,909

BUDGET DEVELOPMENT

The operating budget policy answers some basic questions that include how the budget is developed, who is involved in the budget process, what is included in the budget, if there is internal equity and if there is strategic direction.

The budget is developed in accordance with the priorities that are linked to the Authority's financial and strategic plans set forth by CCWA. These are found in the Authority's strategic master plans, the long-term financial plan, the needs of the community and federal and state laws. Current priorities developed in conjunction with service levels are established and included in each department's levels of service (LOS).

Board policy with respect to the Authority's budget are as follows:

- The budget should support the Authority's mission statement, strategic goals, and critical priorities.
- The budget should be regarded as a business-operating plan.
- Balanced annual operating budgets are required for all funds. This means that total anticipated revenues and other financing sources must equal the total estimated expenditures and other financing uses.
- Rates and fees are evaluated and at the discretion of management and authorization by the Board, the authority establishes rate, fees, and changes to make all payments required by the bond covenant, including the Authority's operating costs and to satisfy its debt service requirement (minimum 120% of debt service on its bond obligations).
- In the initial stages of the budget process, all departments are required to submit requests for new personnel or changes in the existing positions to the Human Resources Department.
- Each Department Director attends the annual strategic planning retreat. As part of a group exercise, participants are charged with the responsibility of establishing goals and objectives, setting operating and capital priorities, and determining the strategic direction of the Authority.
- All departments will share the responsibility of meeting policy goals and ensuring long-term financial health.
- Departments must justify each of their budgetary requests for funding. This allows the budget process to weigh all competing requests for resources within expected financial restraints.
- Senior Management evaluates all the information that has been provided by the various parties and prioritizes requests based on the level of funding available.

Basis of Accounting

The accounting term "*measurement focus*" is used to denote what accountants attempt to **measure** and report in a particular statement. The term "*basis of accounting*" refers to that point in time when revenues and expenses are recognized in the accounts and reported in the financial statements and on budget reports. *Basis of accounting* relates to the **timing** of the measurements made, regardless of the measurement focus being applied. Because of what is being measured and reported, the Authority uses one measurement focus and basis of accounting for its accounting records and a different one for its budget.

Accounting Records

The accounting policies utilized by the Authority in the preparation of its financial statements are in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

With the Authority being operated as a business enterprise, the accounting records are maintained on the *accrual basis* of accounting. The measurement focus of the operating statement is on changes in economic resources (i.e., changes in total net assets). Such changes are recognized as soon as the underlying event or transaction has occurred, regardless of the timing of related cash flows (i.e., the accrual basis of accounting). For financial statement reporting purposes, all the different segments of financial activities for the Authority's Water and Sewer Utility are aggregated together and reported as a single entity.

Budget

In preparing the budget and determining a suitable measurement focus, two major conceptual differences must be taken into consideration. The first of those is the reporting requirements of the bond covenants or ordinances. Based on the purpose of the appropriation in the Water and Sewer Utility, the flow of funds from operations must be segregated into one of the three following funds or subsidiary budgets: Revenue Fund, Debt Service Funds or Renewal and Extension Funds.

As part of the budgetary structure, the basic unit of organization and operation within the Authority exists at the "fund" level. The Authority uses these funds to demonstrate legal compliance and to aid financial management by segregating transactions related to certain activities. In addition, since the user fees that we collect are associated with the provision of two different service classes, the Authority must maintain *two separate enterprise funds*.

During the budget process, we are also concerned with balancing the amount of cash inflows and outflows. Accordingly, the Authority uses the *modified accrual basis* of accounting in preparing its budget. In this instance, the measurement focus is on changes in current financial, or expendable, resources to the extent that they normally are expected to impact near-term cash flows (i.e., the modified accrual basis of accounting). Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.



Budget Process

The budget process is yearlong with the planning for the next fiscal year beginning in September of the year before and ending with the adoption of the budget in April.

September through December: The *Budget Office* creates a calendar with deadlines for the budget in September, which is approved by the *Chief Executive Officer*. Department directors determine the need for new personnel and any changes required to existing positions. They also assess the need for new or replacement of equipment, vehicles and capital projects that will begin in the next fiscal year.

In November, the Finance Department prepares a budget preparation package of material for every department. As all needed information is compiled, it is placed into each department's electronic folder. The *Budget Office* uses the current payroll information to calculate salary and benefits needed for the upcoming year. By the end of December, all necessary material and instructions needed by a department to complete its annual budget request are available for Directors to begin creating department budgets.

January: Directors begin building their budgets by reviewing historical spending patterns of operating budgets, fuel and utility rate changes and capital needs. Department Directors have approximately one month for the request preparation period and input into the financial software package. During this month, the *Chief Financial Officer* analyzes the historical and most recent revenue collection data. Based on the identified trends and certain economic assumptions, the revenue projections are prepared and sent to the Chief Executive Officer for review. Once reviewed and any changes are made the Budget Officer then enters the proposed revenues into the financial software system.

February: All submittals are cataloged and balanced, and then these are given to *Executive Management*, *Chief Financial Officer,* and *Budget Manager*. An administrative review is then conducted by the Financial Director and Budget Officer that includes clarification of any items as needed, adjustments to submittals where historical spending warrants, incomplete or missing forms from Department Directors.

An onsite capital review is conducted for each department requesting the addition of new or replacement vehicles, capital equipment and projects. The *Chief Executive Officer, Chief Administrative Officer, Chief Operations Officer, Chief Financial Officer,* and *Budget Manager* meet with the respective *Department Directors*. Once *Executive Management* has reviewed all requests, a final budget meeting is scheduled with each department to discuss changes in requested funding. The Budget Office compiles changes and distributes information back to *Department Directors*.

March: All recommended budget information is compiled by the Finance Department and placed in a bound copy of the proposed budget document.

April: The *Chief Executive Officer* presents a balanced budget to the *Board of Directors* for approval. During this presentation the Chief Administrative Officer, Chief Operations Officer, Department Directors, Chief Financial Officer, and Budget Officer are all on hand to answer any questions the Board may have before adopting the proposed budget at a Board Meeting open to the public.
After the Board adopts the budget, the Chief Financial Officer completes the formal budget document. The final budget is submitted to the Government Finance Officers Association (GFOA) to determine if it meets the criteria for the Distinguished Budget Presentation award. The adopted budget is posted to the CCWA website.

August, November, February, and June: After each quarter-end, the Budget Office prepares quarterly budget review workbooks for all departments and schedules budget reviews with each of the Department Directors,

Chief Executive Officer, Chief Administrative Officer, Chief Operations Officer and Chief Financial Officer to review budget to actual performance and distributes to Department Directors.

Monthly Board Meetings: The Chief Financial Officer prepares monthly budget to actual performance reports for the Water and Sewer Fund and the Stormwater Fund that are presented at each monthly board meeting.

Budget revisions can be made by department directors between object accounts within a budget unit. Revisions between business units, within a department, can be made with the approval of the Chief Executive Officer (CEO). All other changes are made with approval from the Board of Directors.

Budget Calendar

	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar.	April	May	June	July
Strategic Planning:												
Department Managers Review Work Priorities	→	→										
Strategic Planning Retreat		→										
Work Priorities and Project Planning Workshops			→	→								
Work Priorities for Authority Scored and Ranked by All Department Managers				→								
Rate Analysis Performed based on Work Priorities for Next Year Budget					→							
Rate Increases Effective for current year budget						→						
Budget Development:												
Human Resources completes a Personnel and Compensation Review		→										
Capital Assessment for Equipment, Vehicle, and Technology Replacement					→	→						
Finance Director prepares revenue Forecast for upcoming year						→						
Department Managers prepare draft Operating and Capital Budgets based on Work Priorities						→	→					
Budget Office compiles draft Operating and Capital Budgets							→					
Department Managers present Operating and Capital Budget to General Manager's Office							→					
Finalize and Adopt:												
General Manager convenes budget review team and makes recommendations							→	→				
Budget Office compiles revisions and changes made								→				
Budget Office prepares Final Budget and Board of Director's Presentation								→				
Final Budget Presented to Board of Directors for Approval									→			
Budget Adoption										→		
Quarterly Budget Reviews with Department Managers			→			→			→			→

Rates and Charges

The Authority established goals and objectives within a long-term financial strategy plan to assist in setting retail water and sewer rates and stormwater fees.

A summary of the major goals and objectives include:

- Provide sufficient revenues for the operation and maintenance of the Authority's infrastructure consistent with good utility practice.
- Provide sufficient revenues to fund the capital improvements and initiatives outlined in the Strategic Master Plan (SMP).
- Provide sufficient revenues to improve or maintain financial condition and bond ratings at or above levels equivalent to highly rated utilities.
- Meet requirements and covenants under all bond indentures.
- Set rates based on costs of service.
- Investigate and develop capacity fees for new development.
- Investigate and develop rate-based conservation incentives.
- Investigate and develop affordability programs for low-income customers.

Rate Objectives

Each year as part of the budget process these objectives are considered during updates to the financial strategy model tool. In addition to the goals above, along with any legal constraints, the following items are also considered:

- ***Conservation.*** The rate structure should encourage customers to conserve water and to use water and sewer services in an environmentally sustainable manner.
- ***Simplicity.*** The rate structure should be easily communicated to customers who should be able to use their knowledge of the rate structure to predict the amount of their water and sewer bill.
- ***Stability.*** The rate structure should provide a reliable revenue stream such that small changes in residential use patterns should not lead to large changes in revenues. Rate adjustments should be minimized year-to-year to avoid large changes.
- ***Intergenerational Equity.*** The rate structure should ensure that all customer classes pay their fair share of costs. Cost of service is a basis for evaluating fairness.

Monthly Service Charges

CCWA's rates include a base or monthly service charge applicable to all retail classes of service. The monthly service charge has two components, a fixed and a variable or volume-based charge. Certain costs such as meter reading and customer billing are equal for all customers and are included in the monthly service charge as fixed cost per account. Other costs such as meter maintenance and replacement are a function of meter size. While also fixed in type, these costs are included in the monthly service charge and are higher for larger metered accounts. Other costs are highly correlated to volume usage and are a part of the variable cost portion of the bill.

Stormwater Fees

Stormwater Fees for residential customers are a flat rate of $3.75 per household. All non-residential customers are charged based on the square feet of impervious surface on the property. An impervious surface unit is calculated by total square feet of impervious surface divided by 2,950; that amount is then multiplied by $3.75 to

compute the fee assessed. Impervious surfaces are mainly artificial structures such as roads, sidewalks, driveways, parking lots and rooftops that are covered by impenetrable materials such as asphalt, concrete, brick or stone. These materials, as well as highly compacted soil and gravel surfaces, prevent rainwater from soaking into the ground. This creates runoff that causes problems including flooding, water pollution and stream bank erosion.

Adopted Retail Water Rates

The summary of **Approved Retail Water Rates** reflects water rates per 1,000 gallons approved by the Board. An 8 percent increase was implemented on January 1, 2025. The FY2025 – 2026 budget includes a third 8 percent rate adjustment that will go into effect on January 1, 2026. These increases are applied to both water and sewer services, on to base and tier rates.

January 2025					
Description	Usage	*Water*		*Sewer*	
		Base Rate	Tier Rate	Base Rate	Tier Rate
Residential					
5/8" meter		$13.94		$14.88	
Tier 1	1k-3k		$3.27		$3.55
Tier 2	4k-7k		$7.87		$8.36
Tier 3	8k-20k		$9.75		$8.36
Tier 4	>20k		$11.70		$8.36
Commercial / Industrial					
5/8" meter		$13.94		$14.88	
3/4" meter		$14.74		$15.72	
1" meter		$18.85		$19.86	
1.5" meter		$32.78		$49.64	
2" meter		$65.55		$99.28	
3" meter		$98.30		$148.91	
4" meter		$122.89		$185.32	
6" meter		$183.50		$277.96	
8" meter		$229.38		$347.46	
10" meter		$275.26		$416.94	
Tiers for all commercial meter sizes					
Tier 1	1k-3k		$4.50		$4.97
Tier 2	>3k		$7.87		$8.36
Note: Tier 1 applies to 5/8", ¾", and 1" only					
Other					
Irrigation			$11.70		
MFC/UFC			$7.87		
2"		$5.19			
4"		$11.61			
6"		$17.84			
8"		$34.20			
10"		$44.74			
12"		$53.63			
16"		$62.70			
Hydrant Meter		$98.30	$7.87		
Raw Water					
Tier 1	0-15k		$0.72		
Tier 2	16k-31k		$1.74		
Tier 3	32k -47k		$2.13		
Tier 4	> 47k		$2.57		
Minimum			$4.92		

January 2026					
Description	Usage	*Water*		*Sewer*	
		Base Rate	Tier Rate	Base Rate	Tier Rate
Residential					
5/8" meter		$15.06		$16.07	
Tier 1	1k-3k		$3.53		$3.83
Tier 2	4k-7k		$8.50		$9.03
Tier 3	8k-20k		$10.53		$9.03
Tier 4	>20k		$12.64		$9.03
Commercial / Industrial					
5/8" meter		$15.06		$16.07	
3/4" meter		$15.92		$16.98	
1" meter		$20.36		$21.45	
1.5" meter		$35.40		$53.61	
2" meter		$70.79		$107.22	
3" meter		$106.16		$160.82	
4" meter		$132.72		$200.15	
6" meter		$198.18		$300.20	
8" meter		$247.73		$375.26	
10" meter		$297.28		$450.30	
Tiers for all commercial meter sizes					
Tier 1	1k-3k		$4.86		$5.37
Tier 2	>3k		$8.50		$9.03
Note: Tier 1 applies to 5/8", ¾", and 1" only					
Other					
Irrigation			$12.64		
MFC/UFC			$8.50		
2"		$5.61			
4"		$12.54			
6"		$19.27			
8"		$36.94			
10"		$48.32			
12"		$57.92			
16"		$67.72			
Hydrant Meter		$106.16	$8.50		
Raw Water					
Tier 1	0-15k		$0.78		
Tier 2	16k-31k		$1.88		
Tier 3	32k -47k		$2.30		
Tier 4	> 47k		$2.78		
Minimum			$5.31		

OPERATING BUDGET

Operating Budget

The primary purpose of the **Operating Expenses** section is to provide the reader with detailed information about the expenses that are programmed for each department and budget unit. To provide the user with various levels of detail for their analysis, the information is first provided at the individual fund level. This aggregated expenditure data is then broken down and presented at the departmental level and then finally at the individual budget unit level. The data contained in this section identifies the number of resources that are being allocated for specific purposes; gives a breakdown of expenses by object account; and provides some historical context for those amounts.

To help the reader place the appropriated amounts in the proper context, the major responsibilities and tasks being performed for each budget unit are described. For each budget unit, significant changes in appropriations and staffing levels are noted. Full-time equivalent information by personnel class is included to show staffing needs over time.

This section is organized by the Utility Fund. The Water and Sewer Fund has six primary divisions. Each division's section includes: (1) an Organizational Chart, (2) Summary of Staffing by business units within the division, (3) Major Objectives for each division and (4) Levels of Service (KPI's) for that division. A detailed staffing list by business unit follows each division's summary section. The Executive Division is presented with a separate summary for each of its individual business units.

Operating budgets are provided at the consolidated division level and then followed by individual business unit budgets.

Water and Sewer Fund



Water and Sewer Fund Consolidated Budget

Department : All Departments - Consolidated

Business Unit : All Departments - Consolidated

Budget Summary By Expenditure Class	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services	$ 41,290,992	$ 48,692,642	$ 52,032,300
Operating Expenses	40,305,213	55,651,179	61,984,978
Debt Service- GEFA Loans	296,551	4,402,608	8,159,368
Debt Service - Revenue Bonds	-	-	-
Capital Outlay	25,318,858	25,305,245	21,892,507
Total Appropriations	$ 107,211,613	$ 134,051,674	$ 144,069,153

Budget Detail by Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 26,766,456	$ 30,324,231	$ 32,635,241
Overtime Pay	1,289,035	1,506,458	1,597,453
F.I.C.A.	2,048,938	2,300,680	2,503,760
Pension	5,864,969	7,118,852	7,720,374
Employee Benefits	5,321,595	7,442,421	7,575,472
Operating Expenditures:			
Operating Materials & Supplies	7,719,800	9,572,941	10,884,511
Vehicle Supplies	558,197	736,081	787,089
Administrative Supplies	240,622	322,728	418,272
Safety Supplies	131,855	191,544	199,311
Special Purchases	421,285	3,895,448	3,650,001
Utilities	9,906,408	10,544,984	11,726,922
Rentals	354,111	385,754	447,682
Maintenance and Repairs	1,486,335	1,778,116	1,749,094
Outside Services	12,371,370	18,674,735	21,127,280
Interest	-	-	840,000
Retiree Health Benefits	957,260	1,102,827	1,171,649
General Expenses	4,629,678	6,810,721	7,141,267
Accounting Charges	1,528,292	1,635,300	1,841,900
Debt Service:			
GEFA Interest	296,551	809,497	1,181,169
GEFA Principal	-	3,593,111	6,978,199
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	5,812,222	6,776,981	5,417,507
Capital Projects:			
Transfers to R&E	19,506,636	18,528,264	16,475,000
Total Appropriations	$ 107,211,613	$ 134,051,674	$ 144,069,153

Water and Sewer Fund Overview

Department : All Departments - Consolidated **Business Unit : All Departments - Consolidated**

Overview of Water and Sewer Utility Revenue Fund

The Clayton County Water Authority has developed and maintains a fund accounting system to ensure that the financial activities of the Water and Sewer Utility are properly recorded and reported.

The Revenue Fund serves as the principle operating fund of the Authority for the provision of water and sewer services to its customers.

The creation, maintenance and accounting methodologies of the Revenue Fund are required by the existing revenue bond ordinances.

The Authority is required to deposit all receipts from the operation of the water and sewer system, or from properties in connection therewith, into the Revenue Fund.

The Authority is permitted to use monies on deposit in the Revenue Fund to pay the reasonable and necessary costs of operating, maintaining and repairing the water and sewer system.

As a means of ensuring the availability of cash to meet immediate cash flow needs, the bond ordinances require that the Authority maintain a working capital reserve of $500,000.

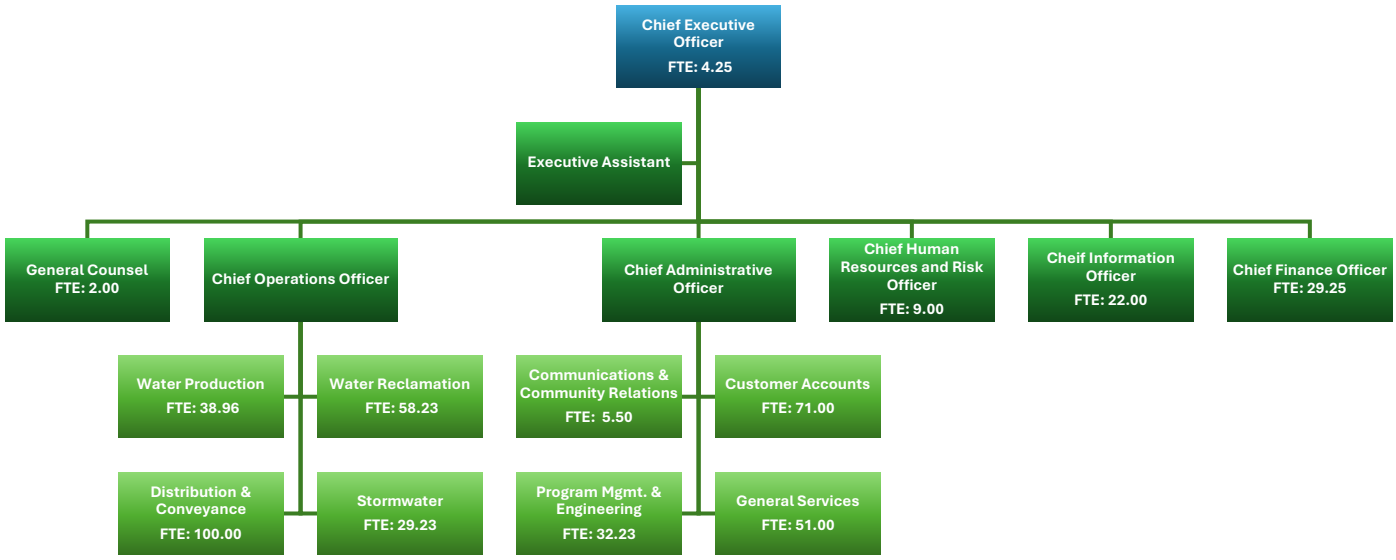
The new revenues remaining in the Revenue Fund after paying normal operating expenses and funding the working capital reserve are pledged under the bond resolutions to the payment of the debt service on the revenue bonds that have been issued.

The Authority has covenanted that it will establish, revise and maintain rates, fees and charges to the extent necessary that they generate funds sufficient at all times to (1) maintain and operate the system on a sound business like basis, (2) pay the required debt service amounts into the bond sinking fund, and (3) maintain a reserve for extensions and improvements to the system.

Functional Breakdown of Departments for Budgeting Purposes

Executive
Water Production
Program Management and Engineering
Distribution and Conveyance
Water Reclamation
General Services

Water and Sewer Fund Organizational Chart



Executive Division – Business Unit Group 100

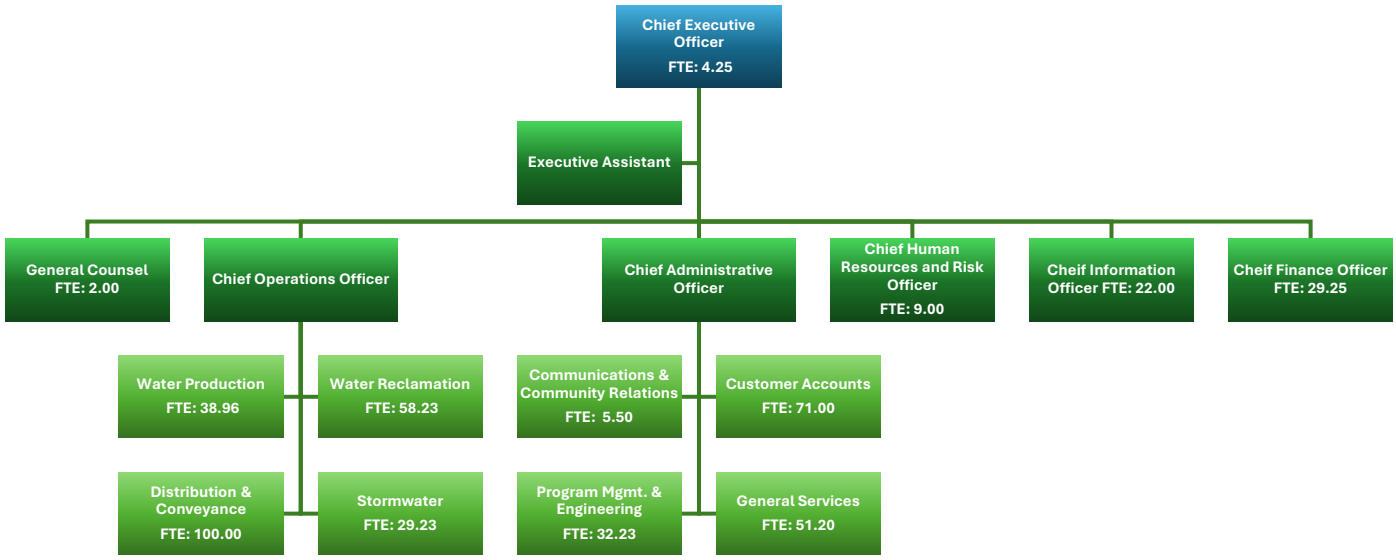
EXECUTIVE DIVISION
BUDGET UNIT 100

The Executive Department is composed of the typical oversight and administrative functions required in a service provider type of organization. The principal components include management, human resources, communications and Community Relations, information technology, procurement, warehouse, financial services, and customer service.

The Chief Executive Officer is responsible for the overall administration and direction of the Authority in keeping with the Board of Directors' policies and with federal and state laws, rules, and regulations. The Chief Executive Officer provides general direction to the Chief Human Resources Officer, the General Counsel, the Chief Administrative Officer, and Chief Operations Officer. Directors and Managers are responsible for the day-to-day operations of their individual functions. To better manage operating expenses, the departments are broken down into specific programs, activities or functional areas of responsibility and are listed below.

101 – Chief Executive Officer
102 – Human Resources
104 – Communications and Community Relations
105 – Board Members
106 – Information Technology
109 – Procurement and Compliance
110 – Finance
130 – Customer Accounts Director
131 – Meter Services
132 – Customer Accounting
135 – Customer Service
136 – Community Use Room
352 – Wetlands Center
940 – Warehouse

Executive Division Organizational Chart



EXECUTIVE DIVISION – STAFFING SUMMARY

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Executive Division						
101 - Executive Management	4.15	4.15	5.00	6.00	6.00	6.25
102 - Human Resources	7.00	8.00	9.00	9.00	9.17	9.00
104 - Communications & Community Relations	2.25	2.75	2.75	3.00	3.00	3.00
106 - Information Technology	15.50	15.50	18.50	18.25	20.25	22.00
109 - Procurement & Compliance	5.00	5.00	5.00	6.00	6.00	6.00
110 - Finance	13.00	13.00	13.15	13.25	13.25	17.25
115 - Risk Management/Safety and Security	3.50	2.00	0.00	0.00	0.00	0.00
130 - Customer Accounts Director	3.00	3.00	4.00	4.00	4.00	4.00
131 - Meter Services	24.08	24.08	23.40	24.00	24.00	26.00
132 - Customer Accounting	7.00	7.00	7.00	8.00	9.00	9.00
135 - Customer Service	36.49	36.40	34.23	33.23	33.23	32.00
352 - Wetland Center	1.50	2.25	2.50	2.50	2.50	2.50
940 - Warehouse	5.00	5.00	5.00	5.00	6.00	6.00
Total Full-Time Employees (FTEs)	**127.47**	**128.13**	**129.53**	**132.23**	**136.40**	**143.00**



Executive Division Consolidated Operating Budget

Department : Executive **Business Unit : Department 100 - Consolidated**

Overview of Department Responsibilities

The primary responsibility of the Executive Department is to provide administrative and support along with purchasing and warehousing inventory items as needed to the operating departments. Functional responsibilities include strategic management, human resources, customer service, information technology, business services, public relations and warehouse. The activities are performed in accordance with federal and state laws which govern water distribution and wastewater collection systems and the various support responsibilities. The activities in this department also provide support services to the Stormwater Utility Fund. Tasks are generally undertaken based on the policies established by the Board of Directors and the priorities established by the General Manager.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 9,654,959	$ 10,527,608	$ 11,689,380
Overtime Pay	83,622	111,700	136,600
F.I.C.A.	702,802	790,948	886,568
Pension	2,342,039	2,865,123	2,922,832
Employee Benefits	1,929,481	2,430,835	2,711,338
Operating Expenditures:			
Operating Materials & Supplies	764,305	1,197,193	1,180,055
Vehicle Supplies	81,374	105,220	109,290
Administrative Supplies	143,523	209,170	248,644
Safety Supplies	35,371	52,895	64,575
Special Purchases	374,570	3,807,572	3,472,976
Utilities	723,832	868,837	757,116
Rentals	22,634	33,684	35,100
Maintenance and Repairs	120,228	277,193	274,250
Outside Services	2,946,098	4,416,483	4,837,317
Interest	-	-	840,000
Retiree Health Benefits	957,260	1,102,827	1,171,649
General Expenses	3,071,157	4,476,305	6,183,619
Accounting Charges	1,524,544	1,635,200	1,835,000
Debt Service:			
GEFA Interest	296,551	809,497	1,181,169
GEFA Principal	-	3,593,111	6,978,199
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	912,514	953,360	967,174
Capital Projects:			
Transfers to R&E	12,348,371	2,000,000	3,230,000
Total Appropriations	$ 39,035,232	$ 42,264,761	$ 51,712,851

EXECUTIVE MANAGEMENT STAFFING – POSITION DETAIL

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Executive Management						
Chief Operations Officer	1.00	1.00	1.00	1.00	1.00	1.00
Chief Administrative Officer	1.00	1.00	1.00	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Chief Executive Officer	1.00	1.00	1.00	1.00	1.00	1.00
General Counsel	0.00	0.00	1.00	1.00	1.00	1.00
Paralegal	0.00	0.00	0.00	1.00	1.00	1.00
Plan/Policy Review Specialist	0.15	0.15	0.00	0.00	0.00	0.00
Transformation Officer	0.00	0.00	0.00	0.00	0.00	0.25
Total Number of Personnel (FTEs)	**4.15**	**4.15**	**5.00**	**6.00**	**6.00**	**6.25**

EXECUTIVE MANAGEMENT – MAJOR INITIATIVES FOR FY 2025 – 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Executive Management					
101	**Capital**	59953	Cap Equip- Automobile/Pickup Trucks	$ 95,336	Ford Expedition (Replacement for U# 126790)
Total				**$ 95,336**	



EXECUTIVE MANAGEMENT – OPERATING BUDGET

Department : Executive **Business Unit : (101) Executive Management**

Major Business Unit Functions:

Serves in the Chief Executive Officer capacity for the Authority's operations. Implements policies established by the Board of Directors. Recommends improvements to management and control practices.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decreased based on historical spending.
Special Purchases: decrease in funding due to funding for possible Revenue Bond.
Outside Services: decrease in funding due to analysis of prior years actuals.
Capital Expenditures: represents funding for Ford Expedition (Replacement for U# 126790).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 992,567	$ 1,050,752	$ 1,159,296
Overtime Pay	-	-	-
F.I.C.A.	63,749	67,484	75,612
Pension	204,814	225,912	261,711
Employee Benefits	91,049	120,435	144,234
Operating Expenditures:			
Operating Materials & Supplies	13,173	30,200	17,700
Vehicle Supplies	540	2,908	2,984
Administrative Supplies	9,150	14,869	20,420
Safety Supplies	1,617	2,800	1,475
Special Purchases	-	2,719,897	2,389,181
Utilities	72,610	87,388	85,829
Rentals	1,742	1,384	500
Maintenance and Repairs	16,003	16,475	16,500
Outside Services	486,942	855,148	754,650
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	369,840	522,258	355,824
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	10,000	95,336
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 2,323,797	$ 5,727,910	$ 5,381,252

HUMAN RESOURCES STAFFING – POSITION DETAIL

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Human Resources						
HR Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Compensation and Benefits Manager	1.00	1.00	0.00	0.00	0.00	0.00
HR Mgr - Risk, Benefits, Comp	0.00	0.00	1.00	1.00	1.00	1.00
Chief Human Resources Officer	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Business Partner	0.00	1.00	0.00	0.00	0.00	0.00
HR Mgr - Employee Experience	0.00	0.00	1.00	1.00	1.00	1.00
Human Resource Generalist	1.00	1.00	1.00	1.00	1.00	1.00
Shadow Human Resources Generalist	0.00	0.00	0.00	0.00	0.17	0.00
HR Support Specialist	1.00	1.00	1.00	1.00	0.00	0.00
Benefits and Compliance Specialist	0.00	0.00	0.00	0.00	1.00	1.00
Safety Specialist	0.00	0.00	1.00	1.00	1.00	1.00
Software T&D Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Training and Development Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Talent Development Partner	0.00	0.00	2.00	2.00	2.00	2.00
Total Number of Personnel (FTEs)	**7.00**	**8.00**	**9.00**	**9.00**	**9.17**	**9.00**

HUMAN RESOURCES – MAJOR INITIATIVES FOR FY 2025 - 2026

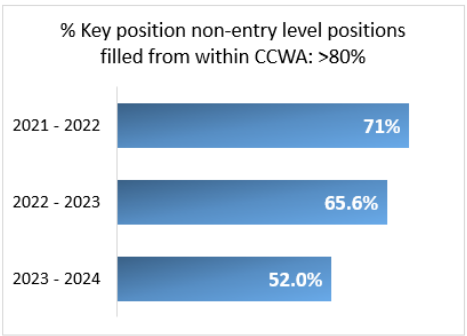
Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Human Resources					
102				$ -	
Total				**$ -**	



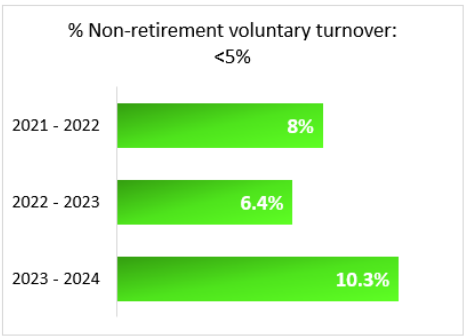
HUMAN RESOURCES – LEVELS OF SERVICE

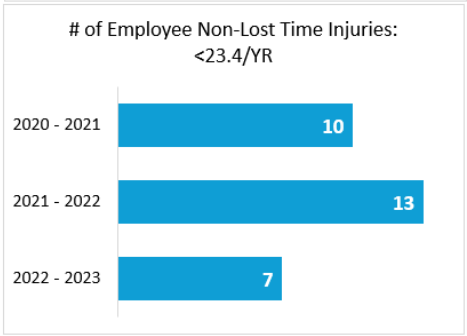
The Human Resources Department has three KPI metrics that are associated with the Authority's "**Provide Employee Development**" goal and strategies 9, 10, and 11 to "*Provide CCWA employees the opportunity for advancement*", *"Satisfaction with working environment, challenge and opportunities"* and to "*Manage safety to minimize accidents.".*

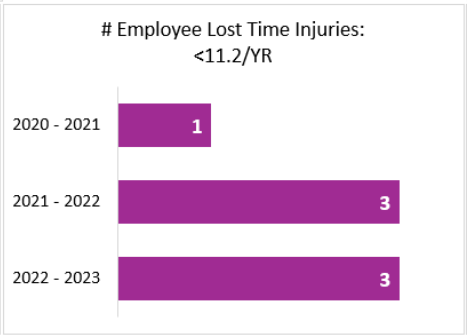
	Service Level Goal	Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
PROVIDE EMPLOYEE DEVELOPMENT							
6	Minimize customer sewer backups	Expense for sewer backup claims	RM	< $200,000 / Year	$0	$1,075	$90,433
9	Provide CCWA employee opportunity for advancement	% Key position non-entry level positions filled from within	HR	> 80% / Year	52%	66%	71%
10	Satisfaction with working environment, challenge and opportunities	% Non-retirement voluntary turnover	HR	< 5% / Year	10.3%	6.4%	7.5%
11	Manage safety to minimize accidents	# of Employee non-lost time injuries	RM	0 / Year	16	7	13
		# Employee lost time injuries	RM	0 / Year	5	3	3
		# of CCWA at-fault equip accidents	RM	< 12 / Year	16	4	3
		# of CCWA at-fault vehicle accidents	RM	< 12 / Year	23	10	11

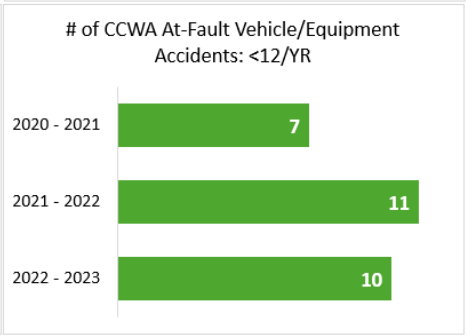














HUMAN RESOURCES – OPERATING BUDGET

Department : Executive **Business Unit : (102) Human Resources**

Major Business Unit Functions:

Provides administrative support to departments in the areas of recruitment, selection, development and retention of their employees. Administers a full range of employee benefits, life insurance, workers' compensation, deferred compensation, health insurance and disability plans. Oversees the in-house employee training programs. Maintains personnel files. Assists in policy development and compliance as it applies to providing a fair, equitable and productive work environment for CCWA employees. Leads the CCWA safety committee and all related safety and security activities for various departments and organization.

Significant Expenditure and Staffing Changes:

Pension: decrease represents additional funding for the Restoration Plan.

General Expenses: increase represents funding for company-wide property/liability insurance.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 944,115	$ 1,045,813	$ 1,080,603
Overtime Pay	-	-	-
F.I.C.A.	68,827	80,006	83,334
Pension	572,958	824,849	543,947
Employee Benefits	432,723	509,106	506,154
Operating Expenditures:			
Operating Materials & Supplies	14,746	16,800	16,725
Vehicle Supplies	230	1,500	1,500
Administrative Supplies	5,140	12,700	12,700
Safety Supplies	29,170	40,000	40,000
Special Purchases	144	180	225
Utilities	20,395	21,558	22,277
Rentals	7,075	7,100	7,100
Maintenance and Repairs	62,327	200,720	205,700
Outside Services	226,537	357,800	346,650
Interest	-	-	-
Retiree Health Benefits	957,260	1,102,827	1,171,649
General Expenses	208,099	361,793	2,148,343
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	82,307	32,700	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 3,632,053	$ 4,615,452	$ 6,186,907

COMMUNICATIONS & COMMUNITY RELATIONS STAFFING – POSITION DETAIL

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Communications & Community Relations						
Communications & Community Relations Director	1.00	1.00	1.00	1.00	1.00	1.00
Communications Intern	0.25	0.75	0.75	0.00	0.00	0.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Communications Specialist	0.00	0.00	0.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**2.25**	**2.75**	**2.75**	**3.00**	**3.00**	**3.00**

COMMUNICATIONS & COMMUNITY RELATIONS – MAJOR INITIATIVES FOR FY 2025 – 2026

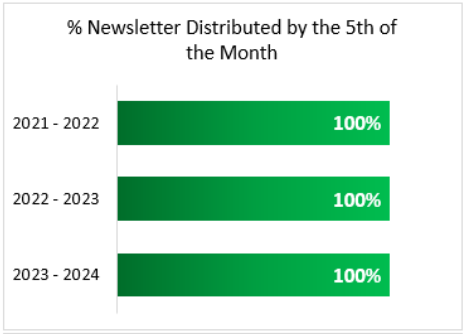
Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Public Relations					
104	**Capital**	59991	Cap Equip- Desk/Tables/Racks	$ 10,000	Office Furniture (Replacement Communications Director)
Total				**$ 10,000**	

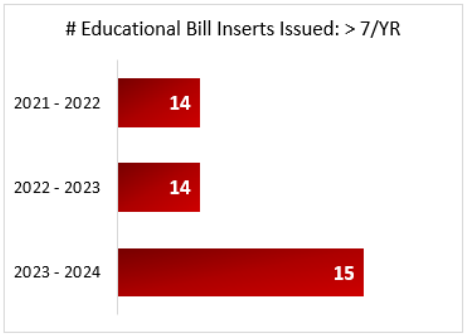


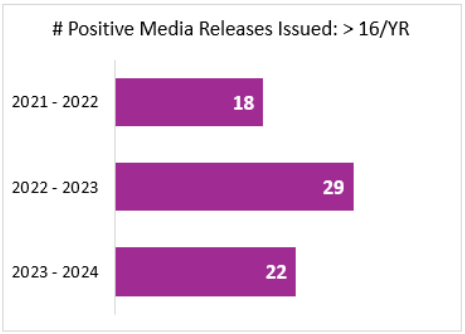
COMMUNICATIONS & COMMUNITY RELATIONS – LEVELS OF SERVICE

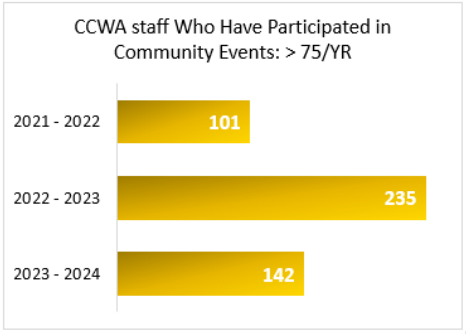
The Communications & Community Relations has seven KPI metrics which are associated with the Authority's "**Provide Employee Development**" and "**Stakeholder Support**" goals and strategies 12, 24 and 25 to "*Distribute employee newsletter by the 5th business day of the month,*" "*Timely and targeted customer communications,*" and "*Promote community Involvement and Pride.*" The department met all six of its KPI metrics for the previous two fiscal years.

Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
PROVIDE EMPLOYEE DEVELOPMENT							
12	Timely/targeted employee communications	% Newsletter Distributed by the 5th of the Month	C&CR	100%	100.0%	100.0%	100.0%
STAKEHOLDER SUPPORT							
24	Timely/targeted customer communications	# Educational Bill Inserts Issued: > 7/YR	C&CR	> 7 / Year	15	14	14
		# Positive Media Releases Issued: > 16/YR	C&CR	> 16 / Year	22	29	18
25	Promote Community Involvement & Pride	CCWA staff Who Have Participated in Community Events: > 75/YR	C&CR	> 75 / Year	142	235	101
		Community Events CCWA Staff Have Participated in: > 25/YR	C&CR	> 25 / Year	95	81	40
		# Residents Reached Through Public Education Events: > 8,000/YR	C&CR	> 8,000 / Year	36,396	27,007	8,504

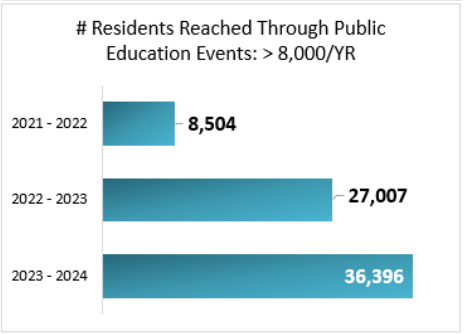


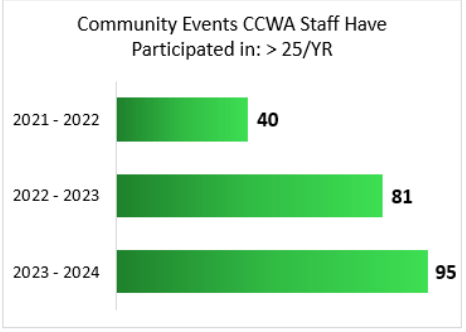












COMMUNICATIONS & COMMUNITY RELATIONS – OPERATING BUDGET

Department : Executive

Business Unit : (104) Communications and Community Relations

Major Business Unit Functions:

Promotes good public relations in the community. Prepares media releases and quarterly newsletters informing customers about significant activities. Responds to media inquiries and monitors coverage of Authority's activities in news media. Manages the CCWA website and social media accounts, creates monthly employee newsletters, publishes annual community

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for Tap on the Go 10th Anniversary and Tap on the Go enclosed trailer.

Administrative Supplies: increase due to lead and copper notification letters and Tap on the Go 10th anniversary flyers.

Rentals: increase represents funding for venue rental for Ambassador luncheons.

Capital Expenditures: represents funding for Office Furniture for Communications Director.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 255,380	$ 262,510	$ 278,735
Overtime Pay	137	2,000	2,000
F.I.C.A.	18,482	20,083	21,526
Pension	52,438	56,439	62,924
Employee Benefits	35,379	40,291	43,467
Operating Expenditures:			
Operating Materials & Supplies	59,440	82,500	93,800
Vehicle Supplies	68	8,072	6,072
Administrative Supplies	42,792	50,660	73,810
Safety Supplies	81	45	100
Special Purchases	216	595	595
Utilities	4,196	4,629	5,111
Rentals	301	1,200	5,000
Maintenance and Repairs	10	3,000	3,000
Outside Services	26,355	88,310	90,990
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	60,595	81,942	83,430
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	10,000
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 555,871	$ 702,276	$ 780,560

BOARD MEMBERS – MAJOR INITIATIVES FORFY 2025 – 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Board Members					
105				$ -	
Total				$ -	

BOARD MEMBERS - OPERATING BUDGET

Department : Executive

Business Unit : (105) Board Members

Major Business Unit Functions:

Develops policies that effectively provide and manage water, sewerage and stormwater services that protect the health, safety and welfare of CCWA's customers. Comply with the mandates of local, state and federal legislation or statutes which may require the Authority to provide certain services, or to provide enforcement or regulation of services provided for the benefit of the Authority's customers.

Significant Expenditure and Staffing Changes:

Outside Services: increase represents funding for Bond and Disclosurer Counsel.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 45,100	$ 54,396	$ 54,396
Overtime Pay		-	-
F.I.C.A.	3,450	4,161	4,200
Pension		11,699	-
Employee Benefits	144	164	172
Operating Expenditures:			
Operating Materials & Supplies	1,787	3,350	3,350
Vehicle Supplies	-	-	-
Administrative Supplies	62	750	1,900
Safety Supplies	-	-	-
Special Purchases	-	-	-
Utilities	3,762	4,232	4,079
Rentals	9,000	15,000	15,000
Maintenance and Repairs	-	-	-
Outside Services	23,853	21,280	41,100
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	45,146	53,528	57,012
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 132,305	$ 168,560	$ 181,209

INFORMATION TECHNOLOGY STAFFING – POSITION DETAIL

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Information Technology						
Application Developer	4.00	2.00	2.00	2.00	2.00	2.00
Applications Administrator	0.00	0.00	1.00	2.00	2.00	2.00
Communications Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Help Desk Technician III	1.00	1.00	2.00	2.00	3.00	3.00
Help Desk Technician II	1.00	1.00	0.00	0.00	0.00	0.00
Chief Information Officer	1.00	1.00	1.00	1.00	1.00	1.00
Document Mgt Administrator	1.00	1.00	1.00	1.00	1.00	0.00
Purchasing/Inventory Specialist	0.00	0.00	0.00	0.00	0.00	1.00
I.T. Applications Manager	0.00	1.00	1.00	1.00	1.00	1.00
I.T Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00
I.T. Help Desk Manager	0.00	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.25	0.25	0.00
Network Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Physical Security Administrator	0.00	0.00	1.00	1.00	1.00	1.00
Resiliency Manager	0.00	0.00	1.00	1.00	1.00	1.00
SCADA Systems Administrator	1.00	0.00	0.00	0.00	0.00	0.00
Security Administrator	0.00	1.00	1.00	1.00	1.00	1.00
SQL Database Administrator	1.00	1.00	1.00	0.00	0.00	0.00
Systems Administrator	2.00	2.00	1.00	1.00	1.00	1.00
Windows Administrator	0.00	0.00	1.00	1.00	1.00	1.00
Operations Center Technician	0.00	0.00	0.00	0.00	0.00	2.00
Sharepoint Devleoper	0.00	0.00	0.00	0.00	1.00	1.00
Total Number of Personnel (FTEs)	**15.50**	**15.50**	**18.50**	**18.25**	**20.25**	**22.00**

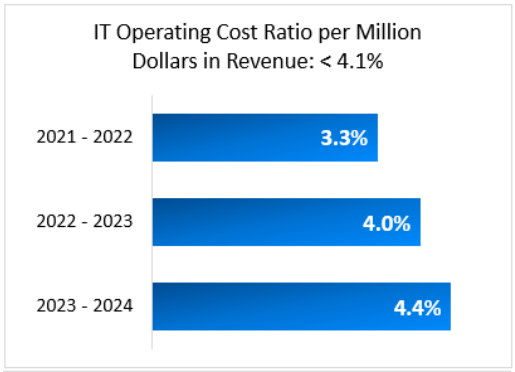
INFORMATION TECHNOLOGY – MAJOR INITIATIVES FOR FY 2025 - 2026

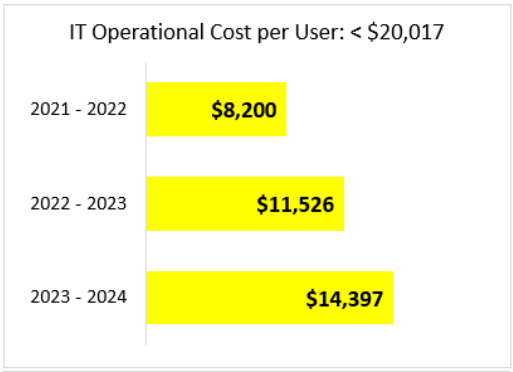
Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Information Technology					
106	**Operating**	51111	Technology/Software	$ 335,000	Technology Refresh
				85,000	Attic Stock
				20,000	General Licensing Additions
				25,000	AI Enterprise Licensing Expansion
		56110	Consulting Fees	50,000	Cyber Security Services
	Capital	59303	Capital Project Transfer	200,000	Freeman Road Pipeyard Fiber and Cameras
				150,000	Smith Community Use Building (CUB) Fiber Connectivity Upgrades
				10,000	Conference Room Upgrades
				95,000	Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Shamrock Community Use Bldg.
				200,000	[SMP 20-161] Datacenter UPS Replacement
				550,000	[SMP 20-164/20-155] Human Resource Information System (HRIS) Implementation
		59953	Cap Equip- Automobile/Pickup Trucks	8,000	Truck Upgrades (Camper Top W/Shelves)
		59983	Cap Equip- Computing Devices	25,000	Veeam Vault
				45,000	Azure SQL Services
				20,000	Azure Update Manager
				50,000	Revver Licensing Expansion
				85,000	Cloud Based DR Storage
				25,000	Self-Service Password Reset
				25,000	Pump Station AT&T ASEoD
				50,000	Cellular Sites Connectivity Upgrade
				95,000	DR Exagrid Replacement
		59991	Cap Equip- Desk/Tables/Racks	35,000	Furniture for Office Moves
Total				**$ 2,183,000**	

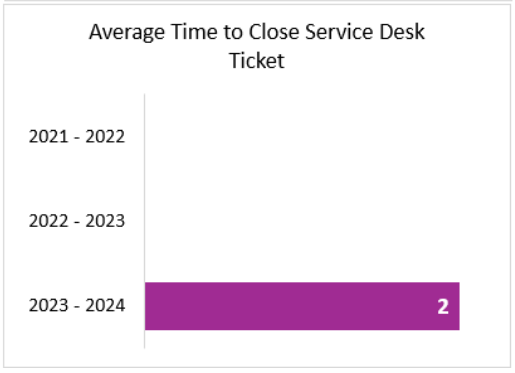
INFORMATION TECHNOLOGY – LEVELS OF SERVICE

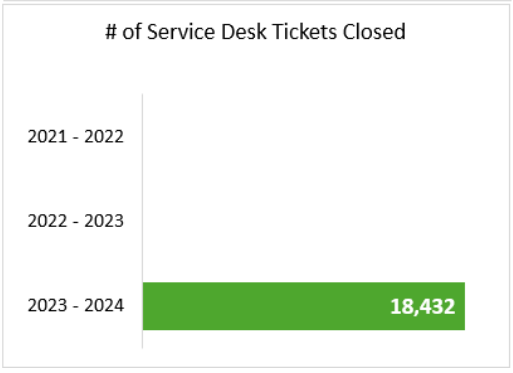
The Information Technology Department has three KPI metrics that are associated with the Authority's "**Optimize Operations**" goal and strategies 13 and 16 to "*IT operating cost ratio less than 4.8% per million dollars in revenue,*" "*Keep IT operational cost per user less than $20,017,*" and "*Average time to close service desk ticket was less than two days.*"

Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
OPTIMIZE OPERATIONS							
13	Reasonable Cost of Service	IT Operating Cost Ratio per Million Dollars in Revenue: < 4.8%	IT	< 4.8%	**4.4%**	**4.0%**	**3.3%**
		IT Operational Cost per User: < $20,017	IT	< $20,017	**$14,397**	**$11,526**	**$8,200**
16	Maximize computer system availability	# of Service Desk Tickets Closed	IT	Count	**18,432**	***n/a***	***n/a***
		Average Time to Close Service Desk Ticket	IT	<2 Days	**2**	***n/a***	***n/a***











INFORMATION TECHNOLOGY - OPERATING BUDGET

Department : Executive **Business Unit : (106) Information Technology**

Major Business Unit Functions:

Provides technology support and application support for the various functions and activities of the Authority. Evaluates existing and changing technologies to determine if and how they can be leveraged to support and enhance the business strategies of the Authority. Provides technical and operational support for the telephone system.

Significant Expenditure and Staffing Changes:

Personnel Services: increase represents funding for Operations Center Technician position (Qty 2).

Utilities: decrease represents funding for backup internet services, SIP Enhancements, Fiber and Internet Upgrades.

Outside Services: decrease in funding due to engineering support hours, JDE upgrade services, VoIP phone upgrades, [SMP 20-152] Mobility Strategy, [SMP 20-164] Sourcing Strategy - Cloud.

General Expenses: increase represents funding for BizLibrary, Energage, Employee Navigator, Hr Safety Sim, Monday.com, OrgChart, E-Procurement, Tenstar VR, Trakstar, Spark Hire, Talent Pool Builder, Cisco Intersight.

Capital Expenditures: represents funding for Truck Upgrades (Truck Camper W/Shelves), DR Exagrid Replacement, Cellular Sites Connectivity Upgrades, Pump Station AT&T ASEoD, Self-Service Password Reset, Cloud Based DR Storage, Rewer Licensing Expansion, Azure Update Manager, Azure SQL Services, Veeam Vault.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for Freeman Road Pipeyard Fiber and Cameras, Smith Community Use Building (CUB) Fiber Connectivity Upgrades, Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Shamrock Community Use Bldg., Conference Room Upgrades, [SMP 20-161] Datacenter UPS Replacement, [SMP 20-164/20-155] Human Resource Information System (HRIS) Implementation.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,710,230	$ 1,942,821	$ 2,177,453
Overtime Pay	716	5,000	10,000
F.I.C.A.	125,399	148,626	168,066
Pension	344,677	419,382	490,235
Employee Benefits	230,313	365,763	451,284
Operating Expenditures:			
Operating Materials & Supplies	283,941	548,750	470,750
Vehicle Supplies	306	1,000	1,000
Administrative Supplies	24,702	38,000	45,500
Safety Supplies	31	300	400
Special Purchases	360	1,000	500
Utilities	514,144	632,897	528,462
Rentals	-	-	-
Maintenance and Repairs	789	1,100	2,250
Outside Services	1,348,734	1,613,850	1,690,765
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	1,606,290	2,183,150	2,493,385
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	523,540	549,372	463,000
Capital Projects:			
Transfers to R&E	40,000	-	1,205,000
Total Appropriations	$ 6,754,173	$ 8,451,011	$ 10,198,050

PROCUREMENT AND COMPLIANCE STAFFING – POSITION DETAIL

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Procurement and Compliance						
Business Analyst	1.00	1.00	1.00	1.00	1.00	0.00
Small Business Procurement Coordinator*	1.00	1.00	1.00	1.00	1.00	1.00
Procurement & Contract Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00	1.00
Procurement Compliance Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Contract Administrator	0.00	0.00	0.00	0.00	0.00	1.00
Total Number of Personnel (FTEs)	**5.00**	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**

PROCUREMENT AND COMPLIANCE – LEVELS OF SERVICE

The Procurement Department has one KPI metric that is associated with the Authority's "**Stakeholder Support**" goals. This metric includes strategy 26 to "*Spend at least $12 million during the fiscal year through our Small Local Business Enterprises (SLBE)*".

Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
STAKEHOLDER SUPPORT							
26	Business opportunity development	$ spent w/SLBE firms during the FY (Apr)	PRO	$12,000,000	**$11,994,156**	**$15,286,632**	**$12,242,909**

PROCUREMENT AND COMPLIANCE – MAJOR INITIATIVES FOR FY 2025 – 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Procurement and Compliance					
109				$ -	
Total				$ -	



PROCUREMENT AND COMPLIANCE – OPERATING BUDGET

Department : Executive **Business Unit : (109) Procurement and Compliance**

Major Business Unit Functions:

Monitors and coordinates the CCWA-wide procurement activities and purchasing compliance. Administers the Authority's Small Local Business Enterprise (SLBE) Program. Responsible for the administration of contracts and contract compliance associated with purchases.

Significant Expenditure and Staffing Changes:

Personal Services: increase represents funding for Contract Administrator.
Rentals: decrease represents funding for 10th anniversary of SLBE Program celebration.
Outside Services: increase represents funding for SLBE Mentor Program.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 391,272	$ 479,836	$ 504,300
Overtime Pay	1,144	1,200	600
F.I.C.A.	29,583	36,708	38,886
Pension	84,067	103,165	112,978
Employee Benefits	77,624	109,186	114,121
Operating Expenditures:			
Operating Materials & Supplies	2,612	3,650	3,100
Vehicle Supplies	-	-	-
Administrative Supplies	5,236	11,970	11,200
Safety Supplies	-	150	50
Special Purchases	64	120	-
Utilities	3,696	4,009	3,920
Rentals	991	4,000	2,500
Maintenance and Repairs	-	-	-
Outside Services	11,679	44,000	52,720
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	8,817	17,705	14,030
Accounting Charges	-	200	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	(1,927)	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 614,859	$ 815,899	$ 858,405

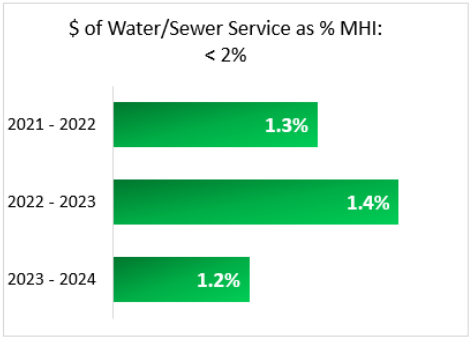
FINANCE STAFFING – POSITION DETAIL

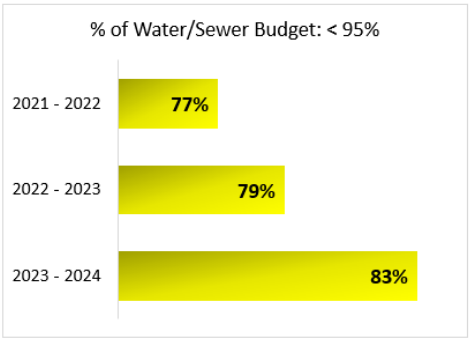
Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Finance						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	0.00
Accountant I	1.00	2.00	2.00	2.00	2.00	2.00
Accountant II	2.00	2.00	2.00	1.00	1.00	2.00
Accountant III	1.00	1.00	1.00	1.00	1.00	2.00
Accountant III - Shadow	0.00	0.00	0.15	0.00	0.00	0.00
Sr. Accountant	0.00	0.00	0.00	1.00	1.00	0.00
Accounting Associate	2.00	1.00	1.00	1.00	1.00	0.00
Controller	0.00	1.00	1.00	1.00	1.00	0.00
Accounting Manager	1.00	0.00	0.00	0.00	0.00	1.00
Budget Manager	1.00	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Business Analyst	0.00	0.00	0.00	0.00	0.00	1.00
Sr. Business Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Payroll/Benefit Accountant	0.00	0.00	0.00	0.00	0.00	1.00
Finance Contractor	0.00	0.00	0.00	0.25	0.25	0.25
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00	1.00
Internal Auditor	0.00	0.00	0.00	0.00	0.00	1.00
Treasury Analyst	0.00	0.00	0.00	0.00	0.00	1.00
Deputy CFO	0.00	0.00	0.00	0.00	0.00	1.00
Accounts Payable/Payroll Manager	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**13.00**	**13.00**	**13.15**	**13.25**	**13.25**	**17.25**

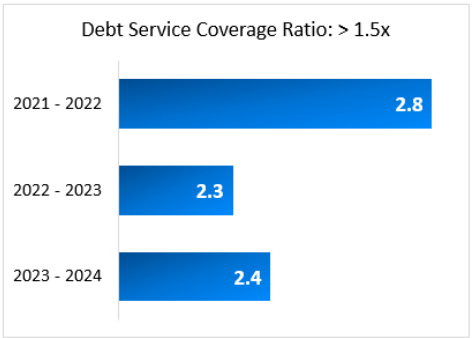
FINANCE – LEVELS OF SERVICE

The Finance Department has three KPI metrics which are associated with the Authority's "**Optimize Operations**" and "**Ensure Financial Viability**" goals and strategies 13, 17 and 18 to "Maintain a reasonable cost of service using the County's median household income *(MHI),*" "*Develop an annual budget that can be sustained,*" and "*Provide financing for the Authority's investment in its capital projects*." The department met all three of its KPI metrics for the previous three fiscal years.

Service Level Goal	Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
OPTIMIZE OPERATIONS						
13 Reasonable Cost of Service	$ of Water/Sewer Service as % MHI: <2%	FIN	< 2%	1.2%	1.4%	1.3%
ENSURE FINANCIAL VIABILITY						
17 Develop a Sustainable Annual Budget	% of Water/Sewer Budget: < 95%	FIN	< 95%	83%	79%	77%
18 Provide financing for the "Pay-As-You-Go" capital plan	Debt Service Coverage Ratio: > 1.5x	FIN	> 1.5x	2.4	2.3	2.8







FINANCE – MAJOR INITIATIVES FOR FY 2025 – 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Finance					
110	**Operating**	56101	Legal Fees	$ 50,000	Bond Counsel Fees
		56102	Audit Fees	70,000	Audit Fees
		56110	Consulting Fees	180,250	Financial Advisor
	Capital	59365	Transfers to GEFA Internal	2,000,000	Pre-fund GEFA Disbursements - Advanced Water Treatment and Capacity Upgrades Design
	Financing	57106	Interest	480,000	GEFA Loan Interest - AMI1
				190,000	GEFA Loan Interest - Outfall 2024
				3,210	GEFA Loan Interest - Backflow
				63,530	GEFA Loan Interest - Biosolids
				64,867	GEFA Loan Interest - Biosolids 2
				117,611	GEFA Loan Interest - Outfall 2016
				129,937	GEFA Loan Interest - Outfall 2020
				130,400	GEFA Loan Interest - PFAS
				1,614	GEFA Loan Interest - Wetlands
				840,000	Truist Revolving Credit (LOC) Interest/Unused Commitment
	Financing				
		59118	Administrative Fees	100,000	WIFIA Application Fee
				750,000	GEFA Loan Execution Admin Fees (Qty 2)
		59806	GEFA Loan Principal	231,928	GEFA Loan Principal - Backflow
				822,726	GEFA Loan Principal - Biosolids 2
				2,469,248	GEFA Loan Principal - Biosolids
				1,632,078	GEFA Loan Principal - Outfall 2016
				1,609,391	GEFA Loan Principal - Outfall 2020
				212,828	GEFA Loan Principal - Wetlands
Total				**$ 12,149,618**	



FINANCE – OPERATING BUDGET

Department : Executive **Business Unit : (110) Finance**

Major Business Unit Functions:

Oversees the financial operations of the Authority. The General Accounting section maintains the accounting records, prepares financial statements, and performs the payroll function. The Budget Office assists with the preparation and monitoring of the operating and capital budgets. Performs accounts payable function and prepares checks to satisfy outstanding obligations.

Significant Expenditure and Staffing Changes:

Personal Services: increase represents funding for Deputy CFO, Treasury Analyst, Internal Auditor.
Operating Materials & Supplies: increase represents computer equipment for Deputy CFO, Treasury Analyst and Internal Auditor.
Interest: represents funding for Truist LOC Interest.
General Expenses: decreased due to closure of a GEFA loan.
Debt Service: increase represents funding interest and principal payments for GEFA loans.
Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for Pre-fund GEFA Disbursements - Advanced Water Treatment and Capacity Upgrades Design.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,268,632	$ 1,295,652	$ 1,822,555
Overtime Pay	147	1,500	2,000
F.I.C.A.	93,923	97,590	138,758
Pension	246,654	278,566	408,029
Employee Benefits	160,123	198,519	334,626
Operating Expenditures:			
Operating Materials & Supplies	1,307	2,180	18,830
Vehicle Supplies	91	158	232
Administrative Supplies	1,622	14,000	8,915
Safety Supplies	-	100	100
Special Purchases	541	1,760	725
Utilities	12,105	13,581	11,886
Rentals	-	-	-
Maintenance and Repairs	51	125	500
Outside Services	121,436	280,145	381,935
Interest	-	-	840,000
Retiree Health Benefits	-	-	-
General Expenses	559,237	1,008,499	896,823
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	296,551	809,497	1,181,169
GEFA Principal	-	3,593,111	6,978,199
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	12,000,000	2,000,000	2,000,000
Total Appropriations	$ 14,762,419	$ 9,594,983	$ 15,025,282

CUSTOMER ACCOUNT SERVICES STAFFING – POSITION DETAIL

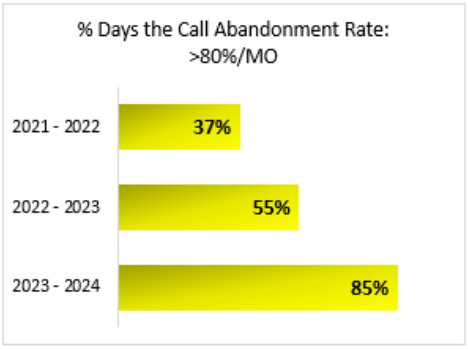
Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Customer Accounts Director						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Business Analyst	1.00	1.00	2.00	2.00	2.00	2.00
Customer Accounts Director	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**3.00**	**3.00**	**4.00**	**4.00**	**4.00**	**4.00**
Meter Services						
Account Service Representative	11.00	11.00	11.00	11.00	11.00	11.00
Account Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
AMI Field Specialist	0.00	0.00	0.00	0.00	0.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Meter Services Technician	2.00	2.00	1.40	2.00	1.00	1.00
Meter Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Meter Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Meter Services Tech	6.00	6.00	5.00	5.00	5.00	5.00
Large Meter Specialist	0.00	0.00	1.00	1.00	1.00	1.00
Shadow Meter Services Manager	0.08	0.08	0.00	0.00	0.00	0.00
Sr Meter Services Technician	0.00	0.00	0.00	0.00	1.00	1.00
Sr. Account Service Representative	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**24.08**	**24.08**	**23.40**	**24.00**	**24.00**	**26.00**
Accounts Receivable						
Accounts Receivable Analyst	2.00	2.00	2.00	0.00	0.00	0.00
Accounts Receivable Manager	1.00	1.00	1.00	1.00	1.00	0.00
Accounts Receivable Supervisor	0.00	0.00	0.00	0.00	0.00	1.00
Accountant - AR/Reconciling	0.00	0.00	0.00	2.00	2.00	2.00
Billing Specialist	0.00	0.00	0.00	2.00	3.00	3.00
Accounts Receivable Specialist	0.00	0.00	0.00	2.00	2.00	2.00
Sr. Billing Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Billing Supervisor	0.00	0.00	0.00	0.00	0.00	1.00
Cash Application Specialist	3.00	3.00	3.00	0.00	0.00	0.00
Sr. Accounts Receivable Analyst	1.00	1.00	1.00	0.00	0.00	0.00
Total Number of Personnel (FTEs)	**7.00**	**7.00**	**7.00**	**8.00**	**9.00**	**9.00**
Customer Service						
Account Analyst	1.00	1.00	0.00	0.00	0.00	0.00
Call Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Call Center Specialist I	10.00	9.00	11.00	12.00	10.00	10.00
Call Center Specialist II	2.00	3.00	1.00	1.00	3.00	3.00
CSR - Call Center	1.00	1.00	0.00	0.00	0.00	0.00
Customer Account Specialist	6.00	6.00	6.00	5.00	5.00	5.00
Customer Service Intern	0.25	0.23	0.23	0.23	0.23	0.00
Customer Service Manager	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	2.00	2.00	2.00	1.00	0.00	0.00
Customer Service Specialist	7.00	7.00	7.00	7.00	7.00	6.00
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00
Shadow - Call Center CSR	0.24	0.00	0.00	0.00	0.00	0.00
Shadow - Call Center Supervisor	0.00	0.17	0.00	0.00	0.00	0.00
Sr. Call Center Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Customer Account Specialist	1.00	1.00	1.00	1.00	2.00	2.00
Training Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**36.49**	**36.40**	**34.23**	**33.23**	**33.23**	**32.00**

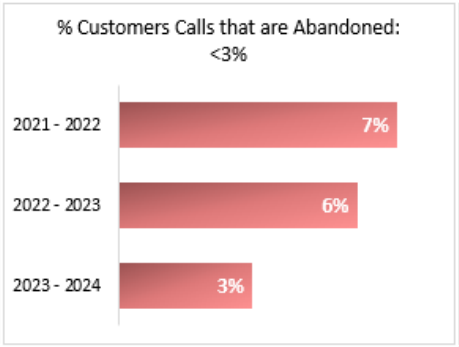
CUSTOMER ACCOUNTS SERVICES – LEVELS OF SERVICE

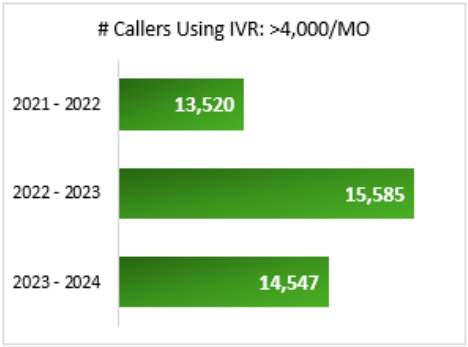
The Customer Accounts Department has ten KPI metrics which are associated with the Authority's "**Exceed Customer Expectations, "Ensure Financial Viability**" and "**Stakeholder Support**" goals and strategies 4, 19 and 23 to "*Improve CCWA customer experience*", "*Maximize revenue collection vs. bad debt write-offs*" and "*Environmental Stewardship and Sustainability*". The department's performance on these metrics is captured in the table that follows.

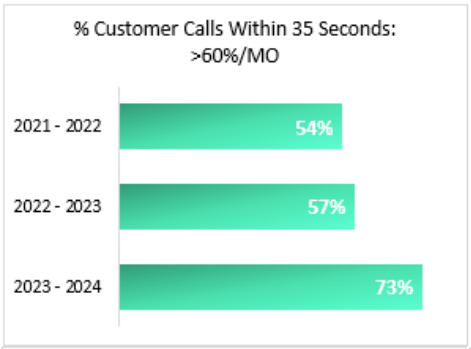
Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
EXCEED CUSTOMER EXPECTATIONS							
4	Improve customer experience	% Customers Calls that are Abandoned: <3%	CS	< 3% / Month	3%	6%	7%
		% Days the Call Abandonment Rate: >80%/MO	CS	> 80% / Month	85%	55%	37%
		% Meters Accurately Read: >99.98%/MO	CS	> 99.98% / Month	94%	100%	100%
		# Callers Using IVR: >4,000/MO	CS	> 4,000 / Month	14,547	15,585	13,520
		# Customers Using eCare: >8,000/MO	CS	> 8,000/Month	34,477	32,044	24,879
		% Customer Calls Within 35 Seconds: >60%/MO	CS	> 60% / Month	73%	57%	54%
		% Customers Billed Within 29-31 Days of Usage: >90%/MO	CS	> 90% / Month	100%	100%	92%
ENSURE FINANCIAL VIABILITY							
19	Maximize revenue collection vs. bad debt write-offs	Percentage of Bad Debt to Sales: <1.5%	CS	< 1.5%	0.9%	1.1%	1.0%
STAKEHOLDER SUPPORT							
23	Environmental Stewardship and Sustainability	# Low Flow Plumbing Kits Distributed: >1,000/YR	CS	> 1,000 / Year	616	1,678	802
		# Toilet Rebates: >400/YR	CS	> 400 / Year	0	3	49



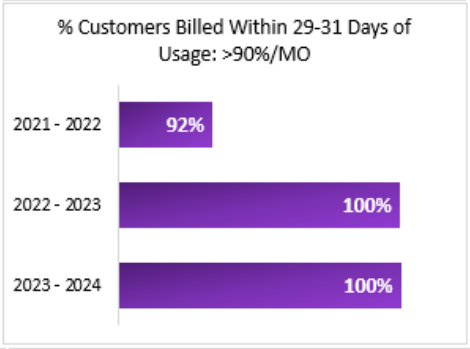

% Days the Call Abandonment Rate: >80%/MO
2021 - 2022
37%
2022 - 2023
55%
2023 - 2024
85%

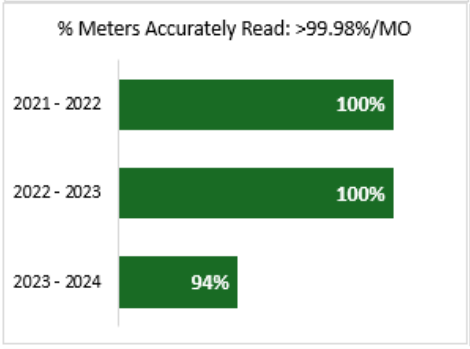

% Customers Calls that are Abandoned: <3%
2021 - 2022
7%
2022 - 2023
6%
2023 - 2024
3%

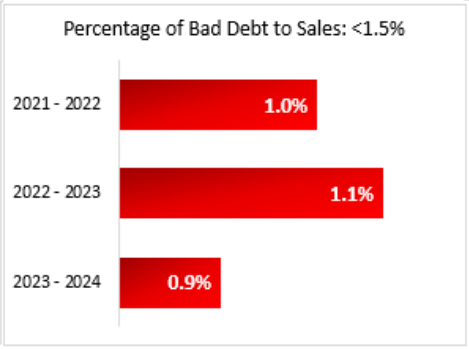

Callers Using IVR: >4,000/MO
2021 - 2022
13,520
2022 - 2023
15,585
2023 - 2024
14,547

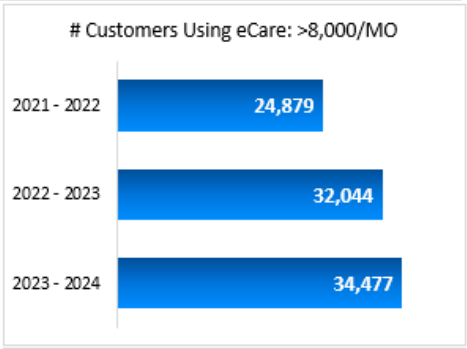

% Customer Calls Within 35 Seconds: >60%/MO
2021 - 2022
54%
2022 - 2023
57%
2023 - 2024
73%

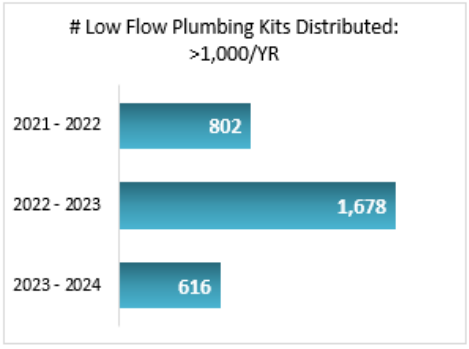

STRATEGIZE
MEASURE
KEY PERFORMANCE INDICATORS
PROPAGATE
INNOVATE


% Customers Billed Within 29-31 Days of Usage: >90%/MO
2021 - 2022
92%
2022 - 2023
100%
2023 - 2024
100%

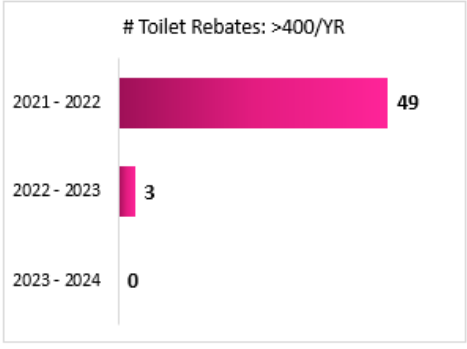

% Meters Accurately Read: >99.98%/MO
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
94%


Percentage of Bad Debt to Sales: <1.5%
2021 - 2022
1.0%
2022 - 2023
1.1%
2023 - 2024
0.9%


Customers Using eCare: >8,000/MO
2021 - 2022
24,879
2022 - 2023
32,044
2023 - 2024
34,477


Low Flow Plumbing Kits Distributed: >1,000/YR
2021 - 2022
802
2022 - 2023
1,678
2023 - 2024
616


INPUT
FEEDBACK
LEARN
CHANGE


Toilet Rebates: >400/YR
2021 - 2022
49
2022 - 2023
3
2023 - 2024
0

CUSTOMER ACCOUNTS SERVICES – MAJOR INITIATIVES FOR FY 2025 - 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Customer Accounts Director					
130	**Operating**	56105	Consulting Fees	150,000	Misc Changes or Upgrades to CIS or AMI Process
Total				**$ 150,000**	
Meter Services					
131	**Operating**	56153	Temp Agency Services	$ 120,000	Temporary Employees for Meter Reading Services
		56199	Other Outside Services	210,000	Beacon Hosting Fees (Badger Meter) - $200,000
					ERT (Hazardous Waste Disposal) - $10,000
	Capital	59953	Cap Equip- Automobile/Pickup Trucks	67,919	F-150 Lightning Crew Cab 4WD (Replacement for U# 2602)
				67,919	F-150 Lightning Crew Cab 4WD (Replacement for U# 2603)
		59983	Cap Equip- Computing Devices	45,000	Meter Reading Handhelds (Qty 5)
		59996	Cap Equip- Appliances	8,000	Ice Machine
Total				**$ 518,838**	
Accounts Receivable					
132				$ -	
Total				**$ -**	
Customer Service					
135	**Operating**	56111	Surveying Fees	$ 130,000	Customer Satisfaction Survey
	Capital	59921	Cap Equip- Buildings & Structures	15,000	Awning for Forest Park Building
		59988	Cap Equip- Audio/Visual Equipment	35,000	HQ Lobby Customer Queuing System
Total				**$ 180,000**	
Community Use Room					
136				$ -	
Total				**$ -**	
Water Conservation					
137				$ -	
Total				**$ -**	



CUSTOMER ACCOUNTS SERVICES – OPERATING BUDGETS

BUSINESS UNIT 130: CUSTOMER ACCOUNTS DIRECTOR

Department : Executive **Business Unit : (130) Customer Accounts Director**

Major Business Unit Functions:

Directs, manages and controls the operations of the Customer Service, Customer Accounting and Meter Services functions.

Significant Expenditure and Staffing Changes:

No significant changes from the previous fiscal year.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 372,019	$ 400,797	$ 426,973
Overtime Pay	697	2,000	1,000
F.I.C.A.	27,924	30,661	32,974
Pension	77,334	86,171	96,389
Employee Benefits	45,113	49,576	59,326
Operating Expenditures:			
Operating Materials & Supplies	1,789	2,500	2,500
Vehicle Supplies	62	110	110
Administrative Supplies	1,473	2,850	2,450
Safety Supplies	-	-	-
Special Purchases	189	2,500	1,750
Utilities	5,873	7,004	5,515
Rentals	-	-	-
Maintenance and Repairs	30	-	500
Outside Services	11,289	165,850	166,350
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	27,014	42,461	37,525
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	297,750	-	-
Total Appropriations	$ 868,557	$ 792,480	$ 833,362

BUSINESS UNIT 131: METER SERVICES

Department : Executive **Business Unit : (131) Meter Services**

Major Business Unit Functions:

This business unit is responsible for reading all meters for the Authority's more than 86,000 customers each month. These meters are read electronically using a drive-by radio reading system. In addition to meter reading, Meter Services responsibilities include disconnecting services for accounts in a past due status, reconnecting services after payments are collected, investigating high bill customer concerns and meeting with the customer when necessary. Other responsibilities include updating and maintaining the electronic register on each meter. Meter Services coordinates heavily with the Customer Accounting and Customer Service Sections.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for meter lid replacements.
Administrative Supplies: increase based off current years actuals for janitorial, stationery & office supplies.
Safety Supplies: increase represents funding for G7 gas detection devices (Qty 3).
Maintenance and Repairs: decreased based on historical spending on vehicle repairs.
Outside Services: Increase represents funding for Beacon hosting fees, hazardous waste disposal.
General Expenses: decreased due to moving Badger Beacon fees to outside services.
Capital Expenditures: represent funding for F-150 Lightning Crew Cab 4WD (Replacement for U# 2602), F-150 Lightning Crew Cab 4WD (Replacement for U# 2603), Meter Reading Handhelds (Qty 5), Ice Machine.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,359,944	$ 1,431,520	$ 1,535,659
Overtime Pay	52,562	50,000	65,000
F.I.C.A.	101,972	109,514	118,574
Pension	280,343	307,777	346,358
Employee Benefits	318,538	365,698	364,223
Operating Expenditures:			
Operating Materials & Supplies	348,057	466,738	506,190
Vehicle Supplies	78,613	88,733	95,199
Administrative Supplies	9,953	9,971	24,599
Safety Supplies	3,623	7,000	20,000
Special Purchases	310	-	-
Utilities	29,606	31,310	27,944
Rentals	-	-	-
Maintenance and Repairs	30,468	37,273	27,300
Outside Services	50,058	57,860	402,124
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	102,453	124,601	44,725
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	308,594	256,288	188,838
Capital Projects:			
Transfers to R&E	10,621	-	-
Total Appropriations	$ 3,085,715	$ 3,344,283	$ 3,766,733

BUSINESS UNIT 132: ACCOUNTS RECEIVABLE

Department : Executive

Business Unit : (132) Accounts Receivable

Major Business Unit Functions:

Customer Accounting is responsible for preparation and delivery of all water, sewer and stormwater bills each month. Other responsibilities include preparing and posting adjustments to accounts, processing and posting electronic payments, monitoring of controls for the transfer of balances to the general ledger and maintenance of the

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decrease represents funding for computer equipment for an additional position in prior year.

Special Purchases: decrease represents funding for employee recognition which is budgeted in business unit 130.

General Expenses: decrease represents funding for Payment Processing Annual Software which is now budgeted in IT.

Accouning Charges: increase in funding due to public relations write-offs.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 492,404	$ 554,259	$ 593,036
Overtime Pay	1,227	15,000	5,000
F.I.C.A.	35,300	42,401	45,796
Pension	101,606	119,166	133,877
Employee Benefits	115,924	152,607	164,194
Operating Expenditures:			
Operating Materials & Supplies	6,296	10,000	6,500
Vehicle Supplies		-	-
Administrative Supplies	25,256	26,400	26,100
Safety Supplies	-	250	200
Special Purchases	231	600	-
Utilities	4,933	5,459	5,286
Rentals	3,524	5,000	5,000
Maintenance and Repairs	998	2,000	2,000
Outside Services	516,975	631,920	634,983
Interest	-	-	-
Retiree Health Benefits		-	-
General Expenses	24,447	24,580	15,050
Accounting Charges	1,524,544	1,635,000	1,835,000
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 2,853,666	$ 3,224,642	$ 3,472,022

BUSINESS UNIT 135: CUSTOMER SERVICE

Department : Executive

Business Unit : (135) Customer Service

Major Business Unit Functions:

This business unit is responsible for creating a positive customer experience for CCWA customers. Sections in this business unit include payment locations such as Headquarters and Forest Park, Call Center and Collections. Services include receipt of payments, applications for new meters, setting up new service or ending service, addressing customer questions and concerns and collection of past due balances.

Significant Expenditure and Staffing Changes:

Capital Expenditures: represents funding for Forest Park Awning, HQ Lobby Customer Queing System.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,565,165	$ 1,664,981	$ 1,696,329
Overtime Pay	16,757	20,000	28,000
F.I.C.A.	115,063	127,373	131,038
Pension	324,653	357,970	385,103
Employee Benefits	358,750	426,763	429,298
Operating Expenditures:			
Operating Materials & Supplies	8,768	5,900	5,700
Vehicle Supplies	42	89	143
Administrative Supplies	16,741	21,000	15,000
Safety Supplies	364	750	750
Special Purchases	372,310	1,000,800	1,000,000
Utilities	20,521	23,383	18,944
Rentals	-	-	-
Maintenance and Repairs	3,802	4,000	4,000
Outside Services	64,506	217,270	214,700
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	45,854	34,780	29,672
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	50,000	50,000
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 2,913,297	$ 3,955,059	$ 4,008,677

BUSINESS UNIT 136: COMMUNITY USE ROOM

Department : Executive

Business Unit : (136) Community Use Room

Major Business Unit Functions:

Operates Head Quarters Community Use Room

Significant Expenditure and Staffing Changes:

Outside Services: decrease in funding due to additional quarterly cleaning, SPI service agreement, and less need for building repairs.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	1,790	2,500	2,500
Vehicle Supplies		-	-
Administrative Supplies	156	2,500	3,150
Safety Supplies	-	-	-
Special Purchases	-	-	-
Utilities	5,493	5,243	6,271
Rentals	-	-	-
Maintenance and Repairs	803	1,500	1,500
Outside Services	2,080	5,150	150
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	473	303	150
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 10,795	$ 17,196	$ 13,721

BUSINESS UNIT 137: WATER CONSERVATION

Department : Executive

Business Unit : (137) Water Conservation

Major Business Unit Functions:

Promote programs that encourage water conservation by our customers.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase in funding due to cost increase for low flow kits.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	17,338	15,000	25,500
Vehicle Supplies	-	-	-
Administrative Supplies	-	-	-
Safety Supplies	-	-	-
Special Purchases	150	80,000	80,000
Utilities	-	-	-
Rentals	-	-	-
Maintenance and Repairs	-	-	-
Outside Services	-	-	-
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	293	5,500	5,500
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 17,780	$ 100,500	$ 111,000

WETLAND CENTER STAFFING – POSITION DETAIL

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Wetland Center						
Conservation Assistant	0.25	0.00	0.00	0.00	0.00	0.00
Conservationist	0.00	1.00	1.00	1.00	1.00	1.00
Facility Worker	0.00	0.00	0.50	0.50	0.50	0.50
Recreation Area Caretaker	0.25	0.25	0.00	0.00	0.00	0.00
Sr. Conservation Specialist/Conservation Supervisor*	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**1.50**	**2.25**	**2.50**	**2.50**	**2.50**	**2.50**

WETLAND CENTER – MAJOR INITIATIVES FOR FY 2025 - 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Wetland Center					
352	**Operating**	53102	Other	$ 65,000	Grant Matching Funds
	Capital	59303	Capital Project Transfer	1,000,000	Dam Replacement
Total				**$ 1,065,000**	



WETLAND CENTER – OPERATING BUDGET

Department : Water Production **Business Unit : (352) Wetland Center**

Major Business Unit Functions:

Operates Wetland Center.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for Wetland Center 30 year anniversary (open house, giveaways,etc.).

Special Purchases: represents funding for possible upcoming Grant and Matching funds.

Outside Services: decrease in funding for Grant and Matching funds from prior year.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for Dam Replacement.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 138,068	$ 151,081	$ 156,727
Overtime Pay	3,824	5,000	5,000
F.I.C.A.	10,728	11,558	12,104
Pension	23,116	32,483	35,381
Employee Benefits	10,187	36,827	20,897
Operating Expenditures:			
Operating Materials & Supplies	13,867	18,385	28,945
Vehicle Supplies	466	598	598
Administrative Supplies	20,387	2,500	3,500
Safety Supplies	227	400	400
Special Purchases	-	-	65,000
Utilities	13,595	14,572	15,429
Rentals	3,916	5,200	5,200
Maintenance and Repairs	5,651	10,400	17,400
Outside Services	33,121	92,800	73,115
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	10,722	17,206	10,422
Accounting Charges	89	100	100
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	23,464	41,643	-
Capital Projects:			
Transfers to R&E	-	-	1,000,000
Total Appropriations	$ 311,428	$ 440,753	$ 1,450,218

WAREHOUSE STAFFING – POSITION DETAIL

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Warehouse						
Inventory - Procurement Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Warehouse Inventory Technician	1.00	1.00	1.00	1.00	1.00	1.00
Warehouse Inventory Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Garage Inventory/Warehouse Tech	0.00	0.00	0.00	0.00	1.00	1.00
Warehouse Inventory Technician	2.00	2.00	2.00	2.00	2.00	2.00
Total Number of Personnel (FTEs)	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**	**6.00**

WAREHOUSE – MAJOR INITIATIVES FOR FY 2025 – 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Warehouse					
940	**Capital**	59303	Capital Project Transfer	$ 25,000	Site Prep: Gravel & Fencing For Offsite Freeman Road Pipeyard
		59941	Cap Equip- Construction Equipment	160,000	CAT 918 Wheel Loader
Total				**$ 185,000**	



WAREHOUSE – OPERATING BUDGET

Department : Executive **Business Unit : (940) Warehouse**

Major Business Unit Functions:

Facilitates the purchasing and warehousing of supplies and materials for other departments. Maintains an inventory of items needed on a regular basis.

Significant Expenditure and Staffing Changes:

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for CAT 918 Wheel Loader.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for Site Prep: Gravel & Fencing For Offsite Freeman Road Pipeyard.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 258,128	$ 344,271	$ 360,045
Overtime Pay	10,236	15,000	23,000
F.I.C.A.	19,131	26,341	27,804
Pension	52,494	74,027	81,281
Employee Benefits	63,799	92,727	100,239
Operating Expenditures:			
Operating Materials & Supplies	3,260	7,125	6,910
Vehicle Supplies	1,421	2,650	2,050
Administrative Supplies	1,239	3,500	2,900
Safety Supplies	484	1,500	1,500
Special Purchases	55	120	-
Utilities	26,499	28,144	31,592
Rentals	-	-	-
Maintenance and Repairs	4,947	11,000	11,000
Outside Services	55,654	77,900	60,200
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	12,598	15,205	2,150
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	55,000	160,000
Capital Projects:			
Transfers to R&E	-	-	25,000
Total Appropriations	$ 509,946	$ 754,510	$ 895,671

Water Production Division – Business Unit Group 300



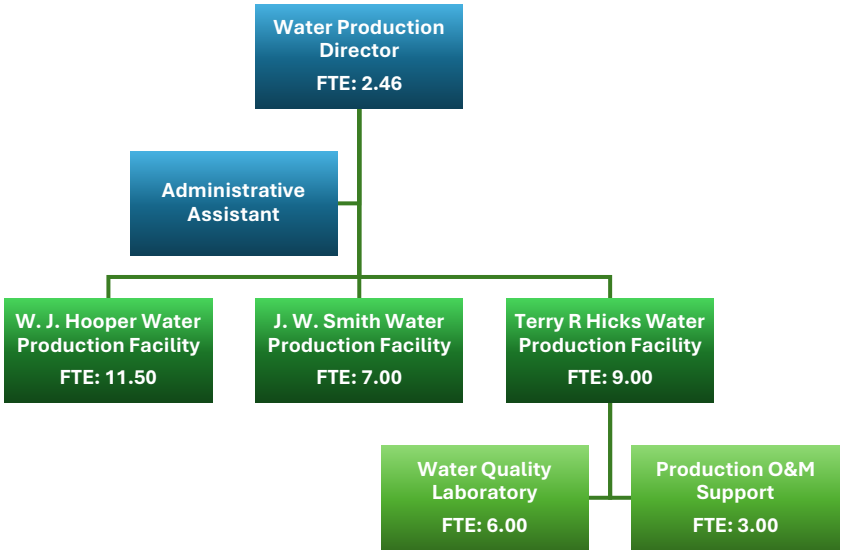
WATER PRODUCTION DIVISION
BUDGET UNIT 300

The function of the Water Production Division is to produce potable water, which is then directed into the distribution system and sold to the Authority's customers. The activity of producing drinking water is highly regulated and specific operating standards are promulgated by federal and state regulatory agencies that have oversight of the production of safe drinking water. The Water Production Division is also responsible for operating and maintaining the various recreation facilities.

Responsibilities are accomplished per the general direction of the Chief Executive Officer and the Chief Administrative Officer, Chief Operations Officer over operations. The Water Production Director is responsible for the day-to-day operations of the department.

To better manage operating expenses, the department is broken down into specific programs, production facilities or areas of responsibility. The budget units that have been identified for this department are listed in a tabular format below.

301 – Water Production Director
305 – Production O&M Support
310 – W. J. Hooper Water Production Facility
311 – Morrow Pumping Station
312 – Noah's Ark Pumping Station
314 – Elevated Tanks
315 – J. W. Smith Water Production Facility
316 – Blalock Jr. Reservoir and Dam
317 – Jonesboro Pumping Station
318 – Forest Park & Cajun Queen Pumping Stations
319 – Shoal Creek Reservoir
320 – Terry R. Hicks Water Production Facility
325 – Well Program
330 – Water Quality Laboratory



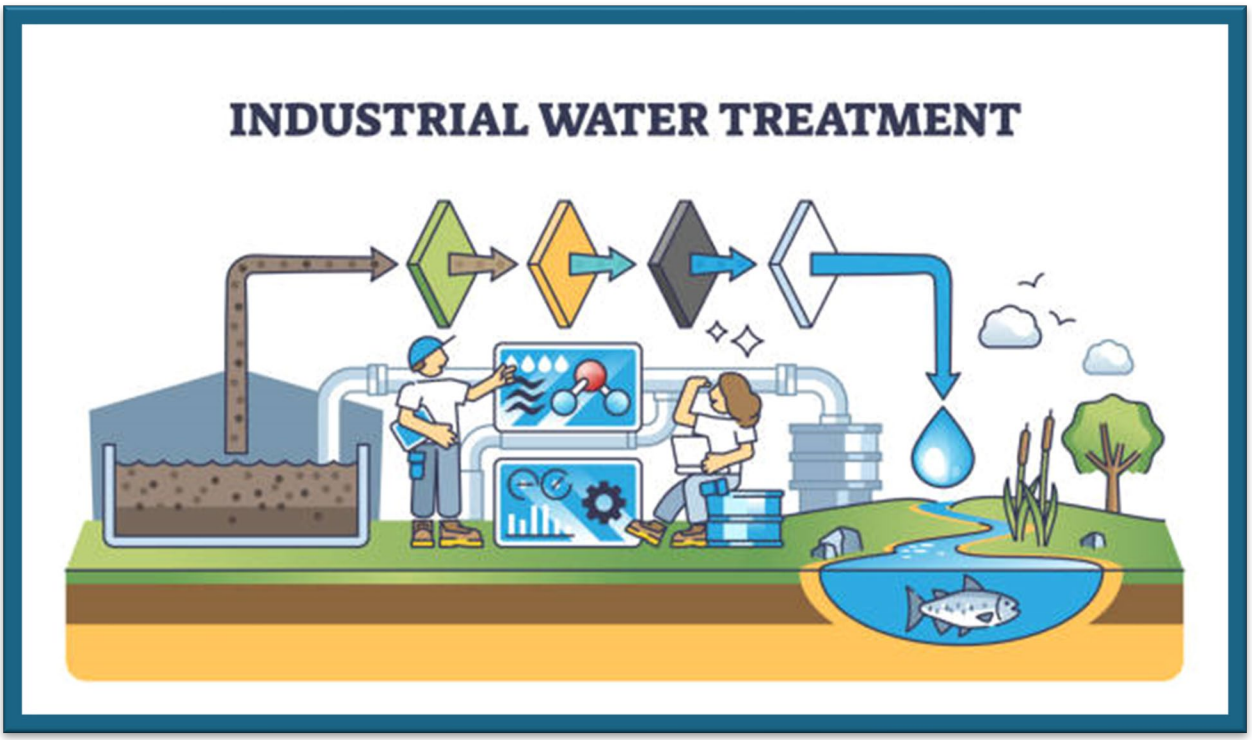
Water Production Division – Staffing Summary

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Water Production Division						
301 - Water Production Director	2.25	2.25	2.25	2.25	2.23	2.46
305 - Production Operations & Maintenance Support	2.00	2.00	2.00	3.00	3.00	3.00
310 - W J Hooper Water Production Facility	8.50	8.75	8.50	10.50	10.50	11.50
315 - J W Smith Water Production Facility	5.00	6.00	7.50	7.50	7.00	7.00
320 - Terry R Hicks Water Production Facility	9.00	9.08	9.00	9.00	9.00	9.00
330 - Water Quality Laboratory	4.00	4.00	5.00	5.00	5.00	6.00
Total Full-Time Employees (FTEs)	**30.75**	**32.08**	**34.25**	**37.25**	**36.73**	**38.96**

Water Production Division – Major Initiatives for FY 2025 - 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Water Production Manager					
301	**Capital**				
Total				**$ -**	
Water Production O & M Support					
305	**Capital**	59933	Cap Equip- Monitoring/Controlling Equipmen	$ 21,000	Auto Flushers (Qty 3)
		59953	Cap Equip- Automobile/Pickup Trucks	19,044	ATV/Utility Vehicle
		59968	Cap Equip- Marine Equipment	10,000	Boat Motor
Total				**$ 50,044**	
W J Hooper Water Plant					
310	**Capital**	59303	Capital Project Transfer	$ 100,000	[SMP 25-317] Hooper NDPES Permit Compliance Troubleshooting
		59921	Cap Equip- Buildings & Structures	18,000	Vault W/Chemical Injections
		59931	Cap Equip- Pumping Equipment	58,000	Lime Pump Replacement
		59933	Cap Equip- Monitoring/Controlling Equip	85,085	Turbidimeters and Installation (Qty 13)
				14,415	Differential Pressure Transmitters (Qty 4)
		59974	Cap Equip- Valve (In Plant/Building)	180,000	Filter Drain Valve Replacements (Qty 8)
Total				**$ 455,500**	
Morrow Pumping Station					
311	**Capital**	59922	Cap Equip- Building Services	$ 50,000	HVAC Unit Replacements (Qty 2)
Total				**$ 50,000**	
Noah's Ark Pumping Station					
312	**Capital**	59974	Cap Equip- Valve (In Plant/Building)	$ 15,000	Check Valve Replacements (Qty 2)
Total				**$ 15,000**	
Elevated Tanks					
314	**Capital**	59303	Capital Project Transfers	$ 2,000,000	[SMP 20-315] Bar Screen Replacement (Flint River Pump Station)
				1,000,000	[SMP 25-314] Interconnection Study Implementation
				500,000	Elevated Tank Demolition
Total				**$ 3,500,000**	
J W Smith Water Plant					
315	**Capital**	59933	Cap Equip- Monitoring/Controlling Equipmen	$ 40,000	Actuator Replacement (Qty 2)
		59953	Cap Equip- Automobile/Pickup Trucks	62,246	F-150 Crew Cab 4WD (Replacement for U# 1404)
Total				**$ 102,246**	
Blalock Jr Reservoir and Dam					
316	**Operating**	54202	Equipment Rental	$ 300,000	LOX System Rental
		56110	Consulting Fees	120,000	Calibration Service Agreement for 2 Vertical Profilers
Total				**$ 420,000**	

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Jonesboro Pumping Station					
317				$ -	
Total				**$ -**	
Forest Park/Cajun Queen Pumping Station					
318					
Total				**$ -**	
Shoal Creek Reservoir					
319	**Capital**	59303	Capital Project Transfer	$ 3,100,000	[SMP 20-328] Forest Ave Booster Pump Design and Construction
Total				**$ 3,100,000**	
Terry R. Hicks Water Production Complex					
320	**Capital**	59921	Cap Equip- Building & Structures	$ 300,000	Roof Replacement
		59922	Cap Equip- Building Services	60,000	Exhaust Fan Replacement
		59953	Cap Equip- Automobile/Pickup Trucks	19,044	ATV/Utility Vehicle
Total				**$ 379,044**	
Well Program					
325				$ -	
Total				**$ -**	
Water Quality Laboratory					
330	**Capital**	59953	Cap Equip- Automobile/Pickup Trucks	$ 45,000	HPC Colony Counter
Total				**$ 45,000**	

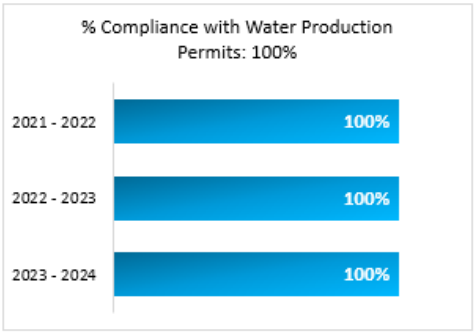


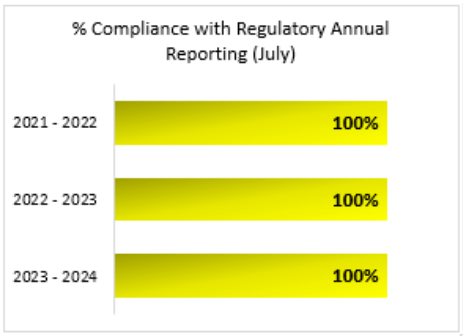
Water Production Division – Levels of Service

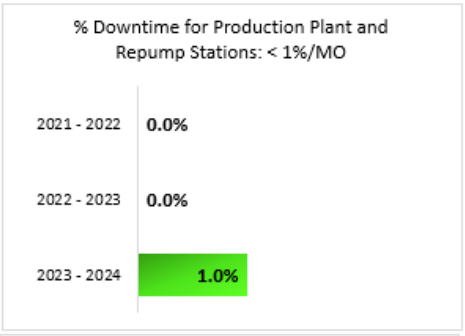
The Water Production Division has nine KPI metrics that are associated with the Authority's "**Superior Product Quality,**" "**Exceed Customer Expectations,**" "**Provide Employee Development,**" "**Optimize Operations**," "**Infrastructure Sustainability,**" and "**Stakeholder Support**" goals and strategies 1, 5, 8, 13, 14, 21 and 23. The department's performance on these metrics is captured in the table that follows.

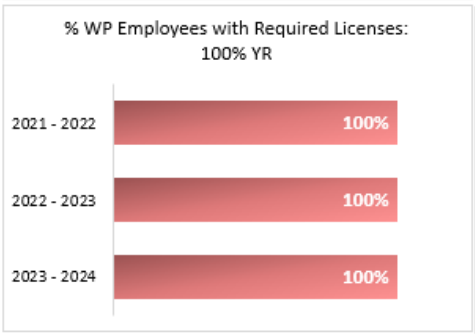
Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
SUPERIOR PRODUCT QUALITY							
1	Meet all applicable regulatory requirements	% Compliance with Water Production Permits: 100%	WP	100%	100%	100%	100%
		% compliance with regulatory annual reporting (July)	WR	100%	100%	100%	100%
EXCEED CUSTOMER EXPECTATIONS							
5	Minimize potable water service disruptions	% Downtime for Production Plant and Repump Stations: < 1%/MO	WP	< 1% / Month	1.0%	0.0%	0.0%
PROVIDE EMPLOYEE DEVELOPMENT							
8	Provide effective employee training and development	% WP Employees with Required Licenses: 100% YR	WP	100%/ Year	100%	100%	100%
OPTIMIZE OPERATIONS							
13	Reasonable Cost of Service	Water Loss Based on 12 mo. Running Avg. (Prior Month): < 9%/MO	WP	< 9% / Month	13.0%	11.0%	5.8%
		% of Budget: < 95%	WP	< 95%	82%	81%	86%
		$/kGal Produced: < $1.00	WP	< $1.00	$1.04	$0.98	N/A
14	Minimize Water System Losses	AWWA Infrastructure Leakage Index: < 1.35	WP	< 1.35	2.60	1.46	1.28
INFRASTRUCTURE SUSTAINABILITY							
21	Provide a sustainable water supply	% Reservoir Storage Capacity: > 90%	WP	> 90%	93%	94%	97%
STAKEHOLDER SUPPORT							
23	Environmental Stewardship and Sustainability	Per Capita Water Use in gpcd: < 90 gpcd	WP	< 90 gpcd	86	89	85

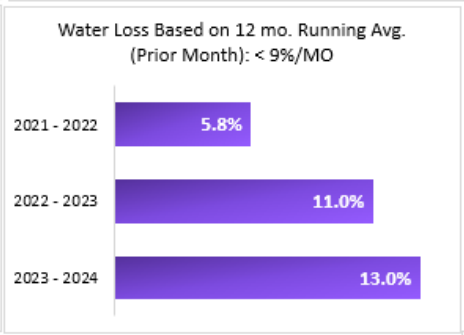


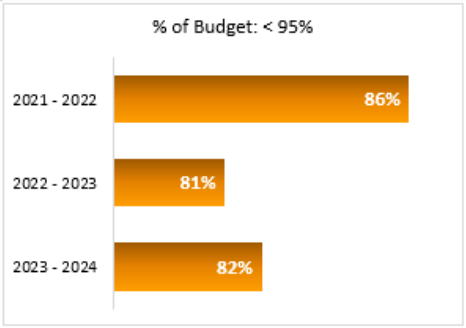

% Compliance with Water Production Permits: 100%
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
100%

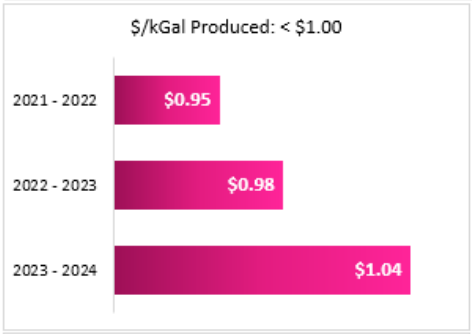

% Compliance with Regulatory Annual Reporting (July)
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
100%


% Downtime for Production Plant and Repump Stations: < 1%/MO
2021 - 2022
0.0%
2022 - 2023
0.0%
2023 - 2024
1.0%

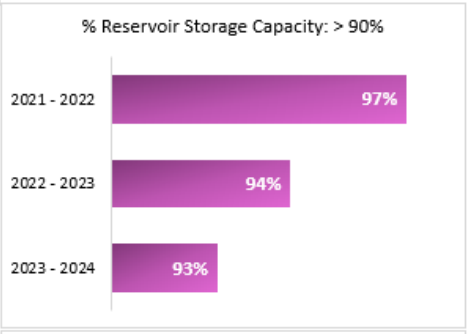

% WP Employees with Required Licenses: 100% YR
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
100%

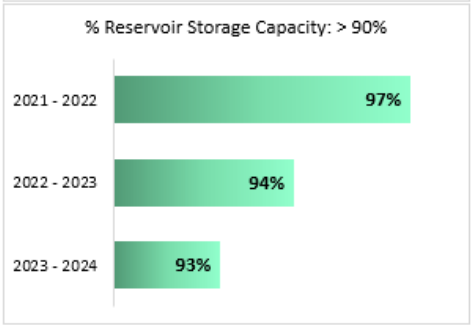

Water Loss Based on 12 mo. Running Avg. (Prior Month): < 9%/MO
2021 - 2022
5.8%
2022 - 2023
11.0%
2023 - 2024
13.0%

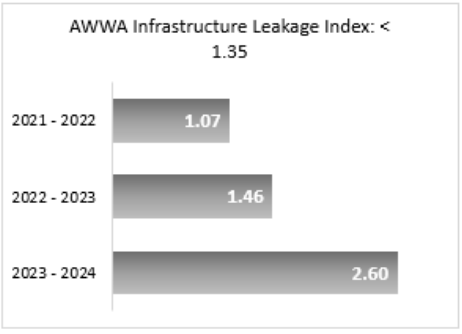

% of Budget: < 95%
2021 - 2022
86%
2022 - 2023
81%
2023 - 2024
82%

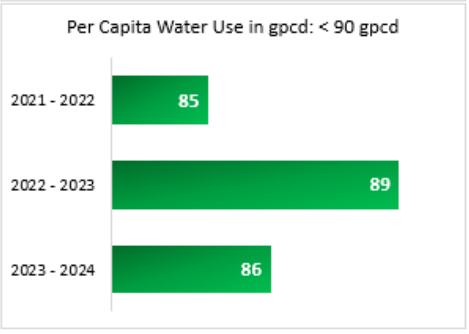

$/kGal Produced: < $1.00
2021 - 2022
$0.95
2022 - 2023
$0.98
2023 - 2024
$1.04


STRATEGIZE
MEASURE
INNOVATE
PROPAGATE
ENGAGE
ENGAGE
ENGAGE
ENGAGE
KPI's


% Reservoir Storage Capacity: > 90%
2021 - 2022
97%
2022 - 2023
94%
2023 - 2024
93%


% Reservoir Storage Capacity: > 90%
2021 - 2022
97%
2022 - 2023
94%
2023 - 2024
93%


AWWA Infrastructure Leakage Index: < 1.35
2021 - 2022
1.07
2022 - 2023
1.46
2023 - 2024
2.60


Per Capita Water Use in gpcd: < 90 gpcd
2021 - 2022
85
2022 - 2023
89
2023 - 2024
86

Water Production Division Staffing – Position Detail

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Water Production Manager						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
High School Intern	0.25	0.25	0.25	0.25	0.00	0.23
Plant Op I	0.00	0.00	0.00	0.00	0.23	0.23
Water Production Director	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**2.25**	**2.25**	**2.25**	**2.25**	**2.23**	**2.46**
Production O&M Support						
Distribution/Resource Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Distribution/Resource Technician	1.00	1.00	1.00	2.00	2.00	2.00
Total Number of Personnel (FTEs)	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**	**3.00**
W.J. Hooper Water Production Facility						
Facility Worker	0.50	0.50	0.50	0.50	0.50	0.50
Plant Operator I	3.00	2.00	3.00	4.00	2.00	2.00
Plant Operator II	2.00	3.00	2.00	2.00	2.00	2.00
Plant Operator III	2.00	2.00	2.00	3.00	3.00	3.00
Plant Operator Trainee	0.00	0.25	0.00	0.00	2.00	2.00
Asst Plant Manager	0.00	0.00	0.00	0.00	0.00	1.00
Plant Manager	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**8.50**	**8.75**	**8.50**	**10.50**	**10.50**	**11.50**
J.W. Smith Water Production Facility						
Plant Operator I	1.00	1.00	1.00	0.00	3.00	3.00
Plant Operator II	1.00	1.00	1.00	3.00	0.00	0.00
Plant Operator III	2.00	3.00	4.00	3.00	3.00	3.00
Facility Worker	0.00	0.00	0.50	0.50	0.00	0.00
Assistant Plant Manager	0.00	0.00	0.00	0.00	0.00	1.00
Plant Manager	1.00	1.00	1.00	1.00	1.00	0.00
Total Number of Personnel (FTEs)	**5.00**	**6.00**	**7.50**	**7.50**	**7.00**	**7.00**
Terry R Hicks Water Production Facility						
Plant Operator I	4.00	4.00	4.00	5.00	3.00	3.00
Plant Operator II	0.00	0.00	1.00	0.00	0.00	0.00
Plant Operator III	2.00	2.00	1.00	1.00	3.00	3.00
Plant Operator III (Shadow)	0.00	0.08	0.00	0.00	0.00	0.00
Plant Operator Trainee	1.00	1.00	1.00	1.00	1.00	1.00
Plant Manager	1.00	1.00	1.00	1.00	1.00	1.00
Facility Worker	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**9.00**	**9.08**	**9.00**	**9.00**	**9.00**	**9.00**
Water Quality Lab						
Compliance Analyst	0.00	0.00	1.00	1.00	1.00	1.00
Env. Compliance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Lab Analyst	2.00	2.00	2.00	2.00	2.00	3.00
Microbiologist	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**	**6.00**

Water Production Division – Consolidated Operating Budget

Department : Water Production **Business Unit : Department 300 - Consolidated**

Overview of Department Responsibilities

The primary responsibility of the Water Production Department is the production of potable water. This is accomplished primarily through the collection of raw surface water in reservoirs and then treating the stored water with chemicals and ultraviolet lights to ensure that it is fit for human consumption. The Department's responsibilities also include facilitating the passive recreation activities (e.g., fishing, community use buildings) that are permitted on the property adjacent to the reservoirs. The activities are performed in accordance with the rules and regulations which govern the production of safe drinking water. Tasks are generally undertaken based on the priorities established by the General Manager.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 2,956,709	$ 3,179,474	$ 3,529,533
Overtime Pay	206,685	225,000	217,500
F.I.C.A.	234,252	242,984	272,459
Pension	587,994	682,911	795,226
Employee Benefits	507,397	714,191	710,465
Operating Expenditures:			
Operating Materials & Supplies	2,976,599	3,991,049	4,379,520
Vehicle Supplies	34,489	51,048	62,607
Administrative Supplies	41,731	37,900	47,650
Safety Supplies	14,441	25,950	16,150
Special Purchases	42,983	79,250	171,000
Utilities	4,507,592	4,860,986	5,415,289
Rentals	218,639	324,950	328,850
Maintenance and Repairs	239,707	363,800	272,450
Outside Services	1,372,189	2,605,030	2,317,765
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	292,617	439,187	138,832
Accounting Charges	3,748	100	6,900
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	1,725,928	2,654,506	1,022,334
Capital Projects:			
Transfers to R&E	500	1,250,000	7,700,000
Total Appropriations	$ 15,964,199	$ 21,728,316	$ 27,404,530

BUSINESS UNIT 301: WATER PRODUCTION DEPARTMENT DIRECTOR

Department : Water Production **Business Unit : (301) Water Production Manager**

Major Business Unit Functions:

Directs, manages and controls the operations of the Water Production Department.

Significant Expenditure and Staffing Changes:

Special Purchases: decrease in funding due to emergency water purchase contract renewal.
General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 212,694	$ 224,828	$ 254,016
Overtime Pay	778	2,000	500
F.I.C.A.	15,995	17,009	19,616
Pension	43,354	47,800	57,345
Employee Benefits	35,950	44,020	47,332
Operating Expenditures:			
Operating Materials & Supplies	4,844	6,580	6,400
Vehicle Supplies	603	1,396	2,200
Administrative Supplies	1,486	5,500	5,000
Safety Supplies	-	500	500
Special Purchases	42,983	79,000	106,000
Utilities	1,684	1,700	1,752
Rentals	-	-	-
Maintenance and Repairs	567	600	600
Outside Services	80,655	125,700	127,600
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	83,785	151,744	26,790
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	28,051	-	-
Capital Projects:			
Transfers to R&E	-	400,000	-
Total Appropriations	$ 553,429	$ 1,108,377	$ 655,651

BUSINESS UNIT 305: PRODUCTION OPERATIONS AND MAINTENANCE SUPPORT

Department : Water Production **Business Unit : (305) Production O&M Support**

Major Business Unit Functions:

Coordinates and performs operation and maintenance of distribution tanks, distribution pumping facilities, reservoirs and dams.

Significant Expenditure and Staffing Changes:

Safety Supplies: decrease represents funding for new fall protection equipment for 2 employees.

Capital Purchases: represents funding for Auto Flushers (Qty3), ATV/Utility Vehicle, Boat Moter.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 204,004	$ 209,206	$ 222,104
Overtime Pay	4,480	10,000	10,000
F.I.C.A.	15,081	16,004	17,153
Pension	41,356	44,979	50,140
Employee Benefits	34,106	62,827	40,799
Operating Expenditures:			
Operating Materials & Supplies	5,906	8,955	11,845
Vehicle Supplies	4,626	4,524	5,024
Administrative Supplies	208	400	600
Safety Supplies	102	7,250	500
Special Purchases	-	-	-
Utilities	2,100	2,040	2,280
Rentals	-	-	-
Maintenance and Repairs	595	1,500	1,750
Outside Services	1,569	2,350	1,100
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	6,841	8,909	7,619
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	11,800	64,841	50,044
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 332,774	$ 443,785	$ 420,958

BUSINESS UNIT 310: W.J. HOOPER WATER PRODUCTION FACILITY

Department : Water Production

Business Unit : (310) W.J. Hooper Water Production Facility

Major Business Unit Functions:

Produces potable water at the W.J. Hooper Water Production Facility.

Significant Expenditure and Staffing Changes:

Personal Services: increase represents funding for Asst. Plant Manager.

Operating Materials & Supplies: increase represents funding for inflation cost of water treatment chemicals.

Maintenance and Repairs: decrease in funding due to new UV system installation.

Outside Services: decrease represents funding for Pipe Gallery Resurfacing/Painting.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funds for Vault W/Chemical Injections, Lime Pump Replacement, Turbidimeters and Installation (Qty 13), Differential Pressure Transmitter (Qty 4), Filter Drain Valve Replacements (Qty 8)

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for [SMP 25-317] Hooper NDPES Permit Compliance Troubleshooting.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 686,731	$ 749,323	$ 905,952
Overtime Pay	70,330	55,000	55,000
F.I.C.A.	55,322	57,323	69,881
Pension	136,048	161,105	203,359
Employee Benefits	133,084	181,336	190,510
Operating Expenditures:			
Operating Materials & Supplies	1,413,296	1,975,485	2,242,515
Vehicle Supplies	2,764	16,150	16,800
Administrative Supplies	3,163	4,200	4,700
Safety Supplies	3,233	4,300	3,000
Special Purchases	-	-	-
Utilities	1,479,942	1,537,798	1,779,906
Rentals	-	2,500	2,500
Maintenance and Repairs	87,142	97,000	44,300
Outside Services	489,066	658,700	558,800
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	47,946	74,890	22,533
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	552,641	676,050	355,500
Capital Projects:			
Transfers to R&E	-	-	100,000
Total Appropriations	$ 5,160,710	$ 6,251,160	$ 6,555,256

BUSINESS UNIT 311: MORROW PUMPING STATION

Department : Water Production **Business Unit : (311) Morrow Pumping Station**

Major Business Unit Functions:

Pumps potable water to maintain adequate pressure and supply in water distribution

Significant Expenditure and Staffing Changes:

Rentals: represents funding for any unexpected rental cost.

Capital Expenditures: represents funding for HVAC Unit Replacements (Qty 2).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	806	5,700	5,700
Vehicle Supplies	4,715	150	3,250
Administrative Supplies	10	100	500
Safety Supplies	3	100	100
Special Purchases	-	-	-
Utilities	333,649	417,365	423,106
Rentals	-	-	2,500
Maintenance and Repairs	866	3,000	3,000
Outside Services	18,422	91,000	96,000
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	1,648	2,994	350
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	9,951	-	50,000
Capital Projects:			
Transfers to R&E	-	100,000	-
Total Appropriations	$ 370,070	$ 620,409	$ 584,506

BUSINESS UNIT 312: NOAH'S ARK PUMPING STATION

Department : Water Production **Business Unit : (312) Noah's Ark Pumping Station**

Major Business Unit Functions:

Pumps potable water to maintain adequate pressure and supply in water distribution system.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplie: decrease represents funding for valve replacements.
Maintenance and Repairs: decreased due to less facility repairs needed during the upcoming year.
Outside Services: increase in funding due to motor and rotating assembly repairs.
General Expenses: decrease represents funding for employee bonding/liability and property insurance which is now expended within BU 102.
Capital Expenditures: represents funding for Check Valve Replacements (Qty 2).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	26,563	21,400	6,400
Vehicle Supplies	2,357	-	5,000
Administrative Supplies	-	100	500
Safety Supplies	453	500	250
Special Purchases	-	-	-
Utilities	614,418	583,960	757,169
Rentals	-	-	-
Maintenance and Repairs	14,917	13,000	8,000
Outside Services	15,819	105,000	115,000
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	4,463	6,754	200
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	19,901	-	15,000
Capital Projects:			
Transfers to R&E	250	-	-
Total Appropriations	$ 699,142	$ 730,714	$ 907,519

BUSINESS UNIT 314: ELEVATED TANKS

Department : Water Production **Business Unit : (314) Elevated Tanks**

Major Business Unit Functions:

Provides additional storage of potable water for distribution system.

Significant Expenditure and Staffing Changes:

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for [SMP 20-315] Bar Screen Replacement (Flint River Pump Station), [SMP 25-314] Interconnection Study Implementation, Elevated Tank Demolition.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	261	200	200
Vehicle Supplies	-	-	-
Administrative Supplies	-	-	-
Safety Supplies	-	100	100
Special Purchases	-	-	-
Utilities	13,801	10,362	17,344
Rentals	-	-	-
Maintenance and Repairs	-	1,250	750
Outside Services	1,425	5,500	5,500
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	5,853	7,582	50
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	3,500,000
Total Appropriations	$ 21,340	$ 24,994	$ 3,523,944

BUSINESS UNIT 315: J.W. SMITH WATER PRODUCTION FACILITY

Department : Water Production **Business Unit : (315) J.W. Smith Water Production Facility**

Major Business Unit Functions:

Produces potable water at the J.W. Smith Water Production Facility.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for inflation cost of water treatment chemicals.

Outside Services: decrease represents funding for [SMP 20-319] Flood Proofing Evaluation and Vertical Profiler Data.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Actuator Replacement (Qty 2), F-150 Crew Cab 4WD (Replacement for U# 1404).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 503,532	$ 535,321	$ 611,628
Overtime Pay	28,891	35,000	35,000
F.I.C.A.	39,000	40,947	47,257
Pension	103,054	115,095	138,424
Employee Benefits	84,817	118,383	129,423
Operating Expenditures:			
Operating Materials & Supplies	707,606	865,657	993,265
Vehicle Supplies	322	669	2,660
Administrative Supplies	1,302	3,500	6,500
Safety Supplies	4,390	4,000	4,000
Special Purchases	-	-	-
Utilities	1,311,267	1,246,397	1,584,243
Rentals	-	1,000	1,000
Maintenance and Repairs	66,127	95,200	95,200
Outside Services	121,292	515,350	180,050
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	34,838	46,072	11,292
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	668,830	379,000	102,246
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 3,675,268	$ 4,001,591	$ 3,942,188

BUSINESS UNIT 316: BLALOCK JR. RESERVOIR AND DAM

Department : Water Production **Business Unit : (316) Blalock Jr. Reservoir and Dam**

Major Business Unit Functions:

Facilitates storage of raw water prior to treatment.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for inflation cost of water treatment chemicals.

Outside Services: increase in funding due to possible cost increase for renewal of vertical profiler calibration service agreement.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	85,895	127,000	186,000
Vehicle Supplies	-	-	-
Administrative Supplies	-	-	-
Safety Supplies	799	500	500
Special Purchases	-	-	-
Utilities	1,235	2,469	1,646
Rentals	203,261	300,000	300,000
Maintenance and Repairs	23	6,000	6,000
Outside Services	52,066	71,400	126,100
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	76	257	50
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 343,354	$ 507,626	$ 620,296

BUSINESS UNIT 317: JONESBORO PUMPING STATION

Department : Water Production

Business Unit : (317) Jonesboro Pumping Station

Major Business Unit Functions:

Pumps potable water to maintain adequate pressure and supply in water distribution system.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decrease represents funding for a decreased use of accview reagents.
Maintenance and Repairs: decrease represents funding for building repainting from prior year.
Outside Services: decrease in funding due to less pump repairs needed for the upcoming year.
General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	1,555	6,800	3,000
Vehicle Supplies	-	-	-
Administrative Supplies	-	350	500
Safety Supplies	65	100	100
Special Purchases	-	-	-
Utilities	224,740	215,293	262,225
Rentals	-	-	-
Maintenance and Repairs	1,878	34,000	5,000
Outside Services	6,987	123,000	118,000
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	2,060	3,263	100
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	9,951	-	-
Capital Projects:			
Transfers to R&E	250	-	-
Total Appropriations	$ 247,487	$ 382,806	$ 388,925

BUSINESS UNIT 318: FOREST PARK AND CAJUN QUEEN PUMPING STATIONS

Department : Water Production **Business Unit : (318) FP/Cajun Queen Pumping Stations**

Major Business Unit Functions:

Pumps potable water to maintain adequate pressure and supply in water distribution

Significant Expenditure and Staffing Changes:

No significant changes from the previous fiscal year.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	-	100	100
Vehicle Supplies	-	-	-
Administrative Supplies	-	-	-
Safety Supplies	-	100	100
Special Purchases	-	-	-
Utilities	6,512	5,506	9,022
Rentals	-	-	-
Maintenance and Repairs	-	1,000	1,000
Outside Services	65	23,250	28,250
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	1,356	2,116	1,050
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	750,000	-
Total Appropriations	$ 7,933	$ 782,072	$ 39,522

BUSINESS UNIT 319: SHOAL CREEK RESERVOIR

Department : Water Production **Business Unit : (319) Shoal Creek Reservoir**

Major Business Unit Functions:

Facilitates storage of raw water prior to treatment.

Significant Expenditure and Staffing Changes:

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for [SMP 20-328] Forest Ave Booster Pump Design and Construction.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	-	150	150
Vehicle Supplies	-	-	-
Administrative Supplies	-	-	-
Safety Supplies	-	50	50
Special Purchases	-	-	-
Utilities	-	-	-
Rentals	456	1,400	1,400
Maintenance and Repairs	2,228	10,000	13,000
Outside Services	1,934	4,500	4,500
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	2,842	4,102	50
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	3,100,000
Total Appropriations	$ 7,460	$ 20,202	$ 3,119,150

BUSINESS UNIT 320: TERRY R. HICKS WATER PRODUCTION FACILITY

Department : Water Production **Business Unit : (320) Terry R. Hicks Water Production Facility**

Major Business Unit Functions:

Produces potable water at the Terry R. Hicks Water Production Facility.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decreased based on historical spending on chemicals.

Utilities: decreased based on historical spending on water usage.

Outside Services: increase represents funding for centifuge 12k service.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Roof Replacement, Exhaust Fan Replacement, ATV/Utility Vehicle.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 599,168	$ 663,788	$ 627,276
Overtime Pay	73,428	75,000	75,000
F.I.C.A.	50,160	50,779	48,441
Pension	124,953	142,714	141,608
Employee Benefits	109,120	151,497	113,737
Operating Expenditures:			
Operating Materials & Supplies	591,503	772,727	733,035
Vehicle Supplies	3,542	2,463	4,700
Administrative Supplies	8,204	9,000	12,500
Safety Supplies	3,954	5,000	3,500
Special Purchases	-	-	-
Utilities	463,356	782,983	507,501
Rentals	1,385	3,000	3,000
Maintenance and Repairs	28,989	49,000	48,000
Outside Services	203,038	326,900	345,400
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	51,322	66,432	22,158
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	361,370	1,440,000	379,044
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 2,673,492	$ 4,541,283	$ 3,064,900

BUSINESS UNIT 325: WELL PROGRAM

Department : Water Production **Business Unit : (325) Well Program**

Major Business Unit Functions:

Utilization of underground sources of raw water.

Significant Expenditure and Staffing Changes:

Outside Services: increase represents funding for well classification study.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	-	1,400	1,400
Vehicle Supplies	-	-	-
Administrative Supplies	-	-	-
Safety Supplies	-	150	150
Special Purchases	-	-	-
Utilities	4,302	4,643	8,373
Rentals	-	-	-
Maintenance and Repairs	-	1,000	1,000
Outside Services	25	2,600	32,600
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	461	781	50
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 4,788	$ 10,574	$ 43,573

BUSINESS UNIT 330: WATER QUALITY LABORATORY

Department : Water Production **Business Unit : (330) Water Quality Laboratory**

Major Business Unit Functions:

Testing of quality of produced water to ensure product is in compliance with regulatory standards.

Significant Expenditure and Staffing Changes:

Personal Services: increase represents funding for Lab Analyst.

Operating Materials & Supplies: decreased based on historical spending on laboratory supplies.

Outside Services: increase represents funding for vertical profiler conversion to WIMS and unexpected sampling events.

Capital Expenditures: represents funding for HPC Colony Counter.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 371,427	$ 388,804	$ 483,106
Overtime Pay	1,084	5,000	5,000
F.I.C.A.	27,638	29,744	37,256
Pension	76,761	83,592	108,303
Employee Benefits	45,745	55,248	100,982
Operating Expenditures:			
Operating Materials & Supplies	101,574	135,000	127,875
Vehicle Supplies	3,296	7,000	6,185
Administrative Supplies	1,433	4,700	4,000
Safety Supplies	718	1,000	1,000
Special Purchases	-	-	-
Utilities	3,833	5,000	4,200
Rentals	8,462	8,500	8,500
Maintenance and Repairs	2,557	4,100	4,000
Outside Services	241,464	319,100	369,350
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	29,434	33,858	34,468
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	33,100	-	53,500
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 948,526	$ 1,080,646	$ 1,347,725

Program Management and Engineering Division – Business Unit Group 500



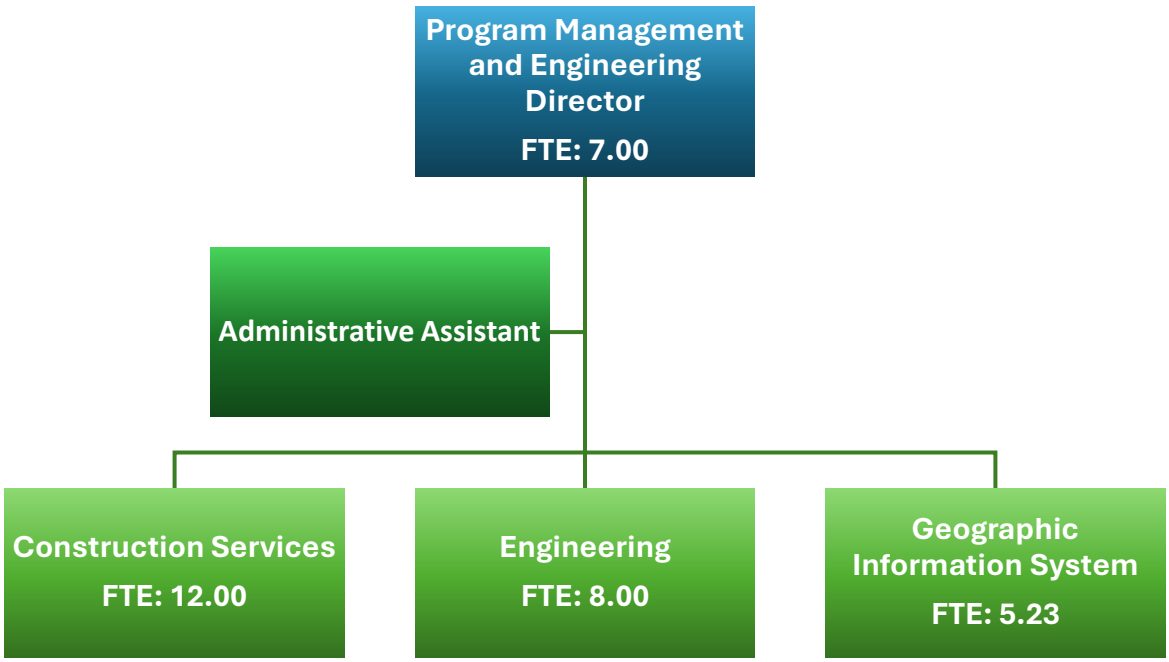
PROGRAM MANAGEMENT AND ENGINEERING DIVISION
BUDGET UNIT 500

The Program Management and Engineering Division serves as the Authority's planning, programming, monitoring and review function for its facilities and distribution and collection systems. It is responsible for the implementation of the strategic master plan, engineering, surveying, GIS and inspection of additions to the water and sewer systems. Tasks are performed in conformity with federal, state and local laws and authority laws, regulations and policies.

Responsibilities are accomplished per the general direction of the Chief Executive Officer and the Chief Administrative Officer over support services. The Program Management and Engineering Director is responsible for the day-to-day operations of the department.

To better manage operating expenses, the division is broken down into specific programs, project funding sources or functional areas of responsibility. The budget units that have been identified for this area are listed in a tabular format below.

501 – Program Management and Engineering Director
507 – Construction Services
530 – Engineering
535 – Geographic Information System



Program Management and Engineering Division – Staffing Summary

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Program Management and Engineering						
501 - Program and Engineering Director	5.00	5.00	7.00	7.00	7.00	7.00
507 - Construction Services	12.00	12.00	12.00	12.00	12.00	12.00
530 - Engineering	4.23	4.23	4.23	4.40	7.23	8.00
535 - Geographic Information System	6.23	7.23	7.23	7.40	4.23	5.23
Total Full-Time Employees (FTEs)	**27.46**	**28.46**	**30.46**	**30.79**	**30.46**	**32.23**

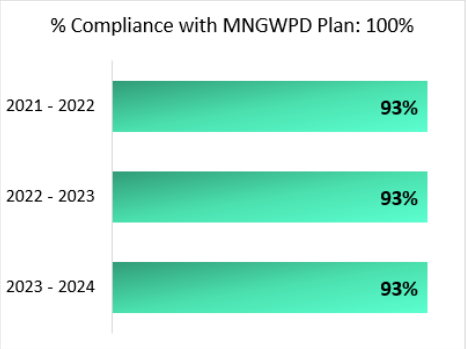
Program Management and Engineering Division – Major Initiatives for FY 2025 - 2026

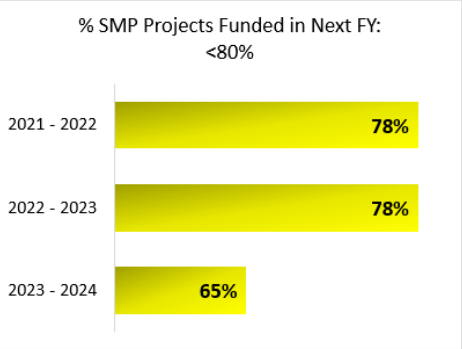
Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Program Management and Engineering Department Manager					
501	**Operating**	56110	Consulting Fees	$ 2,225,000	On-Call Engineering - $300,000 Collection System Improvement - $200,000 Power BI Implementation Support - $100,000 Staff Augmentation - $275,000 [SMP 25-322] Future Technology Readiness Project and Standards for Models/Digital Twins - $250,000 Facility Maintenance Improvements Strategy (SAMP F-03) - $75,000 [SMP 20-106] Linear Asset Data Improvement Strategy -125,000 [SMP 25-1001] System-Wide Configuration Study - $250,000 [SMP 25-1004] Water Quality Study - $300,000 [SMP 25-107] Power BI Dashboard Rollout - $100,000 WS LS Water Development Guideline - $150,000 Water Loss - $100,000
Total				**$ 2,225,000**	
Construction Services					
507	**Capital**	59303	Capital Project Transfer	$ 300,000	HQ Battle Creek Road DOT Entrance Rework
				350,000	[SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design)
				450,000	[SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design)
Total				**$ 1,100,000**	
Engineering					
530	**Operating**	56124	M&R-Collection System/Outfall	$ 1,500,000	[SMP 20-606] Sewer Condition Assessment Program *(SSES)* - $1,000,000 Force Main Assessment - $500,000
	Capital	59902	Cap Equip- Easements	361	Misc Recording of Easements
		59983	Cap Equip- Computing Devices	12,000	AutoCAD Licenses (Qty 3)
		59991	Cap Equip- Tables/Desk/Racks	15,000	Office Furniture for Sr Plan Review Coordinator
Total				**$ 1,527,361**	
Geographic Information Systems					
535	**Capital**	59991	Cap Equip- Tables/Desk/Racks	$ 15,000	Office Furniture for Spatial Asset Analyst II
Total				**$ 15,000**	

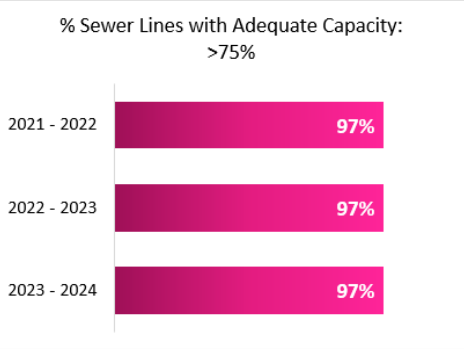
Program Management and Engineering Division – Levels of Service

The Program Management and Engineering Division has three KPI metrics that are associated with the Authority's "**Superior Product Quality,**" "**Ensure Financial Viability,**" and "**Infrastructure Sustainability**" goals and strategies 1, 17 and 22 to "*To meet all applicable regulatory requirements,*" "*Have 80% of the Strategic Master Plan projects funded for the next fiscal year according to plan,*" and "*Provide adequate treatment capacity.*" The department's performance on these metrics is captured in the table that follows.

Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
SUPERIOR PRODUCT QUALITY							
1	Meet all applicable regulatory requirements	% Compliance with MNGWPD Plan: 100%	PME	100%	93%	93%	93%
ENSURE FINANCIAL VIABILITY							
17	Develop a Sustainable Annual Budget	% SMP Projects Funded in Next FY: < 80%	PME	< 80%	65%	78%	78%
INFRASTRUCTURE SUSTAINABILITY							
22	Provide adequate treatment capacity	% Sewer Lines with Adequate Capacity: >75%	PME	> 75%	97%	97%	97%









Program Management and Engineering Division Staffing – Position Detail

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Program Management and Engineering Manager						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Asset Manager	0.00	0.00	1.00	1.00	1.00	1.00
Engineering Director	1.00	1.00	1.00	1.00	1.00	1.00
Program Management Engineer/Sr. Engineering Project Manag	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Project Manager	1.00	1.00	2.00	2.00	2.00	2.00
Program Manager/Sr. Mgr Strategic Plan & Proj Mgt*	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**5.00**	**5.00**	**7.00**	**7.00**	**7.00**	**7.00**
Construction Services						
Construction Coordinator	2.00	5.00	5.00	8.00	8.00	7.00
Construction Inspector	7.00	4.00	4.00	1.00	1.00	2.00
Cons. Svcs. & Eng. Sr. Manager	1.00	1.00	1.00	1.00	1.00	1.00
Construction Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Total Number of Personnel (FTEs)	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
Engineering						
Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00
Shadow - Engineering Supv	0.00	0.00	0.00	0.17	0.00	0.00
Intern - College	0.23	0.23	0.23	0.23	0.23	0.00
Plan Review Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Plan Review Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Senior Engineering Technician	2.00	2.00	2.00	2.00	2.00	2.00
Surveyor Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Surveyor II	0.00	0.00	0.00	0.00	2.00	2.00
Total Number of Personnel (FTEs)	**4.23**	**4.23**	**4.23**	**4.40**	**7.23**	**8.00**
Geographic Information System						
GSI Technician III	2.00	0.00	0.00	0.00	0.00	0.00
Intern - College	0.23	0.23	0.23	0.23	0.23	0.23
Spatial Asset Manager	1.00	1.00	1.00	1.00	1.00	1.00
Spatial Asset Analyst I	0.00	1.00	1.00	1.00	0.00	0.00
Spatial Asset Analyst II	0.00	0.00	0.00	0.00	1.00	2.00
Spatial Asset Analyst III	0.00	2.00	2.00	2.00	2.00	2.00
Spatial Field Coordinator	1.00	1.00	1.00	1.00	0.00	0.00
Shadow - Spatial Field Coordinator	0.00	0.00	0.00	0.17	0.00	0.00
Spatial Field Technician I	2.00	1.00	1.00	1.00	0.00	0.00
Spatial Field Technician II	0.00	1.00	1.00	1.00	0.00	0.00
Total Number of Personnel (FTEs)	**6.23**	**7.23**	**7.23**	**7.40**	**4.23**	**5.23**
Program Management and Engineering Department Total	**27.46**	**28.46**	**30.46**	**30.79**	**30.46**	**32.23**

Program Management and Engineering Division – Consolidated Operating Budget

Department : Program Management and Engineering **Business Unit : Department 500 - Consolidated**

Overview of Department Responsibilities

The primary responsibilities of the Program Management and Engineering Department include implementation of the Master Plan, engineering design & construction support and surveying, mapping of the water and sewer system, oversight of the Geographic Information System (GIS) and inspection of additions to the water distribution, sewer and stormwater infrastructure systems. The activities are performed in accordance with federal and state laws, and with rules and regulations promulgated to cover water production and wastewater treatment. Tasks are generally undertaken based on the priorities established by the General Manager.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 2,335,410	$ 2,971,413	$ 3,301,584
Overtime Pay	747	2,000	8,000
F.I.C.A.	167,808	222,977	251,606
Pension	481,994	637,191	743,327
Employee Benefits	418,533	619,306	725,774
Operating Expenditures:			
Operating Materials & Supplies	11,937	23,730	33,425
Vehicle Supplies	10,776	22,632	17,447
Administrative Supplies	2,789	9,640	11,341
Safety Supplies	460	3,827	4,460
Special Purchases	15	600	775
Utilities	34,290	41,901	35,613
Rentals	-	-	-
Maintenance and Repairs	8,496	5,234	7,480
Outside Services	1,459,723	3,605,694	3,803,871
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	332,465	499,283	401,397
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	91,194	120,512	42,361
Capital Projects:			
Transfers to R&E	2,800,111	13,550,000	1,100,000
Total Appropriations	$ 8,156,749	$ 22,335,940	$ 10,488,461

BUSINESS UNIT 501: PROGRAM MANAGEMENT AND ENGINEERING DIRECTOR

Department : Program Management and Engineering

Business Unit : (501) Program Mgmt and Engineering Director

Major Business Unit Functions:

Directs, manages and controls the efforts of the Program Management and Engineering Department. Manages the Authority's Master Planning process including forecasting future capacity needs, accommodating regulatory changes and improving operational efficiency. Manages engineering consulting services and new major construction projects.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decrease represents funding for computer equipment for an additional position in the previous year.

Outside Services: decrease in funding due to [SMP 25-322] Future Techology Rediness Project and Standards for Models/Digital Twins, [SMP 25-1001] System Configuration Study, [SMP 25-1004] Water Quality Study, WS LS Water Development Guidelines, Water Loss.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 777,185	$ 920,139	$ 951,973
Overtime Pay	-	-	-
F.I.C.A.	54,223	66,645	70,295
Pension	160,445	197,831	214,909
Employee Benefits	104,397	147,500	167,716
Operating Expenditures:			
Operating Materials & Supplies	137	4,570	2,190
Vehicle Supplies	192	800	600
Administrative Supplies	1,248	1,785	1,300
Safety Supplies	51	120	500
Special Purchases	15	600	775
Utilities	7,593	8,497	7,810
Rentals	-	-	-
Maintenance and Repairs	203	1,000	1,150
Outside Services	552,832	1,453,384	2,227,950
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	91,471	165,887	31,830
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	50,111	400,000	-
Total Appropriations	$ 1,800,103	$ 3,368,758	$ 3,678,998

BUSINESS UNIT 507: CONSTRUCTION SERVICES

Department : Program Management and Engineering **Business Unit : (507) Construction Services**

Major Business Unit Functions:

Manages construction projects and provides construction support services. Inspects water and sewer line construction to ensure compliance with standards.

Significant Expenditure and Staffing Changes:

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for HQ Battle Creek Road DOT Entrance Rework, [SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design), [SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 645,824	$ 1,064,979	$ 1,130,979
Overtime Pay	415	1,000	6,000
F.I.C.A.	46,362	81,473	87,338
Pension	131,643	228,971	255,318
Employee Benefits	126,444	251,716	267,789
Operating Expenditures:			
Operating Materials & Supplies	8,518	10,500	11,380
Vehicle Supplies	9,416	12,844	11,547
Administrative Supplies	1,243	4,050	3,800
Safety Supplies	289	3,264	2,000
Special Purchases	-	-	-
Utilities	15,621	16,568	16,313
Rentals	-	-	-
Maintenance and Repairs	2,142	3,000	2,500
Outside Services	3,603	7,800	5,450
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	28,631	58,333	24,380
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	2,750,000	13,150,000	1,100,000
Total Appropriations	$ 3,770,152	$ 14,894,498	$ 2,924,794

BUSINESS UNIT 530: ENGINEERING

Department : Program Management and Engineering **Business Unit : (530) Engineering**

Major Business Unit Functions:

Provides engineering services for construction of water and sewer lines. Reviews and approves proposed additions to the Authority's water and sewer system. Assists customers with sewer and water service locations, tap-on fees and meter quotes.

Significant Expenditure and Staffing Changes:

Personal Services: increase represents funding for Sr Plan Review Coordinator.
Operating Materials & Supplies: increase represents computer equipment for Sr Plan Review Coordinator.
Outside Services: increase represents funding for Force Main Assessment.
General Expenses: increase represents funding for surveying software.
Capital Expenditures: represents funding for Easements, AutoCAD Licenses (Qt 3), Office Furniture for Sr Plan Review Coordinator.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 500,974	$ 547,742	$ 646,385
Overtime Pay	332	1,000	2,000
F.I.C.A.	36,728	41,901	49,857
Pension	103,165	117,765	145,052
Employee Benefits	104,508	132,712	174,797
Operating Expenditures:			
Operating Materials & Supplies	2,418	8,660	16,055
Vehicle Supplies	-	8,988	5,300
Administrative Supplies	261	3,130	4,241
Safety Supplies	25	300	1,960
Special Purchases	-	-	-
Utilities	5,150	9,936	5,812
Rentals	-	-	-
Maintenance and Repairs	5,224	1,234	3,830
Outside Services	880,437	2,018,440	1,520,450
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	13,585	43,824	69,172
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	179	85,012	27,361
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 1,652,987	$ 3,020,644	$ 2,672,272

BUSINESS UNIT 535: GEOGRAPHIC INFORMATION SYSTEM (GIS)

Department : Program Management and Engineering **Business Unit : (535) Geographic Information System**

Major Business Unit Functions:

Maintains geodatabase for water, sewer and storm piping systems. Manages the development and implementation of work order and inspection tools to support field and management operations. Provides survey information for engineering design projects. Provides data and mapping for asset management and planning purposes. Responsible for acquisition of easements for water and sewer construction projects.

Significant Expenditure and Staffing Changes:

Personal Services: increase represents funding for Spatial Asset Analyst II.
Operating Materials & Supplies: increase represents computer equipment for Spatial Asset Analyst II.
Outside Services: decrease in funding represents consulting assistance with with GIS Geometric Network Upgrading from prior year.
General Expenses: increase represents funding for FME subscription, public facing application support.
Capital Expenditures: represents funding for Office Furniture for Spatial Asset Analyst II.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 411,427	$ 438,553	$ 572,247
Overtime Pay	-	-	-
F.I.C.A.	30,494	32,958	44,116
Pension	86,741	92,624	128,048
Employee Benefits	83,184	87,378	115,472
Operating Expenditures:			
Operating Materials & Supplies	864	-	3,800
Vehicle Supplies	1,167	-	-
Administrative Supplies	37	675	2,000
Safety Supplies	95	143	-
Special Purchases	-	-	-
Utilities	5,925	6,900	5,678
Rentals	-	-	-
Maintenance and Repairs	928	-	-
Outside Services	22,852	126,070	50,021
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	198,778	231,239	276,015
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	91,015	35,500	15,000
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 933,507	$ 1,052,040	$ 1,212,397

Distribution and Conveyance Division – Business Unit Group 600



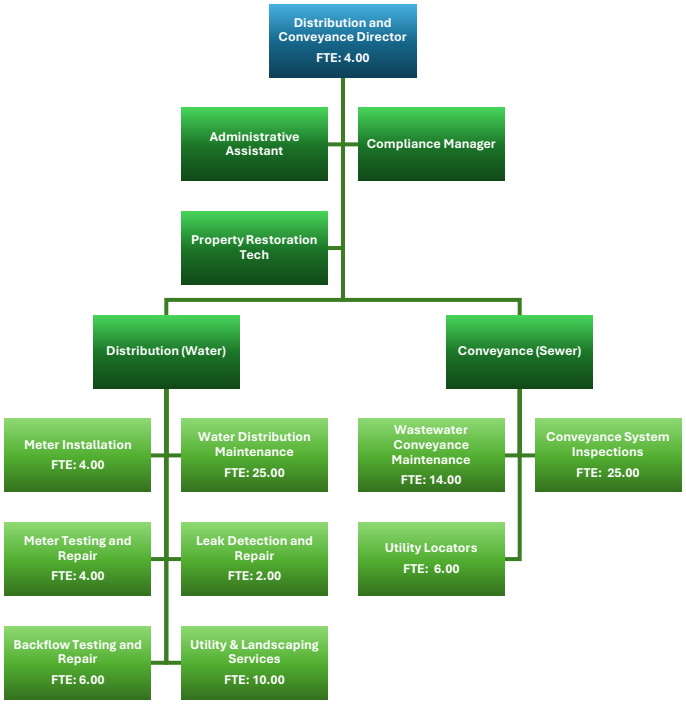
DISTRIBUTION AND CONVEYANCE DIVISION
BUDGET UNIT 600

The Distribution and Conveyance Division is charged with the critical task of ensuring the efficiency of the individual distribution and collection systems. It has the responsibility of installing the Authority's water lines, water meters and maintaining both water and sewer lines. Work must be performed in compliance with standards established by the federal and state regulatory agencies as they pertain to water distribution and sewer collection.

Responsibilities are accomplished per the general direction of the Chief Executive Officer and the Chief Operations Officer. The Distribution and Conveyance Director is responsible for the day-to-day operations of the department.

To better manage operating expenses, the division is broken down into specific programs, types of services or functional areas of responsibility. The budget units that have been identified for this department are listed below.

601 – Distribution and Conveyance Director
610 – Meter Installation
612 – Water Distribution Maintenance
616 – Meter Testing and Repair
617 – Leak Detection and Repair
618 – Backflow Testing and Repair
619 – Utility and Landscaping Services
621 – Wastewater Conveyance Maintenance
627 – Conveyance System Inspections
630 – Utility Locators



Distribution and Conveyance Division – Staffing Summary

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Distribution and Conveyance Division						
601 - Distribution & Conveyance Director	4.00	4.00	4.00	4.00	4.00	4.00
610 - Meter Installation	4.00	4.00	4.00	4.00	4.00	4.00
612 - Water Distribution Maintenance	25.00	25.00	25.00	25.00	25.00	25.00
616 - Meter Testing and Repair	5.00	5.00	5.00	4.00	4.00	4.00
617 - Leak Detection and Repair	2.00	2.00	2.00	2.00	2.00	2.00
618 - Backflow Testing and Repair	5.00	5.00	6.00	6.00	6.00	6.00
619 - Utility & Landscaping Services	7.00	7.00	9.00	9.00	10.00	10.00
621 - Wastewater Conveyance Maintenance	17.00	17.00	15.00	15.00	14.00	14.00
627 - Conveyance System Inspections	22.00	22.00	24.00	24.00	25.00	25.00
630 - Utility Locators	6.00	6.00	6.00	6.00	6.00	6.00
Total Full-Time Employees (FTEs)	**97.00**	**97.00**	**100.00**	**99.00**	**100.00**	**100.00**

The Distribution and Conveyance Division increased by one full-time employee (FTE) in its Wastewater Conveyance Maintenance business unit when a Planner and Scheduling position was created.



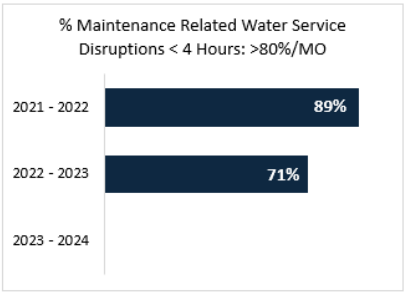
Distribution and Conveyance Division – Major Initiatives for FY 2025 – 2026

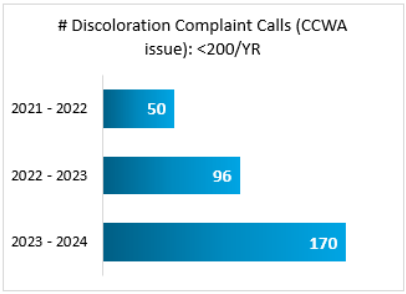
Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Distribution & Conveyance Department Manager					
601	**Capital**	59952	Cap Equip- Trailers	$ 10,000	Trailer W/Mounted Grill
				$ 10,000	
Meter Installation					
610	**Capital**	59941	Cap Equip- Construction Equipment	$ 15,000	Steel Road Plate
Total				**$ 15,000**	
Water Distribution Maintenance					
612	**Operating**	56128	M&R - Supply Mains	$ 150,000	LCR Service Replacements
				450,000	[SMP 25-600] Lead and Copper Rule Inventory
	Capital	59303	Capital Project Transfer	100,000	Poston Rd 800' of 8" Water Main for Water Quality and Pressure
				280,000	Panhandle Rd 1,200 of 12" Water Main
				320,000	East Lovejoy Road 2,200' Water Main
		59361	Capital Project Transfer (Huie Internal)	350,000	Huie Archery Water Center
		59941	Cap Equip- Construction Equipment	179,000	John Deere Excavator
		59946	Cap Equip- Measuring/Drafting Equipment	23,000	Surveying Equipment to GPS (New Installation)
		59951	Cap Equip- Trucks	133,345	Single Axle Dump (Replacement for U# 9945)
				205,534	Tandem Dump (Replacement for U# 9070)
				108,231	F-550 W/Flatbed and Toolboxes (Replacement for U# 1734)
		59964	Cap Equip- Safety Equipment	10,000	Aluminum Trench Box (Qty 2)
Total				**$ 2,309,110**	
Meter Testing and Repair					
616				$ -	
Total				**$ -**	
Leak Detection and Repair					
617	**Capital**	59946	Cap Equip- Measuring/Drafting Equipment	$ 8,500	Leak Loggers (Qty 10)
				80,000	Orbis Caps
Total				**$ 88,500**	
Backflow Testing and Repair					
618	**Capital**	59953	Cap Equip- Automobile/Pickup Trucks	$ 75,894	Transit Van (Replacement for U# 1621)
Total				**$ 75,894**	
Utility & Landscaping Services					
619	**Capital**	59944	Cap Equip- Special Maintenance Equipment	$ 143,450	Vactron (Replacement for U# 123858)
		59953	Cap Equip- Automobile/Pickup Trucks	57,986	F-150 Supercab 4WD (Replacement for U# 1744)
		59963	Cap Equip- Landscaping Equipment	15,500	Straw Blower
Total				**$ 216,936**	
Conveyance Wastewater Maintenance					
621	**Capital**	59303	Capital Project Transfer	$ 500,000	Sewer Tangents & Manhole Replacements
		59941	Cap Equip- Construction Equipment	30,000	Steel Road Plate (Qty 2)
		59952	Cap Equip- Trailers (Non-Forestry)	20,000	Manhole Raising Trailer
Total				**$ 550,000**	
Conveyance System Inspections					
627	**Capital**	59951	Cap Equip- Trucks	$ 133,345	Single Axle Dump (Replacement for U# 1990)
		59952	Cap Equip- Trailers (Non-Forestry)	65,000	40,000 lb Trailer
Total				**$ 198,345**	
Utility Locators					
630				$ -	
Total				**$ -**	

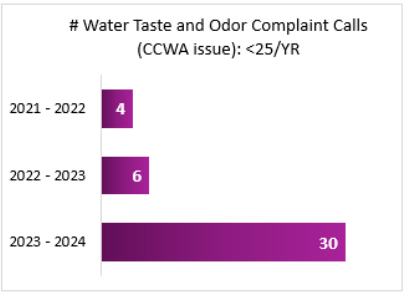
Distribution and Conveyance Division – Levels of Service

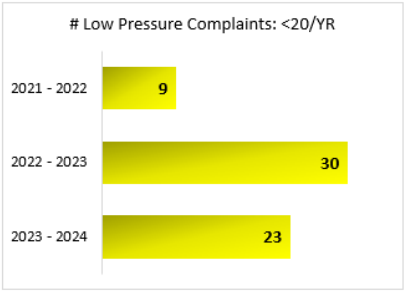
The Distribution and Conveyance Division is the Authority's largest division. This group has 16 KPI metrics that are associated with six of the seven goals of the Authority which include "**Superior Product Quality,**" "**Exceed Customer Expectations,**" "**Provide Employee Development,**" "**Optimize Operations,**" "**Infrastructure Sustainability,**" and "**Stakeholder Support**" goals and strategies 2, 4, 5, 6, 7, 8, 13, 21 and 23. The department's performance on these metrics is captured in the table that follows.

Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
SUPERIOR PRODUCT QUALITY							
2	Potable water quality that meets customer expectations	# Discoloration Complaint Calls (CCWA issue): <200/YR	DC	< 200/Year	170	96	50
		# Water Taste and Odor Complaint Calls (CCWA issue): < 25/YR	DC	< 25/Year	30	6	4
EXCEED CUSTOMER EXPECTATIONS							
4	Improve customer experience	% site visits within 2 hours of customer call -Distribution: > 90%/mo	DC	> 90% / Month	84%	85%	92%
		Avg response time for customer request - Conveyance; < 2 hours	DC	< 2 / Hours	1.19	1.47	1.44
5	Minimize potable water service disruptions	# Low Pressure Complaints: < 20/YR	DC	< 20 / Year	23	30	9
		% Maintenance Related Water Service Disruptions < 4 Hours: > 80%/MO	DC	> 80% / Month	0%	71%	89%
6	Minimize customer sewer backups	Expense for Sewer Backup Claims: < $200,000/YR	DC	< $200,000 / Year	$0	$1,075	$90,433
		# Sewer Backup Damage Claims: < 20/YR	DC	< 20 / Year	0	1	7
7	Complete all property restorations in 14 days	% Property Restorations Completed < 14 days: 100%/MO	DC	100% / Month	54%	45%	46%
OPTIMIZE OPERATIONS							
13	Reasonable Cost of Service	$/Acct. of Wastewater Collection System Pipe Maintained: < $373	DC	< $373	$72	$96	$78
		$/Acct. of Water Distribution System Pipe Maintained: < $408	DC	< $408	$84	$87	$85
		% of Budget: < 95%	DC	< 95%	92%	84%	85%
INFRASTRUCTURE SUSTAINABILITY							
21	Provide a sustainable water supply	# Water Main Breaks per 100 Miles of Pipe: < 11/YR	DC	< 11 / Year	6.7	5.7	4.7
		# Water Main Leaks per 100 Miles of Pipe: < 25/YR	DC	< 25 / Year	6.5	7.3	5.4
		Value of Water Services Claims Paid: < $50,000/YR	DC	< $50,000 / Year	$0	$69,221	$8,188
STAKEHOLDER SUPPORT							
23	Environmental Stewardship and Sustainability	# SSOs to State Waters: < 40/YR	DC	< 40 / Year	22	21	33

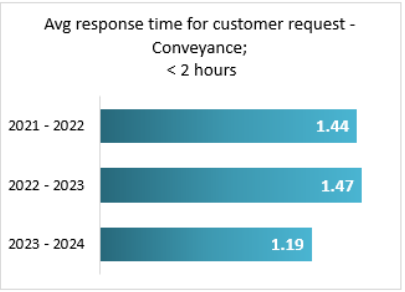

% Maintenance Related Water Service Disruptions < 4 Hours: >80%/MO
2021 - 2022
89%
2022 - 2023
71%
2023 - 2024

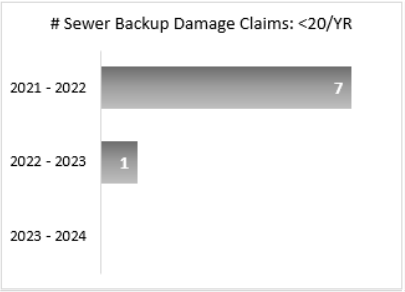

Discoloration Complaint Calls (CCWA issue): <200/YR
2021 - 2022
50
2022 - 2023
96
2023 - 2024
170

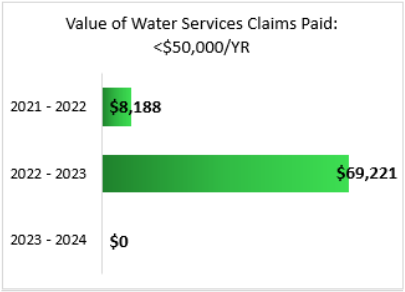

Water Taste and Odor Complaint Calls (CCWA issue): <25/YR
2021 - 2022
4
2022 - 2023
6
2023 - 2024
30

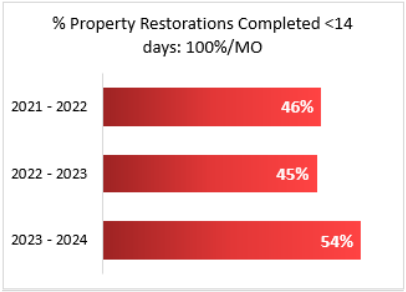

Low Pressure Complaints: <20/YR
2021 - 2022
9
2022 - 2023
30
2023 - 2024
23

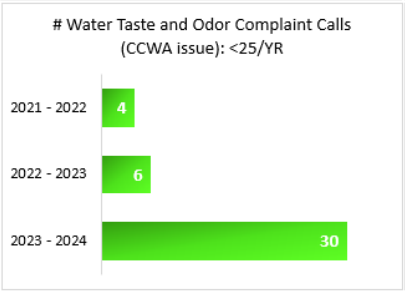

KPI

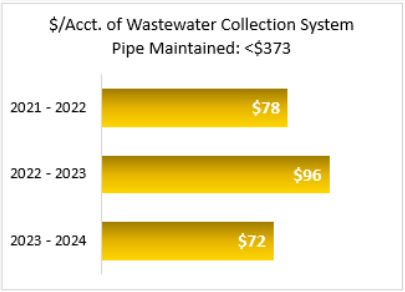

Avg response time for customer request - Conveyance;
< 2 hours
2021 - 2022
1.44
2022 - 2023
1.47
2023 - 2024
1.19

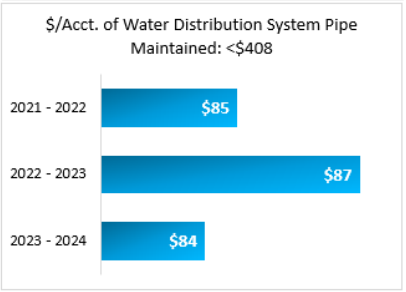

Sewer Backup Damage Claims: <20/YR
2021 - 2022
7
2022 - 2023
1
2023 - 2024

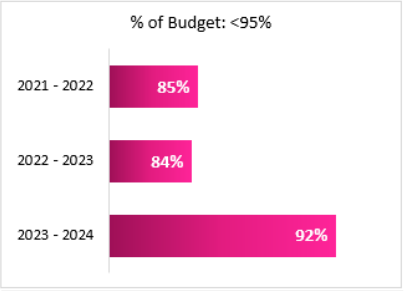

Value of Water Services Claims Paid: <$50,000/YR
2021 - 2022
$8,188
2022 - 2023
$69,221
2023 - 2024
$0


% Property Restorations Completed <14 days: 100%/MO
2021 - 2022
46%
2022 - 2023
45%
2023 - 2024
54%

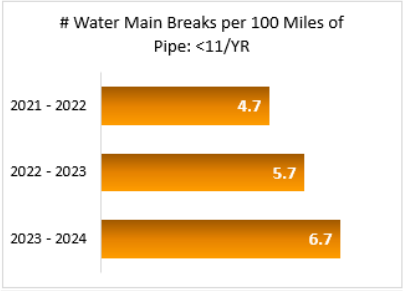

Water Taste and Odor Complaint Calls (CCWA issue): <25/YR
2021 - 2022
4
2022 - 2023
6
2023 - 2024
30

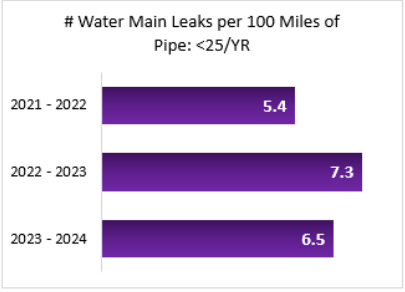

$/Acct. of Wastewater Collection System Pipe Maintained: <$373
2021 - 2022
$78
2022 - 2023
$96
2023 - 2024
$72

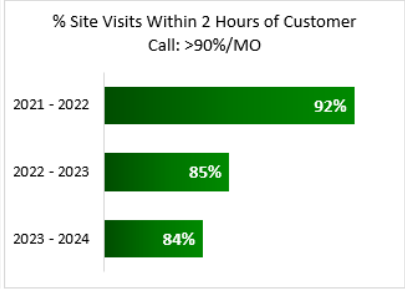

$/Acct. of Water Distribution System Pipe Maintained: <$408
2021 - 2022
$85
2022 - 2023
$87
2023 - 2024
$84

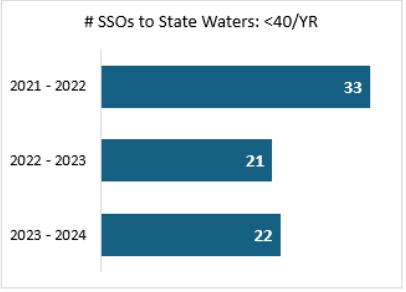

% of Budget: <95%
2021 - 2022
85%
2022 - 2023
84%
2023 - 2024
92%




Water Main Breaks per 100 Miles of Pipe: <11/YR
2021 - 2022
4.7
2022 - 2023
5.7
2023 - 2024
6.7


Water Main Leaks per 100 Miles of Pipe: <25/YR
2021 - 2022
5.4
2022 - 2023
7.3
2023 - 2024
6.5


% Site Visits Within 2 Hours of Customer Call: >90%/MO
2021 - 2022
92%
2022 - 2023
85%
2023 - 2024
84%


SSOs to State Waters: <40/YR
2021 - 2022
33
2022 - 2023
21
2023 - 2024
22

Distribution and Conveyance Division Staffing – Position Detail

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Distribution and Conveyance Dept. Manager						
Compliance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Distribution & Conveyance Director	1.00	1.00	1.00	1.00	1.00	1.00
Property Restoration Tech	1.00	1.00	1.00	1.00	0.00	0.00
Planner/Scheduler	0.00	0.00	0.00	0.00	1.00	1.00
Sr. Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Meter Installation						
Equipment Operator II	1.00	1.00	1.00	1.00	1.00	1.00
Utility Service Mechanic I	1.00	1.00	1.00	1.00	2.00	2.00
Utility Service Mechanic II	1.00	1.00	1.00	1.00	0.00	0.00
Utility Service Mechanic Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Water Distribution Maintenance						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Distribution Maintenance Manager	1.00	1.00	0.00	0.00	0.00	0.00
Distribution Manager	0.00	0.00	1.00	1.00	1.00	1.00
Equipment Operator	4.00	4.00	4.00	4.00	0.00	0.00
Equipment Operator I	0.00	0.00	0.00	0.00	1.00	1.00
Equipment Operator II	0.00	0.00	0.00	0.00	3.00	3.00
Heavy Equipment Operator	0.00	0.00	0.00	0.00	3.00	3.00
Installation/Repair Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Sr. Crew Leader	2.00	2.00	2.00	2.00	2.00	2.00
Sr. Equipment Operator	3.00	3.00	3.00	3.00	0.00	0.00
Trouble Shooter	3.00	3.00	3.00	3.00	3.00	3.00
Utility Service Mechanic I	4.00	4.00	5.00	5.00	6.00	6.00
Utility Service Mechanic II	2.00	2.00	1.00	1.00	0.00	0.00
Utility Service Mechanic Crew Leader	3.00	3.00	3.00	3.00	3.00	3.00
Total Number of Personnel (FTEs)	**25.00**	**25.00**	**25.00**	**25.00**	**25.00**	**25.00**
Meter Testing and Repair						
Equipment Operator	1.00	1.00	1.00	1.00	0.00	0.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00	1.00
Meter/Backflow Testing and Repair Supervisor	2.00	2.00	2.00	1.00	1.00	1.00
Meter Repair Technician	1.00	1.00	1.00	1.00	1.00	1.00
Meter Repair Crew Leader	0.00	0.00	0.00	0.00	1.00	1.00
Total Number of Personnel (FTEs)	**5.00**	**5.00**	**5.00**	**4.00**	**4.00**	**4.00**
Leak Detection and Repair						
Leak Detection Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Leak Detection Technician	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Backflow Testing and Repair						
Backflow Prevention Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Backflow Technician Trainees	0.00	0.00	0.00	2.00	2.00	2.00
Backflow Technician	4.00	4.00	5.00	3.00	3.00	3.00
Total Number of Personnel (FTEs)	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**	**6.00**

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Utility & Landscaping Services						
Equipment Operator	1.00	1.00	2.00	2.00	0.00	0.00
Equipment Operator I	0.00	0.00	0.00	0.00	1.00	1.00
Equipment Operator II	0.00	0.00	0.00	0.00	1.00	1.00
Utility Service Mechanic I	3.00	3.00	4.00	4.00	3.00	3.00
Utility Service Mechanic II	0.00	0.00	0.00	0.00	1.00	1.00
Utility Service Mechanic Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Utility Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Property Restoration Tech	0.00	0.00	0.00	0.00	1.00	1.00
Valve Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**7.00**	**7.00**	**9.00**	**9.00**	**10.00**	**10.00**
Wastewater Conveyance Maintenance						
Conveyance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Conveyance Repair Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	4.00	4.00	3.00	3.00	0.00	0.00
Equipment Operator II	0.00	0.00	0.00	0.00	3.00	3.00
Planner/Scheduler	1.00	1.00	1.00	1.00	0.00	0.00
Troubleshooter - Conveyance	1.00	1.00	0.00	0.00	0.00	0.00
Utility Service Mechanic I	4.00	4.00	5.00	6.00	6.00	6.00
Utility Service Mechanic II	2.00	2.00	1.00	0.00	0.00	0.00
Utility Service Mechanic Crew Leader	3.00	3.00	3.00	3.00	3.00	3.00
Total Number of Personnel (FTEs)	**17.00**	**17.00**	**15.00**	**15.00**	**14.00**	**14.00**
Conveyance System Inspections						
CCTV Crew Leader	2.00	2.00	2.00	2.00	2.00	2.00
CCTV Technician	2.00	2.00	2.00	2.00	2.00	2.00
Conveyance Cleaning Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Conveyance Maint. Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	5.00	5.00	5.00	5.00	0.00	0.00
Equipment Operator II	0.00	0.00	0.00	0.00	6.00	6.00
Troubleshooter - Conveyance	0.00	0.00	2.00	2.00	2.00	2.00
USM Crew Leader	0.00	0.00	1.00	1.00	0.00	0.00
Utility Service Technician	3.00	3.00	3.00	3.00	3.00	3.00
Utility Service Mechanic I	3.00	3.00	3.00	3.00	2.00	2.00
Utility Service Mechanic II	0.00	0.00	0.00	0.00	1.00	1.00
Utility Services Mechanic Crew Leader	5.00	5.00	4.00	4.00	5.00	5.00
Total Number of Personnel (FTEs)	**22.00**	**22.00**	**24.00**	**24.00**	**25.00**	**25.00**
Utility Locators						
Utility Locator	5.00	5.00	5.00	5.00	5.00	5.00
Utility Service Mechanic Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Distribution & Conveyance Department Total	**97.00**	**97.00**	**100.00**	**99.00**	**100.00**	**100.00**

Distribution and Conveyance Division – Consolidated Operating Budget

Department : Distribution and Conveyance **Business Unit : Department 600 - Consolidated**

Overview of Department Responsibilities

The primary responsibility of the Distribution and Conveyance (D&C) Department is ensuring the overall integrity of the water distribution and wastewater collection systems. The Department installs and maintains water lines and water meters. It also maintains the wastewater collection system. The activities are performed in accordance with federal and state laws which govern water distribution and wastewater collection systems. Tasks are generally undertaken based on the priorities established by the General Manager.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 5,338,179	6,102,290	$ 6,237,729
Overtime Pay	642,407	690,700	784,500
F.I.C.A.	439,744	466,832	481,718
Pension	1,105,929	1,311,993	1,471,804
Employee Benefits	1,163,842	1,749,877	1,553,635
Operating Expenditures:			
Operating Materials & Supplies	1,791,956	1,844,945	2,332,290
Vehicle Supplies	283,177	353,221	391,645
Administrative Supplies	22,491	29,325	63,765
Safety Supplies	56,794	77,500	86,750
Special Purchases	127	2,800	2,500
Utilities	107,481	104,460	112,665
Rentals	6,437	8,650	12,700
Maintenance and Repairs	119,792	152,199	238,899
Outside Services	2,294,066	2,939,109	3,430,100
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	322,812	436,419	145,575
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	1,550,499	1,126,388	1,313,785
Capital Projects:			
Transfers to R&E	144,536	1,300,000	1,550,000
Total Appropriations	$ 15,390,270	$ 18,696,708	$ 20,210,060

BUSINESS UNIT 601: DISTRIBUTION AND CONVEYANCE DIRECTOR

Department : Distribution and Conveyance

Business Unit : (601) Distribution and Conveyance Director

Major Business Unit Functions:

Directs, manages and controls the maintenance and construction of water and sewer lines.

Significant Expenditure and Staffing Changes:

Vehicle Supplies: increased based on historical spending on fuel.

Administrative Supplies: increase represents funding for FOG outreach Supplies.

Rentals: increase represents funding for community outreach tent rentals.

Outside Services: decrease represents funding for office remodelings (Qty 2) from prior year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Trailer W/Mounted Grill.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 368,789	$ 375,207	$ 395,970
Overtime Pay	222	5,000	5,000
F.I.C.A.	24,993	28,705	30,578
Pension	72,057	80,670	89,390
Employee Benefits	87,265	96,773	103,617
Operating Expenditures:			
Operating Materials & Supplies	9,907	10,155	12,295
Vehicle Supplies	3,622	4,565	11,682
Administrative Supplies	5,120	5,300	35,000
Safety Supplies	798	21,600	21,500
Special Purchases	127	2,000	2,500
Utilities	24,811	25,206	29,681
Rentals	-	500	2,500
Maintenance and Repairs	6,376	18,000	14,000
Outside Services	47,177	54,677	40,150
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	105,045	160,994	26,535
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	68,228	-	10,000
Capital Projects:			
Transfers to R&E	-	500,000	-
Total Appropriations	$ 824,538	$ 1,389,352	$ 830,398

BUSINESS UNIT 610: METER INSTALLATION

Department : Distribution and Conveyance **Business Unit : (610) Meter Installation**

Major Business Unit Functions:

Oversees the installation of meters.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decrease represents funding for a thumper, line locator and tap machine from prior year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Steel Road Plate.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 124,252	$ 190,714	$ 201,100
Overtime Pay	23,257	30,000	35,000
F.I.C.A.	11,078	14,589	15,530
Pension	26,444	41,003	45,399
Employee Benefits	34,692	80,340	48,344
Operating Expenditures:			
Operating Materials & Supplies	365,632	580,670	557,330
Vehicle Supplies	6,913	11,255	14,820
Administrative Supplies	64	200	300
Safety Supplies	3,336	5,800	5,800
Special Purchases	-	-	-
Utilities	456	600	776
Rentals	843	900	1,200
Maintenance and Repairs	3,687	5,500	6,700
Outside Services	257,442	455,605	454,575
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	6,603	10,962	3,620
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	15,000
Capital Projects:			
Transfers to R&E	4,536	-	-
Total Appropriations	$ 869,234	$ 1,428,138	$ 1,405,494

BUSINESS UNIT 612: WATER DISTRIBUTION MAINTENANCE

Department : Distribution and Conveyance

Business Unit : (612) Water Distribution Maintenance

Major Business Unit Functions:

Maintains water lines.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for additional gravel, emergency stock supplies.

Outside Services: increase represents funding for LCR service replacements, [SMP 25-600] Lead and Copper Rule Inventory.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for John Deere Excavator, Surveying Equipment to GPS, Single Axle Dump (Replacement for U# 9945), Tandem Dump (Replacement for U# 9070), F-550 W/Flatbed and Toolboxes (Replacement for U# 1734), Aluminum Trench Box (Qty 2).

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for Poston Rd 800' of 8" Water Main for Water Quality and Pressure, Panhandle Rd 1,200 of 12" Water Main, East Lovejoy Road 2,200' Water Main , Huie Archery Water Center.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,320,545	$ 1,523,887	$ 1,552,637
Overtime Pay	200,711	250,000	255,000
F.I.C.A.	113,162	116,577	119,903
Pension	274,937	327,636	350,508
Employee Benefits	284,799	380,927	386,212
Operating Expenditures:			
Operating Materials & Supplies	732,184	566,900	909,360
Vehicle Supplies	83,770	101,653	101,178
Administrative Supplies	3,883	4,450	7,850
Safety Supplies	18,959	17,000	17,000
Special Purchases	-	-	-
Utilities	22,236	22,933	24,850
Rentals	954	1,250	2,000
Maintenance and Repairs	36,502	39,500	47,250
Outside Services	842,949	822,525	1,475,500
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	56,457	68,126	31,145
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	216,822	288,812	659,110
Capital Projects:			
Transfers to R&E	-	800,000	1,050,000
Total Appropriations	$ 4,208,871	$ 5,332,176	$ 6,989,503

BUSINESS UNIT 616: METER TESTING AND REPAIR

Department : Distribution and Conveyance **Business Unit : (616) Meter Testing and Repair**

Major Business Unit Functions:

Test, install and repair meters & backflows.

Significant Expenditure and Staffing Changes:

Operating Material & Supplies: increase represents funding for additonal supplies needed for Standby personnel, new meter testers.

Outside Services: decrease in funding due to Valor Water Aalytics for hidden revenue locator.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 257,872	$ 268,592	$ 281,893
Overtime Pay	18,589	18,000	18,000
F.I.C.A.	19,657	20,548	21,770
Pension	52,163	57,748	127,274
Employee Benefits	57,212	64,028	58,969
Operating Expenditures:			
Operating Materials & Supplies	118,288	70,540	154,160
Vehicle Supplies	8,972	9,000	9,500
Administrative Supplies	209	400	1,025
Safety Supplies	640	2,000	2,500
Special Purchases	-	-	-
Utilities	4,388	4,508	4,687
Rentals	2,395	2,000	2,000
Maintenance and Repairs	2,121	3,314	4,014
Outside Services	51,617	78,493	13,495
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	12,045	7,911	2,735
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 606,167	$ 607,082	$ 702,022

BUSINESS UNIT 617: LEAK DETECTION AND REPAIR

Department : Distribution and Conveyance

Business Unit : (617) Leak Detection and Repair

Major Business Unit Functions:

Detect and locate leaks in water and sewer lines. Monitor the M-Log System.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase in funding represents listening device, deck drawer.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Leak Loggers (Qty 10), Orbis Caps.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 116,883	$ 122,106	$ 129,797
Overtime Pay	5,770	3,200	3,500
F.I.C.A.	8,919	9,342	10,024
Pension	24,318	26,253	29,301
Employee Benefits	32,965	36,225	38,752
Operating Expenditures:			
Operating Materials & Supplies	2,050	8,820	13,530
Vehicle Supplies	4,549	5,871	5,800
Administrative Supplies	30	125	175
Safety Supplies	78	500	550
Special Purchases	-	-	-
Utilities	3,862	3,735	4,052
Rentals	-	-	-
Maintenance and Repairs	534	1,135	1,135
Outside Services	670	5,777	3,060
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	2,482	4,861	2,770
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	31,050	180,553	88,500
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 234,159	$ 408,503	$ 330,946

BUSINESS UNIT 618: BACKFLOW TESTING AND REPAIR

Department : Distribution and Conveyance

Business Unit : (618) Backflow Testing and Repair

Major Business Unit Functions:

Testing and repair of backflows.

Significant Expenditure and Staffing Changes:

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Transit Van (Replacement for U# 1621).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 259,726	$ 342,639	$ 350,682
Overtime Pay	7,955	9,500	11,000
F.I.C.A.	19,848	26,212	27,080
Pension	54,385	73,666	79,168
Employee Benefits	62,708	106,855	93,208
Operating Expenditures:			
Operating Materials & Supplies	41,794	50,070	51,190
Vehicle Supplies	11,213	16,730	18,050
Administrative Supplies	266	750	525
Safety Supplies	5,995	7,500	5,500
Special Purchases	-	-	-
Utilities	5,803	6,121	5,877
Rentals	-	-	-
Maintenance and Repairs	1,839	3,200	3,800
Outside Services	2,309	45,037	49,110
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	13,877	13,722	10,820
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	75,894
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 487,718	$ 702,002	$ 781,904

BUSINESS UNIT 619: UTILITY AND LANDSCAPING SERVICES

Department : Distribution and Conveyance

Business Unit : (619) Utility & Landscaping Services

Major Business Unit Functions:

Maintain valves and hydrants. Performs property restoration.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for additional wheat straw, top soil, SOD.

Vehicle Supplies: increase represents funding for tire replacements.

Maintenance and Repairs: increased based on historical spending on equipment repairs.

Outside Services: increased based on historical spending on equipment repairs.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Vactron (Replacement for U# 123858), F-150 Supercab 4WD (Replacement for U# 1744), Straw Blower.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 515,237	$ 568,216	$ 596,568
Overtime Pay	101,380	75,000	99,000
F.I.C.A.	44,248	43,468	46,072
Pension	103,842	122,167	134,675
Employee Benefits	104,907	152,726	138,364
Operating Expenditures:			
Operating Materials & Supplies	111,636	51,350	123,950
Vehicle Supplies	22,557	23,359	33,915
Administrative Supplies	3,245	900	2,490
Safety Supplies	3,615	3,500	9,000
Special Purchases	-	-	-
Utilities	5,359	4,854	5,392
Rentals	-	-	500
Maintenance and Repairs	4,567	8,700	20,500
Outside Services	8,433	9,015	20,680
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	15,800	15,200	10,640
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	105,649	-	216,936
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 1,150,476	$ 1,078,455	$ 1,458,682

BUSINESS UNIT 621: WASTEWATER CONVEYANCE MAINTENANCE

Department : Distribution and Conveyance Business Unit : (621) Wastewater

Major Business Unit Functions: Conveyance Maintenance

Repair and maintenance of sewer lines.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decreased based on historical spending from previous year.

Maintenance and Repairs: increase represents funding for bypass pump hose replacements, flooring repairs.

Outside Services: increase in funding due to Rover X camera repairs.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Steel Road Plate (Qty 2), Steel Road Plate (Qty 2).

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for Sewer Tangents & Manhole Replacements.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 770,716	$ 838,487	$ 856,544
Overtime Pay	103,677	115,000	153,000
F.I.C.A.	64,630	64,145	66,145
Pension	160,733	180,273	193,364
Employee Benefits	182,765	265,859	272,709
Operating Expenditures:			
Operating Materials & Supplies	242,399	285,000	219,610
Vehicle Supplies	52,200	70,868	68,500
Administrative Supplies	4,948	9,300	8,050
Safety Supplies	12,738	8,000	8,000
Special Purchases	-	300	-
Utilities	16,100	12,935	11,572
Rentals	1,974	2,000	2,500
Maintenance and Repairs	30,047	36,500	79,000
Outside Services	661,260	755,200	783,700
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	30,870	48,702	22,010
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	172,854	244,239	50,000
Capital Projects:			
Transfers to R&E	-	-	500,000
Total Appropriations	$ 2,507,910	$ 2,936,808	$ 3,294,704

BUSINESS UNIT 627: CONVEYANCE SYSTEM INSPECTION

Department : Distribution and Conveyance **Business Unit : (627) Conveyance System Inspection**

Major Business Unit Functions:

Clean and inspect sewer lines to improve flow efficiencies, preventing sewer backups.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for reciprocationg saw replacement (Qty 3), soil pipe cutters (Qty 2), gas detectors (Qty 2).

Vehicle Supplies: increase represents funding for tire replacements.

Maintenance and Repairs: increase represents funding for sewer camera repairs.

Outside Services: decreased based on historical spending for flow monitoring.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Single Axle Dump (Replacement for U#9943), 40,000 lb Trailer.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,306,168	$ 1,535,248	$ 1,524,903
Overtime Pay	156,917	165,000	160,000
F.I.C.A.	108,981	117,449	117,772
Pension	273,938	330,080	344,246
Employee Benefits	258,486	454,555	359,959
Operating Expenditures:			
Operating Materials & Supplies	130,656	191,000	230,175
Vehicle Supplies	73,031	89,935	108,000
Administrative Supplies	4,527	6,000	6,900
Safety Supplies	10,240	11,000	16,000
Special Purchases	-	500	-
Utilities	18,278	17,670	19,287
Rentals	272	2,000	2,000
Maintenance and Repairs	32,556	33,000	58,500
Outside Services	345,720	629,400	504,150
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	68,078	94,361	29,475
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	955,896	412,784	198,345
Capital Projects:			
Transfers to R&E	140,000	-	-
Total Appropriations	$ 3,883,745	$ 4,089,982	$ 3,679,712

BUSINESS UNIT 630: UTILITY LOCATORS

Department : Distribution and Conveyance **Business Unit : (630) Utility Locators**

Major Business Unit Functions:

Locate water and sewer lines.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for line locator replacements (Qty 6).

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 297,991	$ 337,194	$ 347,635
Overtime Pay	23,931	20,000	45,000
F.I.C.A.	24,228	25,797	26,844
Pension	63,111	72,497	78,479
Employee Benefits	58,043	111,589	53,501
Operating Expenditures:			
Operating Materials & Supplies	37,408	30,440	60,690
Vehicle Supplies	16,350	19,985	20,200
Administrative Supplies	199	1,900	1,450
Safety Supplies	395	600	900
Special Purchases	-	-	-
Utilities	6,189	5,898	6,491
Rentals	-	-	-
Maintenance and Repairs	1,562	3,350	4,000
Outside Services	76,488	83,380	85,680
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	11,554	11,580	5,825
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 617,451	$ 724,210	$ 736,695

Water Reclamation Division – Business Unit Group 700



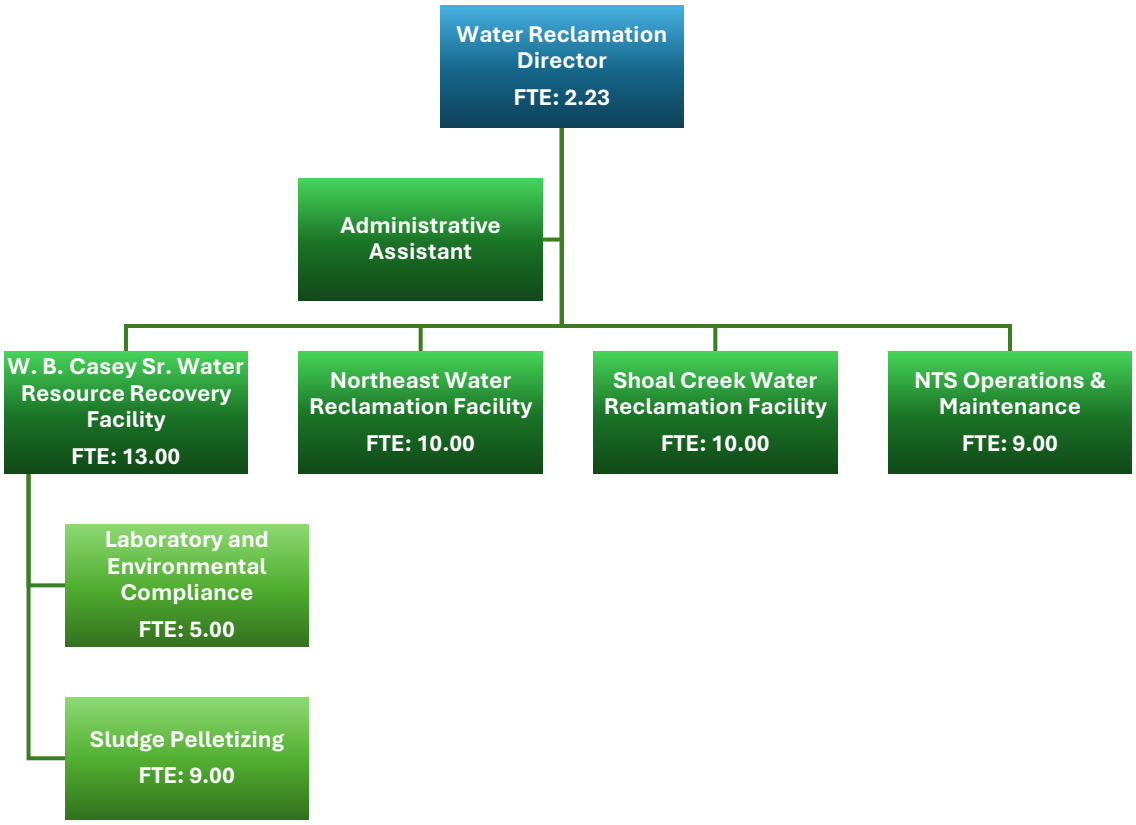
WATER RECLAMATION DIVISION
BUDGET UNIT 700

The Water Reclamation Division is responsible for treating the wastewater generated by the Authority's customers. To achieve its task of reclaiming water so that it is environmentally safe, there are three wastewater facilities, one bio-solid facility and a central laboratory. The activity of treating wastewater is highly regulated and specific operating standards are promulgated by federal and state regulatory agencies that have oversight of wastewater treatment.

Responsibilities are accomplished per the general direction of the Chief Executive Officer and the Chief Operations Officer. The Water Reclamation Director is responsible for the day-to-day operations of the department.

To better manage operating expenses, the division is broken down into specific programs, reclamation facilities, activities or areas of responsibility. The budget units that have been identified for this area are listed below.

701 – Water Reclamation Director
720 – W.B. Casey Sr. Water Resource Recovery Facility
721 – Northeast Water Reclamation Facility
722 – Northeast WRF Solids Handling
724 – Shoal Creek Water Reclamation Facility
727 – Shoal Creek WRF Solids Handling
729 – R. L. Jackson Transfer Pump Station
730 – Laboratory and Environmental Compliance
731 – Sludge Pelletizing
732 – Influent Pump Station
740 – Natural Treatment Operations and Maintenance



Water Reclamation Division – Staffing Summary

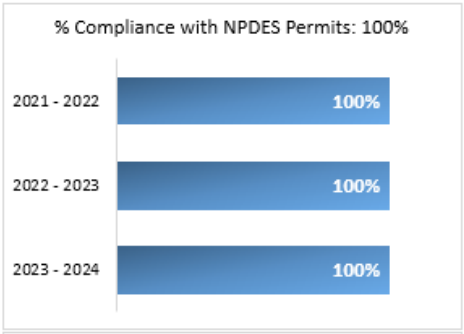
Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Water Reclamation Division						
701 - Water Reclamation Director	2.25	2.23	2.23	2.23	2.23	2.23
720 - W B Casey SR Water Resource Recovery Facility	12.00	12.00	12.00	12.17	13.00	13.00
721 - Northeast Water Reclamation Facility	8.00	8.00	9.00	9.00	10.00	10.00
722 - Northeast Solids Handling	1.00	1.00	0.00	0.00	0.00	0.00
724 - Shoal Creek Water Reclamation Facility	6.00	6.00	8.00	10.00	10.00	10.00
727 - Shoal Creek Solids Handling	1.00	1.00	0.00	0.00	0.00	0.00
730 - Laboratory and Environmental Compliance	5.00	5.00	5.00	5.00	5.00	5.00
731 - Sludge Pelletizing	8.00	8.00	8.00	9.00	9.00	9.00
740 - NTS Operations & Maintenance	10.00	9.00	9.00	9.00	9.00	9.00
Total Full-Time Employees (FTEs)	**53.25**	**52.23**	**53.23**	**56.40**	**58.23**	**58.23**

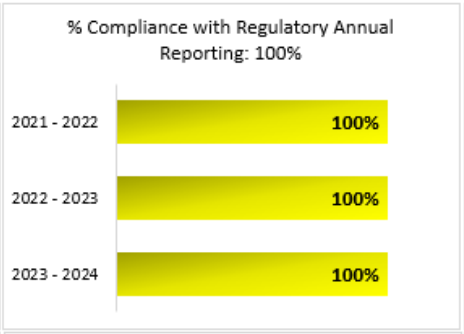
Water Reclamation Division – Levels of Service

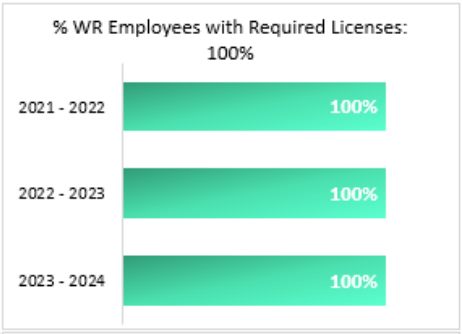
The Water Reclamation Division has 10 KPI metrics that are associated with five of the seven goals of the Authority which include "**Superior Product Quality**," "**Provide Employee Development**," "**Optimize Operations**," "**Infrastructure Sustainability**" and "**Stakeholder Support**" goals and strategies 1, 8, 13, 22 and 23. The department's performance on these metrics is captured in the table that follows.

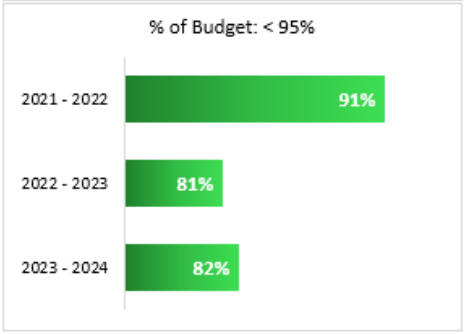
Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
SUPERIOR PRODUCT QUALITY							
1	Meet all applicable regulatory requirements	% Compliance with NPDES Permits: 100%	WR	100%	100%	100%	100%
		% Compliance with Regulatory Annual Reporting: 100%	WR	100%	100%	100%	100%
PROVIDE EMPLOYEE DEVELOPMENT							
8	Provide effective employee training and development	% WR Employees with Required Licenses: 100%	WR	100%	100%	100%	100%
OPTIMIZE OPERATIONS							
13	Reasonable Cost of Service	% of Budget: < 95%	WR	< 95%	82%	81%	91%
		$/kGal Reclaimed: < $2.00	WR	< $2.00	$1.84	$1.77	$1.57
INFRASTRUCTURE SUSTAINABILITY							
22	Provide adequate treatment capacity	% Utilized Capacity at Casey WRRF: < 80%	WR	< 80%	61%	58%	51%
		% Utilized Capacity at Northeast WRF: < 80%	WR	< 80%	74%	72%	78%
		% Utilized Capacity at Shoal Creek: < 80%	WR	< 80%	56%	57%	53%
STAKEHOLDER SUPPORT							
23	Environmental Stewardship and Sustainability	WR Carbon footprint status - Million ton/yr. as CO2 (e): Report	WR	Report	4.49	4.29	4.57
		% Beneficial Reuse of Biosolids: 100%	WR	100%	100%	100%	100%

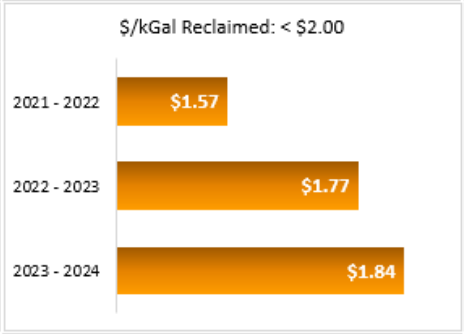


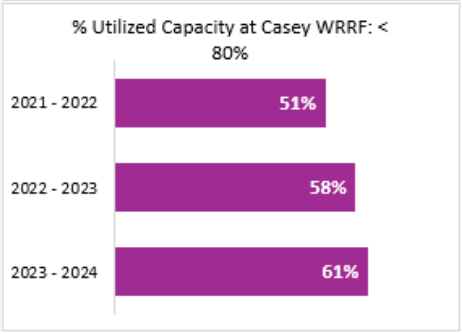

% Compliance with NPDES Permits: 100%
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
100%


% Compliance with Regulatory Annual Reporting: 100%
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
100%

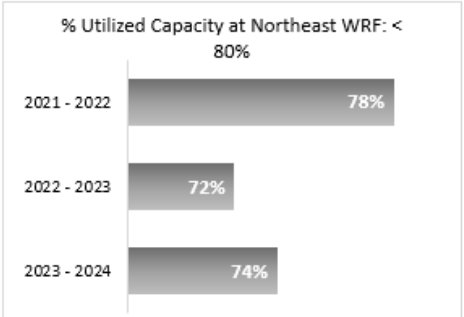

% WR Employees with Required Licenses: 100%
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
100%


% of Budget: < 95%
2021 - 2022
91%
2022 - 2023
81%
2023 - 2024
82%

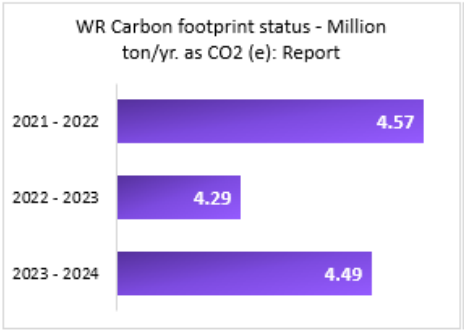

$/kGal Reclaimed: < $2.00
2021 - 2022
$1.57
2022 - 2023
$1.77
2023 - 2024
$1.84

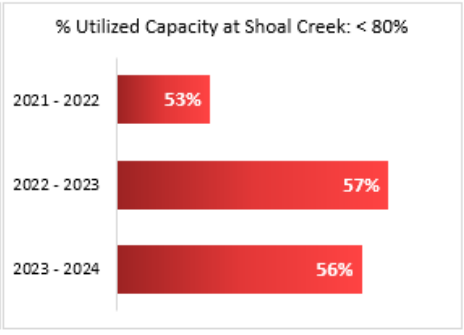

% Utilized Capacity at Casey WRRF: < 80%
2021 - 2022
51%
2022 - 2023
58%
2023 - 2024
61%

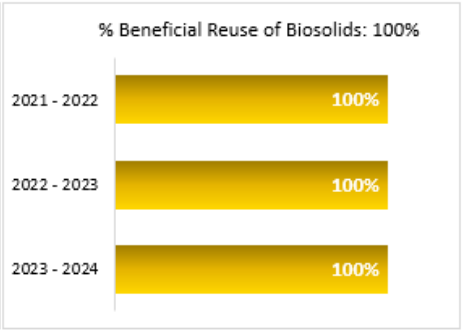

KEY
KPI
PERFORMANCE
INDICATOR


% Utilized Capacity at Northeast WRF: < 80%
2021 - 2022
78%
2022 - 2023
72%
2023 - 2024
74%


KEY
KPI
METRICS


WR Carbon footprint status - Million ton/yr. as CO2 (e): Report
2021 - 2022
4.57
2022 - 2023
4.29
2023 - 2024
4.49


% Utilized Capacity at Shoal Creek: < 80%
2021 - 2022
53%
2022 - 2023
57%
2023 - 2024
56%


% Beneficial Reuse of Biosolids: 100%
2021 - 2022
100%
2022 - 2023
100%
2023 - 2024
100%


POOR
GOOD
PERFORMANCE

Water Reclamation Division – Major Initiatives for FY 2025 – 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Water Reclamation Department Manager					
701	**Capital**	59303	Capital Project Transfer	$ 400,000	[SMP 25-708] Energy Optimization Study
		59953	Cap Equip- Automobile/Pickup Trucks	45,486	Ford Explorer (Replacement for U# 4470)
Total				**$ 445,486**	
W B Casey Sr Water Reclamation Plant					
720	**Operating**	56199	Other Outside Services	$ 170,000	Wetwell Pump-outs (Qty 2)
	Capital	59303	Capital Project Transfers	400,000	[SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development)
				S	[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment
		59931	Cap Equip- Pumping Equipment	180,000	Raw Pump Replacement
				105,000	BRB Mixer Replacement (Qty 2)
		59962	Cap Equip- Laboratory Equipment	13,000	Flow Paced Sampler
Total				**$ 868,000**	
N E Clayton Water Reclamation Plant					
721	**Operating**	56116	M&R - Plant Equipment	$ 192,000	Secondary Clarifier Coating (Qty 4)
		56151	M&R - Utility Source	97,774	Ga Power Transformer (Qty 10)
	Capital	59931	Cap Equip- Pumping Equipment	100,000	Raw Pump Replacement
		59932	Cap Equip- Treatment Equipment	280,000	Aeration Basin Replacement Headers, Down Pipe and C Channel
		59953	Cap Equip- Automobile/Pickup Trucks	62,246	F-150 Super Cab 2WD (Replacement for U# 1701)
Total				**$ 732,020**	
N E Solids Handling					
722	**Capital**	56199	Other Outside Services	$ 505,996	Solids Handling (Contract Increase)
Total				**$ 505,996**	
Shoal Creek Water Reclamation Plant					
724	**Operating**	56116	M&R - Plant Equipment	$ 112,000	PLC Upgrades Blower/Digesters (Software and Hardware Updates)
		56199	Other Outside Services	78,900	Influent Wetwell Pump-outs (Qty 5)
	Capital	59303	Capital Project Transfers	400,000	[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support
				200,000	[SMP 25-707] Regulatory Support for Waste Load Allocation and Indirect Potable Reuse Requirements
				1,000,000	[SMP 20-728] Shoal Creek WRF Improvements (Additional Funding)
				200,000	[SMP 25-703] Shoal Creek Condition Assessment
		59915	Cap Equip- Fencing	10,000	Front Gate Operator Replacement
		59931	Cap Equip- Pumping Equipment	87,752	Spare Influent Pump
Total				**$ 2,088,652**	
Shoal Creek Solids Handling					
727	**Operating**	56116	M&R - Plant Equipment	$ 90,000	Centrifuge #2 Repairs
Total				**$ 90,000**	
R L Jackson Transfer Pump Station					
729	**Capital**	59931	Cap Equip- Pumping Equipment	$ 125,000	Transfer Pump Replacement
Total				**$ 125,000**	
Laboratory/Environmental Compliance					
730				$ -	
Total				**$ -**	
Sludge Pelletizing					
731	**Capital**	59932	Cap Equip- Treatment Equipment	$ 150,897	Pugmill Replacement
Total				**$ 150,897**	
Jackson Influent Pump Station					
732	**Capital**	59931	Cap Equip- Pumping Equipment	$ 145,000	Raw Pump Replacement
Total				**$ 145,000**	
NTS Operations & Maintenance					
740	**Capital**	59303	Capital Project Transfer	$ 95,000	Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System
		59941	Cap Equip- Construction Equipment	93,510	Tractor 4 Wheel Drive (Replacement For Unit 1590)
		59951	Cap Equip- Trucks	132,927	Single Axel Dump Truck (Replacement For Unit 9970)
Total				**$ 321,437**	

Water Reclamation Division Staffing – Position Detail

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Water Reclamation Department Manger						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Intern	0.25	0.23	0.23	0.23	0.23	0.23
Water Reclamation Director	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**2.25**	**2.23**	**2.23**	**2.23**	**2.23**	**2.23**
W. B. Casey Sr. Water Resource Recovery Facility						
Facility Worker	1.00	1.00	1.00	1.00	1.00	1.00
Chief Operator	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Plant Manager	0.00	0.00	0.00	0.00	0.00	1.00
Plant Manager	1.00	1.00	1.00	1.00	1.00	1.00
Shadow - Plant Manager	0.00	0.00	0.00	0.17	0.00	0.00
Plant Operator I	1.00	0.00	1.00	2.00	2.00	2.00
Plant Operator II	1.00	1.00	1.00	2.00	3.00	3.00
Plant Operator III	7.00	7.00	5.00	4.00	4.00	4.00
Plant Operator Trainee	0.00	1.00	2.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**12.00**	**12.00**	**12.00**	**12.17**	**13.00**	**13.00**
Northeast Water Reclamation Facility						
Chief Operator	1.00	1.00	1.00	1.00	1.00	1.00
Plant Manager	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator I	4.00	5.00	5.00	4.00	4.00	4.00
Plant Operator II	0.00	0.00	0.00	0.00	1.00	1.00
Plant Operator III	1.00	0.00	0.00	2.00	2.00	2.00
Plant Operator Trainee	0.00	0.00	1.00	0.00	0.00	0.00
Facility Worker	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**8.00**	**8.00**	**9.00**	**9.00**	**10.00**	**10.00**
Northeast Solids Handling						
Plant Operator III	1.00	1.00	0.00	0.00	0.00	0.00
Total Number of Personnel (FTEs)	**1.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**
Shoal Creek Water Reclamation Facility						
Chief Operator	0.00	0.00	1.00	0.00	0.00	0.00
Plant Manager	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator I	4.00	3.00	5.00	7.00	7.00	7.00
Plant Operator Trainee	0.00	0.00	1.00	1.00	0.00	0.00
WR Preventative Maint Tech	0.00	0.00	0.00	0.00	1.00	1.00
Plant Operator III	1.00	2.00	0.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**6.00**	**6.00**	**8.00**	**10.00**	**10.00**	**10.00**
Shoal Creek Solids Handling						
Plant Operator I	1.00	1.00	0.00	0.00	0.00	0.00
Total Number of Personnel (FTEs)	**1.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**
Laboratory and Environmental Compliance						
Environmental Compliance & Lab Manager	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Industrial Compliance Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Lab Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Lab Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Sludge Pelletizing						
Chief Operator	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Plant Operator	0.00	0.00	0.00	0.00	0.00	1.00
Plant Manager	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator I	2.00	2.00	2.00	3.00	3.00	3.00
Plant Operator II	1.00	1.00	1.00	1.00	2.00	2.00
Plant Operator III	2.00	2.00	2.00	2.00	1.00	1.00
Facility Worker	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**8.00**	**8.00**	**8.00**	**9.00**	**9.00**	**9.00**
Natural Treatment Operations & Maintenance						
NTS Chief Operator	1.00	1.00	0.00	0.00	0.00	0.00
Operations/Maint Coordinator	0.00	0.00	1.00	1.00	1.00	0.00
Asst Plant Manager - NTS	0.00	0.00	0.00	0.00	0.00	1.00
NTS Maintenance Operator	5.00	4.00	4.00	4.00	0.00	0.00
Equipment Operator II	0.00	0.00	0.00	0.00	4.00	4.00
NTS Manager	1.00	1.00	1.00	1.00	1.00	1.00
NTS Operator I	2.00	2.00	2.00	2.00	3.00	3.00
NTS Operator II	1.00	1.00	1.00	1.00	0.00	0.00
Total Number of Personnel (FTEs)	**10.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
Water Reclamation Department Total	**53.25**	**52.23**	**53.23**	**56.40**	**58.23**	**58.23**



Water Reclamation Division – Consolidated Operating Budget

Department : Water Reclamation **Business Unit : Department 700 - Consolidated**

Overview of Department Responsibilities

The primary responsibility of the Water Reclamation Department is the operation of three water reclamation facilities. These operations include treating the wastewater, educating the public about sanitary sewers, monitoring the treatment results and effecting the environmentally safe disposition of the residuals produced by the process. The activities are performed in accordance with federal and state laws, and with rules and regulations promulgated to cover wastewater treatment. Tasks are generally undertaken based on the priorities established by the General Manager.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 3,790,698	$ 4,524,169	$ 4,629,421
Overtime Pay	253,830	333,058	316,853
F.I.C.A.	298,412	346,036	360,685
Pension	786,932	972,694	1,055,122
Employee Benefits	768,921	1,158,586	1,139,711
Operating Expenditures:			
Operating Materials & Supplies	1,782,673	2,090,779	2,587,176
Vehicle Supplies	59,945	77,438	83,830
Administrative Supplies	11,648	16,413	20,277
Safety Supplies	15,650	12,272	13,376
Special Purchases	105	1,146	1,475
Utilities	4,088,265	4,249,526	4,870,187
Rentals	38,000	11,820	14,957
Maintenance and Repairs	845,126	815,150	746,994
Outside Services	3,887,782	4,285,816	4,875,206
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	390,785	575,101	112,684
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	869,637	1,434,753	1,530,818
Capital Projects:			
Transfers to R&E	2,472,355	-	2,895,000
Total Appropriations	$ 20,360,763	$ 20,904,757	$ 25,253,772

BUSINESS UNIT 701: WATER RECLAMATION DIRECTOR

Department : Water Reclamation **Business Unit : (701) Water Reclamation Director**

Major Business Unit Functions:

Directs, manages and controls the efforts of the Water Reclamation Department.

Significant Expenditure and Staffing Changes:

Administrative Supplies: increase represents new lobby furniture.
Outside Services: increase based on historical spending on Dekalb County sewer services.
General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.
Capital Expenditures: represents funding for Ford Explorer (Replacement for U# 4470).
Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for [SMP 25-708] Energy Optimization Study.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 222,134	$ 235,217	$ 249,265
Overtime Pay	-	-	-
F.I.C.A.	16,502	17,938	18,998
Pension	45,354	50,571	56,271
Employee Benefits	19,494	21,408	23,368
Operating Expenditures:			
Operating Materials & Supplies	60	200	950
Vehicle Supplies	799	750	817
Administrative Supplies	64	100	2,500
Safety Supplies	-	100	100
Special Purchases	-	1,040	1,475
Utilities	1,176	1,200	1,223
Rentals	-	-	-
Maintenance and Repairs	466	170	200
Outside Services	1,204,343	901,500	1,105,463
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	82,373	141,163	10,465
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	45,486
Capital Projects:			
Transfers to R&E	-	-	400,000
Total Appropriations	$ 1,592,763	$ 1,371,357	$ 1,916,581

BUSINESS UNIT 720: W.B. CASEY SR. WATER RESOURCE RECOVERY FACILITY

Department : Water Reclamation

Business Unit : (720) W.B. Casey Sr Water Resource Recovery Facility

Major Business Unit Functions:

Operates the W.B. Casey Sr. Water Resource Recovery Facility. Operates Septic Tank Waste Receiving Station. Operates Influent Pump Station and R.L. Jackson Transfer Pump Station.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for inflation cost of treatment chemicals.

Maintenance and Repairs: increase based on historical spending from previous year.

Outside Services: increase represents funding for wetwell pump-outs (Qty 2).

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Raw Pump Replacement, BRB Mixer Replacement (Qty 2), Flow Paced Sampler.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for [SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development), [SMP 25-701] Valve Investigation and Gravity Line Condition Assessment.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 739,535	$ 914,645	$ 957,015
Overtime Pay	40,391	100,131	51,753
F.I.C.A.	57,596	69,965	73,907
Pension	154,537	196,649	216,046
Employee Benefits	171,669	281,254	258,258
Operating Expenditures:			
Operating Materials & Supplies	526,654	545,603	624,695
Vehicle Supplies	13,927	19,771	15,869
Administrative Supplies	3,574	3,254	5,532
Safety Supplies	4,129	2,660	3,768
Special Purchases	-	-	-
Utilities	1,438,579	1,440,543	1,622,756
Rentals	790	697	623
Maintenance and Repairs	154,028	88,948	110,984
Outside Services	583,988	628,227	828,464
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	93,875	141,204	21,575
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	18,327	533,500	298,000
Capital Projects:			
Transfers to R&E	72,355	-	600,000
Total Appropriations	$ 4,073,954	$ 4,967,051	$ 5,689,245

BUSINESS UNIT 721: NORTHEAST WATER RECLAMATION FACILITY

Department : Water Reclamation **Business Unit : (721) Northeast Water Reclamation Facility**

Major Business Unit Functions:

Operates the Northeast Water Reclamation Facility.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for inflation cost of treatment chemicals.

Maintenance and Repairs: increases based on historical spending on construction equipment repairs.

Outside Services: increase represents funding for Secondary Clarifier Coating (Qty 4), Ga Power Transformers (Qty 10).

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Raw Pump Replacement, Aeration Basin Replacement Headers, Down Pipe and C Channel, F-150 Super Cab 2WD (Replacement for U# 1701).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 649,609	$ 734,335	$ 766,505
Overtime Pay	41,071	70,000	70,000
F.I.C.A.	50,408	56,177	59,193
Pension	133,549	157,881	173,039
Employee Benefits	130,754	171,937	182,142
Operating Expenditures:			
Operating Materials & Supplies	347,184	386,867	623,587
Vehicle Supplies	1,501	5,090	3,090
Administrative Supplies	2,659	3,582	3,086
Safety Supplies	1,934	1,476	2,099
Special Purchases	105	106	-
Utilities	628,127	617,975	781,436
Rentals	-	-	3,500
Maintenance and Repairs	235,148	126,198	135,166
Outside Services	113,508	201,608	497,771
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	58,632	84,969	15,475
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	202,306	325,168	442,246
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 2,596,494	$ 2,943,369	$ 3,758,335

BUSINESS UNIT 722: NORTHEAST WRF SOLIDS HANDLING

Department : Water Reclamation

Business Unit : (722) Northeast Solids - Handling

Major Business Unit Functions:

Operation of solids handling at the Northeast Water Reclamation Facility.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for inflation cost of treatment chemicals.

Outside Services: increase represents funding for inflation cost of solids handling.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	79,278	122,386	170,164
Vehicle Supplies	-	-	-
Administrative Supplies	27	533	497
Safety Supplies	453	563	563
Special Purchases	-	-	-
Utilities	42,407	43,324	61,123
Rentals	-	-	-
Maintenance and Repairs	13,081	17,286	16,986
Outside Services	555,185	558,824	565,991
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	15,034	10,769	3,549
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	5,067	19,699	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 710,532	$ 773,384	$ 818,873

BUSINESS UNIT 724: SHOAL CREEK WATER RECLAMATION FACILITY

Department : Water Reclamation

Business Unit : (724) Shoal Creek Water Reclamation Facility

Major Business Unit Functions:

Operation of the Shoal Creek Water Reclamation Facility.

Significant Expenditure and Staffing Changes:

Vehicle Supplies: increase represents funding for generator diesel fuel so it can run at 80% capasity.

Outside Services: increase represents funding for PLC Upgrades Blower/Digesters (Software and Hardware Updates), Influent Wetwell Pump-outs (Qty 5).

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Front Gate Operator Replacement, Spare Influent Pump.

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for [SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support, [SMP 25-707] IPL & WLA Regulatory Support, [SMP 20-728] Shoal Creek WRF Improvements (Additional Funding), [SMP 25-703] Shoal Creek Condition Assessment.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 537,435	$ 799,166	$ 796,272
Overtime Pay	21,793	20,000	20,000
F.I.C.A.	41,016	61,136	61,493
Pension	112,048	171,820	179,760
Employee Benefits	129,906	227,774	230,476
Operating Expenditures:			
Operating Materials & Supplies	51,518	66,283	69,937
Vehicle Supplies	2,835	6,374	13,949
Administrative Supplies	2,236	2,312	2,312
Safety Supplies	3,836	2,000	3,039
Special Purchases	-	-	-
Utilities	287,043	230,547	303,721
Rentals	24,018	700	700
Maintenance and Repairs	172,958	155,121	188,658
Outside Services	174,954	233,769	346,403
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	39,546	59,805	17,309
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	244,290	237,500	97,752
Capital Projects:			
Transfers to R&E	2,400,000	-	1,800,000
Total Appropriations	$ 4,245,431	$ 2,274,307	$ 4,131,781

BUSINESS UNIT 727: SHOAL CREEK WRF SOLIDS HANDLING

Department : Water Reclamation **Business Unit : (727) Shoal Creek Solids Handling**

Major Business Unit Functions:

Removal of solids generated from operation of the Shoal Creek Water Reclamation

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for inflation cost of treatment chemicals.

Outside Services: increase represents funding for centrifuge #2 repairs.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	72,277	100,163	190,962
Vehicle Supplies	-	-	-
Administrative Supplies	-	-	-
Safety Supplies	-	-	-
Special Purchases	-	-	-
Utilities	101,006	151,951	147,168
Rentals	-	-	-
Maintenance and Repairs	22,440	18,456	16,120
Outside Services	390,263	468,182	612,472
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	7,457	10,731	6,402
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	168,371	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 761,814	$ 749,483	$ 973,124

BUSINESS UNIT 729: R. L. JACKSON TRANSFER PUMP STATION

Department : Water Reclamation **Business Unit : (729) R.L. Jackson Transfer Pump Station**

Major Business Unit Functions:

Operates the R.L. Jackson Transfer Pump Station that pumps the Casey Plant effluent to Huie site for further treatment.

Significant Expenditure and Staffing Changes:

Outside Services: decrease represents funding for maintenance and repairs to generators from previous year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Transfer Pump Replacement.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	-	285	285
Vehicle Supplies	4,411	3,726	4,000
Administrative Supplies	-	-	-
Safety Supplies	-	-	-
Special Purchases	-	-	-
Utilities	555,446	478,694	717,152
Rentals	-	1,000	1,000
Maintenance and Repairs	6,742	7,620	6,541
Outside Services	233,722	236,483	175,566
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	7,775	13,521	2,000
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	44,462	54,914	125,000
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 852,558	$ 796,243	$ 1,031,544

BUSINESS UNIT 730: LABORATORY AND ENVIRONMENTAL COMPLIANCE

Department : Water Reclamation **Business Unit : (730) Laboratory and Environmental Compliance**

Major Business Unit Functions:

Operates Water Reclamation laboratory. Administers Grease Management Program. Administers Industrial Pretreatment Program. Coordinates sewer use ordinance issue.

Significant Expenditure and Staffing Changes:

Outside Services: increase represents PFAS spot testing.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 422,284	$ 442,818	$ 465,448
Overtime Pay	6,553	10,000	7,000
F.I.C.A.	31,675	33,875	35,944
Pension	88,461	95,205	105,076
Employee Benefits	78,190	85,885	90,946
Operating Expenditures:			
Operating Materials & Supplies	51,603	56,439	59,075
Vehicle Supplies	5,351	6,649	6,000
Administrative Supplies	217	1,850	1,900
Safety Supplies	144	400	500
Special Purchases	-	-	-
Utilities	2,417	2,500	2,046
Rentals	4,301	3,423	4,500
Maintenance and Repairs	1,476	2,300	4,900
Outside Services	61,721	85,400	98,100
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	17,520	13,638	9,926
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	7,929	118,972	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 779,843	$ 959,354	$ 891,361

BUSINESS UNIT 731: SLUDGE PELLETIZING

Department : Water Reclamation **Business Unit : (731) Sludge Pelletizing**

Major Business Unit Functions:

Operation of solids handling at the Casey Plant which includes the pelletizing process.

Significant Expenditure and Staffing Changes:

Maintenance and Repairs: decreased based on historical spending from previous year.

Outside Services: decrease in funding represents belt press sludge roller mainteance and replacements from previous year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Pugmill Replacement.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 505,954	$ 661,386	$ 636,008
Overtime Pay	132,007	123,927	158,900
F.I.C.A.	47,644	50,593	52,544
Pension	106,092	142,198	153,607
Employee Benefits	113,430	226,701	184,497
Operating Expenditures:			
Operating Materials & Supplies	634,989	732,152	757,050
Vehicle Supplies	5,112	4,388	6,028
Administrative Supplies	1,777	2,882	2,350
Safety Supplies	3,421	4,073	2,307
Special Purchases	-	-	-
Utilities	725,739	1,007,563	874,533
Rentals	8,892	6,000	4,634
Maintenance and Repairs	191,065	323,933	207,135
Outside Services	492,928	614,080	419,959
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	37,206	52,822	19,116
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	98,046	-	150,897
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 3,104,300	$ 3,952,698	$ 3,629,565

BUSINESS UNIT 732: R.L. JACKSON PUMP STATION

Department : Water Reclamation **Business Unit : (732) R.L. Jackson Pump Station**

Major Business Unit Functions:

Operates the Jackson Influent Pump Station which pumps wastewater to the Casey Plant for treatment.

Significant Expenditure and Staffing Changes:

Outside Services: decrease represents funding for maintenance and repairs to generators from previous year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Raw Pump Replacement.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ -	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	-	-	-
Pension	-	-	-
Employee Benefits	-	-	-
Operating Expenditures:			
Operating Materials & Supplies	-	436	436
Vehicle Supplies	884	1,857	1,850
Administrative Supplies	-	-	-
Safety Supplies	-	-	-
Special Purchases	-	-	-
Utilities	208,316	178,893	243,526
Rentals	-	-	-
Maintenance and Repairs	552	2,118	4,304
Outside Services	34,994	134,613	123,417
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	2,521	5,825	263
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	145,000	145,000
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 247,268	$ 468,742	$ 518,796

BUSINESS UNIT 740: NTS OPERATIONS AND MAINTENANCE

Department : Water Reclamation **Business Unit : (740) NTS Operations & Maintenance**

Major Business Unit Functions:

Operation and maintenance of Natural Treatment Systems which include spray irrigation facilities, storage ponds, pump stations and constructed wetlands.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for inflation cost of treatment chemicals.

Outside Services: decrease represents funding for EPD Project (Dam Updates) from previous year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Tractor 4 Wheel Drive (Replacement For Unit 1590), Single Axel Dump Truck (Replacement For Unit 9970).

Transfers to R&E: represents funds being transferred to the Renewal and Extension Fund for Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 713,748	$ 736,602	$ 758,908
Overtime Pay	12,015	9,000	9,200
F.I.C.A.	53,570	56,352	58,606
Pension	146,891	158,370	171,323
Employee Benefits	125,477	143,627	170,024
Operating Expenditures:			
Operating Materials & Supplies	19,110	79,965	90,035
Vehicle Supplies	25,124	28,833	32,227
Administrative Supplies	1,093	1,900	2,100
Safety Supplies	1,733	1,000	1,000
Special Purchases	-	-	-
Utilities	98,010	96,336	115,503
Rentals	-	-	-
Maintenance and Repairs	47,170	73,000	56,000
Outside Services	42,177	223,130	101,600
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	28,847	40,654	6,604
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	80,840	-	226,437
Capital Projects:			
Transfers to R&E	-	-	95,000
Total Appropriations	$ 1,395,806	$ 1,648,769	$ 1,894,567

General Services Division – Business Unit Group 900



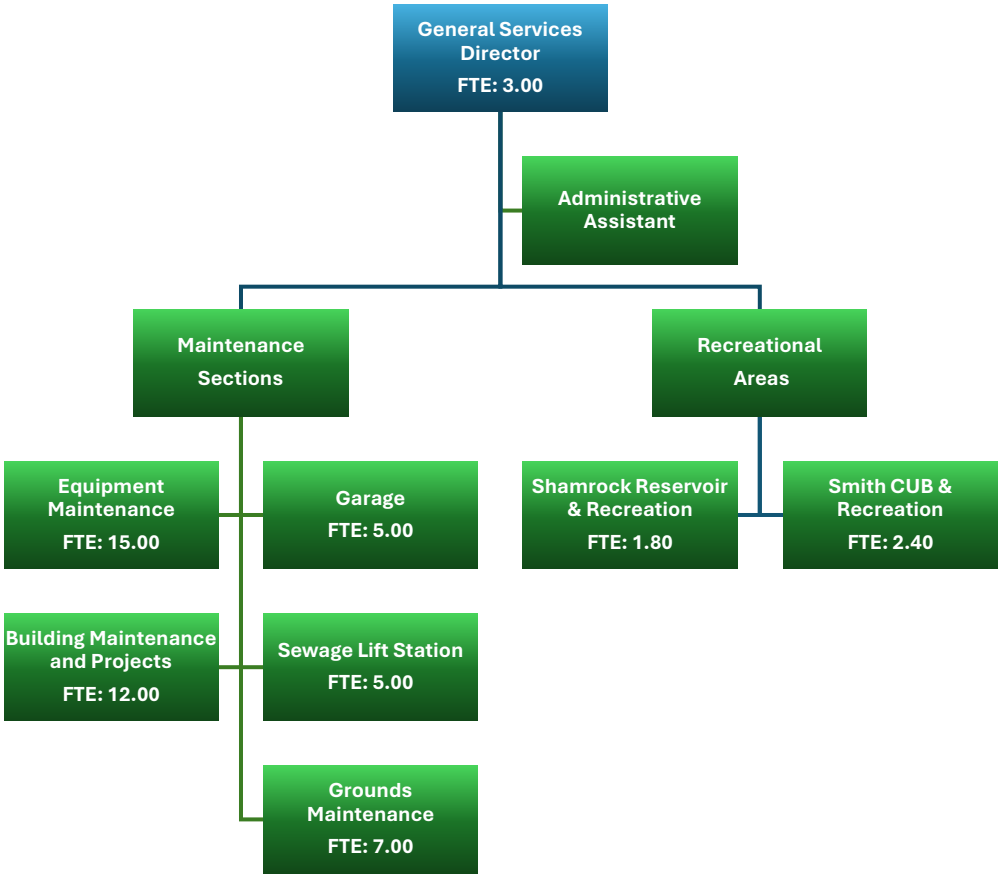
GENERAL SERVICES DIVISION
BUDGET UNIT 900

The General Services Division serves in the capacity of an internal services provider for other departments. It has the responsibility of repairing and maintaining the Authority's fleet, mechanical, electrical and structural equipment throughout the Authority. It is responsible for maintaining the following buildings: the headquarters complex, the plant facilities, grounds of the plant facility, recreation sites and sewer lift and metering stations. The General Services Division also performs small renovation and construction projects. Tasks are performed in conformity with federal, state and local laws and authority laws, regulations and policies.

Responsibilities are accomplished per the general direction of the Chief Executive Officer and the Chief Administrative Officer. The General Service Director is responsible for directing the day-to-day operations of the department.

To better manage operating expenses, the division is broken down into specific programs, types of service being provided or areas of responsibility. The budget units that have been identified for this department are listed below.

901 – General Services Director
925 – Sewage Lift Stations
930 – Garage
950 – Equipment Maintenance
960 – Grounds Maintenance
340 – Smith CUB & Recreation Park
350 – Shamrock Recreation
351 – Shamrock Community Use Building



General Services Division – Staffing Summary

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
General Services Division						
901 - General Services Director	2.00	2.00	2.00	2.00	3.00	3.00
925 - Sewage Lift Station	4.00	4.00	5.00	5.00	5.00	5.00
930 - Garage	5.00	5.00	5.00	6.00	5.00	5.00
950 - Equipment Maintenance	13.00	13.00	15.00	15.00	15.00	15.00
960 - Grounds Maintenance	7.00	7.00	7.00	7.00	7.00	7.00
970 - Building Maintenance and Projects	9.00	9.00	9.00	9.00	10.00	12.00
340 - Smith Community Use Building & Recreation Park	1.25	1.16	1.40	2.40	2.40	2.40
350 - Shamrock Recreation	1.50	1.40	1.80	1.80	1.80	1.80
Total Full-Time Employees (FTEs)	**42.75**	**42.56**	**46.20**	**48.20**	**49.20**	**51.20**

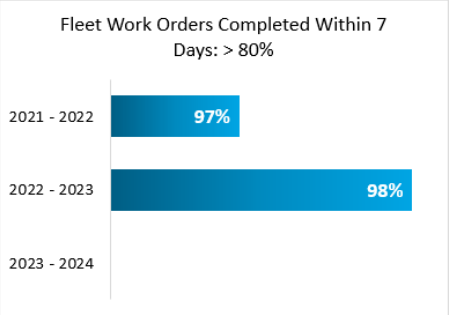


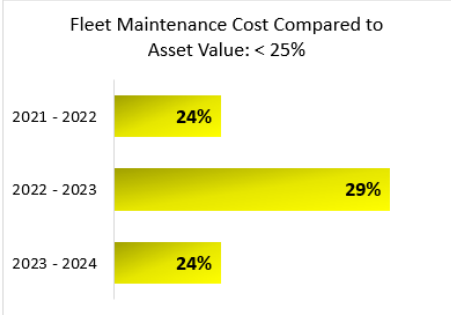
General Services Division – Levels of Service

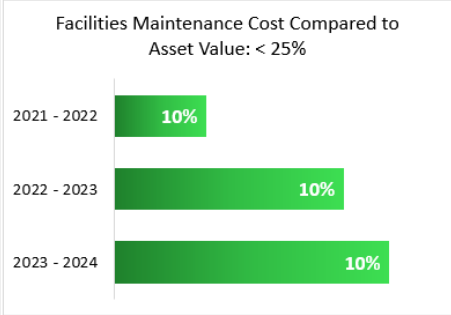
The General Services Division has a new director that changed the Levels of Service metrics for his group last year. These three KPI metrics are better aligned with the desired performance for the division. These indicators are associated with the Authority's "**Optimize Operations**" and "**Infrastructure Sustainability**" goals and strategies 15 and 20 to "*Minimize fleet downtime*" and "*Implement sound asset management practices*". The department's performance on these metrics is captured in the table that follows.

Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
OPTIMIZE OPERATIONS							
15	Provide Minimum Down Time for CCWA's Fleet	Fleet Work Orders Completed Within 7 Days: > 80%	GS	> 80%		98%	97%
		Fleet Maintenance Cost Compared to Asset Value: < 25%	GS	< 25%	24%	29%	24%
INFRASTRUCTURE SUSTAINABILITY							
20	Implement asset management practices	Facilities Work Orders Completed Within 7 Days: > 80%	GS	> 80%		80%	80%
		Asset Value vs. Maintenance Cost (Garage)	GS	< 25%	30%		N/A
		Facilities Maintenance Cost Compared to Asset Value: < 25%	GS	< 25%	10%	10%	10%
		Lift Station maintenance cost to asset value: < 25%/Mo	GS	< 25% / Month		13%	56%
		Lift Station work orders completed within 7 days: > 80%/Mo	GS	> 80% / Month		100%	99%

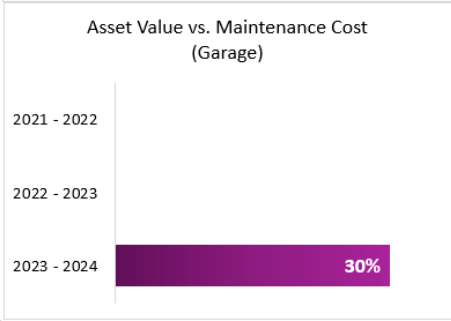



Fleet Work Orders Completed Within 7 Days: > 80%
2021 - 2022
97%
2022 - 2023
98%
2023 - 2024

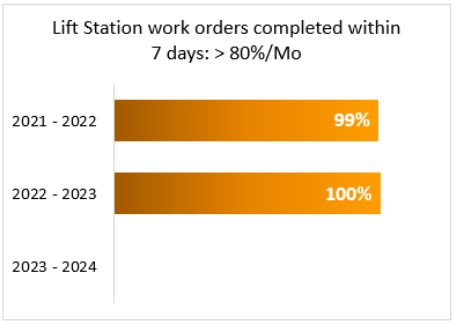

Fleet Maintenance Cost Compared to Asset Value: < 25%
2021 - 2022
24%
2022 - 2023
29%
2023 - 2024
24%

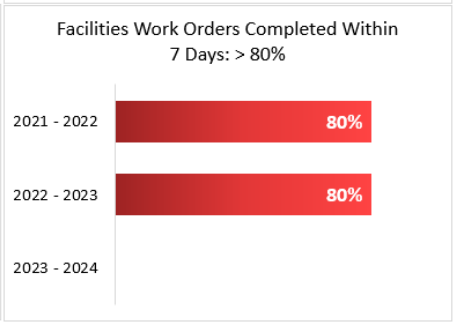

Facilities Maintenance Cost Compared to Asset Value: < 25%
2021 - 2022
10%
2022 - 2023
10%
2023 - 2024
10%

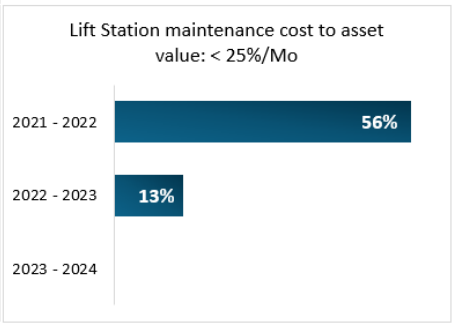



Asset Value vs. Maintenance Cost (Garage)
2021 - 2022
2022 - 2023
2023 - 2024
30%


FLEET
SERVICE


Lift Station work orders completed within 7 days: > 80%/Mo
2021 - 2022
99%
2022 - 2023
100%
2023 - 2024


Facilities Work Orders Completed Within 7 Days: > 80%
2021 - 2022
80%
2022 - 2023
80%
2023 - 2024


Lift Station maintenance cost to asset value: < 25%/Mo
2021 - 2022
56%
2022 - 2023
13%
2023 - 2024

General Services Division – Major Initiatives for FY 2025 - 2026

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
901	**Operating**	56110	Consulting Fees	$ 300,000	[SMP 25-913] Elevator Modernization
Total				**$ 300,000**	
Sewage Lift Station					
925	**Operating**	56110	Consulting Fees	$ 600,000	[SMP 25-916] Lightning Protection Evaluation and Design - $300,000 [SMP 25-903] Inspection of Remaining ARV's and Lift Stations - $300,000
		59122	Annual Software License	55,000	Annual Rockwell Tech Connect Software support, iFix Support, Annual Mission Communication support services for 48 units
	Capital	59921	Cap Equip- Buildings & Structures	15,000	Awning for Lift Station
		59931	Cap Equip- Pumping Equipment	12,000	Super T3 Rotating Assembly W/Housing
				9,000	Super T4 Rotating Assembly W/ Housing
				12,000	Super T6 Rotating Assembly W/Housing
				17,000	Super T10 Rotating Assembly W/Housing
				9,500	VS6A60B Rotating Assembly
		59953	Cap Equip- Automobile/Pickup Trucks	77,734	F-250 Super Cab 4 Wheel Drive (Replacement for Unit 1861)
Total				**$ 807,234**	
Garage					
930	**Capital**	59951	Cap Equip- Trucks	$ 195,039	F-600 Pickup Truck W/Crane Body
		59961	Cap Equip- Garage Equipment	32,000	30,000 Pound Lift
				19,000	Tire Machine
Total				**$ 246,039**	
Equipment Maintenance					
950				$ -	
Total				**$ -**	
Grounds/Right-of-Way Maintenance					
960	**Capital**	59953	Cap Equip- Automobile/Pickup Trucks	$ 19,044	ATV/Utility Vehicle
		59963	Cap Equip- Landscaping Equipment	32,000	Grass Hopper Mower (Qty 2)
Total				**$ 51,044**	
Building Maintenance/Projects					
970	**Capital**	59951	Cap Equip- Trucks	$ 91,718	F-350 Duel Rear Wheel Truck (Replacement For Unit 1834)
Total				**$ 91,718**	

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Smith CUB & Recreation Park					
340					
Total				**$ -**	
Shamrock Recreation					
350	**Capital**	59963	Cap Equip- Landscaping Equipment	$ 17,000	Grasshopper Mower Replacement
Total				**$ 17,000**	
Shamrock Community Use Building					
351				$ -	
Total				**$ -**	
Wetland Center					
352	**Operating**	53102	Other	$ 65,000	Grant Matching Funds
	Capital	59303	Capital Project Transfer	1,000,000	Dam Replacement
Total				**$ 1,065,000**	



General Services Division Staffing – Position Detail

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
General Services Department Manager						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
General Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Maint/Procurement Specialist	0.00	0.00	0.00	0.00	1.00	1.00
Total Number of Personnel (FTEs)	**2.00**	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**
Sewage Lift Stations						
Lift Station Supervisor*	1.00	1.00	1.00	1.00	1.00	1.00
Lift Station Technician	3.00	3.00	4.00	4.00	3.00	3.00
Sr Lift Station Technician	0.00	0.00	0.00	0.00	1.00	1.00
Total Number of Personnel (FTEs)	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**	**5.00**
Garage						
Fleet Services Supervisor/Fleet Services Manager*	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Technician	3.00	3.00	3.00	4.00	0.00	0.00
Fleet Technician II	0.00	0.00	0.00	0.00	2.00	2.00
Fleet Technician III	0.00	0.00	0.00	0.00	2.00	2.00
Garage Inv./Warehouse Technician	1.00	1.00	1.00	1.00	0.00	0.00
Total Number of Personnel (FTEs)	**5.00**	**5.00**	**5.00**	**6.00**	**5.00**	**5.00**
Equipment Maintenance						
Electrician Technician	1.00	1.00	1.00	1.00	1.00	1.00
Instrument/Controls Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Master Electrician*	1.00	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Chief Tech.	1.00	1.00	0.00	0.00	0.00	0.00
Plant Maintenance Supervisor	0.00	0.00	1.00	1.00	1.00	1.00
Plant Maintenance Technician I	3.00	3.00	3.00	3.00	3.00	3.00
Plant Maintenance Technician II	1.00	1.00	5.00	3.00	2.00	2.00
Plant Maintenance Technician III	2.00	2.00	0.00	2.00	2.00	2.00
Plant Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
PLC and SCADA Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Specialist Support Technician	1.00	1.00	1.00	1.00	1.00	1.00
Sr Plant Maintenace Technician	0.00	0.00	0.00	0.00	1.00	1.00
Total Number of Personnel (FTEs)	**13.00**	**13.00**	**15.00**	**15.00**	**15.00**	**15.00**
Grounds Maintenance						
Grounds Maintenance Technician I	3.00	3.00	3.00	0.00	0.00	0.00
Grounds Maintenance Technician II	3.00	3.00	3.00	0.00	0.00	0.00
Grounds Maintenance Technician	0.00	0.00	0.00	5.00	5.00	5.00
Grounds Maintenance Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Grounds Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
Building Maintenance						
Facilities Maint Technician I	4.00	4.00	4.00	3.00	3.00	3.00
Facilities Maint Technician II	3.00	3.00	3.00	3.00	3.00	3.00
Facilities and Grounds Manager	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Facilities Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Facility Worker	0.00	0.00	0.00	0.00	1.00	3.00
Total Number of Personnel (FTEs)	**9.00**	**9.00**	**9.00**	**9.00**	**10.00**	**12.00**
General Services Department Total	**40.00**	**40.00**	**43.00**	**44.00**	**45.00**	**47.00**

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Smith Community Use Building & Recreation Park						
Recreation Area Assistant	0.25	0.16	0.40	0.40	0.40	0.40
Recreation Area Specialist	1.00	1.00	1.00	2.00	2.00	2.00
Total Number of Personnel (FTEs)	**1.25**	**1.16**	**1.40**	**2.40**	**2.40**	**2.40**
Shamrock Recreation						
Recreation Area Assistant	0.50	0.40	0.80	0.80	0.80	0.80
Recreation Area Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTEs)	**1.50**	**1.40**	**1.80**	**1.80**	**1.80**	**1.80**



General Services Division – Consolidated Operating Budget

Department : General Services **Business Unit : Department 900 - Consolidated**

Overview of Department Responsibilities

The General Services Department represents the internal service functions for the Authority. Its responsibilities include repairing and maintaining vehicles and heavy-duty equipment; maintaining grounds and clearing right-of-ways; performing small building and construction projects; repairing and maintaining plants, pumping stations and lift stations operating equipment and electrical and plant communication systems. Tasks are generally undertaken based on priorities established by the General Manager.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 2,690,500	$ 3,019,277	$ 3,247,594
Overtime Pay	101,745	144,000	134,000
F.I.C.A.	205,919	230,903	250,724
Pension	560,082	648,940	732,063
Employee Benefits	533,421	769,626	734,549
Operating Expenditures:			
Operating Materials & Supplies	392,331	425,245	372,045
Vehicle Supplies	88,436	126,522	122,270
Administrative Supplies	18,441	20,280	26,595
Safety Supplies	9,140	19,100	14,000
Special Purchases	3,485	4,080	1,275
Utilities	444,947	419,274	536,052
Rentals	68,402	6,650	56,075
Maintenance and Repairs	152,986	164,540	209,021
Outside Services	411,512	822,603	1,863,021
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	219,844	384,426	159,160
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	662,449	487,462	541,035
Capital Projects:			
Transfers to R&E	1,740,763	428,264	-
Total Appropriations	$ 8,304,402	$ 8,121,192	$ 8,999,479

BUSINESS UNIT 901: GENERAL SERVICES DIRECTOR

Department : General Services

Business Unit : (901) General Services Director

Major Business Unit Functions:

Directs, manages and controls the efforts of the General Services Department.

Significant Expenditure and Staffing Changes:

Maintenance and Repairs: represents funding for roof and building repairs.

Outside Services: increase represents funding for [SMP 25-913] Elevator Modernization.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 184,292	$ 269,607	$ 279,841
Overtime Pay	-	500	500
F.I.C.A.	13,168	20,553	21,611
Pension	37,610	57,762	63,174
Employee Benefits	33,565	78,843	49,680
Operating Expenditures:			
Operating Materials & Supplies	5,462	11,015	7,875
Vehicle Supplies	238	500	1,277
Administrative Supplies	6,346	2,130	7,300
Safety Supplies	25	400	400
Special Purchases	3,114	3,800	1,275
Utilities	23,534	20,267	30,235
Rentals	-	-	-
Maintenance and Repairs	2,703	8,700	41,200
Outside Services	80,661	177,312	495,225
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	85,073	155,867	17,715
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	5,650	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 475,790	$ 812,906	$ 1,017,308

BUSINESS UNIT 925: SEWAGE LIFT STATIONS

Department : General Services **Business Unit : (925) Sewage Lift Stations**

Major Business Unit Functions:

Maintains and repairs 41 sewage lift stations. Covers utilities and insurance expenses on lift

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decreased due to historical spending on chemicals.

Outside Services: represents funding for [SMP 25-916] Lightning Protection Evaluation and Design, [SMP 25-903] Inspection of Remaining ARV's and Lift Stations.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for Awning for Lift Station, Super T3 Rotating Assembly W/Housing, Super T4 Rotating Assembly W/ Housing, Super T6 Rotating Assembly W/Housing, Super T10 Rotating Assembly W/Housing, VS6A60B Rotating Assembly, F-250 Super Cab 4 Wheel Drive (Replacement for Unit 1861).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 297,529	$ 296,530	$ 300,290
Overtime Pay	31,289	35,000	38,000
F.I.C.A.	24,428	22,685	23,188
Pension	61,803	63,755	67,792
Employee Benefits	57,924	65,878	78,192
Operating Expenditures:			
Operating Materials & Supplies	263,326	292,500	244,615
Vehicle Supplies	16,869	34,503	26,158
Administrative Supplies	1,254	1,750	3,200
Safety Supplies	1,548	2,700	4,000
Special Purchases	-	-	-
Utilities	318,133	304,192	377,333
Rentals	60,730	-	50,000
Maintenance and Repairs	123,504	124,290	125,201
Outside Services	198,793	291,586	945,551
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	62,234	94,833	76,330
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	253,427	265,865	152,234
Capital Projects:			
Transfers to R&E	1,700,000	428,264	-
Total Appropriations	$ 3,472,791	$ 2,324,331	$ 2,512,084

BUSINESS UNIT 930: GARAGE

Department : General Services

Business Unit : (930) Garage

Major Business Unit Functions:

Maintains and repairs the Authority's vehicles and heavy-duty equipment.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: decreased due to historical spending on tools/shop supplies.

Outside Services: increase represents funding for garage door operators (Qty 7).

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for F-600 Pickup Truck W/Crane Body, 30,000 Pound Lift, Tire Machine.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 337,771	$ 327,657	$ 370,374
Overtime Pay	35	500	500
F.I.C.A.	24,452	25,065	28,603
Pension	70,210	70,446	83,613
Employee Benefits	74,387	98,706	78,884
Operating Expenditures:			
Operating Materials & Supplies	24,438	27,310	18,075
Vehicle Supplies	5,037	7,700	9,193
Administrative Supplies	1,419	1,900	3,825
Safety Supplies	2,384	2,200	2,200
Special Purchases	-	-	-
Utilities	10,882	11,103	13,955
Rentals	2,718	3,150	3,150
Maintenance and Repairs	5,779	5,250	5,070
Outside Services	13,228	24,715	57,635
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	10,006	16,758	5,850
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	60,784	37,000	246,039
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 643,530	$ 659,460	$ 926,966

BUSINESS UNIT 950: EQUIPMENT MAINTENANCE

Department : General Services **Business Unit : (950) Equipment Maintenance**

Major Business Unit Functions:

Maintains and repairs plant equipment and pumping stations.

Significant Expenditure and Staffing Changes:

Operating Materials & Supplies: increase represents funding for a knock out set and based on historical spending from previous year.

Administrative Supplies: decrease represents funding for new hire furniture and replacement seating from previous year.

Maintenance and Repairs: increased based on historical spending on vehicle repairs.

Outside Services: increase represents funding for maintenance support consulting.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,100,003	$ 1,192,541	$ 1,207,593
Overtime Pay	34,747	50,000	50,000
F.I.C.A.	84,214	91,231	93,259
Pension	230,597	256,395	272,614
Employee Benefits	223,740	285,297	273,194
Operating Expenditures:			
Operating Materials & Supplies	33,452	36,035	42,225
Vehicle Supplies	28,300	32,003	37,804
Administrative Supplies	5,143	10,600	6,000
Safety Supplies	3,171	5,000	3,200
Special Purchases	207	280	-
Utilities	51,226	45,173	61,151
Rentals	4,187	2,500	2,500
Maintenance and Repairs	9,373	10,350	19,600
Outside Services	19,503	82,590	114,700
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	38,133	87,616	56,220
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	126,827	114,030	-
Capital Projects:			
Transfers to R&E	40,763	-	-
Total Appropriations	$ 2,033,586	$ 2,301,641	$ 2,240,060

BUSINESS UNIT 960: GROUNDS MAINTENANCE

Department : General Services

Business Unit : (960) Grounds/Right-of-Way Maintenance

Major Business Unit Functions:

Maintains the Authority's grounds and right-of-ways.

Significant Expenditure and Staffing Changes:

Safety Supplies: decrease represents funding for a two-post lift from previous year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for ATV/Utility Vehicle, Grass Hopper Mower (Qty 2).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 306,348	$ 361,882	$ 379,567
Overtime Pay	9,624	20,000	20,000
F.I.C.A.	23,317	27,683	29,311
Pension	63,132	77,803	85,687
Employee Benefits	51,623	98,040	73,729
Operating Expenditures:			
Operating Materials & Supplies	31,629	17,405	22,805
Vehicle Supplies	23,303	30,074	27,967
Administrative Supplies	1,143	1,150	2,750
Safety Supplies	853	6,300	3,000
Special Purchases	-	-	-
Utilities	9,863	10,815	11,349
Rentals	767	1,000	425
Maintenance and Repairs	7,640	11,750	14,700
Outside Services	86,951	230,700	234,010
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	11,088	14,298	2,775
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	141,538	54,050	51,044
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 768,819	$ 962,950	$ 959,119

BUSINESS UNIT 970: BUILDING MAINTENANCE PROJECTS

Department : General Services

Business Unit : (970) Building Maintenance Projects

Major Business Unit Functions:

Repairs and maintains the Authority's buildings and structures. Repairs and maintains the Authority's electrical and communications systems.

Significant Expenditure and Staffing Changes:

Personal Services: increase represents funding for Facility Worker (Qty 2).

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Capital Expenditures: represents funding for F-350 Duel Rear Wheel Truck (Replacment For Unit 1834).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 464,558	$ 571,060	$ 709,929
Overtime Pay	26,050	38,000	25,000
F.I.C.A.	36,339	43,686	54,752
Pension	96,729	122,779	159,183
Employee Benefits	92,182	142,862	180,870
Operating Expenditures:			
Operating Materials & Supplies	34,024	40,980	36,450
Vehicle Supplies	14,688	21,742	19,871
Administrative Supplies	3,136	2,750	3,520
Safety Supplies	1,159	2,500	1,200
Special Purchases	165	-	-
Utilities	31,311	27,724	42,029
Rentals	-	-	-
Maintenance and Repairs	3,987	4,200	3,250
Outside Services	12,376	15,700	15,900
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	13,309	15,054	270
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	79,874	10,867	91,718
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 909,886	$ 1,059,904	$ 1,343,942

BUSINESS UNIT 340: SMITH COMMUNITY USE BUILDING AND RECREATION PARK

Department : Water Production

Business Unit : (340) Smith CUB & Recreation Park

Major Business Unit Functions:

Operates the J.W. Smith Recreation Park facilities.

Significant Expenditure and Staffing Changes:

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Accounting Charges: represents funding for Zoho credit card convenience fees.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 112,531	$ 130,943	$ 136,401
Overtime Pay	12,607	18,000	17,000
F.I.C.A.	9,173	9,968	10,533
Pension	19,668	28,014	30,793
Employee Benefits	29,055	35,971	38,350
Operating Expenditures:			
Operating Materials & Supplies	6,125	10,405	7,145
Vehicle Supplies	9,026	11,693	12,103
Administrative Supplies	1,241	2,100	3,050
Safety Supplies	158	350	-
Special Purchases	-	250	-
Utilities	5,835	5,581	6,628
Rentals	-	100	-
Maintenance and Repairs	8,440	10,250	9,200
Outside Services	30,487	38,330	35,050
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	2,367	4,301	1,000
Accounting Charges	3,658	-	3,600
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	52,972	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 250,371	$ 359,228	$ 310,853

BUSINESS UNIT 350: SHAMROCK RECREATION

Department : Water Production **Business Unit : (350) Shamrock Recreation**

Major Business Unit Functions:

Operates Lake Shamrock Recreation facilities.

Significant Expenditure and Staffing Changes:

Other Materials & Supplies: decrease represents funding for mower blade replacements, equipment trailer.

Maintenance and Repairs: decrease represents funding for baby surge stone and speed bumps for entrance purchased in prior year.

Capital Expenditures: represents funding for Grasshopper Mower Replacement.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 128,529	$ 126,180	$ 132,323
Overtime Pay	11,263	20,000	15,000
F.I.C.A.	11,154	9,652	10,218
Pension	19,678	27,129	29,873
Employee Benefits	25,328	28,082	28,435
Operating Expenditures:			
Operating Materials & Supplies	8,112	22,105	16,345
Vehicle Supplies	2,772	6,405	4,087
Administrative Supplies	3,877	5,000	5,000
Safety Supplies	338	1,500	500
Special Purchases	-	-	-
Utilities	11,246	8,855	12,800
Rentals	1,082	2,050	4,750
Maintenance and Repairs	13,747	18,500	6,250
Outside Services	26,976	46,750	45,150
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	5,028	5,837	650
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	-	17,000
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 269,130	$ 328,045	$ 328,381

BUSINESS UNIT 351: SHAMROCK COMMUNITY USE BUILDING

Department : Water Production | **Business Unit : (351) Shamrock Community Use Building**

Major Business Unit Functions:

Operates Shamrock Community Use Building.

Significant Expenditure and Staffing Changes:

Rentals: decreased based on historical spending from prior year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 102.

Accounting Charges: represents funding for Zoho credit card convenience fees.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 24	$ -	$ -
Overtime Pay	-	-	-
F.I.C.A.	2	-	-
Pension	5	-	-
Employee Benefits	4	-	-
Operating Expenditures:			
Operating Materials & Supplies	8,684	13,000	9,200
Vehicle Supplies	-	-	-
Administrative Supplies	420	450	1,300
Safety Supplies	-	50	1,400
Special Purchases	-	-	-
Utilities	16,078	16,462	21,665
Rentals	77	1,200	-
Maintenance and Repairs	5,980	8,000	8,000
Outside Services	47,779	52,800	56,200
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	1,574	2,089	-
Accounting Charges	-	-	3,200
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	6,869	-	-
Capital Projects:			
Transfers to R&E	-	-	-
Total Appropriations	$ 87,495	$ 94,051	$ 100,965

Stormwater Fund



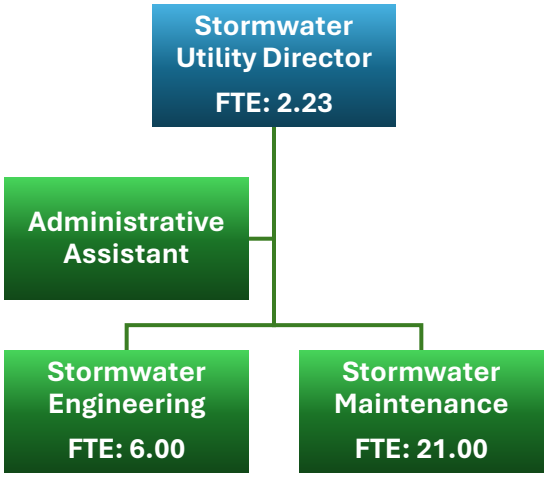
STORMWATER FUND
BUDGET UNIT 200

The primary responsibility of the Stormwater Utility Fund is the management of Stormwater related activities throughout Clayton County as regulated through the Clean Water Act set in place in 1977. This act includes, but is not limited to, requirements to set water quality standards for all contaminants in surface water. The Stormwater Fund works closely with County government and local municipalities to protect local streams, rivers and lakes along with the maintenance of and planning for local infrastructure needs.

Responsibilities are accomplished per the general direction of the Chief Executive Officer and the Chief Operations Officer. The Stormwater Director is responsible for directing the day-to-day operations of the department.

To better manage operating expenses, the department is broken down into specific programs from management to inspection. The budget units that have been identified for this department are listed below.

201 – Stormwater Management
205 – Stormwater Engineering
210 – Stormwater Maintenance



Stormwater Fund Overview

Department : Stormwater Utility - Consolidated

Business Unit : Stormwater Fund - Consolidated

Overview of Stormwater Utility Responsibilities

The primary responsibility of the Stormwater Utility Section is the management of Stormwater related activities throughout Clayton County. These activities include , but are not limited to: 1) helping Clayton County government, local municipalities, and the Authority comply with the regulations in the Clean Water Act and Safe Drinking Water Act; 2) helping to maintain and improve stormwater infrastructure in Clayton County, protect property values, minimize flooding and maintain facilities; 3) safeguarding water quality; 4) protecting local streams, rivers, and lakes; 5) supporting sound, long-term planning of local infrastructure needs and capital improvement activities; and 6) providing a fair and equitable means for distributing the financial responsibility of proper stormwater management in the County.

Functional Breakdown of Business Units for Budgeting Purposes

Stormwater Management
Stormwater Engineering
Stormwater Maintenance

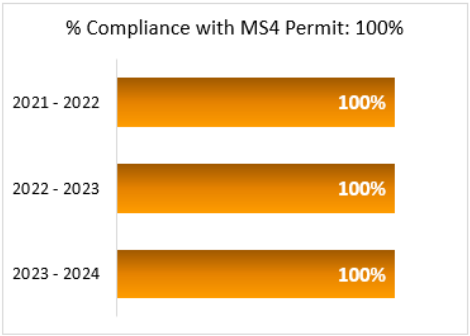
Stormwater Fund – Staffing Summary

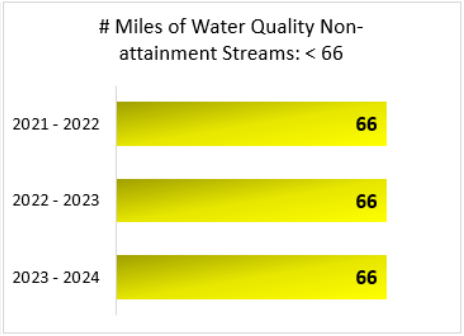
Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Stormwater Fund						
201 - Stormwater Utility Director	2.23	2.23	2.23	2.23	2.23	2.23
205 - Stormwater Engineering	3.00	5.00	5.00	6.00	6.00	6.00
210 - Stormwater Maintenance	18.00	18.00	18.00	21.00	21.00	21.00
Total Full-Time Employees (FTEs)	**23.23**	**25.23**	**25.23**	**29.23**	**29.23**	**29.23**

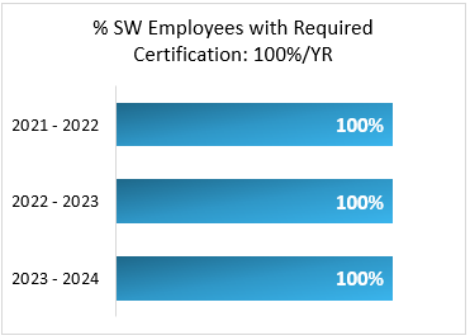
Stormwater Fund – Levels of Service

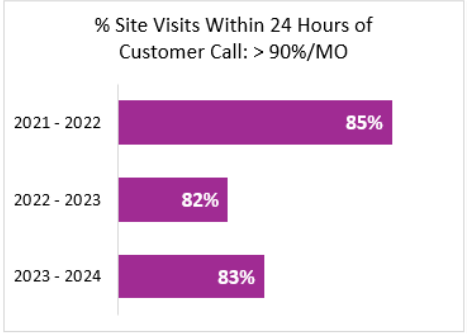
The Stormwater Fund has six KPI metrics that are associated with the Authority's "**Superior Product Quality**," "**Exceed Customer Expectations**," "**Provide Employee Development**," and "**Optimize Operations**" goals and strategies 3, 4, 8 and 13. The department's performance on these metrics is captured in the table that follows:

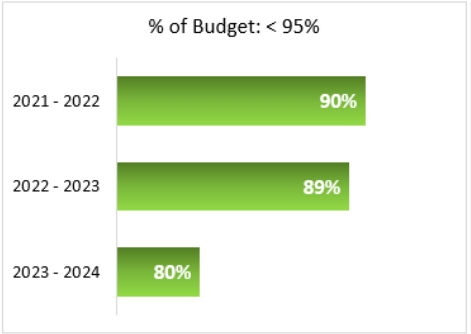
Service Level Goal		Key Performance Indicator (KPI)	Division	Target	2023 - 2024	2022 - 2023	2021 - 2022
SUPERIOR PRODUCT QUALITY							
3	Improve the quality of Clayton Co. water resources	% Compliance with MS4 Permit: 100%	SW	100%	100%	100%	100%
		# Miles of Water Quality Non-attainment Streams: < 66	SW	< 66	66	66	66
EXCEED CUSTOMER EXPECTATIONS							
4	Improve customer experience	% Site Visits Within 24 Hours of Customer Call: > 90%/MO	SW	> 90% / Month	83%	82%	85%
PROVIDE EMPLOYEE DEVELOPMENT							
8	Provide effective employee training and development	% SW Employees with Required Certification: 100%/YR	SW	100% / Year	100%	100%	100%
OPTIMIZE OPERATIONS							
13	Reasonable Cost of Service	$/Mile of SW System Pipe Maintained: < $3,000	SW	< $3,000	$2,958	$2,669	$2,515
		% of Budget: < 95%	SW	< 95%	80%	89%	90%

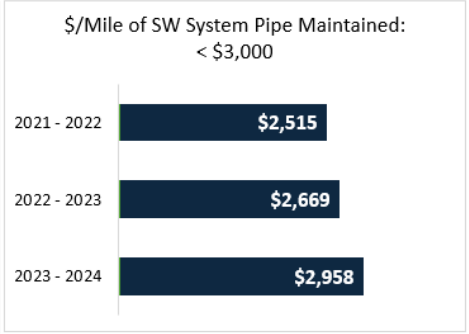












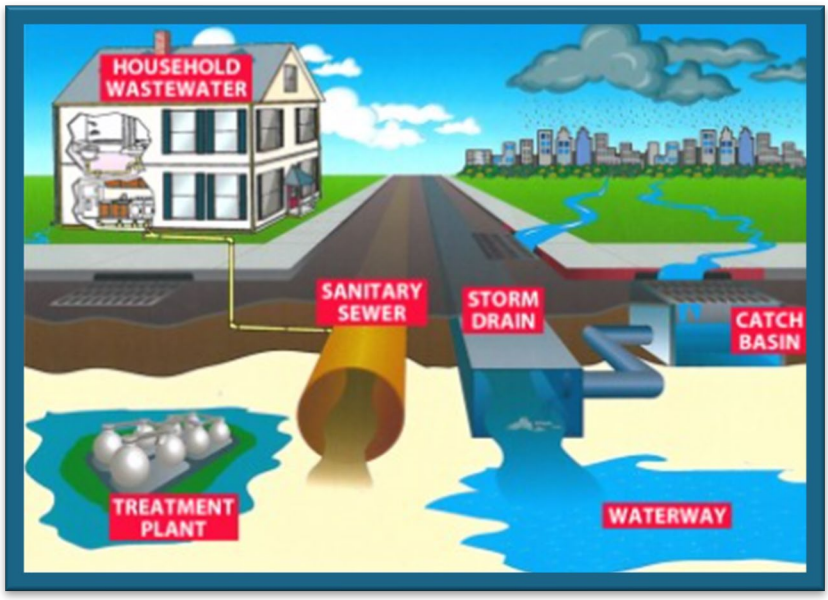
Stormwater Fund – Major Initiatives for FY 2025 - 2025

Business Unit	Budget Funding	Account Number	Account Name	Amount Budgeted	Initiative
Stormwater Management					
201	**Operating**	56110	Consulting Fees	$ 400,000	On-Demand Engineering
	Capital	59302	Transfers to Revenue Fund	1,273,252	Administrative OH Expenses
Total				**$ 1,673,252**	
Stormwater Engineering					
205				$ -	
Total				**$ -**	
Stormwater Maintenance					
210	**Capital**	59370	Capital Project Transfers	$ 1,000,000	[SMP 20-207] Cured In Place Pipe (CIPP)
				2,437,933	[SMP 20-207] Removal and Replacement Pipe (R/R)
		59902	Cap Equip- Easement	1,000	Easements
		59941	Cap Equip- Construction Equipment	80,000	10K lb Mini Excavator
				95,000	10K lb Compact Track Loader
		59943	Cap Equip- Drilling/Cutting Equipment	13,000	Hydraulic Breaker/Hammer Attachment for Mini Excavators
		59952	Cap Equip- Trailers (Non-Forestry)	12,000	Trailer for New Mini Excavator
Total				**$ 3,638,933**	



Stormwater Fund Staffing – Position Detail

Authorized Personnel	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Budgeted
Stormwater Management						
High School Intern	0.23	0.23	0.23	0.23	0.23	0.23
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Stormwater Program Director	1.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTE's)	**2.23**	**2.23**	**2.23**	**2.23**	**2.23**	**2.23**
Stormwater Engineering						
Stormwater Compliance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Stormwater Compliance Technician	1.00	1.00	1.00	1.00	1.00	1.00
Green Infrastructure Inspector	0.00	0.00	0.00	1.00	1.00	1.00
Stormwater Inspection Technician	1.00	2.00	2.00	2.00	2.00	2.00
Stormwater Sr. Inspection Technician	0.00	1.00	1.00	1.00	1.00	1.00
Total Number of Personnel (FTE's)	**3.00**	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**
Stormwater Maintenance						
Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	4.00	4.00	4.00	5.00	0.00	0.00
Equipment Operator I	0.00	0.00	0.00	0.00	2.00	0.00
Equipment Operator II	0.00	0.00	0.00	0.00	3.00	5.00
Heavy Equipment Operator	0.00	0.00	0.00	0.00	1.00	1.00
Property Restoration Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Equipment Operator	1.00	1.00	1.00	1.00	0.00	0.00
Sr Crew Leader	3.00	3.00	3.00	4.00	4.00	4.00
Stormwater Investigation Technician	1.00	1.00	1.00	1.00	1.00	1.00
SW Maintenance & Install Supervisor	1.00	1.00	1.00	2.00	1.00	1.00
SW Maintenance Support Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
SW Maintenance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Utility Service Mechanic I	2.00	2.00	5.00	5.00	4.00	1.00
Utility Service Mechanic II	3.00	3.00	0.00	0.00	1.00	4.00
Total Number of Personnel (FTE's)	**18.00**	**18.00**	**18.00**	**21.00**	**21.00**	**21.00**
Stormwater Fund Grand Total	**23.23**	**25.23**	**25.23**	**29.23**	**29.23**	**29.23**



Stormwater Fund – Consolidated Operating Budget

Department : Stormwater Utility - Consolidated

Business Unit : Stormwater Fund - Consolidated

Budget Summary By Expenditure Class	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services	$ 2,608,412	$ 3,065,179	$ 3,240,093
Operating Expenditures	2,945,576	3,290,501	2,690,061
Debt Service - GEFA Loans	5,812	11,700	13,000
Debt Service - Revenue Bonds	-	-	-
Transfers to Revenue Fund	1,145,681	1,238,154	1,273,252
Capital Outlay	3,428,348	3,230,330	3,638,933
	$ 10,133,828	$ 10,835,864	$ 10,855,339

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,704,423	$ 1,958,942	$ 2,083,133
Overtime Pay	91,442	123,000	126,840
F.I.C.A.	131,296	149,861	160,873
Pension	373,982	421,170	470,267
Employee Benefits	307,269	412,206	398,980
Operating Expenditures:			
Operating Materials & Supplies	116,725	140,955	148,170
Vehicle Supplies	63,015	92,069	94,960
Administrative Supplies	22,301	22,310	25,450
Safety Supplies	10,661	12,900	13,500
Special Purchases	899	580	750
Utilities	37,604	38,652	39,015
Rentals	1,783	10,000	8,600
Maintenance and Repairs	32,443	30,474	36,050
Outside Services	2,185,836	2,394,077	1,721,963
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	100,818	137,884	191,003
Accounting Charges	373,488	410,600	410,600
Debt Service:			
GEFA Interest	5,812	11,700	13,000
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	521,337	365,149	201,000
Capital Projects:			
Transfers to SW Internal	2,907,011	2,865,181	3,437,933
Transfers to Revenue Fund	1,145,681	1,238,154	1,273,252
Total Appropriations	$ 10,133,828	$ 10,835,864	$ 10,855,339

BUSINESS UNIT 201: STORMWATER MANAGEMENT

Department : Stormwater Utility **Business Unit : (201) Stormwater Management**

Major Business Unit Functions:

Directs, manages and controls the efforts of the Stormwater Utility Section. Manages efforts with consultants and contractors for outside service projects.

Significant Expenditure and Staffing Changes:

Outside Services: increase represents funding for On-Demand Engineering.

General Expenses: increase represents funding for Employee Bonding/Liability/Property insurance for SW department-wide.

Transfers to Revenue Fund: represents funds being transferred to the Water and Sewer Fund for allocated share of administrative support.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 231,213	$ 243,821	$ 258,326
Overtime Pay	-	-	-
F.I.C.A.	17,359	18,654	19,950
Pension	71,994	52,421	58,316
Employee Benefits	19,245	21,136	21,962
Operating Expenditures:			
Operating Materials & Supplies	1,880	3,300	2,365
Vehicle Supplies	572	767	700
Administrative Supplies	13,094	15,660	17,500
Safety Supplies	1,143	400	1,000
Special Purchases	596	580	750
Utilities	10,005	10,939	11,045
Rentals	-	-	-
Maintenance and Repairs	11,416	6,924	8,000
Outside Services	549,967	676,472	445,063
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	47,732	68,574	142,091
Accounting Charges	373,488	410,600	410,600
Debt Service:	-		
GEFA Interest	5,812	11,700	13,000
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	-	38,143	-
Capital Projects:			
Transfers to SW Internal	-	-	-
Transfers to Revenue Fund	1,145,681	1,238,154	1,273,252
Total Appropriations	$ 2,501,197	$ 2,818,245	$ 2,683,920

BUSINESS UNIT 205: STORMWATER ENGINEERING

Department : Stormwater Utility **Business Unit : (205) Stormwater Engineering**

Major Business Unit Functions:

Manages construction plan review to ensure compliance with Georgia Stormwater Management Manual. Ensures compliance with the various Regulatory Agencies. Serves as floodplain administrator for the County. Responds to flooding and drainage complaints within the County.

Significant Expenditure and Staffing Changes:

Outside Services: decreased due to historical spending on HHW Collection Day from previous year.
General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 201.

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 350,941	$ 402,373	$ 425,940
Overtime Pay	15,309	28,000	31,840
F.I.C.A.	27,123	30,782	32,894
Pension	72,489	86,511	96,156
Employee Benefits	61,100	73,849	74,676
Operating Expenditures:			
Operating Materials & Supplies	11,880	13,310	16,790
Vehicle Supplies	4,760	9,789	6,900
Administrative Supplies	4,369	2,900	4,200
Safety Supplies	2,982	2,500	2,500
Special Purchases	41	-	-
Utilities	9,656	10,344	10,220
Rentals	1,783	4,000	4,600
Maintenance and Repairs	1,696	1,050	1,150
Outside Services	437,940	415,855	397,250
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	13,601	17,496	15,872
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:			
Capital Expenditures	83,175	-	-
Capital Projects:			
Transfers to SW Internal	-	-	-
Transfers to Revenue Fund	-	-	-
Total Appropriations	$ 1,098,844	$ 1,098,759	$ 1,120,988

BUSINESS UNIT 210: STORMWATER MAINTENANCE

Department : Stormwater Utility **Business Unit : (210) Stormwater Maintenance**

Major Business Unit Functions:

Maintenance and repair of stormwater infrastructure throughout the County. Works on smaller scale Capital Improvement Projects (CIP's).

Significant Expenditure and Staffing Changes:

Outside Services: decrease represents funding for external Vac truck repairs, infrastruction repairs to rivers and lakes from previous year.

General Expenses: decrease represents funding for Employee Bonding/Liability and Property Insurance which is now expended within BU 201.

Capital Expenditures: represents funding for Easements, 10K lb Mini Excavator, 10K lb Compact Track Loader, Hydraulic Breaker/Hammer Attachement for Mini Excavators, Trailer for New Mini Excavator.

Transfers to SW Internal: represents funding for Cured In Place Pipe (CIPP), Removal and Replacement Pipe (R/R).

Budget Detail By Individual Categories	FY 2023 - 24 Actual	FY 2024 - 25 Budgeted	FY 2025 - 26 Budgeted
Personnel Services:			
Salaries and Wages	$ 1,122,270	$ 1,312,748	$ 1,398,867
Overtime Pay	76,133	95,000	95,000
F.I.C.A.	86,814	100,425	108,029
Pension	229,499	282,238	315,795
Employee Benefits	226,923	317,221	302,342
Operating Expenditures:			
Operating Materials & Supplies	102,966	124,345	129,015
Vehicle Supplies	57,684	81,513	87,360
Administrative Supplies	4,838	3,750	3,750
Safety Supplies	6,537	10,000	10,000
Special Purchases	262	-	-
Utilities	17,944	17,369	17,750
Rentals	-	6,000	4,000
Maintenance and Repairs	19,331	22,500	26,900
Outside Services	1,197,930	1,301,750	879,650
Interest	-	-	-
Retiree Health Benefits	-	-	-
General Expenses	39,485	51,814	33,040
Accounting Charges	-	-	-
Debt Service:			
GEFA Interest	-	-	-
GEFA Principal	-	-	-
Transfers to Debt Service	-	-	-
Capital Budget:	-	-	-
Capital Expenditures	438,162	327,006	201,000
Capital Projects:			
Transfers to SW Internal	2,907,011	2,865,181	3,437,933
Transfers to Revenue Fund	-	-	-
Total Appropriations	$ 6,533,788	$ 6,918,860	$ 7,050,431

CAPITAL BUDGET



Capital Budget

The primary purpose of the **Capital Budget** section is to provide the reader with additional information about the Authority's plan for acquiring or constructing the capital assets that are required to provide water, sewer, and stormwater services to our customers. The terms "capital assets" or "capital outlay" refer to the plant facility, piping, property, equipment, and infrastructure that are used by CCWA in its day-to-day operations. Information provided in this section is presented in three segments: 1) Work Priorities, 2) Capital Expenditures, and 3) Capital Projects.

In this section, the reader will find an explanation of how the Authority goes about programming or planning for the acquisition of its capital assets. An additional narrative is included to explain the rationale behind the various funding methods that are used. Cost information is also provided as to the anticipated impact of these capital outlay disbursements on future operating expenses.

CCWA uses two primary categories for its **Capital Budget**; *Capital Expenditures* for equipment and vehicle purchases and *Capital Projects*. CCWA differentiates *Capital Projects* from *Capital Expenditures* by defining a *Capital Project* as one that requires multiple resources to complete. These resources could include any combination of inside labor, outside labor and various materials or products that require assembly or construction to become a long-term asset. The equipment and rolling stock being purchased in the upcoming budget year for both the Water and Sewer and Stormwater Funds are detailed first. Next, the Authority's Capital Improvement Plan (CIP) and Projects are presented by historical, current, and anticipated future spending requirements.

Within the Water and Sewer Fund, the is a Renewal and Extension Fund (RE) that acts as a capital projects fund. After approval from the Board of Directors, the **Capital Budget** funding is moved from the operating fund into the Renewal and Extension Fund until the projects are completed. The completed assets are then transferred back into the responsible business unit of the Water and Sewer Fund to be maintained.

Capital Budget Overview

Long-term Capital Planning is a dynamic process and is part of CCWA's overall strategic plan. Because strategic planning is a process and its activities are continually changing, long-term capital planning is reviewed annually during the budgeting process.

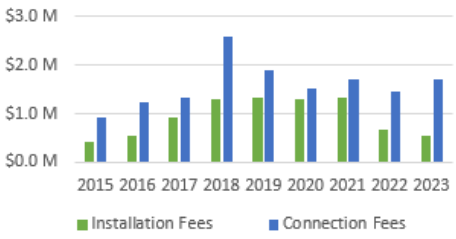
The capital planning process involves identifying current and future needs and prioritizing these needs based on certain operating assumptions. The primary objective of planning efforts for CCWA is to create a stable, long-range financial plan and support an orderly, efficient program of improvement, expansion, and replacement. It is the goal of the capital plan to develop an independent, self-sustaining capital improvement program using a mixture of financial resources and timing the project and its cash flow to meet those available resources.

CCWA follows its Strategic Master Plan (SMP) that outlines future water, wastewater, stormwater, and administrative improvement projects for the next ten years based on projected future demands. This SMP is used by CCWA staff as a guide to develop the long-range financial plan of the Authority and serves as a living document that can be updated as the Authority grows and as the character of future development becomes more certain.

CCWA conducted its original SMP study in 2010. The study combined various planning efforts into one document that addresses the needs within the vast Authority's operations, water, wastewater, and stormwater. An update to the SMP was published during 2015. The 2020 Strategic Master Plan was completed in March 2020. Additional information about planning can be found in the section titled **PLANNING AND DIRECTION**.

To meet pay-as-you-go objectives, all funding required by a project must be available before it is taken to the Board of Directors for approval. Along with financial resources, staff resources are also considered as part of the project planning process. To meet funding requirements, money is accumulated in the Renewal and Extension Fund where it is earmarked for a particular capital project. Large projects are planned in phases allowing the required funding to be accumulated and work accomplished in stages. Each phase has a distinct, operational benefit when completed and does not rely on later phases to perform.

The housing crisis in 2008 prompted a more conservative budgeting approach. To ensure basic operations can be maintained, projected revenues are based on reliable, predictable operating revenues. Economic development and the timing of revenue based on that development cannot be easily predicted. Revenues generated from economic development include installation (tapping) fees and connection (impact) fees.



Due to the conservative budgeting approach and the need to accumulate all funds required for a project prior to the beginning of a project, there has been a cash surplus at the end of the previous several years. Approximately five months of unrestricted Cash on Hand is the Authority's target to start each fiscal year. At the time the budget is approved for the new fiscal year, the budget surplus is forecasted and five months of operating cash on hand is estimated. The amount over the five-month cash on hand is classified as budget surplus and is then allocated by the Board of Directors to meet future capital project needs and is transferred to one of the Renewal and Extension Fund construction lines. Budget surplus for the fiscal years ended 2024 and 2023 were $20.1 million and $16.4 million, respectively.

Capital Improvement Program – Long-Term Goals and Objectives

The following are CCWA's Capital Improvement Program Goals and Objectives for the fiscal year 2025 - 2026:

- Within the resources available each fiscal year, to provide safe and reliable services to all customers, maintain and safeguard the Authority's capital assets and infrastructure through implementation of various replacement and betterment programs based on the Strategic Master Plan [SMP].
- Maintain a consistent allocation of resources for programs to carry out the Authority's mission to its customers.
- Complete expansion projects to meet current and future water demands.
- Continue efforts to develop alternative water supplies, including recycled water, through cooperative agreements with various agencies to provide safe and reliable water to each customer in a cost-effective manner.
- Continue to operate the water and wastewater facilities in a cost-effective manner through implementation of various innovative and operational enhancements to the system when needed.
- Continue improving services for all customers using advanced technology in a cost-effective manner.

Summary of Capital Improvement Program Expenditures

Capital Purchases and Projects

The Authority's capital spending includes capital equipment purchases and capital projects. The total capital expenditures for fiscal year 2025 - 2026 are budgeted at $25.5 million, consisting of $5.6 million in capital equipment purchases and $19.9 million in capital projects.

Items in the capital budget are those that are non-recurring, cost $5,000 or more and have a useful life of greater than one year or extend the productive life of an existing asset. These are assets that are used in the operations of a business over a multiple-year period and are sometimes referred to as capital outlay.

CCWA uses the term *capital expenditure* for the purchase of equipment and vehicles. The current year budgeted request is $5.6 million, $1.5 million lower than the previous year's budget of $7.1 million. Summaries of capital item purchases for Fiscal Year 2025 – 2026 are listed on the following pages.

CCWA differentiates *Capital Projects* from *Capital Expenditures and Equipment* by defining a *Capital Project* as one that requires multiple resources to complete. These resources could include any combination of inside labor, outside labor and various materials or products that require assembly or construction to become a long-term asset. Amounts budgeted in this category exclude inside labor costs, which are included in the operating budget in the Personal Services but capitalized into the project when completed.

Capital Projects are budgeted at $25.5 million compared to the previous budget year's amount of $21.4 million, a decrease of $1.5 million.

Capital Equipment – Summary

The Authority's goal is to replace approximately 10 percent of the Authority's 215 fleet trucks are reviewed for replacement annually based on a scoring factor that includes mileage, corrective maintenance cost and age.

This year the **Water and Sewer Fund** budgeted for the replacement of nine fleet vehicles and three heavy-duty trucks (F-350 and larger). These vehicles are included in the current year budget request for Capital Equipment of $5.4M, which is $1.4M lower than the previous year's budget. Contributing to this decrease was less in plant equipment replacements requested this year over last. The budgeted amount over the previous five fiscal years has averaged $4.8M.

This year, the **Stormwater Fund** budgeted $201K for *Capital Equipment*. This request is $164K lower than the previous budget year due to the initial equipment purchase of a new single-axle dump truck costing $143K needed for a maintenance crew requested in the prior budget. Historically, differences in the type and cost of equipment purchases from year to year are responsible for variances. The budgeted amount over the previous five fiscal years has averaged $258K.

Water and Sewer and Stormwater Funds capital equipment combined is shown in the table below:

	Water and Sewer Fund			Stormwater Fund			
Description	**Replacement**	**New**	**Total**	**Replacement**	**New**	**Total**	**Total**
Vehicles							
Trucks - Fleet	$ 612,766	$ -	$ 612,766	$ -	$ -	$ -	$ 612,766
Trucks - Dump, Heavy	1,000,139	-	1,000,139	-	-	-	1,000,139
Trailers	-	85,000	85,000	-	12,000	12,000	97,000
Buildings and Structures						-	-
Building, Roof, Paving, HVAC	410,000	48,000	458,000	-	-	-	458,000
Tanks and Containers	-	-	-	-	-	-	-
Equipment						-	-
Field Equipment - Construction Equipment	415,960	205,000	620,960	175,000	13,000	188,000	808,960
Data Processing/IT System Equipment	95,000	505,500	600,500	-	-	-	600,500
Plant Equipment	1,333,397	379,752	1,713,149	-	-	-	1,713,149
Other	133,500	193,493	326,993	-	1,000	1,000	327,993
Total Capital Equipment	**$ 4,000,762**	**$ 1,416,745**	**$ 5,417,507**	**$ 175,000**	**$ 26,000**	**$ 201,000**	**$ 5,618,507**



Fleet Assessment Guidelines

Prior to Budget Capital Review each year, using Fleet Maintenance Reports each vehicle is assessed using the criteria below:

Cars & Trucks under 26,000 GVW

Age (yrs)	Points	Mileage	Points	Maintenance Cost	Points
0 – 2	0	0 - 25,000	0	0 – 10% of replacement costs	0
3 – 4	1	25,000 – 50,000	1	10 - 20% of replacement costs	1
5 – 6	2	50,000 – 75,000	2	20 - 30% of replacement costs	2
7 – 8	3	75,000 – 100,000	3	30 - 40% of replacement costs	3
9	4	100,000 – 125,000	4	40 - 50% of replacement costs	4
> 9	5	> 125,000	5	Over 50% of replacement costs	5

Trucks over 26,000 GVW

Age (yrs)	Points	Mileage	Points	Maintenance Cost	Points
< 5	0	0 – 100,000	0	0 – 10% of replacement costs	0
6	1	100,000 – 150,000	1	10 - 20% of replacement costs	1
7	2	150,000 – 175,000	2	20 - 30% of replacement costs	2
8	3	175,000 – 200,000	3	30 - 40% of replacement costs	3
9	4	200,000 – 250,000	4	40 - 50% of replacement costs	4
> 9	5	> 250,000	5	Over 50% of replacement costs	5

Replacement recommendations are based on age, mileage, and maintenance as a percent of purchased price, input from Fleet Maintenance Supervisor. When a combination of two or three categories are high, justification to replace is based on cost avoidance of major repairs and loss of usage to end users. Additional factors such as the condition of the vehicle and future required usage are also considered.



Once justification to replace is determined, the recommended replacement is made, and estimated replacement cost is based on the **Georgia State Contract** amount. After final Board of Director approval to replace these vehicles, the General Service Fleet Maintenance Supervisor and Fleet Administrator check availability from the Georgia State Contract. Specifications for vehicles that are not available through the State Contract are advertised through CCWA's bidding process. CCWA is currently developing a Strategic Asset Management Plan (SAMP) that will develop criteria for all its capital assets. Vehicles and equipment that are replaced are sold at auction and proceeds from the sales have averaged $90K over the last four years.

Capital Equipment: Water and Sewer Fund – Detail by Business Unit

Capital equipment or expenditures is the use of funds to obtain a long-term asset or extend the productive life of an existing asset used in the operations of a business over multiple year periods. Sometimes referred to as capital outlay, this category of the **Capital Budget** primarily accounts for the purchase of equipment and vehicles and can vary year to year. CCWA has 215 fleet trucks with most ranging in model years from 2007 through 2024. Approximately 10 percent are reviewed for replacement annually based on a scoring factor that includes mileage, corrective maintenance cost and age. This year the **Water and Sewer Fund** budgeted for the replacement of nine fleet vehicles and three heavy-duty trucks (F-350 and larger).

These vehicles are included in the current year budget request for Capital Equipment of $5.4M, which is $1.4M lower than the previous year's budget. Contributing to this decrease, were less in requested plant equipment replacements this year over last. The budgeted amount over the previous five fiscal years has averaged $4.8M.

Capital Equipment: Water and Sewer - Executive Division

Budget Unit - Department	Description	Replacement	New	Total
EXECUTIVE DIVISION				
101 Executive Management	***Automobile/Pickup Trucks:***			
	Ford Expedition (Replacement For Unit #126790)	$ 95,336		
104 Communications/Community Relations	***Desks/Tables/Racks:***			
	Office Furniture For Communications Director		$ 10,000	
106 IT	***Automobile/Pickup Trucks:***			
	Truck Upgrades (Truck Camper W/ Shelves)		8,000	
	Computing Devices:			
	DR Exagrid Replacement	95,000		
	Cellular Sites Connectivity Upgrades		50,000	
	Pump Station AT&t ASEoD		25,000	
	Self-Service Password Reset		25,000	
	Cloud Based DR Storage		85,000	
	Revver Licensing Expansion		50,000	
	Azure Update Manager		20,000	
	Azure SQL Services		45,000	
	Veeam Vault		25,000	
	Desks/Tables/Racks:			
	Furniture for Office Moves		35,000	
131 Meter Services	***Automobile/Pickup Trucks:***			
	F-150 Lightning Crew Cab 4WD (Replacement For Unit #2602)	67,919		
	F-150 Lightning Crew Cab 4WD (Replacement For Unit #2603)	67,919		
	Computing Devices:			
	Handheld Programming Devices for AMI (5)		45,000	
	Appliances:			
	Ice Machine (Replacement)	8,000		
135 Customer Service	***Building & Structures:***			
	Forest Park Awning		15,000	
	Audio/Visual Equipment:			
	HQ Lobby Customer Queing System		35,000	
940 Warehouse	***Construction Equipment:***			
	CAT 918 Wheel Loader		160,000	
Total Executive		**$ 334,174**	**$ 633,000**	**$ 967,174**

Capital Equipment: Water and Sewer – Water Production Division

Budget Unit - Department	Description	Replacement	New	Total
WATER PRODUCTION DIVISION				
305 Water Production O&M Support	***Monitoring/Control Equipment:***			
	Auto-Flushers (3 Units)		$ 21,000	
	Automobile/Pickup Trucks:			
	ATV/Utility Vehicle		19,044	
	Marine Equipment:			
	Boat Motor	$ 10,000		
310 WJ Hooper Water Plant	***Building & Structures:***			
	2 Hot Boxes (Vault with Chemical Injections)		18,000	
	Pumping Equipment:			
	Lime Pumps Replacement	58,000		
	Monitoring/Control Equipment:			
	SwanTurbidimeters and Installation (Qty 13)		85,085	
	Differential Pressure Transmitters (Qty 4)		14415	
	Valve (In-Plant/Building):			
	Filter Drain Replacement/Installation (8)	180,000		
311 Morrow Pumping Station	***Building Services:***			
	HVAC Units (2)	50,000		
312 Noahs Ark Rd Pumping Station	***Valve (In-Plant/Building):***			
	Check Valve Replacements (2)	15,000		
315 J.W. Smith Water Plant	***Monitoring/Control Equipment:***			
	Actuators (2)	40,000		
	Automobile/Pickup Trucks:			
	F-150 Crew Cab 4WD (Replacement for Unit 1404	62,246		
320 Terry R Hicks Water Production Plant	***Building & Structures:***			
	Roof Replacement	300,000		
	Building Services:			
	Exhause Fan Replacements	60,000		
	Automobile/Pickup Trucks:			
	ATV/Utility Vehicle		19,044	
330 Water Quality Laboratory	***Laboratory Equipment:***			
	HPC Colony Counter		45,000	
	Hach Analyzer		8,500	
350 Lake Shamrock Recreation	***Landscaping Equipment:***			
	Grasshopper Mower Replacement	17,000		
Total Water Production		**$ 792,246**	**$ 230,088**	**$ 1,022,334**

Capital Equipment: Water and Sewer – Program Management and Engineering Division

Budget Unit - Department	Description	Replacement	New	Total
PROGRAM MGMT AND ENGINEERING DIVISION				
530 Engineering	***Easements:***			
	Easements		$ 361	
	Computing Devices:			
	Additional AutoCAD Licenses (3)		12,000	
	Desks/Tables/Racks:			
	Furniture For Sr. Plan Review Coordinator		15,000	
535 Geographic Information System	***Desks/Tables/Racks:***			
	Furniture For Spatial Asset Analyst II		15,000	
Total Program Mgmt. and Engineering		**$ -**	**$ 42,361**	**$ 42,361**

Capital Equipment: Water and Sewer – Distribution and Conveyance Division

Budget Unit - Department	Description	Replacement	New	Total
DISTRIBUTION AND CONVEYANCE DIVISION				
601 D&C Director	***Trailers (Non-Forestry):***			
	Trailer With Mounted Grill		$ 10,000	
610 Meter Installation	***Construction Equipment:***			
	Road Plate		15,000	
612 Water Distribution Maintenance	***Construction Equipment:***			
	Mini Excavator (Replacement For Unit 6510)	$ 165,000		
	Thumper Replacements (2)	14,000		
	Measuring/Drafting Equipment:			
	Survey Equipment		23,000	
	Trucks:			
	Single Axel Dump Truck (Replacement For Unit 9945)	133,345		
	Tandem Dump Truck (Replacement For Unit 9070)	205,534		
	F-550 With Flat Bed and Tool Boxes (Replacement For Unit 1734)	108,231		
	Safety Equipment:			
	Aluminum Trench Box (2)		10,000	
617 Leak Detection and Repair	***Measuring/Drafting Equipment:***			
	Leak Loggers *(10 Units)*		8,500	
	ORBIS Leak Detection Caps (50)		80,000	
618 Backflow Testing and Repair	***Automobile/Pickup Trucks:***			
	Transit Van (Replacement For Disposed Van)	75,894		
619 Utility & Landscaping Services	***Special Maintenance Equipment:***			
	Pull Behind Vactron Unit (Replacement For Unit 5733)	143,450		
	Automobile/Pickup Trucks:			
	Ford F-150 Super Cab 4WD (Replacement For Unit #1744)	57,986		
	Landscaping Equipment:			
	Straw Blower Replacement	15,500		
621 Water Conveyance Maintenance	***Construction Equipment:***			
	Steel Road Plates (2)		30,000	
	Trailers (Non-Forestry):			
	Trailer For Manhole Raising		20,000	
627 Conveyance System Inspections	***Trucks:***			
	Single Axle Dump Truck (Replacement For Unit 1990)	133,345		
	Trailers (Non-Forestry):			
	40,000 Pound Trailer		65,000	
Total Distribution and Conveyance		**$ 1,052,285**	**$ 261,500**	**$ 1,313,785**

Capital Equipment: Water and Sewer – Water Reclamation Division

Budget Unit - Department	Description	Replacement	New	Total
WATER RECLAMATION DIVISION				
701 Water Reclamation Director	***Automobile/Pickup Trucks:***			
	Ford Explorer (Replacement for Unit 4470)	$ 45,486		
720 W.B. Casey Sr. WRRF	***Pumping Equipment:***			
	Raw Pump Replacement	180,000		
	BRB Mixer (2)		$ 105,000	
	Laboratory Equipment:			
	Flow Paced Sampler		13,000	
721 Northeast WRP	***Pumping Equipment:***			
	Raw Pump Replacement	100,000		
	Treatment Equipment:			
	Aeration Basin Replacement Headers, Down Pipes and C-Channels	280,000		
	Automobile/Pickup Trucks:			
	F-150 Crew Cab 4WD (Replacement for Unit 1701)	62,246		
724 Shoal Creek WRP	***Fencing:***			
	Front Gate Operator Replacement	10,000		
	Pumping Equipment:			
	Spare INF Pump		87,752	
729 R. L. Jackson Transfer Pump Station	***Pumping Equipment:***			
	Transfer Pump Replacment	125,000		
731 Sludge Pelletizing	***Treatment Equipment:***			
	Pugmill Replacements	150,897		
732 Jackson Influent Pump Station	***Pumping Equipment:***			
	Raw Pump Replacement	145,000		
740 NTS Operations & Maintenance	***Construction Equipment:***			
	Tractor 4 Wheel Drive (Replacement For Unit 1590)	93,510		
	Trucks:			
	Single Axel Dump Truck (Replacement For Unit 9970)	132,927		
Total Water Reclamation		**$ 1,325,066**	**$ 205,752**	**$ 1,530,818**



Capital Equipment: Water and Sewer – General Services Division

Budget Unit - Department	Description	Replacement	New	Total
GENERAL SERVICES DIVISION				
925 Sewage Lift Station	***Building & Structures:***			
	Awning for Lift Station Building		$ 15,000	
	Pumping Equipment:			
	Super T3 Rotating Assembly W/Housing	$ 12,000		
	Super T4 Rotating Assembly W/ Housing	9,000		
	Super T6 Rotating Assembly W/Housing	12,000		
	Super T10 Rotating Assembly W/Housing	17,000		
	VS6A60B Rotating Assembly	9,500		
	Automobile/Pickup Trucks:			
	F-250 Super Cab 4 Wheel Drive (Replacement for Unit 1861)	$ 77,734		
930 Garage	***Trucks:***			
	F-600 Pickup Truck W/ Crane Body	195,039		
	Garage Equipment:			
	30,000 Pound Lift	32,000		
	Tire Machine	19,000		
960 Grounds/Right-of-Way Maintenance	***Automobile/Pickup Trucks:***			
	ATV/Utility Vehicle		19,044	
	Landscaping Equipment:			
	Grass Hopper Mower (Qty 2)	32,000		
970 Building Maintenance/Projects	***Trucks:***			
	F-350 Duel Rear Wheel Truck (Replacment For Unit 1834)	91,718		
Total General Services		**$ 506,991**	**$ 34,044**	**$ 541,035**
Total Capital Equipment - Water and Sewer Fund		**$ 4,010,762**	**$ 1,406,745**	**$ 5,417,507**



Capital Equipment: Stormwater Fund – Detail by Business Unit

This year, the **Stormwater Fund** budgeted $201K for *Capital Equipment*. This request is $164K lower than the previous budget year due to the initial equipment purchase of a new single-axle dump truck costing $143K needed for a maintenance crew requested in the prior budget. Historically, differences in the type and cost of equipment purchases from year to year are responsible for variances. The budgeted amount over the previous five fiscal years has averaged $258K.

Budget Unit - Department	Description	Replacement	New	Total
STORMWATER FUND				
210 Stormwater Maintenance	***Easements:***			
	Easements:		$ 1,000	
	Construction Equipment:			
	10Klb Mini-Excavator to be use by Misc. Repair Crew (New)	$ 80,000		
	10Klb Compact Track Loader (Replacement for Unit 8294)	95,000		
	Drilling/Cutting Equipment:			
	Hydraulic Breaker/Hammer attachment for Mini-Excavators		13,000	
	Trailers (Non-Forestry):			
	Trailer for new 10K Mini Excavator for Misc Repair Crew		12,000	
Total Capital Equipment - Stormwater Fund		**$ 175,000**	**$ 26,000**	**$ 201,000**

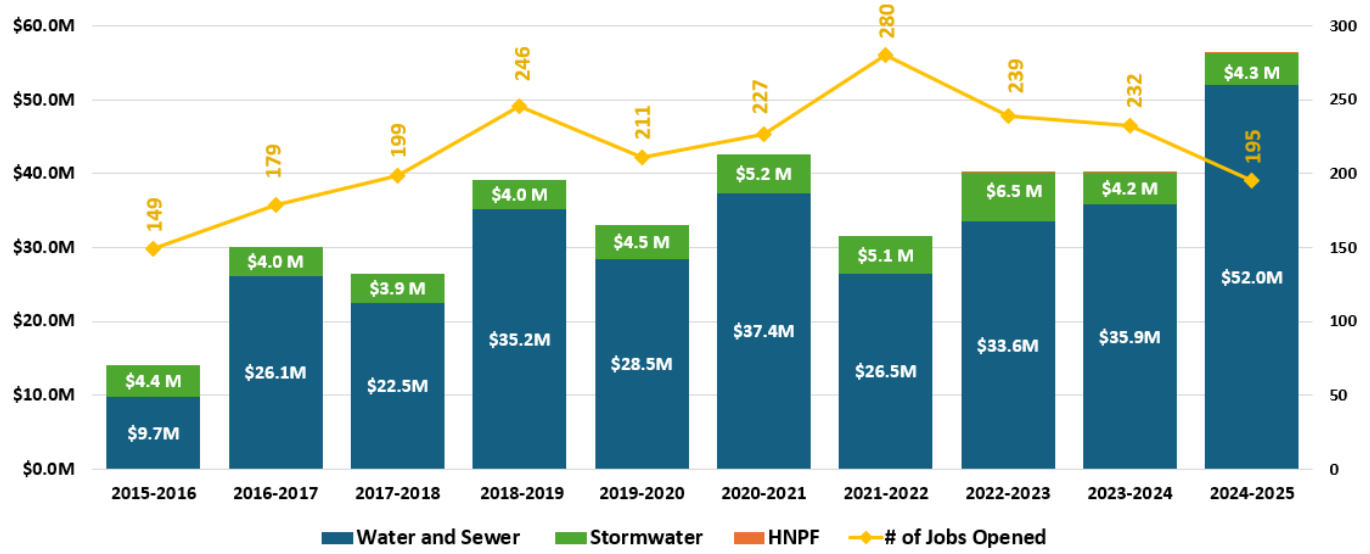


Capital Improvement Program (CIP) – Capital Projects

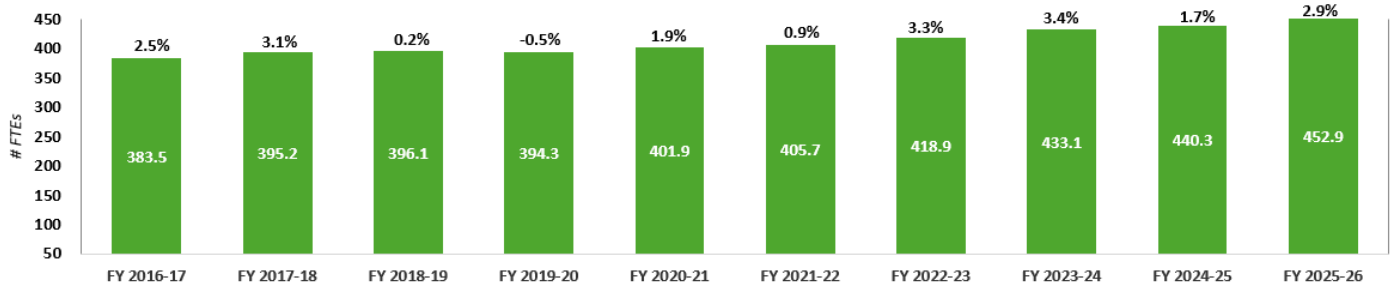
Projects listed in the CIP budget are reviewed annually by management and staff to allow the program to be more responsive to changing priorities, particularly with respect to changes in demand projections and operational enhancements. The changes sometimes result in the addition of projects and the acceleration or delay of project schedules. Additionally, a quarterly review of all active projects will provide on-going updates on project cost estimates as detailed design information becomes available. Construction project status is monitored and reviewed monthly with a construction report.

Historical Capital Project Spending

Changes in Capital Project Activity



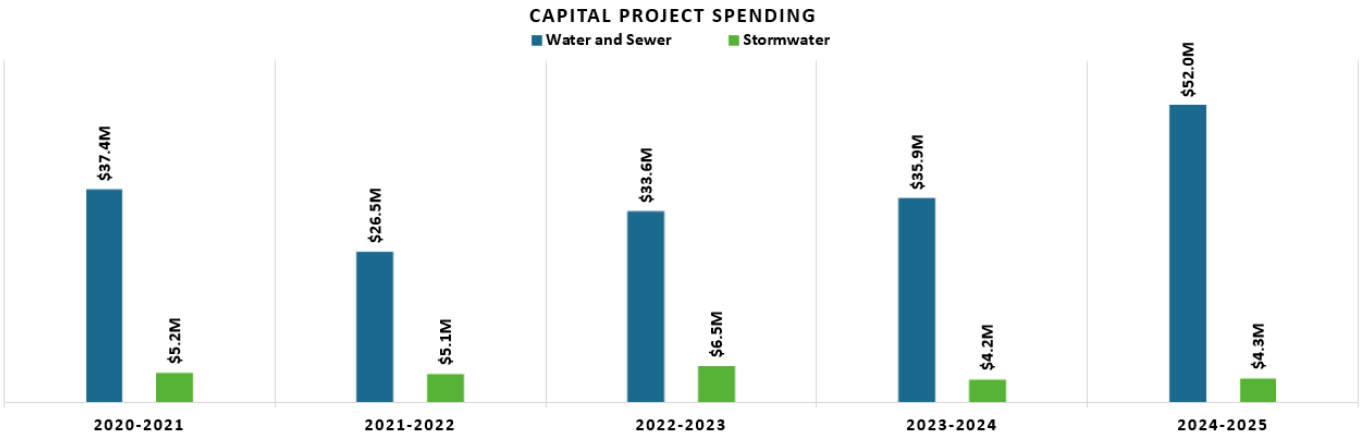
Over the 10-year period illustrated in the graph above, the number of capital projects opened has increased 90 percent and spending has increased 308 percent, staffing has increased by 69.38 Full-Time Equivalents (FTEs) or 18.1 percent. The number of full-time employee equivalents in FY 2016-2017 was 383.5 compared with 452.9 in the FY 2025-2026 budget.



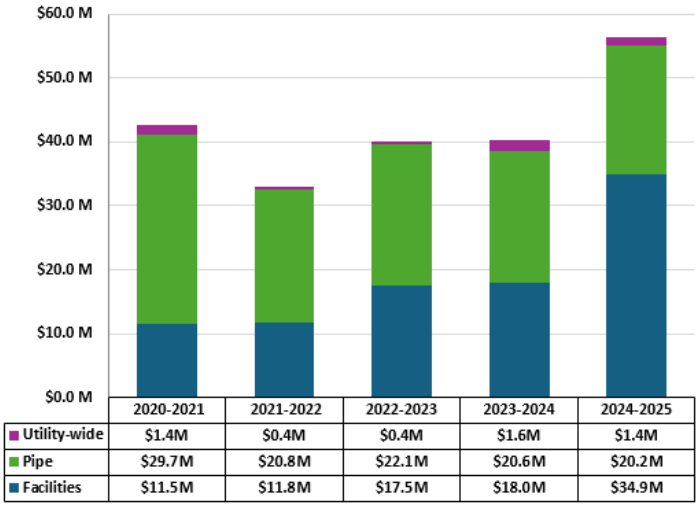
Due to maintenance and repair needs for our Water, Sewer and Stormwater facilities and pipe infrastructure outlined in the 2015 Strategic Master Plan update, additional construction and engineering staff were added beginning in FY 2016-2017 budget. Since that time, seventeen positions have been added to the Program Management, Construction Services, and Engineering area to meet the needs of the capital improvement program. Fourteen of those positions were new positions and three positions were reassigned from stormwater. In FY 2017 – 2018, a shift from using prison inmate labor to internal staff for building and grounds maintenance. This

decision increased headcount by six FTEs with two assigned to Water Reclamation facilities and four assigned to General Services. The Information Technology area has grown by eight employees since FY 2015-2016. Water Production staffing has grown by eight employees over the past decade as additional Plant Operators and Lab analysts have been added. Over the past five budget years, between FY 2020-2021 and the current budget request, the General Services division has increased in size by five employees to accommodate the increase in equipment maintenance required to maintain the additional new assets being constructed.

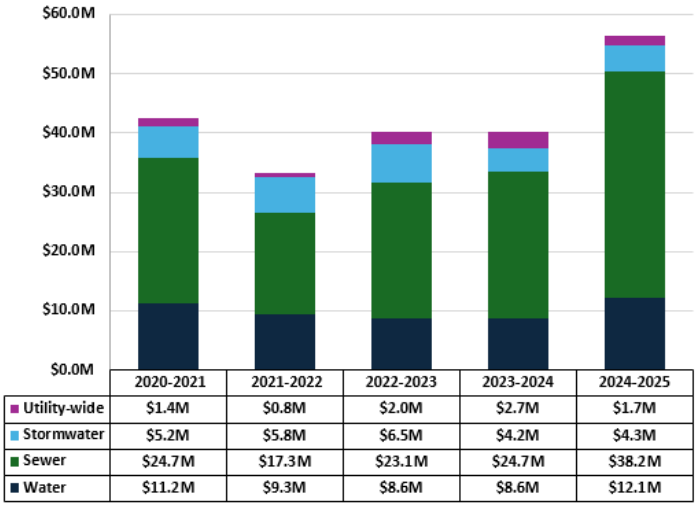
Changes in Capital Project Spending - By Fund



Changes in Capital Project Spending – By Project Type and Utility

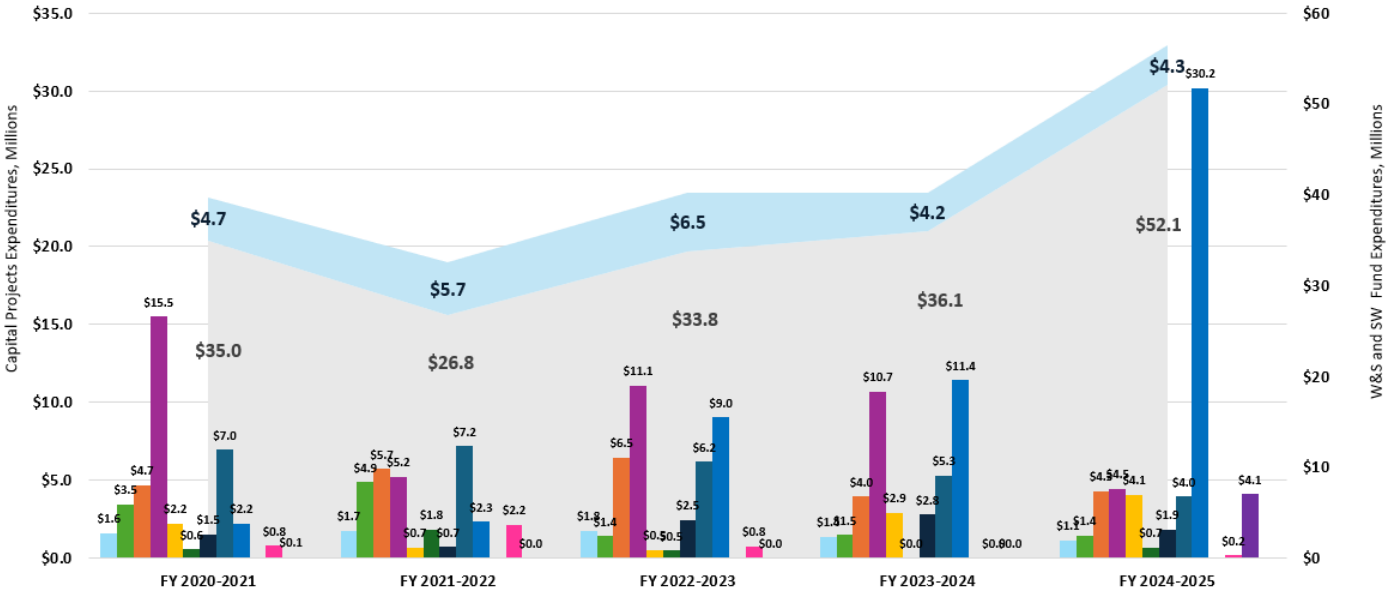


	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Utility-wide	$1.4M	$0.4M	$0.4M	$1.6M	$1.4M
Pipe	$29.7M	$20.8M	$22.1M	$20.6M	$20.2M
Facilities	$11.5M	$11.8M	$17.5M	$18.0M	$34.9M



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Utility-wide	$1.4M	$0.8M	$2.0M	$2.7M	$1.7M
Stormwater	$5.2M	$5.8M	$6.5M	$4.2M	$4.3M
Sewer	$24.7M	$17.3M	$23.1M	$24.7M	$38.2M
Water	$11.2M	$9.3M	$8.6M	$8.6M	$12.1M

Changes in Capital Project Spending – By Main Renewal and Extension Line

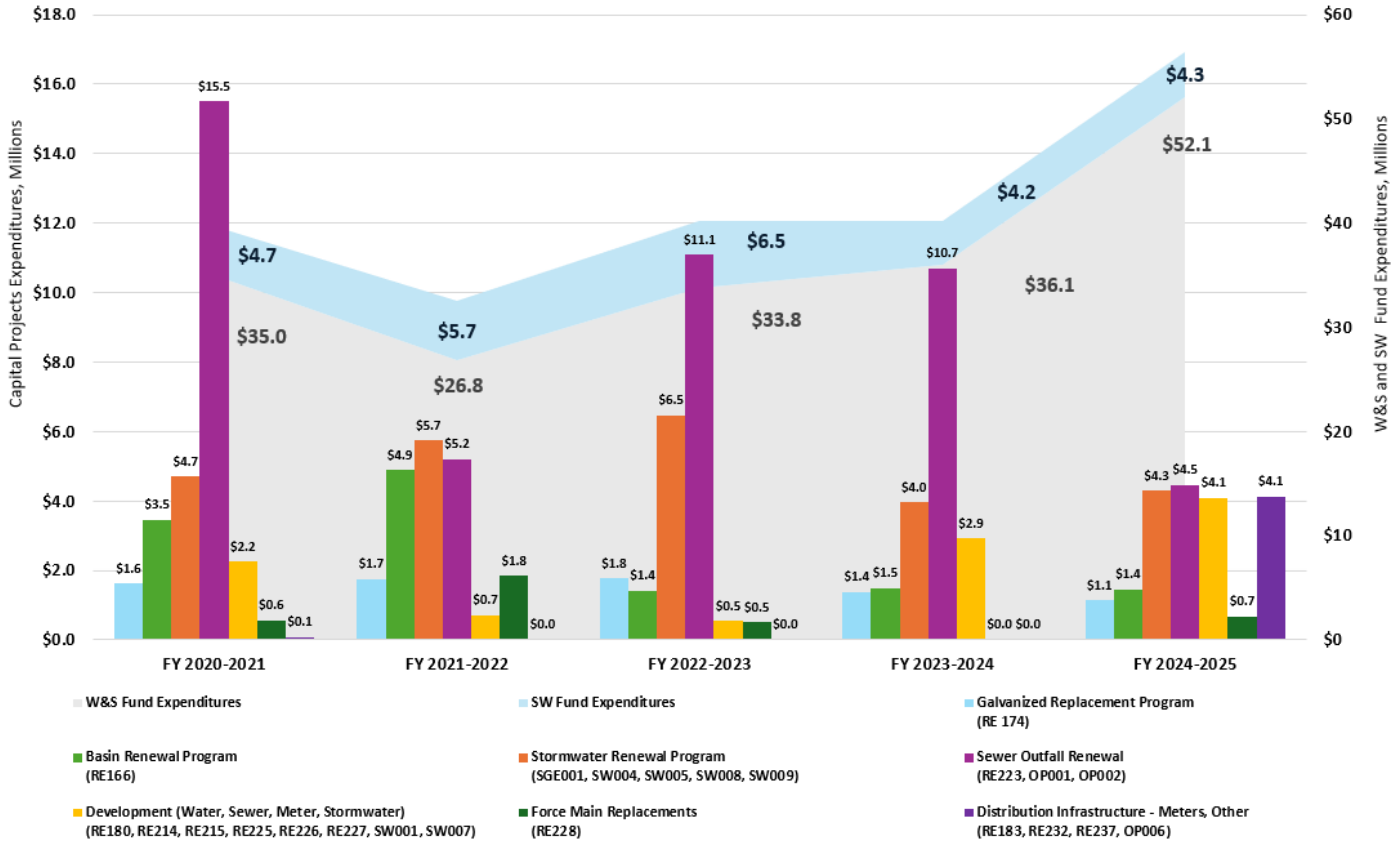


- W&S Fund Expenditures
- SW Fund Expenditures
- Galvanized Replacement Program (RE 174)
- Basin Renewal Program (RE166)
- Stormwater Renewal Program (SGE001, SW004, SW005, SW008, SW009)
- Sewer Outfall Renewal (RE223, OP001, OP002)
- Development (Water, Sewer, Meter, Stormwater) (RE180, RE214, RE215, RE225, RE226, RE227, SW001, SW007)
- Force Main Replacements (RE228)
- Utility-Wide (RE146, RE184, RE205, RE220, RE222, RE230, RE234, RE236, RE237, HNP060, SW003)
- Water Production Facilities and Reservoirs (RE229, OP005)
- Water Reclamation Facilities and Treatment (RE164, RE199, RE203, RE208, RE224, RE233, OP003, OP004)
- Support Facilities (RE195, RE204)
- Lift Stations and Other Conveyance Infrastructure (RE219)
- Distribution Infrastructure - Meters, Other (RE183, RE232, RE237, OP006)
- Miscellaneous Projects (SW006, SW010)

ANNUAL CAPITAL SPENDING	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Total	**$39,731,884**	**$32,548,669**	**$40,231,887**	**$40,215,707**	**$56,412,789**
W&S Fund Expenditures	$35,007,579	$26,798,740	$33,757,169	$36,061,227	$52,081,612
SW Fund Expenditures	$4,724,305	$5,749,928	$6,474,719	$4,154,480	$4,331,177
Galvanized Replacement Program (RE 174)	$1,611,912	$1,745,902	$1,775,558	$1,369,182	$1,135,640
Basin Renewal Program (RE166)	$3,453,095	$4,883,394	$1,408,846	$1,496,899	$1,448,121
Stormwater Renewal Program (SGE001, SW004, SW005, SW008, SW009)	$4,706,594	$5,741,388	$6,469,523	$3,950,806	$4,291,499
Sewer Outfall Renewal (RE223, OP001, OP002)	$15,496,838	$5,208,882	$11,091,337	$10,696,423	$4,453,992
Development (Water, Sewer, Meter, Stormwater) (RE180, RE214, RE215, RE225, RE226, RE227, SW001, SW007)	$2,243,303	$700,315	$546,458	$2,925,727	$4,083,400
Force Main Replacements (RE228)	$556,570	$1,840,886	$501,170	$0	$666,057
Distribution Infrastructure - Meters, Other (RE183, RE232, RE237, OP006)	$74,812	$0	$0	$0	$4,120,638
Water Production Facilities and Reservoirs (RE229, OP005)	$6,952,466	$7,189,122	$6,175,938	$5,297,611	$3,964,178
Water Reclamation Facilities and Treatment (RE164, RE199, RE203, RE208, RE224, RE233, OP003, OP004)	$2,241,189	$2,345,630	$9,039,202	$11,429,228	$30,161,275
Support Facilities (RE195, RE204)	$6,050	$0	$0	$51,003	$0
Lift Stations and Other Conveyance Infrastructure (RE219)	$802,540	$2,169,307	$757,910	$20,667	$187,798
Utility-Wide (RE146, RE184, RE205, RE220, RE222, RE230, RE234, RE236, RE237, HNP060, SW003)	$1,534,668	$717,036	$2,465,280	$2,818,784	$1,860,514
Miscellaneous Projects (SW006, SW010)	$16,444	$6,807	$665	$159,378	$39,678
All Facility Improvement Projects	$11,536,914	$12,421,095	$18,438,330	$19,617,292	$36,173,765
All Pipeline Related Projects	$28,159,567	$20,127,574	$21,793,557	$20,598,415	$20,239,024

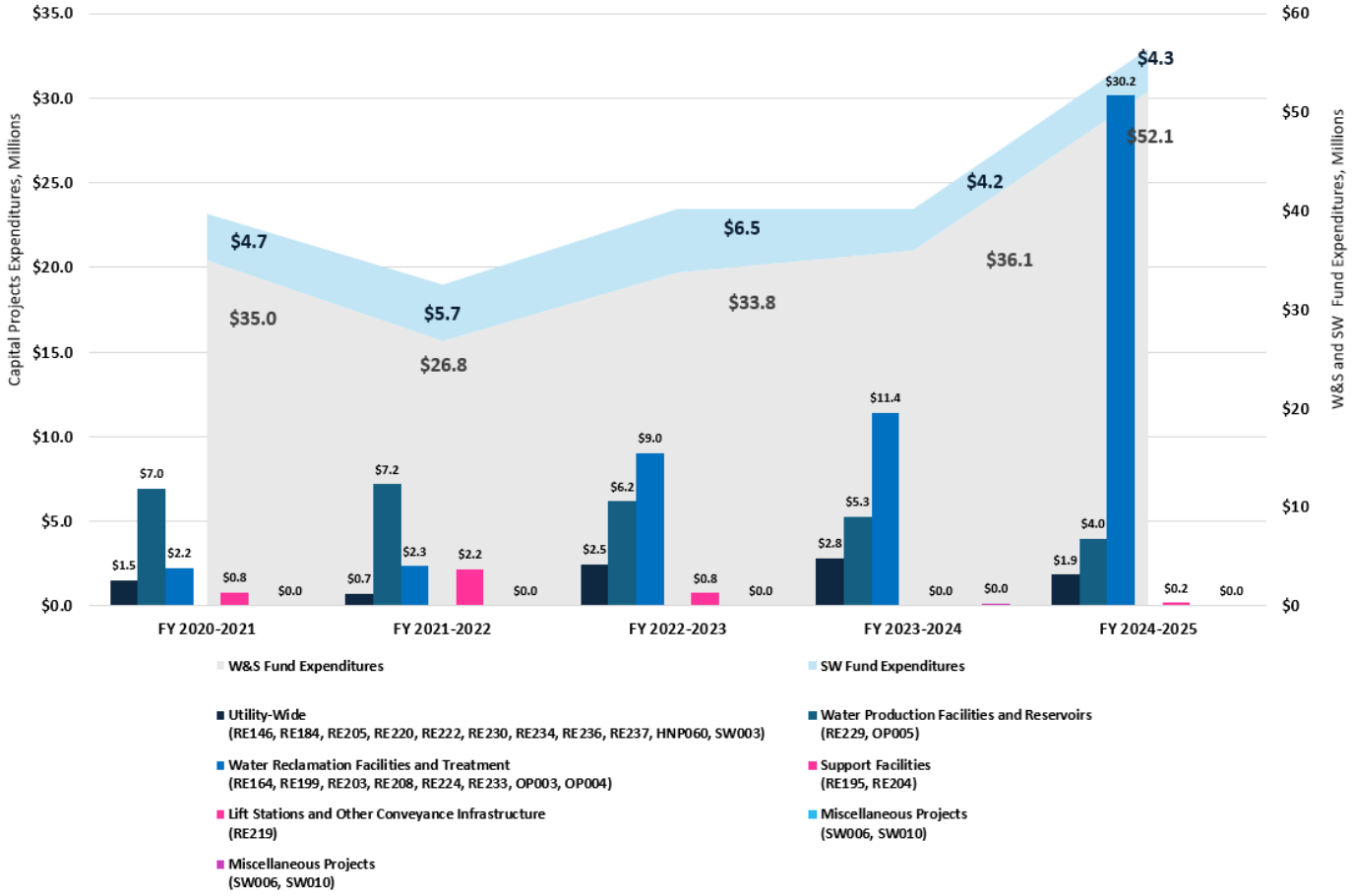


Changes in Capital Spending – Pipeline Infrastructure Programs



ANNUAL CAPITAL SPENDING	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Total	**$39,731,884**	**$32,548,669**	**$40,231,887**	**$40,215,707**	**$56,412,789**
W&S Fund Expenditures	$35,007,579	$26,798,740	$33,757,169	$36,061,227	$52,081,612
SW Fund Expenditures	$4,724,305	$5,749,928	$6,474,719	$4,154,480	$4,331,177
Water Production Facilities and Reservoirs (RE229, OP005)	$6,952,466	$7,189,122	$6,175,938	$5,297,611	$3,964,178
Water Reclamation Facilities and Treatment (RE164, RE199, RE203, RE208, RE224, RE233, OP003, OP004)	$2,241,189	$2,345,630	$9,039,202	$11,429,228	$30,161,275
Support Facilities (RE195, RE204)	$6,050	$0	$0	$51,003	$0
Lift Stations and Other Conveyance Infrastructure (RE219)	$802,540	$2,169,307	$757,910	$20,667	$187,798
Utility-Wide (RE146, RE184, RE205, RE220, RE222, RE230, RE234, RE236, RE237, HNP060, SW003)	$1,534,668	$717,036	$2,465,280	$2,818,784	$1,860,514
Miscellaneous Projects (SW006, SW010)	$16,444	$6,807	$665	$159,378	$39,678
All Facility Improvement Projects	$11,536,914	$12,421,095	$18,438,330	$19,617,292	$36,173,765

Changes in Capital Spending – Facility Improvement and Utility wide Projects



ANNUAL CAPITAL SPENDING	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Total	**$39,731,884**	**$32,548,669**	**$40,231,887**	**$40,215,707**	**$56,412,789**
W&S Fund Expenditures	$35,007,579	$26,798,740	$33,757,169	$36,061,227	$52,081,612
SW Fund Expenditures	$4,724,305	$5,749,928	$6,474,719	$4,154,480	$4,331,177
Water Production Facilities and Reservoirs (RE229, OP005)	$6,952,466	$7,189,122	$6,175,938	$5,297,611	$3,964,178
Water Reclamation Facilities and Treatment (RE164, RE199, RE203, RE208, RE224, RE233, OP003, OP004)	$2,241,189	$2,345,630	$9,039,202	$11,429,228	$30,161,275
Support Facilities (RE195, RE204)	$6,050	$0	$0	$51,003	$0
Lift Stations and Other Conveyance Infrastructure (RE219)	$802,540	$2,169,307	$757,910	$20,667	$187,798
Utility-Wide (RE146, RE184, RE205, RE220, RE222, RE230, RE234, RE236, RE237, HNP060, SW003)	$1,534,668	$717,036	$2,465,280	$2,818,784	$1,860,514
Miscellaneous Projects (SW006, SW010)	$16,444	$6,807	$665	$159,378	$39,678
All Facility Improvement Projects	$11,536,914	$12,421,095	$18,438,330	$19,617,292	$36,173,765

The description and purpose of the primary Renewal and Extension construction lines follow under the heading *Capital Project Funding FY 2024 – 2025 – By Main Construction Line* and *Capital Project Funding FY 2024 – 2025 – By Stormwater Construction Lines*. Renewal and Extension construction lines specific to Pipeline Programs are located under the heading *Distribution and Conveyance Programs*.

Projected Capital Project Spending

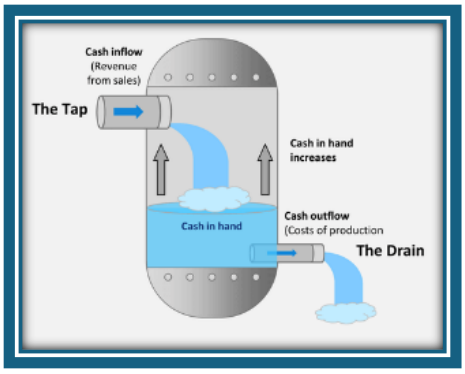
Capital Project Listing with Annual Cash Flow Requirements: FY 2025 – 2026 through FY 2030 - 2031

The tables on the following pages list, by department, the cash flow requirements of capital projects for the current budget year through FY2030 - 2031. Over this timeframe, Water and Sewer Fund projects require a total of $1.3 billion in funding with approximately $344.3 million forecasted from the capital budget and $992.8 million from debt financing or prefunded from prior year budgets. Stormwater Fund projects require a total of $28.2 million in funding with approximately $22.2 million forecasted from the capital budget and $6.0 million to be financed by debt. This cash flow requirement is net of any funding received from loan proceeds. A portion of these projects is included in the current adopted budget for FY 2025 – 2026 and the impact of each of those projects on the operating budget is detailed, by individual project, in the sections **RENEWAL AND EXTENSION FUNDED PROJECTS** and **STORMWATER FUNDED PROJECTS**. Summaries for the operational impact of these projects are under the headings *Impact Summary of Capital Projects on Operating Budget - Renewal and Extension Fund* and *Impact Summary of Capital Projects on Operating Budget - Stormwater Fund* in the upcoming pages of this document. Capital projects funded by the FY 2025 – 2026 Water and Sewer budget of $16.5 million and the Stormwater budget funded $3.4 million. Additional funding of $23.0 million was allocated to the renewal and extension fund for projects in this and future budget years.

Summary of Capital Project Cash Flow Requirements by Area or Division

Area or Division	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Dist & Conveyance-Water	$ 13,100,000	$ 2,750,000	$ 4,250,000	$ 4,600,000	$ 4,250,000	$ 4,250,000
Dist & Conveyance-Sewer	6,800,000	9,520,640	14,020,640	13,520,640	21,520,640	16,020,640
General Services	600,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
IT	1,095,000	5,175,000	5,200,000	5,175,000	1,080,000	700,000
Utility-wide	15,100,000	15,000,000	16,100,000	20,000	1,000,000	-
Water Production	36,275,000	144,185,000	144,950,000	190,000,000	191,375,000	140,000,000
Water Reclamation	1,900,000	28,600,000	7,000,000	-	23,250,000	239,500,000
Total Water and Sewer Fund Capital Project Budget	**$ 74,870,000**	**$ 207,080,640**	**$ 193,370,640**	**$ 215,165,640**	**$ 243,325,640**	**$ 387,520,640**
Project Amounts Prefunded or Debt Financed	*(49,800,000)*	*(161,000,000)*	*(158,000,000)*	*(143,000,000)*	*(161,000,000)*	*(320,000,000)*
Total Capital Budget Funding Needed	**$ 25,070,000**	**$ 46,080,640**	**$ 35,370,640**	**$ 72,165,640**	**$ 82,325,640**	**$ 67,520,640**
Total Stormwater Fund Capital Project Budget	**$ 2,500,000**	**$ 7,850,000**	**$ 4,850,000**	**$ 3,500,000**	**$ 4,700,000**	**$ 3,650,000**
Project Amounts Prefunded or Debt Financed	*(2,000,000)*	*(2,000,000)*	*(1,972,937)*	-	-	-
Total Capital Budget Funding Needed	**$ 500,000**	**$ 5,850,000**	**$ 2,877,063**	**$ 3,500,000**	**$ 4,700,000**	**$ 3,650,000**

- Dist. & Conveyance: Distribution and Conveyance
- IT: Information Technology
- SW & Watersheds: Stormwater Fund
- Utility-wide: Clayton County Water Authority
- Water Production, Water Reclamation and General Services



CASH FLOW REQUIREMENTS OF CAPITAL PROJECTS – WATER RECLAMATION

Project Name	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
20-703 / Casey WRRF 32 MGD Upgrade - Solids	$ -	$ 28,000,000	$ 7,000,000	$ -	$ -	$ -
20-719 / Automated Sampling Technology	-	150,000	-	-	-	-
20-720 / Shoal Creek Process Upgrades - Aeration System	-	-	-	-	-	2,300,000
20-721 / Shoal Creek Process Upgrades - Screening	-	100,000	-	-	-	-
20-724 / Casey WRRF 32 MGD Upgrade - Liquids	-	-	-	-	18,000,000	177,000,000
20-726 / Casey WRRF Improvements - Primary Clarifier Concrete Repair	-	350,000	-	-	-	-
20-728 / Shoal Creek WRF Upgrades	-	-	-	-	5,250,000	60,000,000
20-729 / Decommission Shoal Creek WRF - Fiber optic line	-	-	-	-	-	200,000
25-700 / Casey WRRF 'Mini' Concept Design /RFP Development/Owner's Advisor Support	500,000	-	-	-	-	-
25-701 / Valve Investigation/Gravity Line Condition Assessment	100,000	-	-	-	-	-
25-703 / Shoal Creek Condition Assessment	200,000	-	-	-	-	-
25-704 / Shoal Creek 'Mini' Concept Design/ RFP Development/Owner's Advisor Support	500,000	-	-	-	-	-
25-707 / Regulatory support for WLA and IPR Requirements	200,000	-	-	-	-	-
25-708 / WRF Energy Optimization Study	400,000	-	-	-	-	-
Project Amounts Prefunded or Debt Financed	-	-	-	-	*(18,000,000)*	*(177,000,000)*
Total Capital Budget Funding Needed	**$ 1,900,000**	**$ 28,600,000**	**$ 7,000,000**	**$ -**	**$ 5,250,000**	**$ 62,500,000**

CASH FLOW REQUIREMENTS OF CAPITAL PROJECTS – WATER PRODUCTION

Project Name	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
20-304 / Hooper Upgrades (changed from Hooper GAC)	$ -	$ -	$ -	$ -	$ 46,000,000	$ -
20-304 / Hooper Upgrades (changed from Hooper GAC)-Design	-	-	-	50,000,000	-	-
20-309 / Single Points-of-Failure Elimination Study and Implementation	-	-	2,950,000	-	-	-
20-313 / WPP Efficiency Improvements Evaluation	-	100,000	-	-	-	-
20-314 / WPP Efficiency Improvements Implementation	-	1,500,000	-	-	-	-
20-315 / Bar Screen Replacement (Flint River Pump Station)	2,000,000	-	-	-	-	-
20-320 / Hicks Solids Handling Improvements	-	610,000	-	-	-	-
20-324 / Flood Proofing Implementation (Smith)	-	575,000	-	-	-	-
20-325 / Process Optimization/Evaluation	-	250,000	-	-	-	-
20-326 / Smith Reservoir Oxygenation System	-	-	2,000,000	-	-	-
20-327 / Hooper Belt Filter Press Evaluation	75,000	-	-	-	75,000	-
20-328 / Forest Ave Booster Pump Design and Construction	3,100,000	1,150,000	-	-	2,100,000	-
20-329 / Morrow Re-Pump Station Improvements	-	-	-	-	3,200,000	-
Advanced Water Treatment and Capacity Upgrades (PFAS)	30,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000
25-314 / Interconnection Study Implementation	1,000,000	-	-	-	-	-
25-317 / Hooper NPDES Permit Compliance Troubleshooting	100,000	-	-	-	-	-
Project Amounts Prefunded or Debt Financed	*(30,000,000)*	*(140,000,000)*	*(140,000,000)*	*(140,000,000)*	*(140,000,000)*	*(140,000,000)*
Total Capital Budget Funding Needed	**$ 6,275,000**	**$ 4,185,000**	**$ 4,950,000**	**$ 50,000,000**	**$ 51,375,000**	**$ -**

CASH FLOW REQUIREMENTS OF CAPITAL PROJECTS – DISTRIBUTION AND CONVEYANCE

Project Name	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
20-601 / Galvanized Water Main Replacement Program	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000
20-602 / Commercial Meter Replacement and Fire Metering Program	-	500,000	500,000	500,000	500,000	500,000
20-604 / Water Distribution Model Update	-	-	-	350,000	-	-
20-607 / Small Diameter Sewer Rehabilitation and Replacement Program	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
20-608 / Large Diameter Sewer Rehabilitation and Replacement Program	4,800,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
20-609 / Expand Sewer Service to Key Unsewered (Septic Tank) Areas	-	-	-	-	5,000,000	-
20-613 / Conveyance Modifications to Accept DeKalb County Flows	-	-	-	-	7,000,000	6,500,000
20-614 / College Park Contract Wastewater Flows	-	-	4,500,000	4,000,000	-	-
20-615 / Pressure Sewer (Assessment and) Rehabilitation Program - capital	-	1,520,640	1,520,640	1,520,640	1,520,640	1,520,640
20-617 / GDOT Projects	11,200,000	500,000	2,000,000	2,000,000	2,000,000	2,000,000
25-601 / Lead and Copper Rule Replacement	150,000	-	-	-	-	-
Project Amounts Prefunded or Debt Financed	*(4,800,000)*	*(6,000,000)*	*(3,000,000)*	*(3,000,000)*	*(3,000,000)*	*(3,000,000)*
Total Capital Budget Funding Needed	**$15,100,000**	**$ 6,270,640**	**$ 15,270,640**	**$ 15,120,640**	**$ 22,770,640**	**$ 17,270,640**

CASH FLOW REQUIREMENTS OF CAPITAL PROJECTS – GENERAL SERVICES

Project Name	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
20-910 / Lift Station Rehabilitation	$ -	$ 1,700,000	$ 1,700,000	$ 1,700,000	$ 1,700,000	$ 1,700,000
20-913 / SCADA Master Plan Project Implementation	-	100,000	100,000	100,000	100,000	100,000
20-914 / Upgrade GE IFIX / GE Proficy Software	-	50,000	50,000	50,000	50,000	50,000
25-913 / Elevator Modernization	300,000	-	-	-	-	-
25-916 / Lightning Protection Evaluation and Design	300,000	-	-	-	-	-
Project Amounts Prefunded or Debt Financed	-	-	-	-	-	-
Total Capital Budget Funding Needed	**$ 600,000**	**$ 1,850,000**	**$ 1,850,000**	**$ 1,850,000**	**$ 1,850,000**	**$ 1,850,000**

CASH FLOW REQUIREMENTS OF CAPITAL PROJECTS – IT

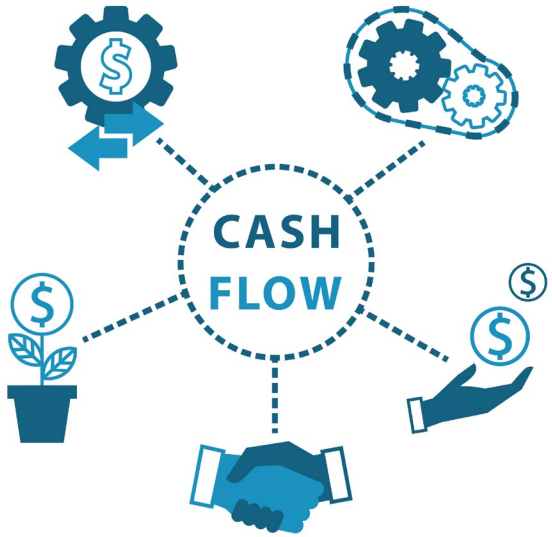
Project Name	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
20-155 / Software Application Upgrade & Technology Refresh	$ 550,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 1,000,000	$ 500,000
20-165 / SCADA Security	-	50,000	50,000	50,000	50,000	50,000
20-166 / SCADA Hardware Replacement and Refresh	-	95,000	-	-	-	-
20-168 / Network Switching and Cabling	545,000	30,000	150,000	125,000	30,000	150,000
Project Amounts Prefunded or Debt Financed	-	-	-	-	-	-
Total Capital Budget Funding Needed	**$ 1,095,000**	**$ 5,175,000**	**$ 5,200,000**	**$ 5,175,000**	**$ 1,080,000**	**$ 700,000**

CASH FLOW REQUIREMENTS OF CAPITAL PROJECTS – UTILITY-WIDE

Project Name	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
20-132 / Customer Meter Replacement Program (AMR to AMI)	$ 15,000,000	$ 15,000,000	$ 15,000,000	$ -	$ -	$ -
20-138 / Security Projects/Improvements	-		1,000,000		1,000,000	-
20-140 / BI Tool Selection and Implementation (Ph 2: SAMP OS-10)	100,000	-	-	-	-	-
20-147 / CCWA Energy Optimization Analysis	-	-	100,000	-	-	-
Project Amounts Prefunded or Debt Financed	*(15,000,000)*	*(15,000,000)*	*(15,000,000)*	-	-	-
Total Capital Budget Funding Needed	**$ 100,000**	**$ -**	**$ 1,100,000**	**$ -**	**$ 1,000,000**	**$ -**

CASH FLOW REQUIREMENTS OF CAPITAL PROJECTS – STORMWATER AND WATERSHEDS

Project Name	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
20-206 / Implement Watershed Improvement Projects	$ -	$ -	$ 1,000,000	$ -	$ 1,000,000	
20-207 / Implement Stormwater Capital Improvement Projects	5,900,000	6,300,000	3,500,000	3,500,000	3,500,000	3,500,000
Project Amounts Prefunded or Debt Financed	*(2,460,000)*	*(2,000,000)*	*(1,972,937)*	-	-	-
Total Capital Budget Funding Needed	**$ 3,440,000**	**$ 4,300,000**	**$ 2,527,063**	**$ 3,500,000**	**$ 4,500,000**	**$ 3,500,000**



Current Capital Project Spending

Capital Project Funding FY 2025 - 2026 - By Renewal and Extension Fund Main Construction Line

DISTRIBUTION AND CONVEYANCE PROGRAMS

RE166- COLLECTION SYSTEM– INFILTRATION AND INFLOW (I/I) [SMP 20-606; 20-607]



This construction line contains projects related to major sewer line replacements, repairs, or lining (Cured-in-place pipe -CIPP) and focuses on sewer pipes with a diameter of 15" or smaller. Many of these projects are the result of evaluations for Inflow and Infiltration (I/I) performed on the wastewater collection system. Outside contractors perform CIPP lining work and open cut work to replace damaged pipe and reduce infiltration. CCWA crews perform sewer line point repairs in these basins to address sewer pipe components that are in danger of collapse or significant infiltration. Projects under this construction line are driven by the Sewer Condition Assessment Program. The Sanitary Sewer Evaluation Study (SSES) [SMP 20-606] utilizes infiltration and inflow (I/I) studies, age of pipe and staff knowledge to prioritize replacements. Condition assessments include cleaning, CCTV, smoke testing, manhole inspections, and other work items such as pole camera inspections, flow monitoring and dye testing for the 1,100 miles of gravity pipe throughout the County.



Small Diameter Sewer Renewal and Replacement projects (*Basin Level Sewer Rehabilitation*) [SMP 20-607] are under this construction line with an annual budget target of $2M for this program. At that funding level, approximately 2.5 miles of pipeline can be renewed each year. Although the FY 2025-2026 budget does not have funding for this program, surplus funds of $2M from the FY 2024 – 2025 budget were approved for this program in the upcoming year and should replace approximately 16,300 feet, or three miles, of pipeline. The Sewer System Evaluation Surveys (SSES) condition assessments [SMP 20-606] that are performed on our system prioritize the projects that are worked on. SSES assessment work has an annual operating budget target of $2.0M and the FY 2025 – 2026 budget has $1.0M for these assessments.

Larger projects underway in this construction line include replacement of pipeline at the Atlanta Lift and Brown Road East lift stations, with budgets of $1.0M and $1.5M respectively.

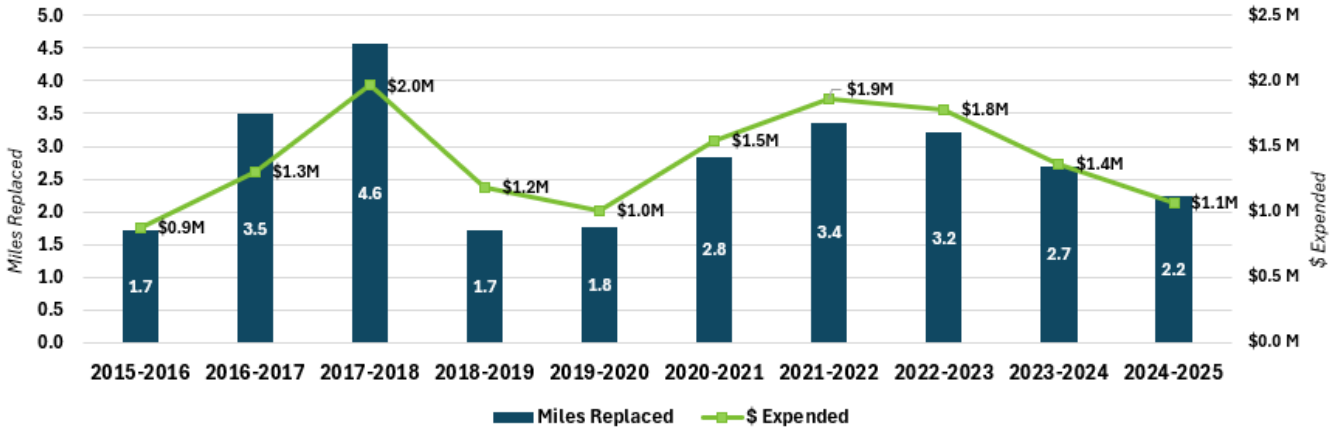
RE174 - GALVANIZED WATERMAIN REPLACEMENTS [SMP 20-601]

In 2003, the County had an estimated 65 miles of galvanized watermains. Projects in this program focus on the systematic replacement of these pipes to improve water quality and fire protection. The affected areas of water distribution system targeted for water main replacements are the areas with the most water leakage and water quality complaints as well as fire hydrant spacing.

The 2020 Strategic Master Plan includes $20M in planned costs for 10 years to complete the replacement of galvanized watermain. There is an annual budget goal of $1.75M which would replace approximately 3.0 miles of **Galvanized Watermain** a year. These projects are small, and an average job takes a crew approximately a week to complete. Because this program replaces small sections of pipe throughout the County, it takes longer to complete than our other pipe programs that replace long stretches of pipe at a time. Since FY 2015 – 2016, $14.0M has been spent on projects that have replaced 27.9 miles of pipeline and an estimated 138,000 feet or 26.1 miles remains to be replaced.

The FY 2025 – 2026 Capital Budget has no funding for this initiative, however the FY 2024 – 2025 budget surplus provides funding of $1.75M for the **Galvanized Watermain Replacement** program which replace about 14,000 feet, or 2.7 miles, of pipeline.

Summary of Galvanized Pipe Replacement



RE180 – DEPARTMENT OF TRANSPORTATION (DOT) [SMP 20-617]

This construction line funds the relocation of water lines due to the widening of roads by both state and federal departments of transportation (DOT). Funding varies from year to year based on state and federal needs. The FY 2025 – 2026 budget allocates $700K for three projects in this construction line; ***Department of Transportation – Poston Road 800' of 8" Water Main for Water Quality and Pressure***, ***Department of Transportation – Panhandle Road 1,200' of 12" Water Main***, and ***Department of Transportation – East Lovejoy Road 2,200' Water Main***. Additional funding of $10.5M was allocated from the FY 2024 – 2025 budget surplus for Department of Transportation projects at I-75 to Summerton Drive and approximately twenty upcoming pipeline relocation work now under review.

RE225 – WATER LINE EXTENSIONS

This construction line is used to capture inspections and other Authority-related costs from the expansion of water lines created by new residential and commercial developments. Real Estate Developers donate the water lines, sewer pipe and water meters to the Authority to maintain once their developments are completed. There are no annual targets and budgeting in this line but about $10K is allotted to capture internal labor for work that follows County permits and development needs. There are sufficient funds remaining in this line for water extension projects that may be needed during the fiscal year, and no funding is included in the FY 2025 – 2026 Capital Budget.

RE226 – SEWER LINE EXTENSIONS AND STUB-OUTS

Projects to capture inspections and other Authority related costs for the expansion of sewer lines required by new residential and commercial development are placed under this construction line. There are no annual targets and budgeting in this line but about $10K is allotted to capture internal labor for work that follows County permits and development needs. There are sufficient funds remaining in this line for sewer line extension projects that may be needed during the fiscal year, and no funding is included in the FY 2025 – 2026 Capital Budget.

RE227 – METER SETTINGS

This construction line contains projects to capture inspections and other Authority related costs for new meters associated with new development throughout the County. There are no annual targets and budgeting in this line follows County permits and development needs. There are no annual targets and budgeting in this line but about $10K is allotted to capture internal labor for work that follows County permits and development needs. There are sufficient funds remaining in this line for meter setting projects that may be needed during the fiscal year, and no funding is included in the FY 2025 – 2026 Capital Budget.



RE232 – LARGE METER REPLACEMENTS [SMP 20-602]

This construction line contains projects for the replacement of large meters for commercial and industrial customers. The annual target for this program is $500K. There is approximately $1.0M in unassigned funding in this construction line and no additional funding from the FY 2025 – 2026 budget was allocated in the upcoming year for this program.

RE228 – PRESSURE SEWER ASSESSMENT AND REHABILITATION PROGRAM [SMP 20-615]

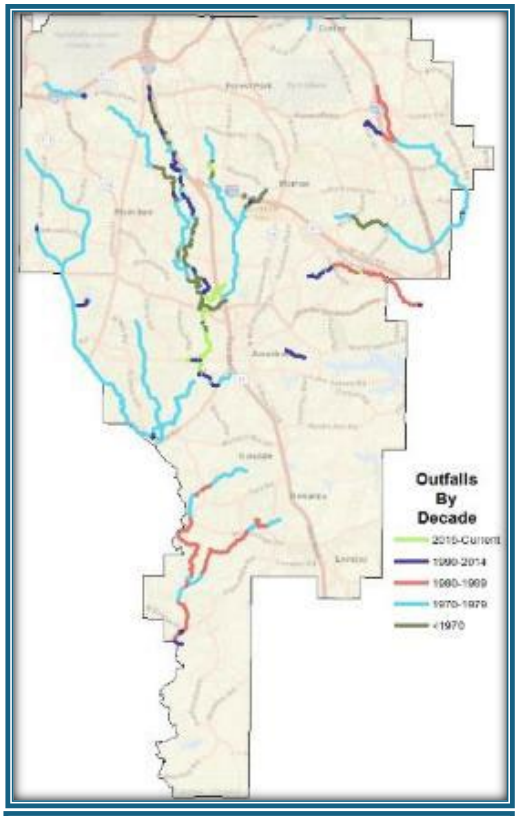
The annual funding target for the **Pressure Sewer Program** *(Sewer Force Main)* is $1.7M which began in the previous budget year. No funding from the FY 2025-2026 Capital Budget was allocated to this program, however, $680 thousand in unassigned funds in this construction line is available to fund this program's rehabilitation work in the upcoming year. There are 48 miles of sewer force mains throughout the conveyance system in Clayton County. Projects are driven by an assessment program. The FY 2025 – 2026 operating budget has allocated $500K, the annual target for the assessment and prioritization of pressure sewer infrastructure that needs repair throughout the County.



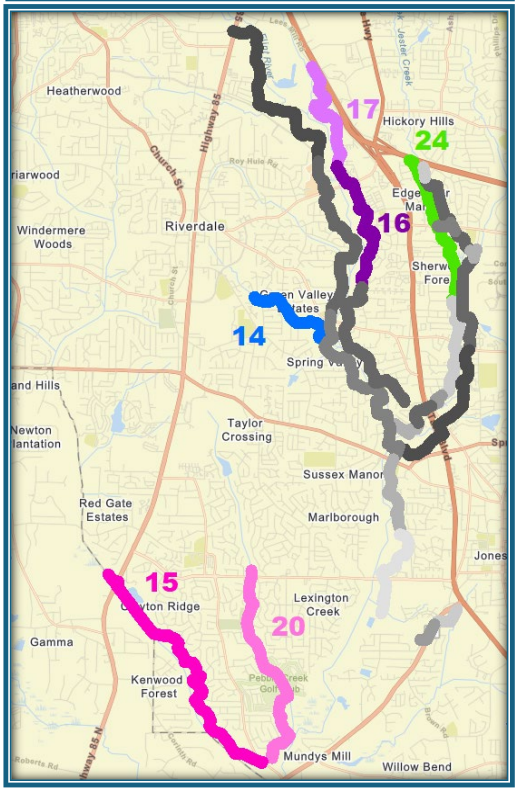


RE223, OP001, OP002, AND OP003 – LARGE DIAMETER SEWER REHABILITATION AND REPLACEMENT PROGRAM / OUTFALL REHABILITATION [SMP 20-608]

A primary focus for the Authority over the next several years will be on its conveyance system and its **Large Outfall Rehabilitation** program. CCWA defines sewer pipe with a diameter greater than 15 inches as Sewer Interceptors or Outfalls. The map to the right shows the County's 76 miles of this large sewer pipe by its estimated age. The cost of the projects affiliated with this outfall replacement initiative is currently estimated at $77.2M. Started in FY 2015 -2016, replacement will occur over several years. As of February 2025, 17.5 miles of pipe have been replaced at a total cost of $76.4M. The table below shows the status of the 19 outfall projects undertaken. In January 2017 and in January 2020, Georgia Environmental Finance Authority (GEFA) approved Clean Water SRF loans of $25M each to assist with the funding of projects in this rehabilitation program. In February 2024, GEFA approved an additional $10M loan to assist in funding this program. Internal labor is used for the design of these projects and is estimated at $300K per project and is included in the operating budget.



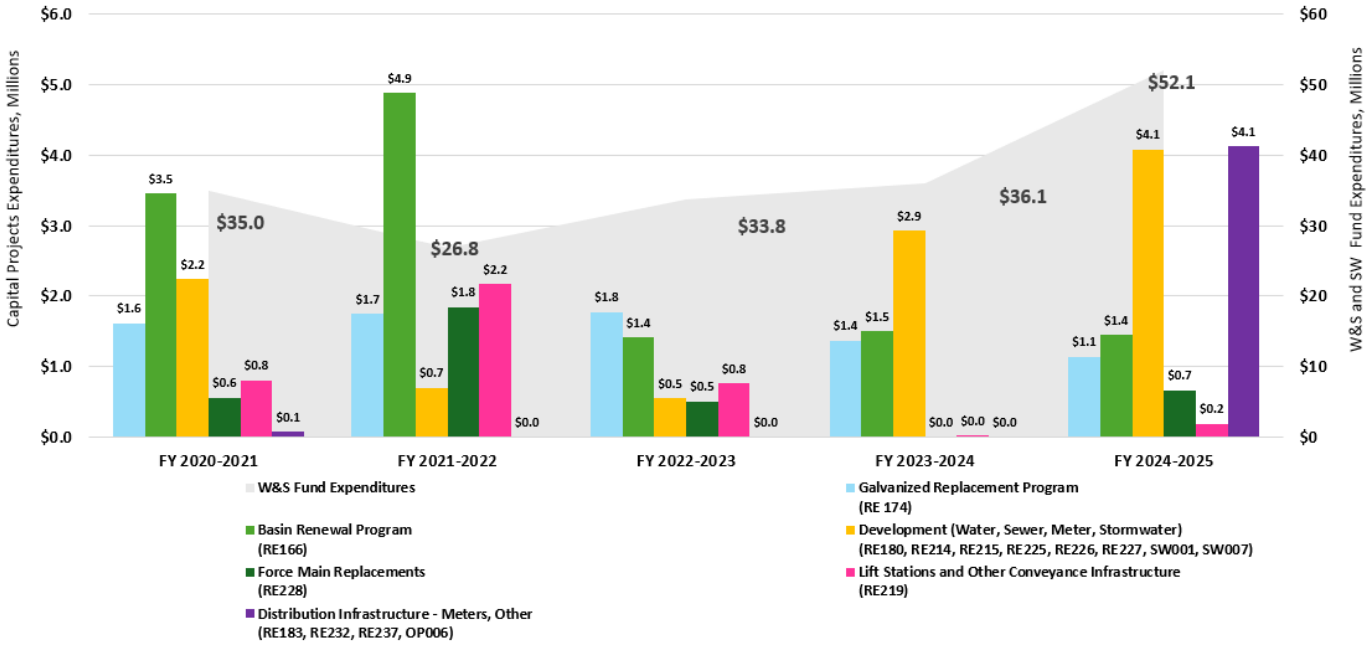
The FY 2025 – 2026 budget has allocated $1.3M for the design work of two outfall replacement projects; Beaver Dam Creek Outfall and Hurricane Creek Outfall and sewer tangents and manhole replacements in various locations. Additional funding of $4.0M from the previous budget year's surplus was allocated to the Camp Creek Parkway Outfall project.



Status of Major Outfall Projects

Project	Funding / Status	Length *(miles)*	Cost
MAJOR REPLACEMENT PROJECTS (2015 - Current)			
1) Flint River Outfall Ph 1a	Complete	1.1	$4.7 M
2) Flint River Outfall Ph 1b	Complete	0.9	$5.7 M
3) Flint River Outfall Ph 2	Complete (GEFA 1-1)	2.3	$7.2 M
4) Jesters Creek Outfall Ph 1	Complete	0.3	$0.6 M
5) Jesters Creek Outfall Ph 2	Complete	0.2	$0.5 M
6) Jesters Creek Outfall Ph 3	Complete	0.5	$1.2 M
7) Jesters Creek Outfall East Misc.	Complete	0.2	$1.8 M
8) Jesters Creek East Ph 1	Complete (GEFA 1-2)	1.3	$8.1 M
9) Flint River Outfall Ph 3	Complete (GEFA 1-3)	2.3	$11.1 M
10) Flint River Outfall East Ph 1	Complete (GEFA 2-1)	1.8	$6.1 M
11) Jesters Creek Outfall Ph 4	Complete	1.2	$3.0 M
12) Jesters East Ph 2	Complete (GEFA 2-2)	2.1	$9.9 M
13) Flint River Outfall Ph 4	Complete (GEFA 2-2)	2.2	$8.4 M
14) Riverdale Outfall Ph1	Complete (GEFA 2-3) & (GEFA 3-1)	1.1	$8.3 M
	Subtotal	**17.5**	**$76.4 M**
PROJECTS UNDERWAY / PLANNED FOR FY 2025-2026			
15) Camp Creek Outfall Ph 1	Planning (GEFA 3-2) & (GEFA 4-1)	3.2	$16.8 M
16) Flint River East Outfall Ph 2	Planning	1.7	$5.2 M
17) Flint River East Outfall Ph 3	Planning	1.4	$6.3 M
18) Panther Creek Outfall	Planning	0.3	$2.6 M
19) Rockcut Road Outfall Ph 2	Planning	1.3	$2.8 M
20) Beaver Dam Creek Outfall Ph 1	Planning	2.3	$13.0 M
21) Hurricane Creek Outfall Ph 1	Planning	2.5	$17.0 M
22) SR42 to NE WRF Outfall	Future	0.34	$2.6 M
23) Conley Creek South Outfall	Future	1.29	$2.8 M
24) Jesters Creek Outfall Ph 5	Future	1.8	$7.3 M
	Subtotal	**16.1**	**$76.3 M**
	Total	**33.7**	**$152.7 M**

SUMMARY OF DISTRIBUTION AND CONVEYANCE ANNUAL CAPITAL SPENDING



ANNUAL CAPITAL SPENDING	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Total	**$39,731,884**	**$32,548,669**	**$40,231,887**	**$40,215,707**	**$56,412,789**
W&S Fund Expenditures	$35,007,579	$26,798,740	$33,757,169	$36,061,227	$52,081,612
SW Fund Expenditures	$4,724,305	$5,749,928	$6,474,719	$4,154,480	$4,331,177
Galvanized Replacement Program (RE 174)	$1,611,912	$1,745,902	$1,775,558	$1,369,182	$1,135,640
Basin Renewal Program (RE166)	$3,453,095	$4,883,394	$1,408,846	$1,496,899	$1,448,121
Development (Water, Sewer, Meter, Stormwater) (RE180, RE214, RE215, RE225, RE226, RE227, SW001, SW007)	$2,243,303	$700,315	$546,458	$2,925,727	$4,083,400
Force Main Replacements (RE228)	$556,570	$1,840,886	$501,170	$0	$666,057
Distribution Infrastructure - Meters, Other (RE183, RE232, RE237, OP006)	$74,812	$0	$0	$0	$4,120,638
Lift Stations and Other Conveyance Infrastructure (RE219)	$802,540	$2,169,307	$757,910	$20,667	$187,798

FACILITY IMPROVEMENT PROJECTS

OP003 AND OP004 – WB CASEY BIOSOLIDS [SMP 20-703]

In 2018, CCWA initiated the WB Casey Water Resource Recovery Facility (WRRF) Capacity Analysis and Plant Expansion Evaluation Project. This project determined that the Casey WRRF liquid trains processes are sufficiently sized for the near-term but that the biosolids facility is reaching ultimate capacity and is at the end of its useful life.



Biosolids Design-Build (Archer West-

A biosolids management alternatives analysis was conducted, and the recommended alternative which includes anaerobic digestion and thermal drying, was included in a final Preliminary Engineering Report (PER) in November 2020.The estimated cost of construction of the new 32 MGD Biosolids Facility is $158M. In January 2021, the Georgia Environmental Finance Authority (GEFA) approved a $50M Clean Water State Revolving Fund (CWSRF) loan and in May 2022, approved a second $50M. These loans, along with $56M allocated in this and future capital budgets, will fund this project.

As of March 31, 2025, $32.0M of the first $50M GEFA loan has been disbursed with an additional pending reimbursement of $3.5M being reviewed.

RE199 – WB CASEY WRRF IMPROVEMENTS

This Renewal and Extension Fund construction line focuses on improvements at CCWA's largest water reclamation facility, W.B. Casey. The FY 2025 – 2026 Capital Budget will provide funding of $500K for **[SMP 25-700] Owner Advisor Support** for engineering consulting assistance in the development of a Request for Proposal (RFP) and provide support to advertise and award this project as a progressive design build for additional upgrades to the Casey WRRF. Funding of $100K for the **[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment** was also provided in this year's budget.



Photo: Influent Pump Station

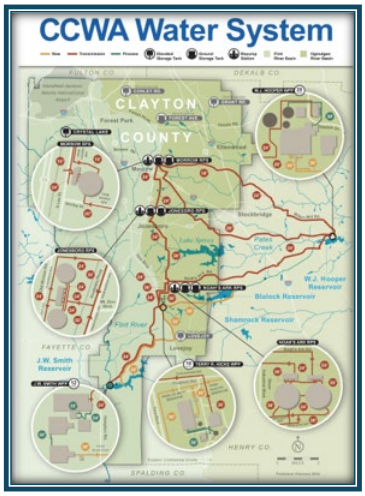
A large project underway is the construction of [SMP 20-702] **Casey Influent Pump Stations.** Design, construction management, and construction of this project will cost $10.1M. This project will replace the ageing equipment with increased pumping capacity and ensure that redundancy and reliability are maintained.

RE219 – LIFT STATION REHABILITATION [SMP 20-910]

This construction line is used to fund capital improvements to the 44 lift stations that are part of the sewer conveyance infrastructure throughout the County. A comprehensive **Lift Station Assessment** was funded in the 2015 Strategic Master Plan which developed a master list of stations and any known operational or capital issues. Based on this list, follow-up condition assessment activities are conducted and assist in prioritizing lift station rehabilitation. This main line has an annual funding target of $1.7M but funding is based on project progress and needs in the upcoming fiscal year. No funding for this construction line has been allocated from the FY 2025 – 2026 Capital Budget while the focus is on the construction of **London and Cristi Court Lift Station Improvements** with a project budget of $2.7M. This project will replace components that are reaching the end of life. It will also enlarge the pump enclosures to allow more space to maintain the equipment. Additionally, the

size of the wet wells will be increased. Undersized wet wells put additional stress on pumps and decrease their useful life.

RE229 – WATER PRODUCTION FACILITIES IMPROVEMENTS



This main construction line contains capital projects for the work done at one of three water production facilities or for improving water quality in the reservoirs that supply these water production facilities. The FY 2025 – 2026 Capital Budget provides a total of $6.7M to fund the following five projects; ***[SMP 25-317] Hooper NPDES Permit Compliance Troubleshooting***, ***[SMP 25-314] Interconnection Study Implementation***, ***[SMP 20-315] Bar Screen Replacement at the Flint River Pump Station***, ***[SMP 20-323] Elevated Tank Demolition***, and ***[SMP 20-328] Forest Ave Booster Pump Design and Construction***.

Larger Projects underway under this construction line include **[SMP 20-311][SMP 20-318] Jonesboro Repump Station Improvements** budgeted at approximately $11.2M, **[SMP 20-302] Ultra-violet Disinfection Upgrades** with estimated budgets totaling $7.0M, and **[SMP 20-308] Chemical Feed and Storage Systems** with combined budgets of approximately $3.5M.

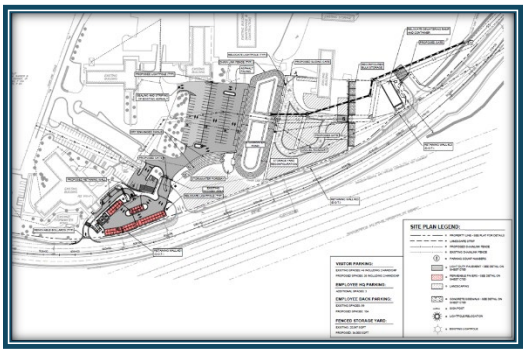
RE233 – SHOAL CREEK WATER RECLAMATION FACILITY MODIFICATIONS

This construction line contains projects related to the modification of the Shoal Creek Water Reclamation Plant from a separate treatment facility into a pump and conveyance station. The FY 2025 – 2026 Capital Budget provides $1.8M for the following four projects in this construction line; ***[SMP 25-707] Regulatory Support for Wast Load Allocation and Indirect Potable Reuse Requirements***, ***[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support***, ***[SMP 25-703] Shoal Creek Condition Assessment***, and additional funding for ***[SMP 20-728] Shoal Creek WRF Improvements*** project funded by the FY 2023 – 2024 Capital Budget.



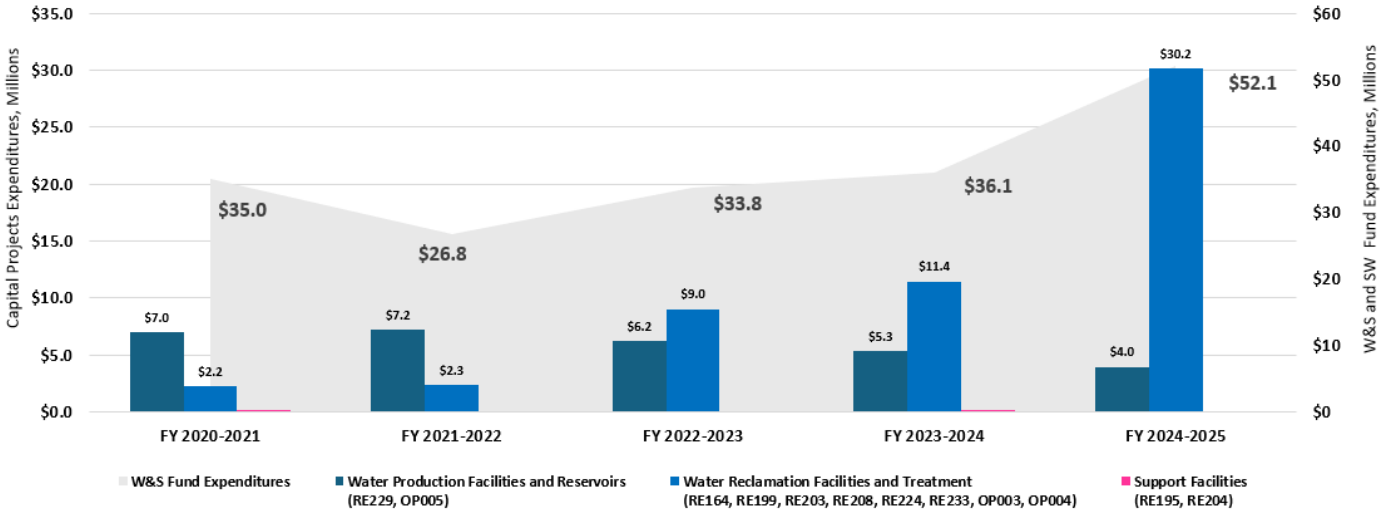
RE234 – HQ BATTLE CREEK PARKING LOT AND WAREHOUSE MODIFICATION

The Clayton County Department of Transportation is widening Battle Creek Road. Several parking lots, entryways, streetlights, signs, detention ponds, security gate and fencing, and almost all the warehouse storage areas at CCWA's headquarter building will be impacted. The County reimbursed the Authority for the land and a portion of the cost to cure.



The total project is expected to cost approximately $2.8M in addition to the cost of moving the distribution and conveyance pipelines which adds an additional $2.0M to the project. The funding for pipe relocation has been budgeted in prior years and is in **RE180 – Department of Transportation** main construction line.

SUMMARY OF FACILITY IMPROVEMENTS ANNUAL CAPITAL SPENDING



ANNUAL CAPITAL SPENDING	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Total	$39,731,884	$32,548,669	$40,231,887	$40,215,707	$56,412,789
W&S Fund Expenditures	$35,007,579	$26,798,740	$33,757,169	$36,061,227	$52,081,612
Water Production Facilities and Reservoirs (RE229, OP005)	$6,952,466	$7,189,122	$6,175,938	$5,297,611	$3,964,178
Water Reclamation Facilities and Treatment (RE164, RE199, RE203, RE208, RE224, RE233, OP003, OP004)	$2,241,189	$2,345,630	$9,039,202	$11,429,228	$30,161,275
Support Facilities (RE195, RE204)	$6,050	$0	$0	$51,003	$0

UTILITY-WIDE PROJECTS

RE146 – MISCELLANEOUS INHOUSE PROJECTS

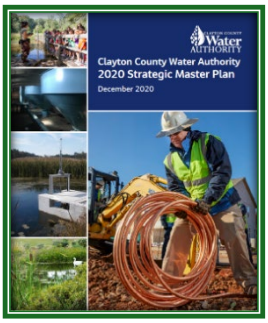


This Renewal and Extension line contains smaller capital projects that will be performed by CCWA staff or that do not fit into other primary Renewal and Extension Fund construction lines. The FY 2025 – 2026 Capital Budget allocates $725K to three projects under this construction line; ***HQ Battle Creek Road Entrance Rework***, ***[SMP 25-708] WRF Energy Optimization Study***, and ***Site Prep: Gravel & Fencing for Offsite Freeman Road Pipeyard***.

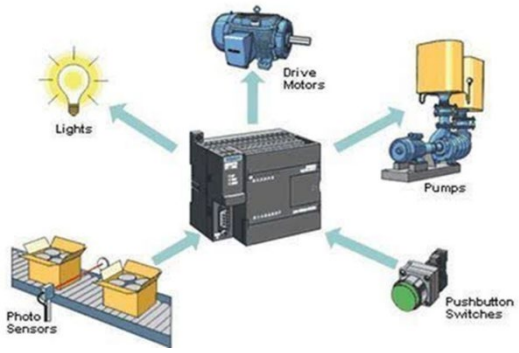
Funding of $180K from the FY 2024 – 2025 budget surplus was allocated to this construction line for the following projects: **Shamrock House Upgrades** and **Bathroom Renovations** in the Distribution and Conveyance building on the HQ campus.

RE184 – STRATEGIC MASTER PLAN

This Renewal and Extension line holds funding for consulting services for evaluations, assessments and studies that support the five-year updates to the Strategic Master Plan [SMP]. The FY 2018 – 2019 Budget funded the **2020 Strategic Master Plan**, which was completed in FY 2019 – 2020 and implemented as part of the FY 2020 – 2021 budget. The 2025 SMP Update is nearing completion and no additional funding is provided from this year's budget.



RE205 – SCADA UPGRADES [SMP 20-906]



This Renewal and Extension main line holds major SCADA (supervisory control and data acquisition) projects. SCADA is a software application program used for process control and for gathering of data in real time from remote locations to control equipment and conditions. SCADA Systems consists of both hardware and software components. The hardware collects and feeds data into a computer with SCADA software installed. The data is then processed by the computer before presenting it. The function of SCADA is to record and log all events in a file that is stored in a hard disk or that is sent to a printer. If conditions become hazardous, SCADA can sound warning alarms. The FY 2025 – 2026 Capital Budget allocated $95K for the ***Upgrades Allen Bradley Programmable Logic Controllers (PLCs)*** and MDS Radios on the SCADA System at the Natural Treatment Systems (NTS) facility.

SCADA systems are used in our water and wastewater treatment facilities, as well as in the lift stations throughout the County to track performance of treatment equipment and processes. The system directly interacts with devices such as sensors, valves, pumps, motors while it monitors, gathers, and processes data in real-time and is vital to our production and treatment of water and wastewater.

RE222 – COMPANYWIDE SECURITY – [SMP 20-138]

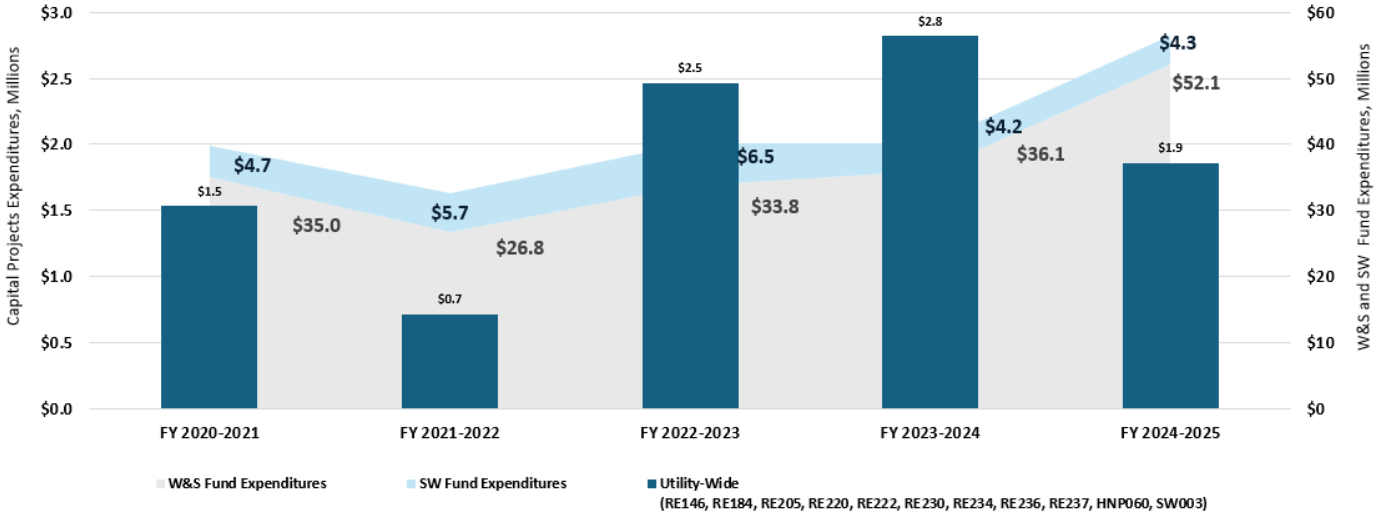


This construction line of the Renewal and Extension Fund holds projects undertaken as part of the *Security Management System* to provide physical security of the Authority's properties. The objective of projects under this line is to improve organization security by integrating access controls and video (CCTV) management on one unified security platform. The projects include hardware and software installation, access control, visitor management system and formalized security processes and procedures for the operation and maintenance of this new system. Projects from the $642K Physical Security Phase 4 initiative are still underway.

RE230 – INFORMATION TECHNOLOGY PROJECTS

This construction line contains capital projects that improve the technology infrastructure of the Authority. Projects under this Renewal and Extension line include network upgrades and improvements and consist of both hardware and software enhancements. the FY 2025 – 2026 Capital Budget allocated $1.2M to six projects under this line in the upcoming fiscal year; ***[SMP 20-155] Human Resources Information System (HRIS) Implementation***, ***[SMP 20-161] Datacenter UPS Replacement***, ***Audio Visual (A/V) Upgrades: Community Use Room (CUR) and Shamrock Community Use Building***, ***Smith Community Use Building (CUB) Fiber Connectivity Upgrades***, ***Conference Room Upgrades***, and ***Freeman Road Pipeyard Fiber and Cameras***.

SUMMARY OF UTILITY-WIDE IMPROVEMENTS ANNUAL CAPITAL SPENDING



ANNUAL CAPITAL SPENDING	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Total	**$39,731,884**	**$32,548,669**	**$40,231,887**	**$40,215,707**	**$56,412,789**
W&S Fund Expenditures	$35,007,579	$26,798,740	$33,757,169	$36,061,227	$52,081,612
SW Fund Expenditures	$4,724,305	$5,749,928	$6,474,719	$4,154,480	$4,331,177
Utility-Wide (RE146, RE184, RE205, RE220, RE222, RE230, RE234, RE236, RE237, HNP060, SW003)	$1,534,668	$717,036	$2,465,280	$2,818,784	$1,860,514



Capital Project Funding FY 2025 – 2026 – By Stormwater Fund Main Construction Line

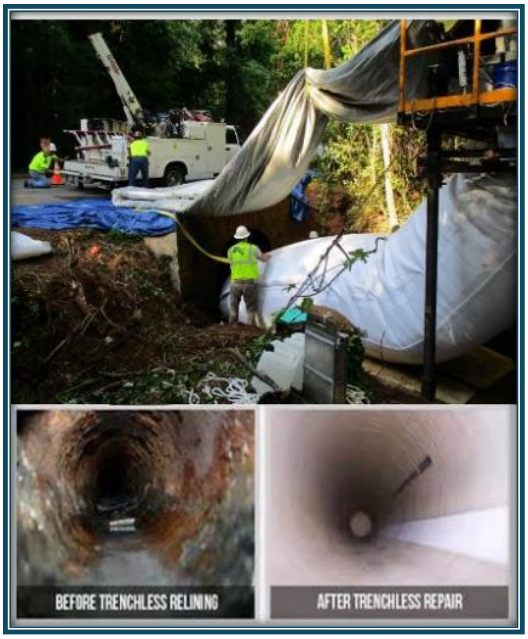
The Stormwater Fund has two primary types of projects, **Watershed Improvements** and **Capital infrastructure Improvements**. The capital infrastructure projects are classified as either *Open-Cut* (Removal and Replacement – R/R) or *Cured-In-Place-Pipe* (CIPP). These projects are similar to gravity sewer programs (RE 166) with open cut and cured-in-place methods. Projects are driven by complaints and MS4 permit required inspections. Since FY 2015-2016, $37.3M has been spent and 24.8 miles of stormwater infrastructure renewed at an average cost of $288 per linear foot.

	SW-004				SW-005				Sum of All Years			
	# Projects	LF	Total $	$/LF	# Projects	LF	Total $	$/LF	# Projects	LF	Total $	$/LF
FY 2024-25	8	1,819	$ 470,355	$258.58	71	9,740	$ 3,027,206	$310.80	79	11,559	$ 3,497,562	$284.69
FY 2023-24	6	952	$ 276,002	$289.92	67	11,900	$ 3,069,048	$257.90	73	12,852	$ 3,345,050	$273.91
FY 2022-23	40	4,950	$ 1,341,477	$271.01	63	9,472	$ 2,776,134	$293.09	103	14,422	$ 4,117,612	$282.05
FY 2021-22	29	3,241	$ 931,123	$282.02	89	12,008	$ 2,763,380	$238.52	118	15,249	$ 3,694,503	$260.27
FY 2020-21	19	4,940	$ 1,033,997	$209.31	81	11,723	$ 2,805,207	$239.29	100	16,663	$ 3,839,204	$224.30
FY 2019-20	21	5,127	$ 1,283,395	$250.32	71	10,548	$ 3,450,120	$327.09	92	15,675	$ 4,733,515	$288.70
FY 2018-19	13	3,711	$ 1,375,503	$370.66	64	9,248	$ 3,024,102	$327.00	77	12,959	$ 4,399,605	$348.83
FY 2017-18	10	3,169	$ 897,645	$283.26	32	7,084	$ 2,319,456	$327.42	42	10,253	$ 3,217,101	$305.34
FY 2016-17	6	2,946	$ 925,993	$314.32	41	8,184	$ 2,413,204	$294.87	47	11,130	$ 3,339,197	$304.60
FY 2015-16	10	5,850	$ 1,582,819	$270.57	33	4,480	$ 1,517,832	$338.80	43	10,330	$ 3,100,650	$304.68
Total	162	36,705	$10,118,309	$280.00	612	94,387	$27,165,689	$295.48	774	131,092	$37,283,998	$287.74

The 2020 Strategic Master Plan estimated the cost of capital infrastructure rehabilitation would be $35M over the next 10 years. The annual budget target for stormwater pipe renewal is $3.5M, which would rehabilitate approximately two miles of stormwater pipe. The FY 2025 – 2026 budget includes funding for pipe renewal. Additional capital work planned includes major repairs and replacement of culverts throughout the county. These major culvert and replacement projects will be funded by a $10M Georgia Environmental Finance Authority (GEFA) loan. As of April 30, 2025, approximately $5M will have been expended from the loan.

SW004 – STORMWATER CURED-IN-PLACE PIPE (CIPP) – [SMP 20-207]

This construction line funds the Cured-In-Place-Pipe (CIPP) Stormwater program. CIPP is the most common trenchless technology used by CCWA for pipeline rehabilitation. A large liner is inserted inside a pipe and then applied to coat the inside of an existing stormwater pipe. The standard design provides a standalone, structurally complete replacement. The FY 2025 – 2026 budget will fund $1.0M of ***Stormwater Cured-In-Place Pipe improvements*** at an average cost of $330 per linear foot, approximately 3030 feet of stormwater pipe can be relined.





SW005 – STORMWATER REMOVAL AND REPLACEMENT PIPE (R/R) – [SMP 20-207]

This construction line funds the Stormwater Removal and Replacement (R/R) projects in the capital infrastructure improvement program. The FY 2025 – 2026 budget will fund $2.4M of ***Removal and Replacement*** projects. At $300 per linear foot, approximately 6,667 feet of stormwater pipe can be replaced.

Before and after photographs of a culvert renewal.



SW006 – UPPER FLINT-LAKE MIRROR STORMWATER IMPROVEMENTS



This construction line was set-up for repairs that will resolve flooding on Lake Mirror Place (at Cajun Queen Ground Storage Tank). This is the second phase of the **Upper Flint River – Lake Mirror Stormwater Improvement** project that was identified in the Upper Flint Watershed Management Plan in 2010. Phase 2 of this project consists of installing 1,300 feet of 60-inch reinforced concrete pipe and other drainage intake structures to capture and improve existing stormwater drainage. The first phase of this watershed project installed 700 feet of 60-inch reinforced concrete pipe and other intake structures to capture stormwater flow. No money from the FY 2025 – 2026 was added to this construction line.

SW008 – VETERAN'S PARKWAY PHASE 2

This construction line holds the **Veterans Parkway Stormwater Rehabilitation project** that will replace and reroute dual runs of 48" Corrugated Metal Pipe, roughly 790' each. The existing pipe route is not entirely within road right-of-way (ROW), therefore the lines will be combined and replaced with a single 72" Reinforced Concrete Pipe and rerouted to be within the ROW. The FY 2025 – 2026 budget provided no additional funding for this construction line.

SW010 – WATERSHED IMPROVEMENT PROJECTS – [SMP 20-206]

The construction line holds the projects recommended under the **Watershed Master Plan** [SMP 20-201]. These plans will be designed to meet several objectives: 1) use existing information and supplemental targeted field

studies to identify and characterize watershed stressors; 2) develop recommended actions to address watershed stressors, resulting in improved, or maintained, water quality, enhanced physical stream conditions, flood control, and safe infrastructure operation; 3) relate the study to goals of the enterprise-wide CCWA master planning efforts; and 4) anticipate and comply with regulatory requirements. One project may include a combination of green infrastructure or low impact development, stream restoration, flood control, drainage improvements, and new or retrofits to traditional stormwater best management practices (BMPs). CCWA will implement a watershed improvement project once every two years. The estimated budget includes design, permitting, and construction, along with the effort to provide some public marketing of the benefits of each watershed improvement project to the public.

SGE001 – GEFA LOAN 1 – STORMWATER CULVERT REPLACEMENTS – [SMP 20-207]

This construction line was set up to track infrastructure replacement projects that are funded by a $10M Georgia Environmental Finance Authority (GEFA) loan. These projects were too large in scope and cost to be funded from the Stormwater annual capital budget as it would not allow the Stormwater Fund to provide the much-needed typical infrastructure work for County residents. Overall, nine creek culverts will be replaced or repaired using GEFA funding.

The **Creek Culverts Replacement** project is budgeted at $6.9M and will replace culverts at Flat Shoals Road, Pineridge Road, Cynthia Lane, and three locations along Southlake Parkway.

The estimated budget for the **Creek Culvert Repairs** project is $717K and will repair failing wingwalls, foundation scour, and downstream erosion at Rock Cut Road and Walt Stephens Road.

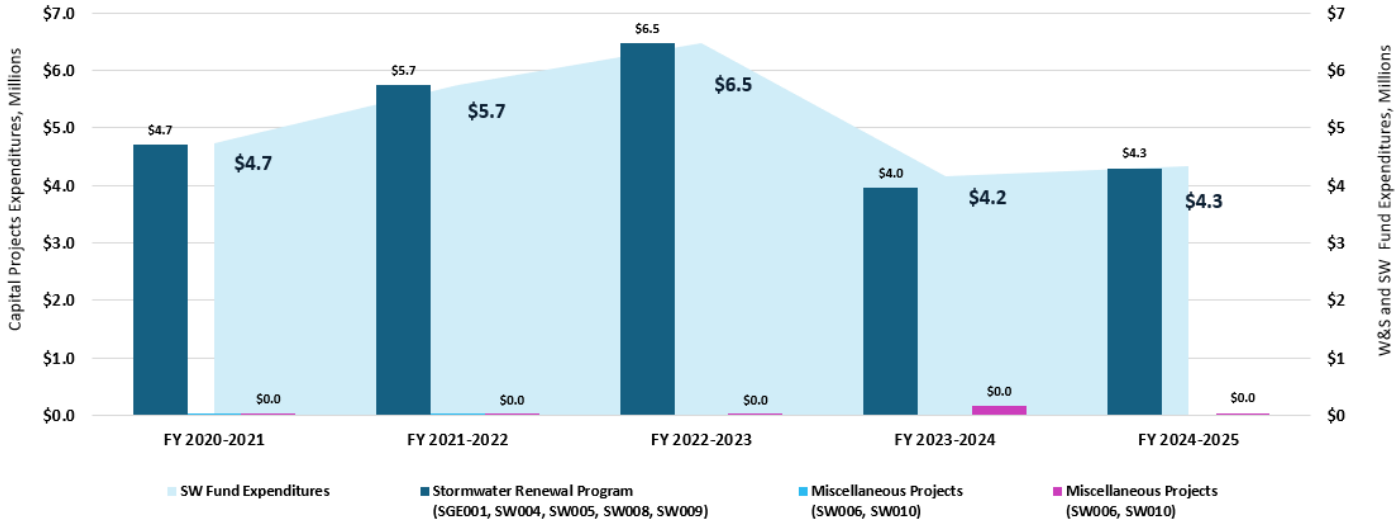


Photo: Creek Culvert Repairs – Rock Cut Road



Photo: Creek Culvert Repairs – Walt Stephens Road

SUMMARY OF STORMWATER ANNUAL CAPITAL SPENDING



ANNUAL CAPITAL SPENDING	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Total	**$39,731,884**	**$32,548,669**	**$40,231,887**	**$40,215,707**	**$56,412,789**
SW Fund Expenditures	$4,724,305	$5,749,928	$6,474,719	$4,154,480	$4,331,177
Stormwater Renewal Program (SGE001, SW004, SW005, SW008, SW009)	$4,706,594	$5,741,388	$6,469,523	$3,950,806	$4,291,499
Miscellaneous Projects (SW006, SW010)	$16,444	$6,807	$665	$159,378	$39,678



Capital Project FY 2025 – 2026 Budget Funding Summary

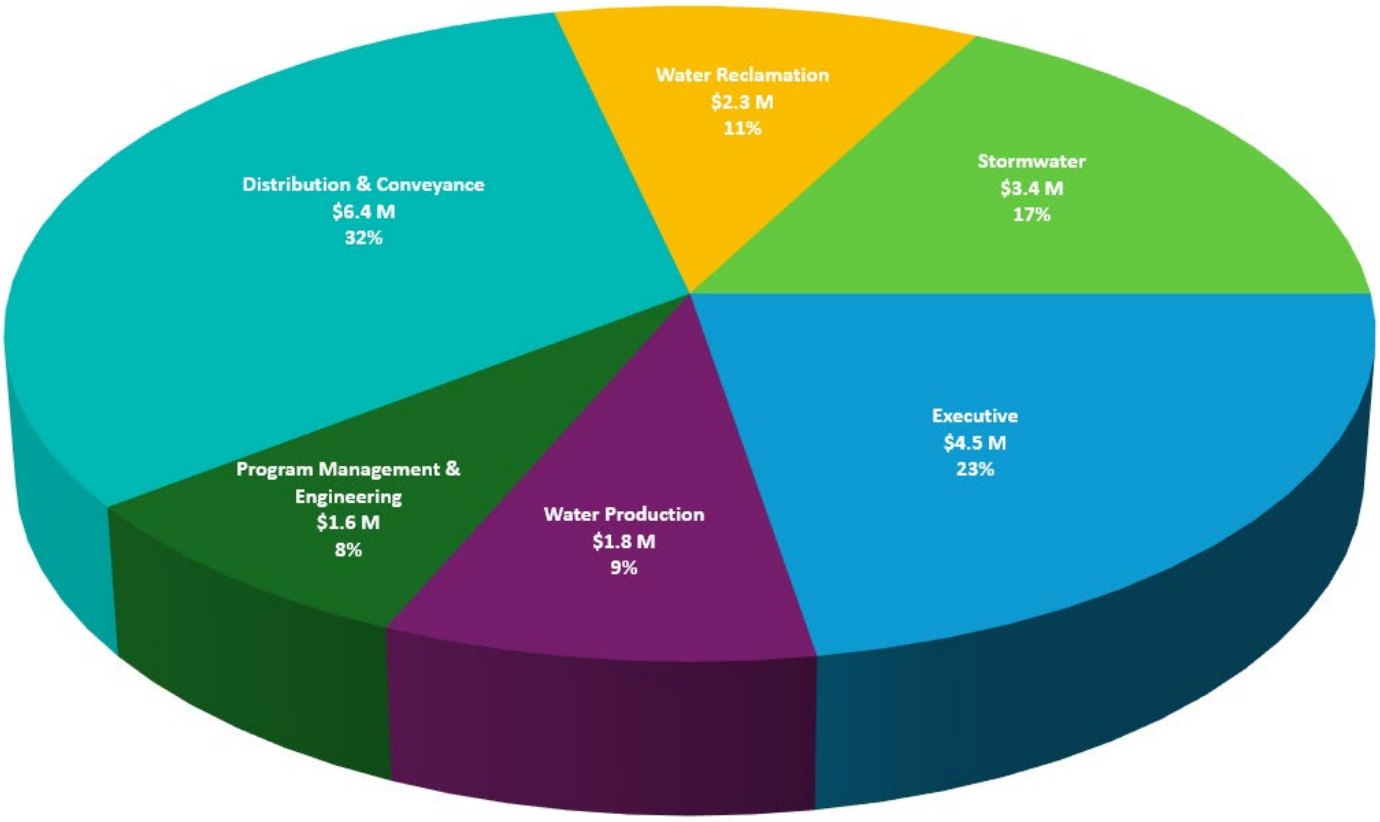
Water and Sewer Fund - Renewal and Extension Fund

Construction Line	Project Description	Amount Budgeted
[RE146]	[SMP 25-708] WRF Energy Optimization Study	$ 400,000
[RE146]	HQ Battle Creek Road DOT Entrance Rework	300,000
[RE146]	Site Prep: Gravel & Fencing For Offsite Freeman Road Pipeyard	25,000
[RE180]	Poston Road 800' of 8" Water Main for Water Quality and Pressure	100,000
[RE180]	Panhandle Road 1,200' of 12" Water Main	280,000
[RE180]	East Lovejoy Road 2,200' Water Main	320,000
[RE199]	[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment	100,000
[RE199]	[SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development)	500,000
[RE205]	Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System	95,000
[RE223]	[SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design)	350,000
[RE223]	[SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design)	450,000
[RE223]	Sewer Tangents & Manhole Replacements	500,000
[RE229]	[SMP 25-317] Hooper NPDES Permit Compliance Troubleshooting	100,000
[RE229]	[SMP 25-314] Interconnection Study Implementation	1,000,000
[RE229]	[SMP 20-315] Bar Screen Replacement (Flint River Pump Station)	2,000,000
[RE229]	Elevated Tank Demolition	500,000
[RE229]	[SMP 20-328] Forest Ave Booster Pump Design and Construction	3,100,000
[RE230]	[SMP 20-161] Datacenter UPS Replacement	200,000
[RE230]	[SMP 20-164/20-155] Human Resource Information System (HRIS) Implementation	550,000
[RE230]	Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Shamrock Community Use Bldg.	95,000
[RE230]	Smith Community Use Building (CUB) Fiber Connectivity Upgrades	150,000
[RE230]	Conference room Upgrades	10,000
[RE230]	Freeman Road Pipeyard Fiber and Cameras	200,000
[RE233]	[SMP 25-707] IPL & WLA Regulatory Support	200,000
[RE233]	[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support	400,000
[RE233]	[SMP 25-703] Shoal Creek Condition Assessment	200,000
[RE233]	[SMP 20-728] Shoal Creek WRF Improvements (Additional Funding)	1,000,000
[RE238]	Dam Replacement	1,000,000
[OP005]	Pre-fund GEFA Disbursements -Advanced Water Treatment and Capacity Upgrades Design	2,000,000
[HNP001]	Huie Archery Center Water Main	350,000
	Total Capital Projects	**$ 16,475,000**

Stormwater Fund - Construction Fund

Construction Line	Project Description	Amount Budgeted
[SW004]	[SMP 20-207] Cured In Place Pipe (CIPP)	$ 1,000,000
[SW005]	[SMP 20-207] Renewal and Replacement Pipe (Open-cut)	2,437,933
	Total Capital Projects	**$ 3,437,933**

Capital Project FY 2025 – 2026 Budget Funding Summary Graph



Additional Water and Sewer Capital Projects Funded

In addition to capital projects funded from FY2025-2026 budget, the following projects will receive funding from the unspent from the Water and Sewer FY 2024 – 2025 budget .

Construction Line	General Project Description	Amount Allocated
[RE146]	Shamrock House Upgrades	$ 80,000
[RE146]	Bathroom Renovations (Downstairs Bldg. A)	100,000
[RE166]	[SMP 20-607] Basin Level Sewer Rehabilitation	2,000,000
[RE174]	[SMP 20-601] Galvanized Water Main Replacements	1,750,000
[RE180]	[SMP 20-617] DOT Water and Sewer Relocation (I-75 to Summerton Dr; Water Main Relocation Construction)	4,500,000
[RE180]	[SMP 20-617] DOT Water and Sewer Relocation (20 Upcoming Jobs Under Review and Design/Construction)	6,000,000
[RE199]	Ferric Containment and Tanks Rehabilitation	20,000
[RE223]	[SMP 20-608] Large Diameter Sewer Main Replacement (Camp Creek Outfall Replacement Construction)	4,000,000
[RE229]	[SMP 20-327] Hooper Belt Press Evaluation	75,000
[RE230]	Biosolids Facility Security	90,000
	R&E Surplus (Inflation Reserve)	4,385,000
	FY2024-2025 Budget Surplus	**$ 23,000,000**

Renewal and Extension Funded Projects

FUNDING SOURCES	
DESCRIPTION OF REVENUE SOURCES	**AMOUNT**
Other Financing Sources:	
Interfund Transfers from Revenue Fund	$ 16,475,000
Total Funding Sources	**$ 16,475,000**

PROJECTS		
BUDGET UNIT/ PROJECT SPONSOR	**GENERAL PROJECT DESCRIPTION**	**AMOUNT**
IT	Freeman Road Pipeyard Fiber and Cameras	$ 200,000
IT	Smith Community Use Building (CUB) Fiber Connectivity Upgrades	150,000
IT	Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Sham-rock Community Use Bldg.	95,000
IT	Conference Room Upgrades	10,000
IT	[SMP 20-161] Datacenter UPS Replacement	200,000
IT	[SMP 20-164/20-155] Human Resource Information System (HRIS) Implementation	550,000
Finance	Pre-fund GEFA Disbursements -Advanced Water Treatment and Capacity Upgrades Design	2,000,000
W.J. Hooper Water Plant	[SMP 25-317] Hooper NDPES Permit Compliance Troubleshooting	100,000
Elevated Tanks	[SMP 20-315] Bar Screen Replacements (Flint River Pump Station)	2,000,000
Elevated Tanks	[SMP 25-314] Interconnection Study Implementation	1,000,000
Elevated Tanks	[SMP 20-323] Elevated Tank Demolition	500,000
Shoal Creek Reservoir	[SMP 20-328] Forest Ave Booster Pump Design and Construction	3,100,000
Wetland Center	Dam Replacement	1,000,000
Construction Services	HQ Battle Creek Road DOT Entrance Rework	300,000
Construction Services	[SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design)	350,000
Construction Services	[SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design)	450,000
Water Distribution Maint.	Poston Road 800' of 8" Water Main for Water Quality and Pressure	100,000
Water Distribution Maint.	Panhandle Road 1,200' of 12” Water Main	280,000
Water Distribution Maint.	East Lovejoy Road 2,200’ Water Main	320,000

BUDGET UNIT/ PROJECT SPONSOR	GENERAL PROJECT DESCRIPTION	AMOUNT
Water Distribution Maint.	Huie Archery Center Water Main	350,000
Wastewater Convey. Maint.	Sewer Tangents & Manhole Replacements	500,000
Water Reclamation Director	[SMP 25-708] Energy Optimization Study	400,000
W.B. Casey WRRF	[SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development)	500,000
W.B. Casey WRRF	[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment	100,000
Shoal Creek WRF	[SMP 20-728] Shoal Creek WRF Improvements (Additional Funding)	1,000,000
Shoal Creek WRF	[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support	400,000
Shoal Creek WRF	[SMP 25-707] Regulatory Support for Wast Load Allocation and Indirect Potable Reuse Requirements	200,000
Shoal Creek WRF	[SMP 25-703] Shoal Creek Condition Assessment	200,000
NTS Operations & Maint.	Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System	95,000
Sewage Lift Station	Site Prep: Gravel & Fencing for Offsite Pipeyard (Freeman Road)	25,000
Total Projects		**$ 16,475,000**

Renewal and Extension Funded Projects – Detail by Project

Freeman Road Pipeyard Fiber and Cameras

Department:	I.T.	**Fund:**	R&E
Budget Unit:	I.T.	**Utility:**	Water / Sewer

Freeman Road Pipeyard Fiber and Cameras - $200,000

DESCRIPTION OF PROJECT

This project will include installing a single mode fiber network connection from the Natural Treatment Systems (NTS) Building. Once the network is established, we can install security cameras around the area.

The cost of this project is estimated to be $200,000 and aligns with 2020 Strategic Master Plan 20-138 (Security Projects/Improvements) and 2025 IT SMP Update under Emergency Operations - project IT-EO-07 (Freeman Rd. Pipeyard & Cameras).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 200,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 200,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact on the operating budget is expected to be minimal, as we are transitioning from cellular connectivity to more cost-effective and reliable fiber connectivity.



Smith Community Use Building (CUB) Fiber Connectivity Upgrades

Department:	I.T.	**Fund:**	R&E
Budget Unit:	I.T.	**Utility:**	Water / Sewer

Smith Community Use Building [CUB] Fiber Connectivity Upgrades - $150,000

DESCRIPTION OF PROJECT

CCWA is requesting a project to enhance the network connectivity at the JW Smith CUB. This facility currently uses a cellular connection currently for fobs, security cameras, user connectivity, etc. It has proven not to be stable for a reliable connection. The fiber run is estimated at 3700 feet.

The cost of this project is estimated to be $150,000 and aligns with 2020 Strategic Master Plan 20-168 (Network Switching & Cabling) and 2025 IT SMP Update under Infrastructure - project IT-INF-19 (Smith CUB Network Enhancements).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 150,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 150,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact to the operating budget will be minimal, as the transition to fiber connectivity will offset the existing cost of cellular service.



Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Shamrock Community Use Bldg.

Department:	I.T.	**Fund:**	R&E
Budget Unit:	I.T.	**Utility:**	Water / Sewer

Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Shamrock Community Use Bldg. - $95,000

DESCRIPTION OF PROJECT

The Community Use Room and Shamrock Community Use Building are regularly reserved rooms for large CCWA gatherings, meetings, training classes, etc. The Audio/Video equipment is not user-friendly and online meetings have issues with microphones, speakers, and projectors. This project will have a vendor install a user friendly system that is easy to use for online meetings.

The cost of this project is estimated to be $150,000 and aligns with 2020 Strategic Master Plan 20-155 (Software Upgrade & Tech Refresh) and 2025 IT SMP Update under Infrastructure - project IT-INF-16 (A/V Upgrades to CUR Shamrock).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 95,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 95,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact on the operating budget is expected to be minimal, as the initiative involves replacing current equipment with upgraded models rather than introducing entirely new assets.



Conference Room Upgrades

Department:	I.T.	**Fund:**	R&E
Budget Unit:	I.T.	**Utility:**	Water / Sewer

Conference Room Upgrades - $10,000

DESCRIPTION OF PROJECT

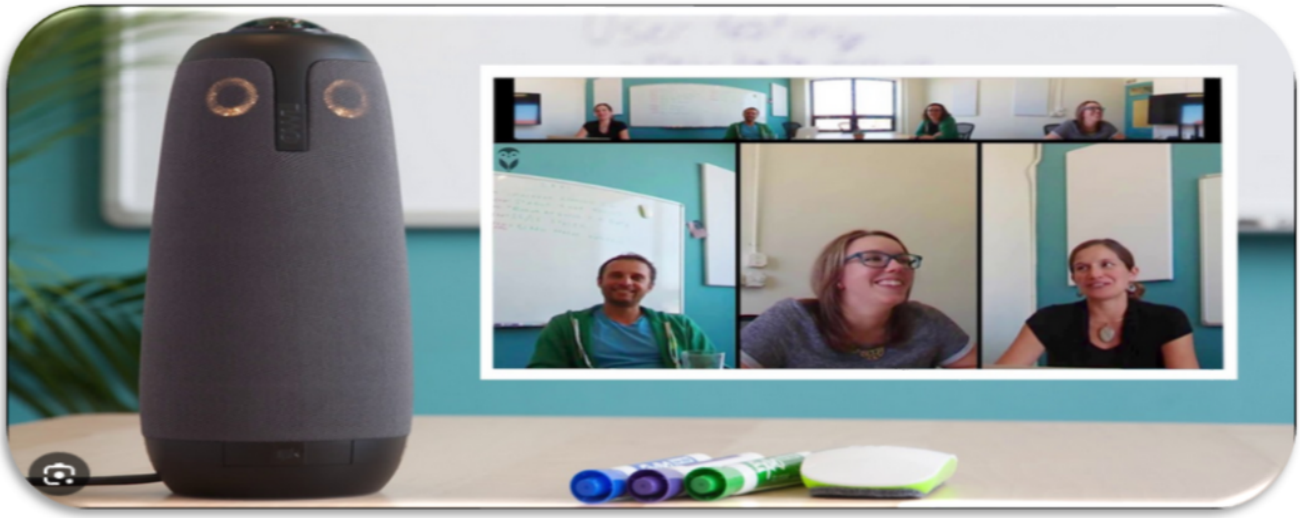
This project will upgrade the various conference rooms around CCWA facilities with hybrid online meeting equipment (OWL 360 degree cameras).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 10,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 10,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact on the operating budget is expected to be negligible, as the infrastructure and systems needed to support the new equipment are already in place.



[SMP 20-161] Datacenter UPS Replacement

Department:	I.T.	**Fund:**	R&E
Budget Unit:	I.T.	**Utility:**	Water / Sewer

[SMP 20-161] Datacenter UPS Replacement - $200,000

DESCRIPTION OF PROJECT

CCWA currently utilizes a 65kva Liebert Enterprise Uninterruptible Power Supply (UPS) power backup at the Battle Creek datacenter and a 30kva Liebert Enterprise UPS power backup at the Casey Facility datacenter. Both units are over 20 years old and will no longer be supported by the manufacturer this year.

In FY25, we are looking at replacing both units. These units are smaller and more efficient. The Battle Creek location will be 50kva and the Casey location will be 20kva. The cost to replace both units is quoted at $177,643.78 using GSA Contract. Mr. Franks will be asking for approval by the board to purchase this equipment later in the retreat.
This project aligns with the 2020 Strategic Master Plan 20-161 (Refresh Disaster Recovery) and 2025 IT SMP Update projects IT-INF-10 (Main Datacenter UPS Replacement) and IT-INF-11 (DR Datacenter UPS Replacement).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 200,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-		25,000	-
Total Financial Impact	$ -	$ 200,000	$ -	$ -	$ 25,000	$ -

IMPACT ON OPERATING BUDGET

The batteries are expected to require replacement every three years, with an estimated cost of $25,000 per cycle.



[SMP 20-164/20-155] Human Resource Information System (HRIS) Implementation

Department:	I.T.	**Fund:**	R&E
Budget Unit:	I.T.	**Utility:**	Water / Sewer

[SMP 20-164/20-155] Human Resources Information System [HRIS] Implementation - $500,000

DESCRIPTION OF PROJECT

This new Human Resource Information System (HRIS) solution will provide a secure cloud enabled infrastructure with advanced features for Employee Management, Applicant Management, Automated Workflows, Benefits Management, Time/Leave Management, Performance Management, Employee Onboarding & Terminations, and mobile access from anywhere for CCWA staff.

For FY 2025-2026, CCWA staff is requesting $550,000 for the purchase of this HRIS solution and professional services to implement. This project aligns with the 2020 Strategic Master Plan 20-164 (Sourcing Strategy – Cloud) and 2025 IT SMP Update under Applications & Cloud Services - project IT-ACS-04 (HRIS Implementation).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 550,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	100,000	100,000	100,000	100,000
Total Financial Impact	$ -	$ 550,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000

IMPACT ON OPERATING BUDGET

The software will be offered on a subscription basis, with an estimated annual cost of $100,000.



Pre-fund GEFA Disbursements - Advanced Water Treatment and Capacity Upgrades Design

Department:	Finance	**Fund:**	Operating
Budget Unit:	Finance	**Utility:**	Water / Sewer

Pre-fund GEFA Disbursements - Advanced Water Treatment and Capacity Upgrades Design - $2,000,000

DESCRIPTION OF PROJECT

The budget for the design of the Advanced Water Treatment and Capacity Upgrade project is estimated at $30 million. Georgia Environmental Finance Authority (GEFA) State Revolving Fund loan, DW2023-037, will fund $16 million dollars of the design cost and a GEFA grant, ECDW2023-001, will fund the remaining $14 million of the cost. The $2 million in funding requested in FY 2025 - 2026 will initially be used to provide the bridge for the timing between payment to vendors for the design phase of the Advanced Water Treatment and Capacity Upgrades project. When the design phase of the project is completed, these funds will be available for another capital project.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ 312,008	$ 2,437,933	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ 312,008	$ 2,437,933	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000

IMPACT ON OPERATING BUDGET

During the disbursement phase of the $16 million Georgia Environmental Finance Authority (GEFA) loan and the $14 million Emerging Contaminants Grant, the funds will be utilized to pre-fund construction-related payments in advance of submitting reimbursement requests to GEFA. Once both the loan and grant funds have been fully expended and disbursed, the same funds will be redirected to support additional capital projects as needed.



[SMP 25-317] Hooper NDPES Permit Compliance Troubleshooting

Budget Unit:	W.J. Hooper Water Plant	Utility:	Water / Sewer

[SMP 25-317] NDPES Permit Compliance Troubleshooting - $100,000

DESCRIPTION OF PROJECT

Currently, we are seeing some issues with the monthly NPDES at the Hooper WPP regarding chlorine residuals. This is making it hard to stay in compliance with our NPDES regulation. We currently have a Dechlorination system at the Hooper WPP, but at certain times we are having issues with removing the Chlorine. This will help CCWA troubleshoot the problem and help find a solution. This problem could be a chemical issue, waste stream quality issue, or sample interference.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 100,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 100,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This initiative involves a comprehensive assessment of our existing infrastructure. While it is expected to inform and potentially lead to a future capital project, the assessment itself will have no impact on the current operating budget.



[SMP 20-315] Bar Screen Replacement (Flint River Pump Station)

Department:	Water Production	**Fund:**	R&E
Budget Unit:	Elevated Tanks	**Utility:**	Water / Sewer

[SMP 20-315] Bar Screen Replacement (Flint River Pump Station) - $2,000,000

DESCRIPTION OF PROJECT

This project is to replace the Flint River pumping screen, that is currently a manual system and change it to an automated self-cleaning system. This is part of our plans to shut down the J.W. Smith WPP and not have to have staff on-site at this location. This project is currently in design and will be designed in 2025.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 2,000,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	(14,586)	(14,586)	(14,586)	(14,586)
Total Financial Impact	$ -	$ 2,000,000	$ (14,586)	$ (14,586)	$ (14,586)	$ (14,586)

IMPACT ON OPERATING BUDGET

This project will transition from a manual process to an automated system, resulting in an estimated annual cost savings of $14,586.



[SMP 25-314] Interconnection Study Implementation

Department:	Water Production	**Fund:**	R&E
Budget Unit:	Elevated Tanks	**Utility:**	Water / Sewer

[SMP 25-314] Interconnection Study Implementation - $1,000,000

DESCRIPTION OF PROJECT

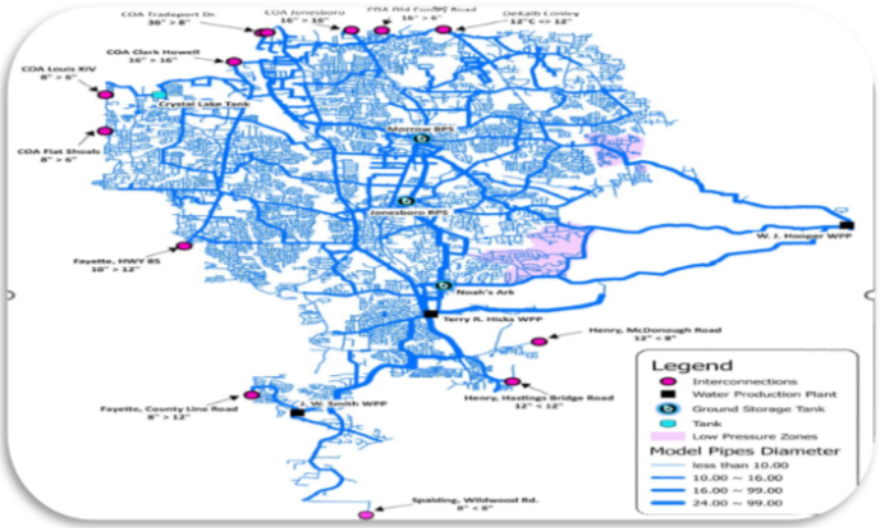
This project was recommended by our Water Model. We will add additional upgrades to the current interconnection on the North side of the County. Mainly at the Atlanta and Dekalb interconnections. Adding infrastructure will help in emergency conditions or short-term wholesale option (If needed).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 1,000,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	(3,907)	(3,907)	(3,907)	(3,907)
Total Financial Impact	$ -	$ 1,000,000	$ (3,907)	$ (3,907)	$ (3,907)	$ (3,907)

IMPACT ON OPERATING BUDGET

This project is expected to decrease labor requirements by approximately 120 hours annually, resulting in an estimated yearly cost savings of $3,907.



[SMP 20-323] Elevated Tank Demolition

Department:	Water Production	**Fund:**	R&E
Budget Unit:	Elevated Tanks	**Utility:**	Water / Sewer

Elevated Tank Demolition - $500,000

DESCRIPTION OF PROJECT

Elevated tank study was completed by HDR, Inc this past year. The recommendations are to demolish two elevated tanks this year. These tanks are Grant Road and Barnett Road. We will also complete some minor repairs to the Lovejoy elevated tank as we deem necessary. This is outlined in the study that HDR completed as Phase 1. There are 3 phases that will be completed over a 3-year period.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 500,000	$ 500,000	$ 500,000	$ -	$ -
Impact to Operating Budget	-	-	(183,000)	(335,632)	(593,965)	(593,965)
Total Financial Impact	$ -	$ 500,000	$ 317,000	$ 164,368	$ (593,965)	$ (593,965)

IMPACT ON OPERATING BUDGET

This project will eliminate all maintenance and repair costs associated with the elevated tanks slated for demolition. In the first year alone, it is expected to yield cost savings of approximately $183,000, with projected savings reaching around $593,965 over a three-year period.



[SMP 20-328] Forest Ave Booster Pump Design and Construction

Department:	**Water Production**	**Fund:**	**R&E**
Budget Unit:	**Shoal Creek Reservoir**	**Utility:**	**Water / Sewer**

[SMP 20-328] Forest Ave Booster Pump Design and Construction - $3,100,000

DESCRIPTION OF PROJECT

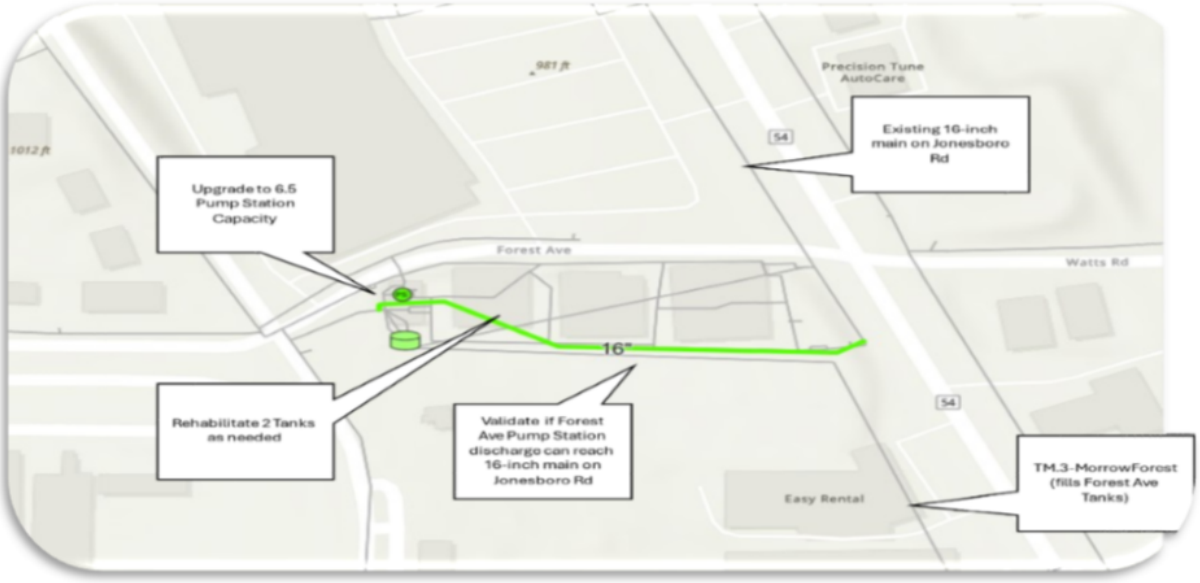
The booster pump construction project was a recommendation of the water model project. The design for this project will start in 2025. This project will rehabilitate the Forest Park pump station and tanks. This upgrade will improve the water pressure in the Forest Park and Northern areas of the County. It will also add critical redundancy within CCWA's distribution system.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 3,100,000	$ 6,900,000	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 3,100,000	$ 6,900,000	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project will enhance the capacity of our water treatment plants, significantly reducing the reliance on water purchases from other municipalities. As a result, we anticipate an annual cost savings of approximately $500,000 within five years.



Dam Replacement

Department:	**Community Relations**	**Fund:**	**R&E**
Budget Unit:	**Wetland Center**	**Utility:**	**Water / Sewer**

Dam Replacement - $1,000,000

DESCRIPTION OF PROJECT

The two earthen dams built in 1995 at the Newman Wetlands Center as a mitigation project to create wetlands habitat are in disrepair. While neither dam is listed on the GA Safe Dams database, both are essential to maintaining a wetlands habitat. In 2024, CCWA issued a Task Order with Hazen and Sawyer to conduct a preliminary evaluation of the dams and develop concepts and cost estimates. We have chosen to build concrete dams as a longer-lasting, easier to maintain alternative to earthen dams. Concrete dams are also more affordable. The dams will be slightly raised and elongated compared to the current dams but will maintain a similar wetland footprint. The lower dam will be designed to withstand a 100-year flood.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 1,000,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 1,000,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact on the operating budget is expected to be minimal, as the project involves replacing an existing structure rather than adding new facilities or expanding operational scope.



HQ Battle Creek Road DOT Entrance Rework

Department:	PM&E	**Fund:**	R&E
Budget Unit:	Construction Services	**Utility:**	Water / Sewer

HQ Battle Creek Road DOT Entrance Rework

DESCRIPTION OF PROJECT

This project is to reconfigure the new Battle Creek Road Employee Entrance for accessibility reasons. The CCWA's original design of the new entrance along with Clayton County DOT's Battle Creek design does not appear to allow employees to enter or leave the site safely. Design, grading, pavement replacement, tree removal and electrical work are needed.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 300,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 300,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project will change the location of the existing employee entrance and gate. The impact on the operating budget for this project will be equivalent to the current expense of operating the gate.



[SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design)

Department:	PM&E	**Fund:**	R&E
Budget Unit:	Construction Services	**Utility:**	Water / Sewer

[SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design)

DESCRIPTION OF PROJECT

This project is to remove 12,240 ft of existing 24" concrete pipe and replace with 30" fiberglass pipe. The current pipe is in extremely poor condition and needs replacement. The outfall extends from the RL Jackson Pump Station at Thomas Road then north to Flint River Road. The funding is needed for survey and design services.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 350,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 350,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact on the operating budget will be insignificant as this is the design portion of project that will lead to replacement of pipe in future fiscal years.





[SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design)

Department:	PM&E	**Fund:**	R&E
Budget Unit:	Construction Services	**Utility:**	Water / Sewer

[SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design)

DESCRIPTION OF PROJECT

This project is to remove 13,250 ft of 21" concrete pipe and replace with 30" and 36" fiberglass pipe. The existing pipe is in poor condition as well as needs to be upsized for capacity. The Outfall extends from the Shoal Creek WRF near the Smith Reservoir then north to Turner Road near McDonough Road. The funding is needed for survey and design services.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 450,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 450,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact on the operating budget will be insignificant as this is the design portion of project that will lead to replacement of pipe in future fiscal years.





Poston Road 800’ of 8” Water Main for Water Quality and Pressure

Department:	D&C	**Fund:**	R&E
Budget Unit:	Water Distribution Maintenance	**Utility:**	Water / Sewer

Poston Rd 800' of 8" Water Main for Water Quality and Pressure - $100,000

DESCRIPTION OF PROJECT

Tying these two watermains together with 8 feet of 8 inch water main pipe will help with water quality and pressure issues. This will also eliminate two dead-end supply lines for the subdivisions on Poston Road.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 100,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	473	473	473	473
Total Financial Impact	$ -	$ 100,000	$ 473	$ 473	$ 473	$ 473

IMPACT ON OPERATING BUDGET

The $6,700,000 investment will have a modest impact on the operating budget, primarily through general maintenance costs associated with the newly replaced infrastructure. This project covers approximately 7,053 linear feet—or about 1.33 miles—of pipeline. Annual maintenance expenses are estimated at $5,078, based on a cost of $0.72 per foot.

In addition, the project is expected to yield operational savings through a reduction in inflow and infiltration (I/I), which will decrease energy and chemical usage. These improvements are projected to save approximately $977 annually, helping to offset maintenance costs and enhance overall efficiency.



Panhandle Road 1,200’ of 12” Water Main

Department:	D&C	**Fund:**	R&E
Budget Unit:	Water Distribution Maintenanc	**Utility:**	Water / Sewer

Panhandle Road 1,200' of 12" Water Main - $280,000

DESCRIPTION OF PROJECT

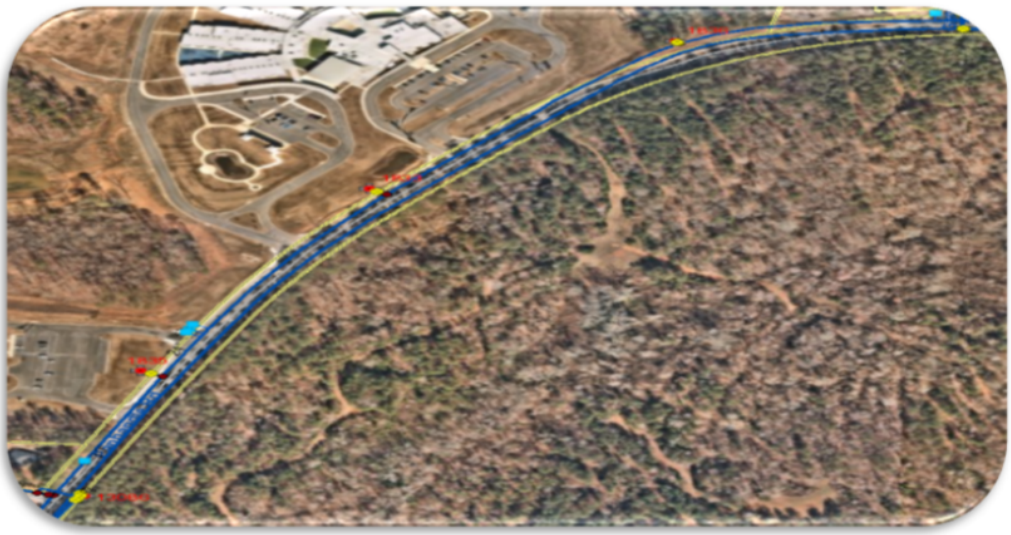
This portion of Panhandle Road only has a 30" Raw Water main and the 24" transmission main. A 12" main has been installed for the school. By extending this main to tie into Genova Terrace it will create a two-way feed not only for this area but will also add a two-way feed for the Panhandle Area. Currently, Panhandle Road south of this intersection is only fed by New Hope Rd.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 280,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	708	708	708	708
Total Financial Impact	$ -	$ 280,000	$ 708	$ 708	$ 708	$ 708

IMPACT ON OPERATING BUDGET

The impact on the operating budget is anticipated to be minimal, with an annual increase of $708 in maintenance costs to support the upkeep of the new water main.



East Lovejoy Road 2,200' Water Main

Department:	D&C	**Fund:**	R&E
Budget Unit:	Water Distribution Maintenanc	**Utility:**	Water / Sewer

East Lovejoy Road 2,200' Water Main - $320,000

DESCRIPTION OF PROJECT

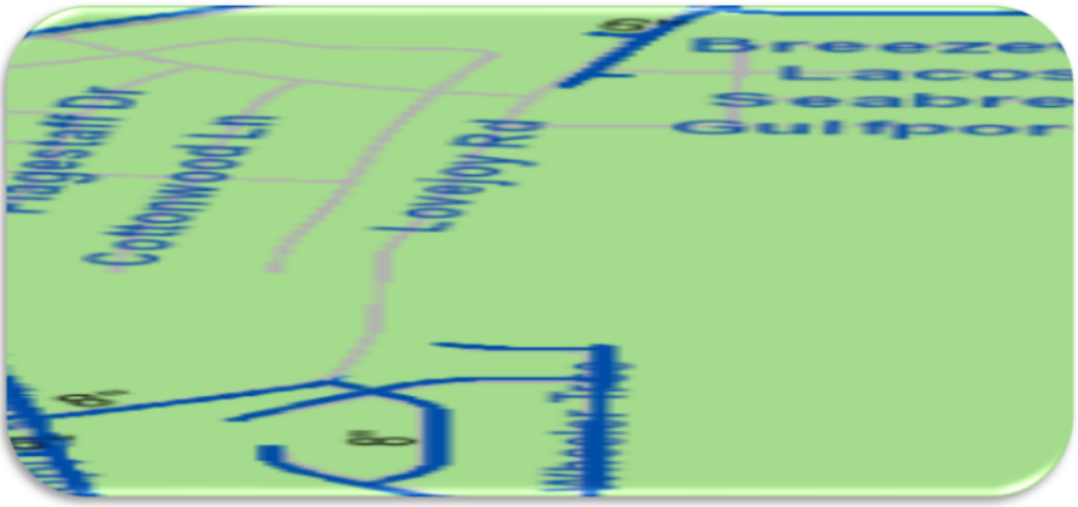
There have been multiple new residential developments in this area. There are currently limited water lines running into the southside of this intersection. The looping of these main will create an extra water supply route. There has been a water line break in this area causing this section to lose water. This project will prevent similar events in the future.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 320,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	1,298	1,298	1,298	1,298
Total Financial Impact	$ -	$ 320,000	$ 1,298	$ 1,298	$ 1,298	$ 1,298

IMPACT ON OPERATING BUDGET

The impact on the operating budget will be a modest annual increase of $1,298 to cover the additional maintenance required for the new water main.



Huie Archery Center Water Main

Department:	D&C	**Fund:**	R&E
Budget Unit:	Water Distribution Maintenace	**Utility:**	Water / Sewer

Huie Archery Center Water Main - $350,000

DESCRIPTION OF PROJECT

This project is to install an 8" watermain to support all water needs for the Huie Wetlands Archery Center.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 350,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	1,000	1,000	1,000	1,000
Total Financial Impact	$ -	$ 350,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000

IMPACT ON OPERATING BUDGET

The impact on the operating budget is expected to be minimal, with an estimated increase of $1,000 annually to cover the maintenance of the newly installed water main.



Sewer Tangents & Manhole Replacements

Department:	D&C	**Fund:**	R&E
Budget Unit:	Wastewater Conveyance Maint	**Utility:**	Water / Sewer

Sewer Tangents & Manhole Replacements - $500,000

DESCRIPTION OF PROJECT

There are five manholes that need to be replaced at 100 Carriage Drive in Jonesboro downstream of where the force main empties. The I.D. numbers for these manholes are 2216282, 2216287, 2216275, 2216278 and 2202457. The deterioration of number 2216287 has caused a Sanitary Sewer Overflow (SSO) late last year. Tangents numbered 2108040, 2108042, 2115168, are severely incrusted, which limits the flow of waste through the pipe. These areas of infrastructure will need to be repaired with Cured-In-Place-Pipe (CIPP). Tangents numbered 2117773, 2117772, 217774, 23194868, 23162661, and 23194861 have significant Inflow and Infiltration (I/I) and need repair.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 500,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 500,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

The impact on the operating budget will be minimal, as this project involves the replacement of five existing manholes and six existing sewer tangents rather than new construction.



[SMP 25-708] Energy Optimization Study

Department:	Water Reclamation	**Fund:**	R&E
Budget Unit:	Water Reclamation Director	**Utility:**	Water / Sewer

[SMP 25-708] Energy Optimization Study - $400,000

DESCRIPTION OF PROJECT

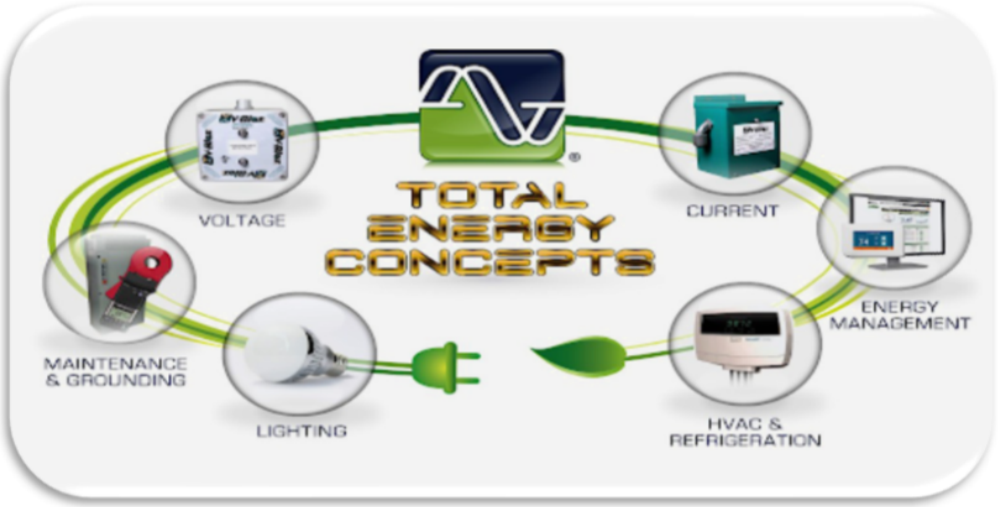
This study will include a review of current energy usage, identify opportunities for improved efficiency through equipment replacement and process modifications and address resource recovery (water, energy & nutrients) as it relates to overall energy optimization.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 400,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 400,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This initiative is a preliminary study or assessment designed to inform potential future capital projects. It is important to note that this effort will not impact the current operational budget.



[SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development)

Department:	Water Reclamation	**Fund:**	R&E
Budget Unit:	W.B. Casey WRRF	**Utility:**	Water / Sewer

[SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development) - $500,000

DESCRIPTION OF PROJECT

This project will include the support required to develop a Request for Proposal (RFP) as well as providing support to advertise and award this project as a Progress Design Build (PDB).

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 500,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 500,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This initiative represents a professional services engagement that will be capitalized as a component of a larger capital project. The associated engineering services are preparatory in nature and do not impact the current operational budget.



[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment

Department:	**Water Reclamation**	**Fund:**	**R&E**
Budget Unit:	**W.B. Casey WRRF**	**Utility:**	**Water / Sewer**

[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment - $100,000

DESCRIPTION OF PROJECT

Evaluation of the older of the two 36 -inch lines from the distribution box to the Huie Wetland to identify source of high head loss as required to facilitate selection of new isolation/flow control valve.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 100,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 100,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project involves a comprehensive investigation and condition assessment intended to evaluate current infrastructure and assets. The findings may inform the development of future capital improvement projects in subsequent fiscal years. At this stage, the project will be funded through existing resources and will not impact the operating budget.



[SMP 20-728] SHOAL CREEK WRF IMPROVEMENTS (ADDITIONAL FUNDING)

Department:	Water Reclamation	**Fund:**	R&E
Budget Unit:	Shoal Creek WRF	**Utility:**	Water / Sewer

[SMP 20-728] Shoal Creek WRF Improvements (Additional Project Funding) - $1,000,000

DESCRIPTION OF PROJECT

This project is to continued funding for improvements of equipment, instrumentation and process to continue meeting permit needs at the Shoal Creek Water Reclamation Facility.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 1,000,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 1,000,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This request represents additional funding for an existing capital improvement project. It does not affect the operating budget and will not result in any changes to ongoing operational expenses.



[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support

Department:	Water Reclamation	**Fund:**	R&E
Budget Unit:	Shoal Creek WRF	**Utility:**	Water / Sewer

[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Support - $400,000

DESCRIPTION OF PROJECT

This project is gathering additional data for pending additional capacity upgrades for Shoal Creek by either expanding Shoal or transferring Shoal flow to Casey.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 400,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 400,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project encompasses design work and related support services, laying the groundwork for potential capital projects in subsequent fiscal years. It is important to note that the current scope of work will not affect the operating budget.



[SMP 25-707] Regulatory Support for Waste Load Allocation and Indirect Potable Reuse Requirements

Department:	Water Reclamation	**Fund:**	R&E
Budget Unit:	Shoal Creek WRF	**Utility:**	Water / Sewer

[SMP 25-707] Regulatory Support for Waste Load Allocation and Indirect Potable Reuse Requirements - $200,000

DESCRIPTION OF PROJECT

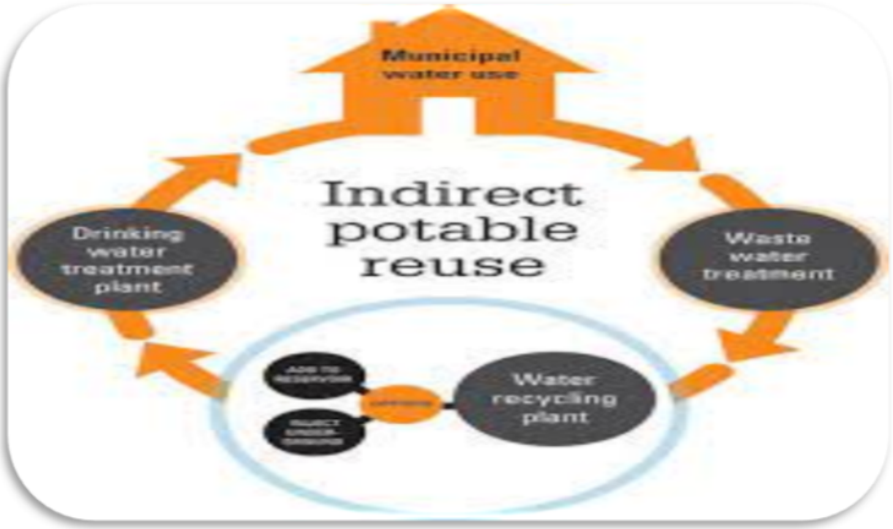
This project includes regulatory coordination for new waste load allocation (WLA) fir Casey WRRF and Shoal Creek WRF and address any additional support related to indirect potable reuse requirement associated with WLA permitting assistance.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 200,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 200,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project provides regulatory support for anticipated future capital projects. It is designed solely for compliance and planning purposes and will not affect the operating budget in any way.



[SMP 25-703] Shoal Creek Condition Assessment

Department:	Water Reclamation	**Fund:**	R&E
Budget Unit:	Shoal Creek WRF	**Utility:**	Water / Sewer

[SMP 25-703] Shoal Creek Condition Assessment - $200,000

DESCRIPTION OF PROJECT

This project will assess concrete structures and major equipment.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 200,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 200,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project serves as a preliminary assessment that may inform and initiate additional capital improvement initiatives in future fiscal years. It is not anticipated to impact the operating budget.



Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System

Department:	**Water Reclamation**	**Fund:**	**R&E**
Budget Unit:	**NTS Operations & Maintenance**	**Utility:**	**Water / Sewer**

Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System - $95,000

DESCRIPTION OF PROJECT

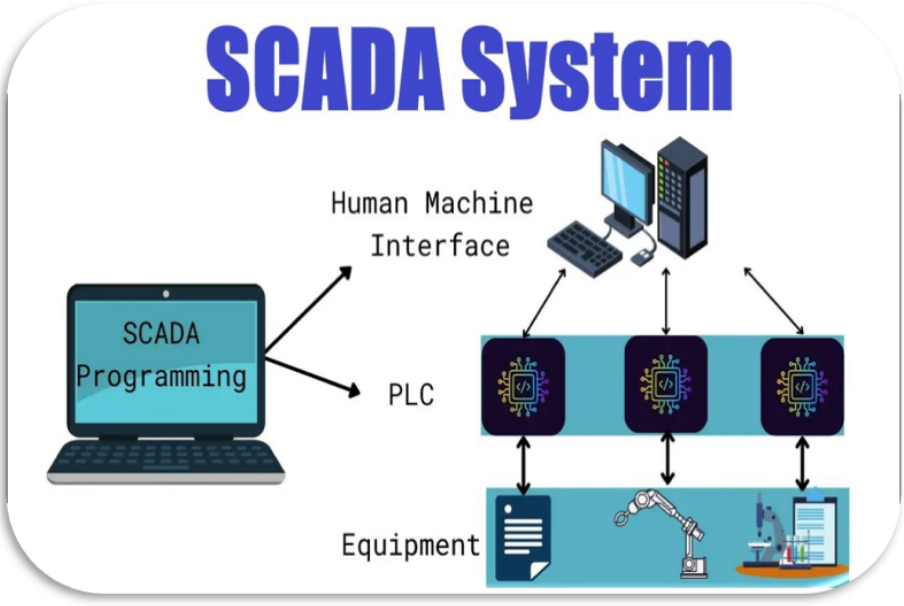
This project includes needed upgrades to SCADA within the Natural Treatment System to manage the system efficiently.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 95,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 95,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project will not impact the operating budget, as it involves the upgrade of existing MDS radios within the NTS SCADA system infrastructure.



SITE PREP: GRAVEL & FENCING FOR OFFSITE FREEMAN ROAD PIPEYARD

Department:	Finance	**Fund:**	R&E
Budget Unit:	Warehouse	**Utility:**	Water / Sewer

Site Prep: Gravel & Fencing For Offsite Freeman Road Pipeyard - $25,000

DESCRIPTION OF PROJECT

Due to the road widening project on Battle Creek Road at HQ location, much of the area used for storing pipe has been reduced. Several areas owned by CCWA were evaluated to determine the best location to store additional pipe for both inventory and as well as pipe issued to planned projects. Property located off Freeman Road near the Natural Treatment System facility was chosen. The funding of $25,000 in the FY 2025 - 2026 capital budget will be used to provide fencing to secure the area and gravel to prepare sites to store the additional pipe.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ -	$ 25,000	$ -	$ -	$ -	$ -
Impact to Operating Budget	-	-	-	-	-	-
Total Financial Impact	$ -	$ 25,000	$ -	$ -	$ -	$ -

IMPACT ON OPERATING BUDGET

This project will not impact the operating budget over the next five years. Routine maintenance, including fencing repairs and gravel replenishment, is anticipated in eight to ten years and will be addressed in future budget planning.



IMPACT SUMMARY OF CAPITAL PROJECTS ON OPERATING BUDGET – RENEWAL AND EXTENSION FUND

The detailed annual financial impact of each project is explained on each of the previous project pages.

	Initial Funding	*Impact on Operating Budget*					
Fiscal Year Ended April 30,	2026	Type of Cost	2027	2028	2029	2030	2031
Freeman Road Pipeyard Fiber and Cameras	$ 200,000	-	$ -	$ -	$ -	$ -	$ -
Smith Community Use Building (CUB) Fiber Connectivity Upgrades	150,000	-	-	-	-	-	-
Audio Visual (A/V) Upgrades: Community Use Room (CUR) & Shamrock Community Use Bld	95,000	-	-	-	-	-	-
Conference Room Upgrades	10,000	-	-	-	-	-	-
[SMP 20-161] Datacenter UPS Replacement	200,000	M	-	25,000	-	-	25,000
[SMP 20-164/20-155] Human Resource Information System (HRIS) Implementation	550,000	M	100,000	100,000	100,000	100,000	100,000
Pre-fund GEFA Disbursements -Advanced Water Treatment and Capacity Upgrades Design	2,000,000	-	-	-	-	-	-
[SMP 25-317] Hooper NPDES Permit Compliance Troubleshooting	100,000	-	-	-	-	-	-
[SMP 20-315] Bar Screen Replacement (Flint River Pump Station)	2,000,000	M	(14,586)	(14,586)	(14,586)	(14,586)	(14,586)
[SMP 25-314] Interconnection Study Implementation	1,000,000	L	(3,907)	(3,907)	(3,907)	(3,907)	(3,907)
[SMP 20-323] Elevated Tank Demolition	500,000	M	(183,000)	(335,632)	(593,965)	(593,965)	(593,965)
[SMP 20-328] Forest Ave Booster Pump Design and Construction	3,100,000	E	-	-	-	-	(500,000)
Dam Replacement	1,000,000	-	-	-	-	-	-
HQ Battle Creek Road DOT Entrance Rework	300,000	-	-	-	-	-	-
[SMP 20-608] Large Diameter Sewer Main Replacement (Beaver Dam Creek Outfall Design)	350,000	-	-	-	-	-	-
[SMP 20-608] Large Diameter Sewer Main Replacement (Hurricane Creek Outfall Design)	450,000	-	-	-	-	-	-
Poston Rd 800' of 8" For Water Quality and Pressure	100,000	M	473	473	473	473	473
Panhandle Rd 1,200' of 12"	280,000	M	708	708	708	708	708
E. Lovejoy Rd 2,200'	320,000	M	1,298	1,298	1,298	1,298	1,298
Huie Archery Center Water Main	350,000	M	1,000	1,000	1,000	1,000	1,000
Sewer Tangents & Manhole Replacements	500,000	-	-	-	-	-	-
[SMP 25-708] WRF Energy Optimization Study	400,000	-	-	-	-	-	-
[SMP 25-700] Owner Advisor Support (WLA, Criteria Confirmation, RFP Development)	500,000	-	-	-	-	-	-
[SMP 25-701] Valve Investigation and Gravity Line Condition Assessment	100,000	-	-	-	-	-	-
[SMP 20-728] Shoal Creek WRF Improvements (Additional Funding)	1,000,000	-	-	-	-	-	-
[SMP 25-704] Shoal Creek 'Mini' Concept Design/RFP Development and Owner Advisor Sup	400,000	-	-	-	-	-	-
[SMP 25-707] IPL & WLA Regulatory Support	200,000	-	-	-	-	-	-
[SMP 25-703] Shoal Creek Condition Assessment	200,000	-	-	-	-	-	-
Upgrade Allen Bradley PLC's & MDS Radios on the NTS SCADA System	95,000	-	-	-	-	-	-
Site Prep: Gravel & Fencing For Offsite Pipeyard (Freeman Rd)	25,000	-	-	-	-	-	-
Total FY 2023-2024 Capital Project Funding	**$ 16,475,000**						
Net Increase/(Decrease) to Operating Budget			**$ (98,014)**	**$ (225,646)**	**$ (508,979)**	**$ (508,979)**	**$ (983,979)**

Type of Cost:

FTE = New Employee
L = Labor Hour Impact
M = Annual Maintenance or Licensing Fees
E = Energy or Utility Charges
A = Construction design or Assessment that prioritizes pipeline projects that will be capitalized and then require maintenance depending on results

Stormwater Funded Projects

FUNDING SOURCES

DESCRIPTION OF REVENUE SOURCES		AMOUNT
Other Financing Sources:		
Interfund Transfers from Stormwater Fund	$	3,437,933
Total Funding Sources	**$**	**3,437,933**

PROJECTS

BUDGET UNIT - PROJECT SPONSOR	GENERAL PROJECT DESCRIPTION		AMOUNT
Stormwater Maintenance	[SMP 20-207] Cured In Place Pipe (CIPP)	$	1,000,000
Stormwater Maintenance	[SMP 20-207] Renewal and Replacement Pipe (Open-cut)		2,437,933
Total Projects		**$**	**3,437,933**

[SMP 20-207] Cured In Place Pipe (CIPP)

Department:	Stormwater	**Fund:**	Stormwater
Budget Unit:	Stormwater Maintenance	**Utility:**	Stormwater

[SMP 20-207] Cured In Place Pipe (CIPP) - $1,000,000

DESCRIPTION OF PROJECT

Cured in Place is a means of rehabilitating and restoring existing pipe by using a felt tube saturated with resin and coated with a waterproof layer. This tube is inserted into the existing pipe system and allowed to harden, essentially creating a new pipe. This work is performed by an outside annual services contractor and is part of a 10-year strategic master plan program. Estimated annual funding for CIPP is $1,000,000. At a cost of $330 per linear foot, approximately 3,030 feet of stormwater pipe can be relined per year.

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ 227,698	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Impact to Operating Budget	553	2,455	2,455	2,455	2,455	2,455
Total Financial Impact	$ 228,251	$ 1,002,455	$ 1,002,455	$ 1,002,455	$ 1,002,455	$ 1,002,455

IMPACT ON OPERATING BUDGET

The impact on the operating budget for this project will be neutral, as it involves the restoration of existing infrastructure rather than the addition of new assets. The annual cost to continue maintaining 3,030 feet of infrastructure is $2,455, which equates to $0.81 per foot.



[SMP 20-207] Renewal and Replacement Pipe (Open-cut)

Department:	Stormwater	**Fund:**	Stormwater
Budget Unit:	Stormwater Maintenance	**Utility:**	Stormwater

[SMP 20-207] Renewal and Replacement Pipe (Open-cut) - $2,437,933

DESCRIPTION OF PROJECT

Removal and Replacement involves the actual excavation, repair, and/or replacement of Stormwater Infrastructure. These projects usually involve an effort where larger diameter infrastructure is being replaced or a longer term effort is required to replace existing infrastructure. This year, an emphasis is being made to include more linear assets regardless of pipe diameter. These jobs are usually performed by an annual outside services contractor but more jobs performed by internal staff will be captured. This work is part of a 10-year strategic master plan program. Estimated annual funding for R/R is $2,000,000. At a cost of $300 per linear foot, approximately 6,667 feet.
[SMP 20-207]

Projected Expenditures - Next Five Consecutive Fiscal Years Beginning May 1

	Available	2025	2026	2027	2028	2029
Project Funding	$ 312,008	$ 2,437,933	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Impact to Operating Budget	842	6,582	5,400	5,400	5,400	5,400
Total Financial Impact	$ 312,850	$ 2,444,515	$ 2,005,400	$ 2,005,400	$ 2,005,400	$ 2,005,400

IMPACT ON OPERATING BUDGET

This project is anticipated to have a neutral impact on the operating budget, as it involves the replacement of existing stormwater infrastructure currently maintained by the department. The ongoing maintenance obligations will remain unchanged, with an estimated annual maintenance cost of $5,400, based on 6,667 linear feet of stormwater pipe at a rate of $0.81 per linear foot.



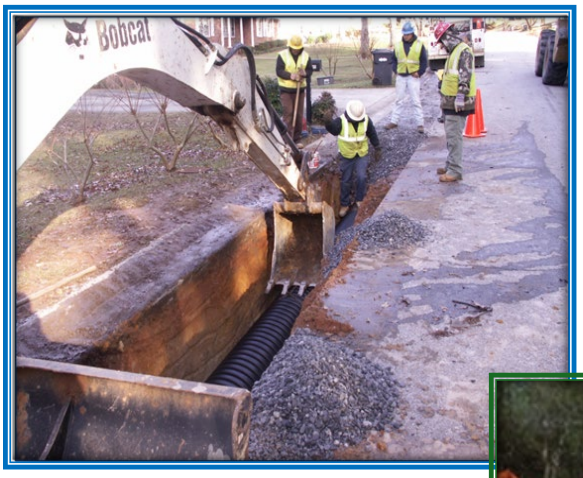
IMPACT SUMMARY OF CAPITAL PROJECTS ON OPERATING BUDGET – STORMWATER FUND

The detailed annual financial impact of each project is explained on each of the previous project pages.

	Initial Funding	*Impact on Operating Budget*					
Fiscal Year Ended April 30,	**2026**	**Type of Cost**	**2027**	**2028**	**2029**	**2030**	**2031**
[SMP 20-207] Cured In Place Pipe (CIPP)	$ 1,000,000	M	553	2,455	2,455	2,455	$ 2,455
[SMP 20-207] Renewal and Replacement Pipe (Open-cut)	2,437,933	M	842	6,582	5,400	5,400	5,400
Total FY 2023-2024 Capital Project Funding	**$ 3,437,933**						
Net Increase/(Decrease) to Operating Budget			**$ 1,395**	**$ 9,037**	**$ 7,855**	**$ 7,855**	**$ 7,855**

Type of Cost:

FTE = New Employee
L = Labor Hour Impact
M = Annual Maintenance or Licensing Fees
E = Energy or Utility Charges
A = Construction design or Assessment that prioritizes pipeline projects that will be capitalized and then require maintenance depending on results





FISCAL POLICIES

Fiscal Policies

The financial policy document, comprised of individual yet cohesive policies, incorporates many of the Authority's financial management practices that are used by CCWA staff as guidelines for operational and strategic decision making related to current and future financial matters.

The purpose of establishing these policies is to identify acceptable and unacceptable courses of action, thus establishing parameters in which the Authority can operate as well as providing a standard against which the Authority's fiscal performance can be reviewed. In all the Authority's policies, the overriding consideration is to assure that its services are provided to its customers into perpetuity. Some policies are flexible when they are utilized by CCWA staff as performance measurement tools to monitor the Authority's finances; others are restrictive to emphasize accountability.

Due to the above reasons, these policies are drafted as a living document to maintain their effectiveness in order to accommodate changes. CCWA staff and Board members review these policies on a recurring basis to accommodate minor changes to the existing financial policy or major shifts in financial priorities, as approved by the CCWA Board of Directors at its sole discretion.

The Authority's financial policies encompass the following functional areas:

- Operating Budget Policy
- Capital Budget Policies
- Accounting, Auditing and Financial Reporting Policies
- Revenue Administration Policy
- Expenditure Administration Policy
- Debt Management Policy
- Investment Policy
- Reserve Policy
- Risk Management Policy
- Purchasing Policy

Operating Budget Policy

Operating Budget policies are adopted to ensure that a sound business approach is taken while preparing the annual expenditure plan. The guiding principle of the Authority's budgetary policies is to achieve structural balance between revenues and expenditures to endure that desired service levels are provided on a sustained basis. To remain a viable, ongoing enterprise the Authority's annual operating expenditures must be based on a stable stream of revenues. These principles are designed to encourage consideration of long-term objectives rather than short-term benefits. Adherence to these policies will enable the Authority to maintain a stable level of services, expenses, and user rates in future periods.

Board guidelines with respect to the Authority's operating budget are as follows:

- Provide a mechanism for exercising managerial control over cash flows. The Authority shall *annually adopt a balanced budget* where operating revenues are equal to, or exceed, operating expenditures for each twelve-month cycle.
- The operating budget will be prepared utilizing the modified accrual basis of accounting as a means of estimating the flow of financial resources on an annual basis.
- The Authority will annually submit its budget document to the Government Finance Officers Association (GFOA) for consideration of its adherence to the criteria established for receiving the "Distinguished Budget Presentation Award".

- The Authority will finance all current expenditures with current revenues. The Authority will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The Authority will not use short-term borrowing to meet operating budget requirements.
- The Authority will utilize performance measures and workload indicators to provide qualitative and quantitative information about operations.
- Departments must justify each of their budgetary requests for funding. The budget process is intended to weigh all competing requests for resources, within expected fiscal constraints.
- All unencumbered operating budget appropriations will lapse at the year-end unless their carryover is specifically approved by the Chief Executive Officer. Encumbered balances will be reappropriated in the following fiscal period.
- The Authority will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenses, and encumbrances with budgeted amounts.
- Budgeting procedures will be used to identify distinct functions and activities and to allocate resources to perform these functions and activities as required. The operating budget shall be developed to control both direct and indirect costs of programs and services wherever practical.
- The Authority will estimate its annual revenues by an objective analytical process in a prudent manner.
- All departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements.
- The appropriations portion of the operating budget will contain a sufficient level of contingency funds that are unplanned and available to meet unanticipated expenditures that might arise.
- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their orderly replacement.
- The Board of Directors will adopt the annual operating budget for the Authority no later than April 20th.
- Funding priorities in the Operating Budget will be aligned with the Strategic Master Plan that has been prepared by the management team.
- Information from the annual operating budget will be made available to the customers and other interested parties via the Authority's website.
- During the year, the Finance Department shall prepare and disseminate quarterly budget-to-actual reports for all operating funds to members of the management team. The report shall include an analysis of the revenue and expenditure activity year-to-date. The document will also discuss any significant deviations from the original budget operating plan.

Capital Budget Policy

Capital budget policies are needed to ensure that capital expenditures are well planned and enable the Authority to replace its plant facility, piping, equipment, and other capital assets when needed, without requiring significant fluctuations in the user service charges.

- Based on a review of existing capital assets and a comprehensive assessment of future needs, the Authority shall prepare a ten-year capital plan to define the major projects that will need to be addressed during that decade. The plan shall be reviewed periodically and updated as needed.

- Using the ten-year plan as a guiding document, the Authority will develop a five-year plan for capital improvements and update it annually.
- The Authority will coordinate development of the capital improvement budget with development of the operating budget. Future operational costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The Authority will provide ongoing preventative maintenance and upkeep on all its assets at a level adequate to protect the Authority's investment and to minimize future maintenance and replacement costs.
- The Authority will determine the least costly financing method for all new projects.
- The Authority will establish specific replacement criteria (e.g., mileage, hours, age) for rolling stock and heavy equipment based on financial and operational considerations.
- The Authority will develop an annual capital budget schedule for replacement of equipment generally having a replacement cost of more than $5,000. The replacement schedule should cover the succeeding five fiscal years and identify the specific unit and its estimate cost.
- Whenever financially feasible, the Authority will fund its capital budget needs on a pay-as-you-go basis.
- Federal, State, other intergovernmental and private funding sources are sought and used as available to provide supplemental funding for capital improvements.
- Upon completion of any capital project, any remaining appropriated funds for that project will be returned to the undesignated capital project fund balance.
- Capital project proposals should include complete, reliable, and attainable cost estimates. At the time of award of the construction contract, each project should include a reasonable provision for contingencies.
- The Authority will utilize innovative and cost-effective methods for the disposal of unserviceable capital assets.

Accounting, Auditing and Financial Reporting Policies

The purpose of accounting, auditing and financial reporting policies are to ensure accurate and consistent accounting practices that conform to generally accepted accounting principles. These policies promote public confidence in and ensure the integrity of the Authority's financial system and processes.

Board guidelines with respect to the Authority's fiscal policies are as follows:

- The Authority will develop an ongoing system of financial reporting to meet the needs of the Board of Directors, the Chief Executive Officer, department heads and the general public. Reporting systems will monitor the costs of providing services wherever possible. The reporting systems will also promote budgetary control and comparative analysis.
- An independent audit in compliance with Generally Accepted Audit Standards (GAAS) will be performed annually by a qualified, independent auditor in accordance with HB 535.
- The Authority will establish and maintain a high standard of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles (GAAP). These principles will be updated as mandated by the Governmental Accounting Standards Board (GASB), which is the legal authority charged with defining GAAP.
- The Authority will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The Authority will strive to prepare the Annual Comprehensive Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.

- The Authority will follow a policy of full disclosure on every financial report.
- The Authority will maintain accurate records of all assets to ensure a high degree of stewardship for property under its control.
- Regular monthly and annual financial reports will present a summary of financial activity for the various individual accounts of the Authority.
- Information from the Annual Comprehensive Financial Report will be made available to the customers and other interested parties via the Authority's website.

Revenue Administration Policy

Revenue administration policies are needed to ensure that the Authority has a stable revenue based on which to fund its operations over the long-term. The primary objective of these policies is to ensure that sufficient revenues are generated so that the Authority remains an ongoing concern.

Board guidelines with respect to the Authority's revenue administration policy are as follows:

- The user charges being assessed customers should represent the full cost of providing service.
- Annually, a five-year forward operating forecast will be prepared. Based on those estimates, planned rate adjustments on a consistent basis will be programmed as part of the financial plan.
- User fees will be adjusted periodically to ensure that estimated net revenues (i.e., revenues after paying operating expenses) will remain at a minimum of 1.5 times the annual debt service amount.
- Revenues generated from impact fees will be designated for capital expenditures.
- The Authority shall establish and annually re-evaluate, all user charges and fees to ensure that they remain at a rate that directly correlates to the cost of providing the associated service.
- Revenues of a limited or indefinite term should be used for capital projects or one-time operating expenditures to ensure that no ongoing service program is lost when such revenues are reduced or discontinued.
- Grant applications to fund new service programs with State or Federal funds will be reviewed by the Authority, as they become available, with due consideration being given to whether user fee revenues will be required to support these programs when external funding is no longer available.
- The Authority will follow a vigorous policy of collecting all revenues that are due to the Authority.

Expenditure Administration Policy

Expenditure administration policies are needed to ensure that the authority exercises adequate control over its expenditures and analyzes them in terms of their long-term financial impact. The overriding objective of these policies is to help ensure that the Authority can maintain its user rates at the lowest possible level.

Board guidelines with respect to the Authority's debt policy are as follows:

- Expenditures should be controlled by management and should stay within the amount of appropriated funds.
- High priority will be given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and prudent business methods.
- Should the revenue projections fall short of the projected expenditures, the Chief Financial Officer shall convey service alternatives to the Chief Executive Officer to match the projected revenues.

- A continuing effort shall be made to reduce duplicative and inefficient functions within the Authority. To that end, business process redesign and reorganization will be encouraged whenever increased efficiency and effectiveness can be demonstrated.

Debt Policy

Debt policies are adopted to define the role of debt in the Authority's total fiscal strategy. The principal goal of these policies is to avoid using debt in a way that weakens other segments of the financial structure of the Authority. The Authority's primary objective is to minimize debt service and issuance costs; maintain access to cost-effect borrowing; achieve the highest practical credit rating; ensure full and timely repayment of debt; maintain full and complete financial disclosure and reporting; and ensure compliance with applicable state and federal laws.

Board guidelines with respect to the Authority's debt policy are as follows:

- The Authority will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues. The Authority will not use debt for the purchase of vehicles and heavy equipment.
- When the Authority finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- The Authority will not use long-term debt for current operations.
- Bond issues shall be planned to mitigate substantial year-to-year shifts in future debt service requirements.
- The Authority will follow a policy of full disclosure on every bond prospectus.
- Refinancing or bond refunding will only be undertaken when there is significant economic advantage to the Authority, and when it does not conflict with other fiscal or credit policies. As a savings target, the Authority looks to project a net present value savings, after bond issuance costs, of at least 3 percent of refunded principle.
- The Authority shall comply with all Internal Revenue Service arbitrage rebate requirements for bond indebtedness. As a rule, calculations as to the liability amount for each series should be prepared annually.
- For all competitive and negotiated sales, underwriters will be required to demonstrate sufficient capitalization and experience related to the debt issuance.
- The maintenance of the best possible credit rating shall be a major factor in all financial decisions.

Investment Policy

Investment policies are needed to ensure the most efficient use of the Authority's idle funds and to identify the preferred investment strategy. The primary objective of these policies is to provide a reasonable rate of return on idle funds while limiting the amount of risk involved.

Board guidelines with respect to the Authority's investment policy are as follows:

- The Authority will retain treasury and financial services on a contractual basis for a period not to exceed five one-year terms. The contract will contain a fee schedule for each service rendered.
- The investment program shall comply with all Authority related legislation, Federal and State regulations for investing public funds along with safekeeping/security requirements.

- The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:
    - **Legality:** All investments will comply with State laws and local ordinances. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options;
    - **Safety of Principal**: Principal is protected from loss with secure investment practices and collateralization;
    - **Maintenance of Adequate Liquidity:** A sufficient quantity of investments is readily convertible to cash when needed to meet current obligations without incurring losses; and
    - **Yield or Return on Investment**: The earnings rate on investments is maximized without diminishing the other principles.
- The investment program should use a competitive selection process for investments with maturity dates greater than 90 days. Investments should be placed with only qualified financial institutions.
- The investment program should provide for a system of internal control over investments and timely financial reporting of investing activities.
- The accounting system will provide regular information concerning cash position and investment performance.
- Where permitted, the Authority will pool its cash resources from various accounts for investment purposes.
- All Authority bank accounts shall be reconciled on a timely basis.

Reserve Policy

Reserve policies are needed to provide the working capital that is needed to address significant fluctuations in cash flows that may occur during the fiscal year. These principles also provide a cushion against unexpected revenue and income interruptions.

Board guidelines with respect to the Authority's reserve policy are as follows:

- The Authority shall maintain a minimum of $1,500,000 in the Renewal and Extension Fund. Monies held in this reserve fund may only be expended upon authorization of the Board of Directors for unanticipated operating and maintenance activities.
- The Authority will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds. As a rule, cash balances will be maintained at such a level, as determined by Senior Management, necessary to provide the Authority with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.
- The Authority shall set aside sufficient funds to cover future postemployment benefits as employees earn them.

Risk Management Policy

Risk management policies are needed to ensure that the Authority undertakes a diligent effort to prevent loss or degradation of its assets and to reduce its exposure to liability.

Board guidelines with respect to the Authority's risk management policy are as follows:

- The Authority shall transfer risk to other parties, where cost effective, by purchasing insurance.

- Insurance policies will be analyzed regularly to assure proper coverage and deductibles.
- The Authority shall shift the legal and financial responsibility to third parties who perform work or provide services to the Authority for losses or potential losses caused by the actions of those third parties. This transfer of risk may occur through a variety of means in leases, purchase and service agreements and other contracts. The transfer of risk shall be made formally and in writing and may include bid bonds, payment bonds, performance bonds, fidelity bonds indemnification agreements, insurance requirements and the required provision of certificates of insurance.

Purchasing Policies

It is essential that uniform purchasing policies be followed and observed when purchases are made on the behalf of Clayton County Water Authority ("Authority") to ensure the best product and services are obtained. The primary purpose of these policies is to provide an equitable and fair methodology for acquiring the goods and services needed for the Authority's operations at the lowest total cost. Purchasing policies are needed to ensure that the Authority obtains the best product for money that is expended.

Board guidelines with the respect to the Authority's purchasing policy are as follows:

- The Authority will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items and other approaches will be used to acquire goods and services economically.
- It is the intent of the Authority to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the Company.
- All departments of the Authority must utilize competitive bidding procedures as outlined in the purchasing policies. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and disadvantaged businesses.
- The Authority will maintain a purchasing system that provides needed materials and services in a timely manner to avoid interruptions in the delivery of services.
- The Authority will strive to take advantage of attractive payment terms by seeking the necessary approvals and processing checks in a timely fashion.
- Purchases with a unit price of five hundred dollars ($500) or more with an aggregate value of $4,999, except as supported by an executed contract or under the Purchasing Card or Credit Card program shall be by purchase order. These goods or services should not be included in a price agreement or available in inventory, when possible.
- Purchases of any item, group of items or service, whether by purchase order or contract, with a total cost of fifty thousand dollars ($50,000) or more shall be competitively priced utilizing sealed bids or sealed request for proposals with the exception of purchases made through the State of Georgia pursuant to Title 50, Chapter 5, Section 100 of the Official Code of Georgia Annotated or goods and services that are of an expected and continuing nature, including but not limited to replenishment of inventory goods, utility bills, travel, seminar fees, conference and registration fees, membership dues, subscription costs and maintenance agreements. Notification of sealed bids or request for proposals will be advertised in the County's Legal Organ or on the CCWA website a minimum of twice in a four-week period prior to the bid or proposal opening. The first advertisement must occur at least four weeks prior to the opening of the sealed bids or proposals with the second advertisement following no earlier than two weeks from the first advertisement. The Board of Directors shall make awards to vendors. Contracts may not be divided for purposes of avoiding the limitations of this section.

- Purchases of any item, group of items or service whose total cost is less than fifty thousand dollars ($50,000) may be competitively priced if it is determined to be in the best interest of the Authority. Any of the competitive pricing methods, i.e., sealed bids, Request for Proposal or quotes may be used. The Chief Executive Officer or designee shall make awards to vendors.
- Management may elect to contract on an annual basis for supplies and/or services under a Master Contract and make specific purchases or assignments by issuing Purchase Orders; such annual contracts must be no more than fifty ($50,000) without the prior approval of the Board. Such situations will require annual certificates of insurance and contractual provisions as required.
- Sole Source Purchases would only occur when there is only one available supplier of a good or service that meets the needs of the Authority and meets one or more of sixteen qualifying criteria. Negotiation should be used to complete the terms and conditions for this purchase. Sole source approval shall be effective for a period of three (3) years after which time a search of the market for adequate competition must be performed to justify continued sole source contract.
- The provisions of the Purchasing Policy shall not apply to the payment of recurring bills including, but not limited to, utility payments. Said payments may be made when due to avoid the accrual of interest or the imposition of late payment fees and/or penalties.
- In the event of an emergency condition, which threatens the water, sewer, or storm water system's ability to operate, the Chief Executive Officer is to contact the Chairman of the Board as soon as practically possible and proceed without competitive pricing, if necessary. If the Chairman is not available, then the remaining officers in the order of Vice Chairman, then Secretary/Treasurer will be notified. The scope shall be limited only to the emergency procurement of goods and services exceeding $50,000 and necessary to meet the emergency. All emergency contracts for public works or improvements over $50,000 shall apply.
- Purchases shall follow the approved budget a single budget revision of less than fifty thousand dollars ($50,000) shall be approved by the Chief Executive Officer whether for an individual item or in aggregate.
- Upon the recommendation of the Chief Executive Officer, purchases may be made through the State of Georgia pursuant to Title 50, Chapter 5, Section 100 of the Official Code of Georgia Annotated, without the necessity of further competitive pricing. For any such purchase of less than fifty thousand dollars ($50,000), the Chief Executive Officer or his/her designee may make awards to vendors for items approved in the budget without further action of the Board. For all other contracts, Board approval shall be required.
- Competitive bidding will not be required for repair, maintenance or reconditioning of equipment and/or devices by the manufacturer or if there is only one manufacturer-authorized firm for purchases up to one hundred thousand dollars ($100,000) with Board approval.
    - This provision will be utilized when it is advisable to take advantage of certain expertise or equipment not available from other or to comply with or protect warranties. For non-warranty repair work, the requesting Department should consult with Contracts and Procurement for advice on how to proceed. In some cases, competitive bids may not be in the best interest of the Authority, if they require the disassembly, reassembly, and transport of the equipment to obtain repair estimates. In such cases, the Department and Contracts and Procurement will attempt to achieve competition by utilizing various vendors over a period. In the procurement of automotive repair parts, the competition among

vendors may be limited in certain instances due to the stringent delivery time requirements for parts.

- Consistent with Official Code of Georgia Annotated, Title 14, Chapter 7, Section 2, the purchase of Professional Services shall not be subject to competitive pricing:
  - 'Profession' means of profession of certified public accountancy, architecture, chiropractic, dentistry, professional engineering, land surveying, law, pharmacy, psychology, medicine and surgery, optometry, osteopathy, podiatry, veterinary medicine, registered professional nursing or harbor piloting.
- In any situation where the Authority has requested bids, proposals or any other competitive offers for a contract for the provision of goods and/or services, the Board may, except in the case of contracts for "Public Works," award the contract to a proposer other than the proposed offering the lowest price where:
  - The difference in price between the low proposal and the preferred proposal is nominal.
  - The Board determines that the preferred proposal provides the most cost-effective option due to the closer proximity of the preferred proposer's place of business to the affected Authority facility or facilities; and
  - The instructions to bidders, request for proposals or other documents produced by the Authority and pursuant to which proposals are received provides express notice that the Authority will consider proximity in its decision-making process.
  - Other evaluation factors may weigh the decision to award to a bidder without regard to price such as a qualifications-based procurement where price is not the only evaluation criteria.
- As a part of these purchasing policies, the Clayton County Water Authority will adhere to the following regarding contracting with Minority-owned, Women-owned and Small Local Business Enterprises:
  - As used in this section, the terms used have the following definitions:
    - "Minority Business Enterprise or **MBE**" means a business entity which is at least fifty-one percent (51%) owned and controlled by one or more African American, Hispanic, Asian American, Native American, Pacific Islander or disabled citizens of the United States and such person or persons operate the business; and
    - "Women Business Enterprise or **WBE**" means a business entity which is at least fifty-one percent (51%) owned by women who are United States citizens and who also control and operate the business.
    - "Small Local Business Enterprise or **SLBE**" means a small locally based business concern whose average annual gross receipts for the previous three years must not exceed (1) Construction Firms- $5,000,000 (2) Professional Services Firms, except architectural and engineering firms - $1,000,000, Architectural & Engineering - $2,000,000 and Goods & Services – less than 100 employees.

- The Clayton County Water Authority (the "Authority") will provide equal opportunities for all and to not discriminate against anyone, regardless of race, color, religion, national origin, age, gender, sexual orientation, or disability. It is also the policy of the Authority to award contracts for the sale or purchase of goods or services to the responsible and responsive bidder whose proposal is determined, in writing, to be the most advantageous to the Authority. It is further declared that the policy of the Authority is to take steps to provide economic opportunity, ensure non-discriminatory results and practices while involving minority business enterprises, women business enterprises and small local business enterprises completely in the process by the Authority of awarding contracts for the sale or purchase of goods or services. These policies, together with the general principles of sound procurement, are intended to achieve the maximum practical opportunities for minority-owned, women-owned and small local business enterprises by the Authority, consistent with Constitutional principles of equal protection and to protect the assets of the Authority;
- The provisions contained in this Policy are intended for all departments of the Authority to consider when the Authority awards contracts for the sale or purchase of goods or services. However, it is the responsibility of the Contracts, Compliance and Risk Management Section of the Authority to ensure compliance with the provisions of this policy by all CCWA departments of the Authority. It is the written policy of the Authority to make affirmative and deliberate efforts to assure that minority-owned, women-owned, and small local business enterprises are involved with the Authority as sources of supplies, services and construction items; and
- Affirmative efforts to be made may include but may not be limited to:
  - Including qualified minority-owned, women-owned and small local business enterprises on solicitation lists;
  - Assuring that minority-owned, women-owned, and small local business enterprises are solicited whenever they are potential sources; and
  - Where the requirement permits, establishing delivery schedules which will encourage participation from minority-owned, women-owned, and small local business enterprises.

- This policy is provided as an internal guideline for outreach and non-discriminatory practices in contract and procurement procedures in the award of contracts for the sale or purchase of goods or services by the Authority. This policy does not provide or create any obligation on behalf of the Authority to any third parties. The Authority has discretion to award contracts for the sale and purchase of goods or services to the most responsible and responsive bidder.
- The Authority staff shall provide to the Board with a monthly report detailing the corresponding calendar month's non-recurring expenditures that are more than $20,000 and that did not require Board award under approved purchasing policies.

STATISCAL INFORMATION

Statistical Information

The primary purpose of the Statistical Information section is to provide the reader with additional background about the operations of the Authority and the demographics of the customers that we serve.

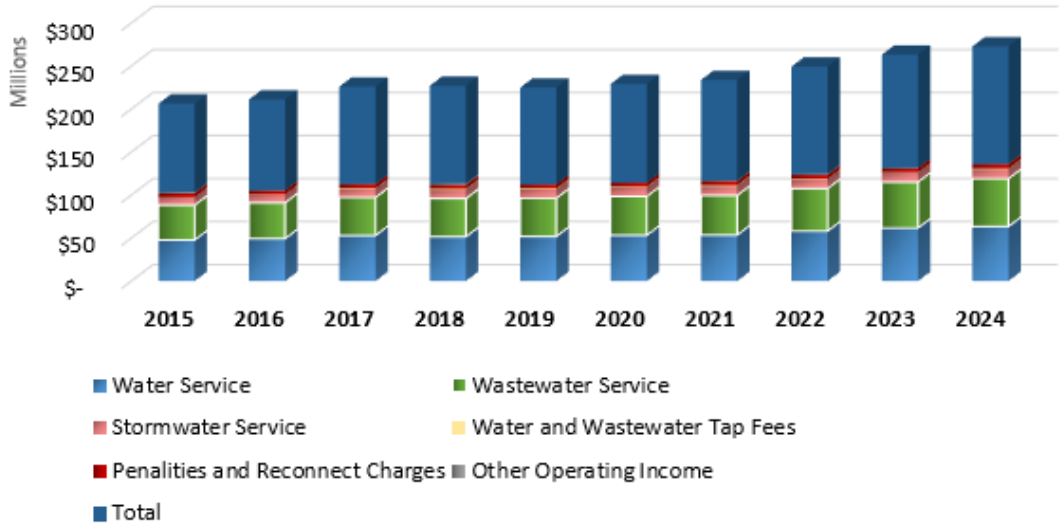
The data contained in this section includes a tabular and graphical presentation of the results of operations for the most recently completed ten-year period. From this information, the user of this document can identify any significant trends in the revenues and operating expenses for the Company over the last decade.

To assist in the understanding of revenues, schedules showing water and sewer rates and number of customers are provided. To lend additional perspective on expenses, tables showing the number of gallons of raw water treated and wastewater flows reclaimed are included. Most of this information is taken from the Authority's most recent Annual Comprehensive Financial Report. Thus, the user should be aware that the fiscal year information being reported is as of April 30th of the year designated in the table. In addition, economic information about the Authority's business environment is provided to help the reader place the budgetary data in the proper perspective. Demographic statistics are taken from the most recent Clayton County General Government's Annual Comprehensive Financial Report or the Bureau of Labor Statistics.

Operating Revenues by Source

WATER AND SEWER FUND
STORMWATER FUND
OPERATING REVENUES BY SOURCE
Last Ten Fiscal Years

Fiscal Year	Water Service	Wastewater Service	Stormwater Service	Water and Wastewater Tap Fees	Penalities and Reconnect Charges	Other Operating Income	Total
2015	$ 47,878,265	$ 40,511,433	$ 8,904,863	$ 434,708	$ 4,083,185	$ 1,276,393	$ 103,088,847
2016	49,402,423	41,702,605	9,153,440	543,879	4,084,382	579,386	105,466,115
2017	53,110,970	44,182,570	9,758,230	927,741	4,230,691	765,721	112,975,923
2018	51,638,780	44,316,956	9,869,285	1,308,596	4,168,748	2,182,445	113,484,810
2019	52,010,546	44,449,171	9,955,756	1,334,445	4,158,182	502,453	112,410,553
2020	53,307,263	45,118,031	10,090,477	1,300,050	4,232,414	461,874	114,510,109
2021	53,630,876	46,029,550	10,366,348	1,429,959	4,200,415	1,182,530	116,839,678
2022	58,152,389	49,483,179	10,666,821	679,612	4,118,114	1,487,986	124,588,101
2023	61,730,563	53,384,520	10,784,574	555,362	4,350,951	774,627	131,580,597
2024	63,458,453	55,590,425	10,916,268	979,272	4,580,895	793,364	136,318,677

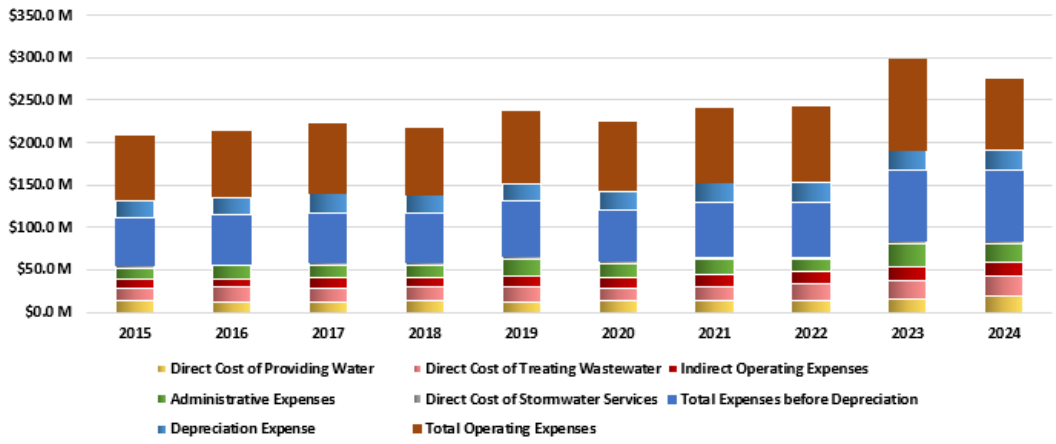


Source: CCWA Annual Comprehensive Financial Reports

Operating Expenses by Function

CLAYTON COUNTY WATER AUTHORITY
OPERATING EXPENSE BY FUNCTION
Last Ten Fiscal Years

Fiscal Year	Direct Cost of Providing Water	Direct Cost of Treating Wastewater	Indirect Operating Expenses	Administrative Expenses	Direct Cost of Stormwater Services	Total Expenses before Depreciation	Depreciation Expense	Total Operating Expenses
2015	13,172,973	15,478,178	10,645,097	13,129,577	2,877,188	55,303,013	21,591,768	76,894,781
2016	12,754,527	16,469,567	10,511,474	14,831,159	2,520,871	57,087,598	21,178,153	78,265,751
2017	12,656,515	16,246,840	11,196,737	15,870,455	2,854,446	58,824,993	22,774,299	81,599,292
2018	13,206,938	16,450,059	11,528,995	14,833,778	2,654,832	58,674,602	20,967,132	79,641,734
2019	12,669,453	16,521,214	12,614,189	20,573,887	2,989,969	65,368,712	20,693,364	86,062,076
2020	12,916,375	16,078,097	11,745,934	16,775,504	2,755,139	60,271,049	22,311,484	82,582,533
2021	13,103,103	17,206,904	14,369,197	17,406,906	2,424,562	64,510,672	23,755,044	88,265,716
2022	14,449,897	19,117,317	15,036,190	13,614,628	2,565,170	64,783,202	24,293,685	89,076,887
2023	16,104,505	20,746,052	16,674,685	27,564,523	2,826,285	83,916,050	23,208,747	107,124,797
2024	18,634,252	23,661,040	16,125,853	22,313,440	3,028,336	83,762,921	24,171,011	83,762,921



General Demographic Statistics

GENERAL DEMOGRAPHIC STATISTICS
U.S. BUREAU OF CENSUS INFORMATION
For Clayton County, Georgia

Population	Amount
1930 Census	10,260
1950 Census	22,872
1970 Census	98,126
1980 Census	150,357
1990 Census	182,052
2000 Census	236,517
2010 Census	259,424
2020 Census	**297,595**

Median Age of Population	Years
2010 Census	30.1
2020 Census	**33.7**

Age Distribution - 2020 Census	Percent
0 - 4 Years of Age	6.7%
5 - 14 Years of Age	15.4%
15 - 19 Years of Age	7.6%
20 - 34 Years of Age	22.4%
35 - 59 Years of Age	32.1%
60 and Over Years of Age	15.7%

Education Level - 2020 Census (Population 25 Years and Older)	Amount	Percent
Less Than 9th Grade	9,680	5.15%
Some High School, No Diploma	15,446	8.22%
High School or G.E.D.	62,396	33.21%
Some College, No Degree	36,899	19.64%
Associate Degree	17,049	9.07%
Bachelor Degree	30,697	16.34%
Graduate or Professional Degree	15,685	8.35%
Total	**187,852**	**100.0%**

Source: Census.gov

Selected Demographic and Economic Statistics

Clayton County Water Authority
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Calendar Years

Calendar Year	Population	Personal Income *(in thousands)*	Per Capita Personal Income	Total Full-Time and Part-Time Employment	Average Annual Pay	Labor Force	*Average Unemployment Rate* Clayton County	State of Georgia	United States	Total Housing Units
2013	264,511	6,530,963	24,691	117,301	46,620	129,950	9.70%	8.40%	7.50%	104,343
2014	267,405	6,810,947	25,471	125,119	48,430	125,119	9.30%	7.20%	6.20%	104,535
2015	273,675	7,186,778	26,260	115,708	48,990	125,051	7.50%	5.90%	5.30%	104,719
2016	280,006	7,461,902	26,649	121,278	53,637	129,852	6.60%	5.40%	4.90%	104,996
2017	285,153	7,781,551	27,289	126,727	53,956	134,595	5.80%	4.70%	4.40%	105,606
2018	289,615	8,115,041	28,020	129,814	57,839	136,502	4.90%	3.90%	3.90%	105,859
2019	292,256	8,377,425	28,665	131,980	59,533	137,796	4.20%	3.40%	3.70%	106,360
2020	292,646	9,570,169	32,702	129,109	62,941	141,244	8.60%	5.10%	6.70%	114,038
2021	297,100	9,715,764	32,702	131,120	62,649	140,309	6.50%	3.90%	5.30%	115,055
2022	298,399	9,736,416	32,831	138,006	50,143	140,791	4.60%	3.30%	3.50%	116,084

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis

U.S. Department of Labor, Bureau of Labor Statistics

U.S. Census Bureau (http://quickfacts.census.gov/qfd/states/13/13063.html)

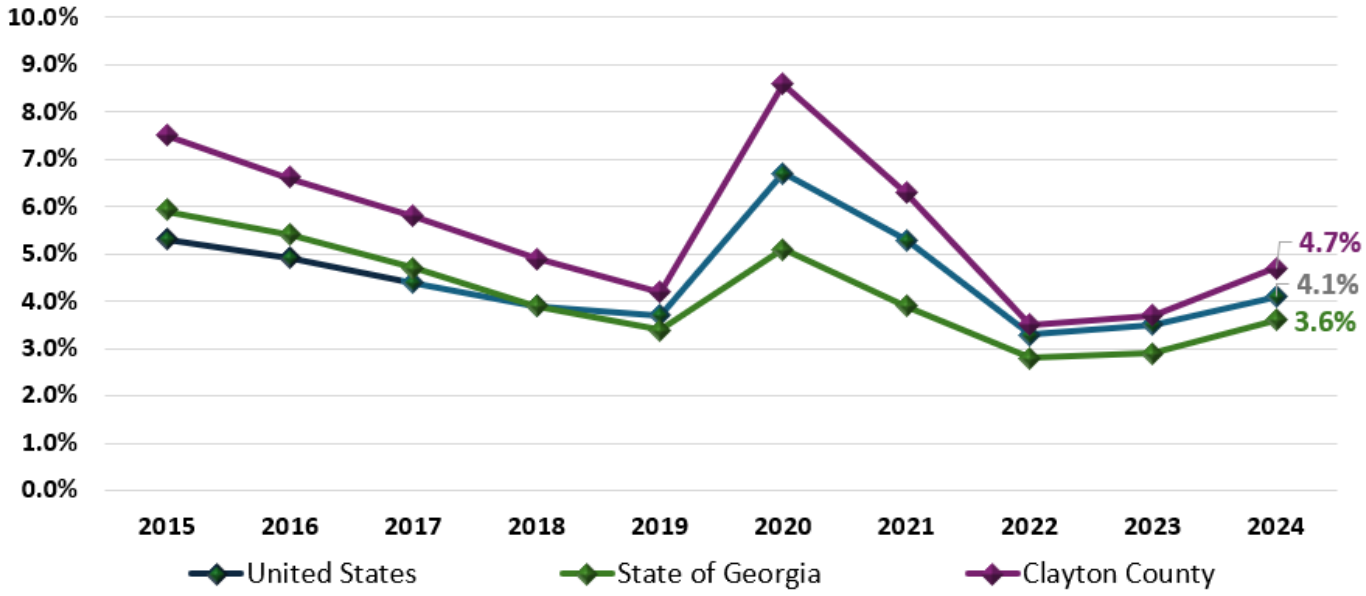
U.S. Census Bureau QuickFacts: United States

https://fred.stlouisfed.org/

Unemployment Rates

UNEMPLOYMENT RATES
COMPARISON OF NATIONAL, STATE AND COUNTY
Last Ten Calendar Years

Unemployment Rate	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
United States	5.3%	4.9%	4.4%	3.9%	3.7%	6.7%	5.3%	3.3%	3.5%	4.1%
State of Georgia	5.9%	5.4%	4.7%	3.9%	3.4%	5.1%	3.9%	2.8%	2.9%	3.6%
Clayton County	7.5%	6.6%	5.8%	4.9%	4.2%	8.6%	6.3%	3.5%	3.7%	4.7%



Source:
https://explorer.gdol.ga.gov/vosnet/analyzer/results.aspx?session=labforce
Not seasonally adjusted

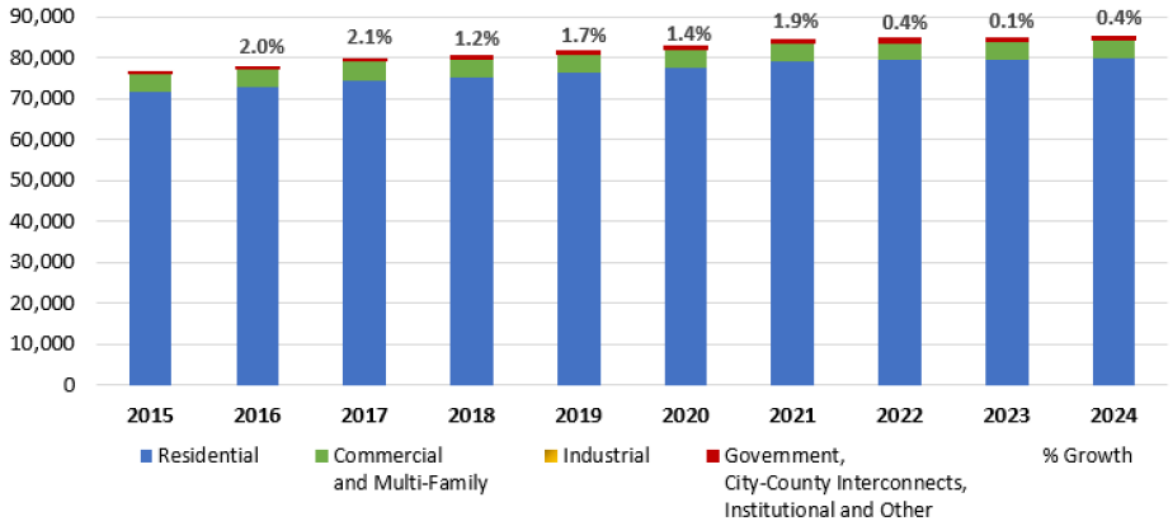
Number of Stormwater Customers by Type

Clayton County Water Authority

NUMBER OF STORMWATER CUSTOMERS BY TYPE

Last Ten Fiscal Years

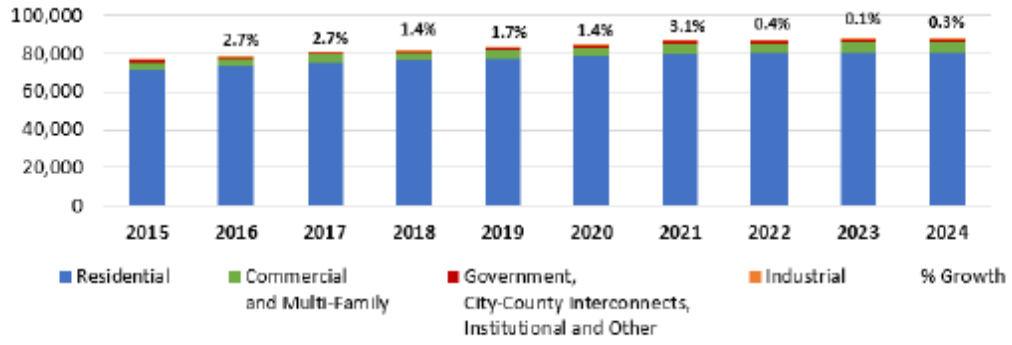
Fiscal Year	Residential	Commercial and Multi-Family	Industrial	Government, City-County Interconnects, Institutional and Other	Total Stormwater Customers	*% Growth*
2015	71,738	4,181	47	286	76,252	
2016	72,909	4,519	47	299	77,774	*2.0%*
2017	74,194	4,829	48	302	79,373	*2.1%*
2018	75,140	4,273	48	863	80,324	*1.2%*
2019	76,457	4,202	48	943	81,650	*1.7%*
2020	77,588	4,235	47	926	82,796	*1.4%*
2021	79,146	4,225	47	926	84,344	*1.9%*
2022	79,481	4,227	45	921	84,674	*0.4%*
2023	79,540	4,228	41	952	84,761	*0.1%*
2024	79,763	4,368	43	891	85,065	*0.4%*



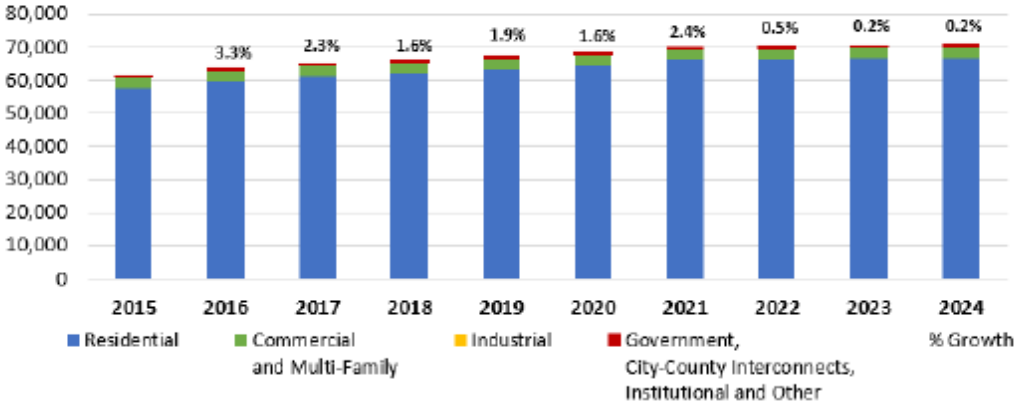
Source: CCWA Annual Comprehensive Financial Reports and Operational Data

Number of Water and Wastewater Customers by Type

Fiscal Year	Residential	Commercial and Multi-Family	Industrial	Government, City-County Interconnects, Institutional and Other	Total Water Customers	% Growth
2015	71,272	4,093	48	902	76,315	
2016	73,263	4,138	51	958	78,410	2.7%
2017	75,254	4,180	53	1,010	80,497	2.7%
2018	76,342	4,216	53	1,036	81,647	1.4%
2019	77,633	4,200	56	1,108	82,997	1.7%
2020	78,738	4,232	55	1,110	84,135	1.4%
2021	79,989	5,298	76	1,375	86,738	3.1%
2022	80,311	5,216	74	1,526	87,127	0.4%
2023	80,371	5,309	71	1,488	87,239	0.1%
2024	80,595	5,442	69	1,359	87,465	0.3%



Fiscal Year	Residential	Commercial and Multi-Family	Industrial	Government, City-County Interconnects, Institutional and Other	Total Sewer Customers	% Growth
2015	57,750	3,188	32	582	61,552	
2016	59,744	3,181	29	602	63,556	3.3%
2017	61,090	3,240	37	661	65,028	2.3%
2018	62,070	3,274	37	676	66,057	1.6%
2019	63,316	3,251	39	733	67,339	1.9%
2020	64,429	3,274	39	699	68,441	1.6%
2021	65,965	3,342	46	705	70,058	2.4%
2022	66,305	3,309	47	777	70,438	0.5%
2023	66,404	3,354	45	753	70,556	0.2%
2024	66,575	3,409	48	676	70,708	0.2%



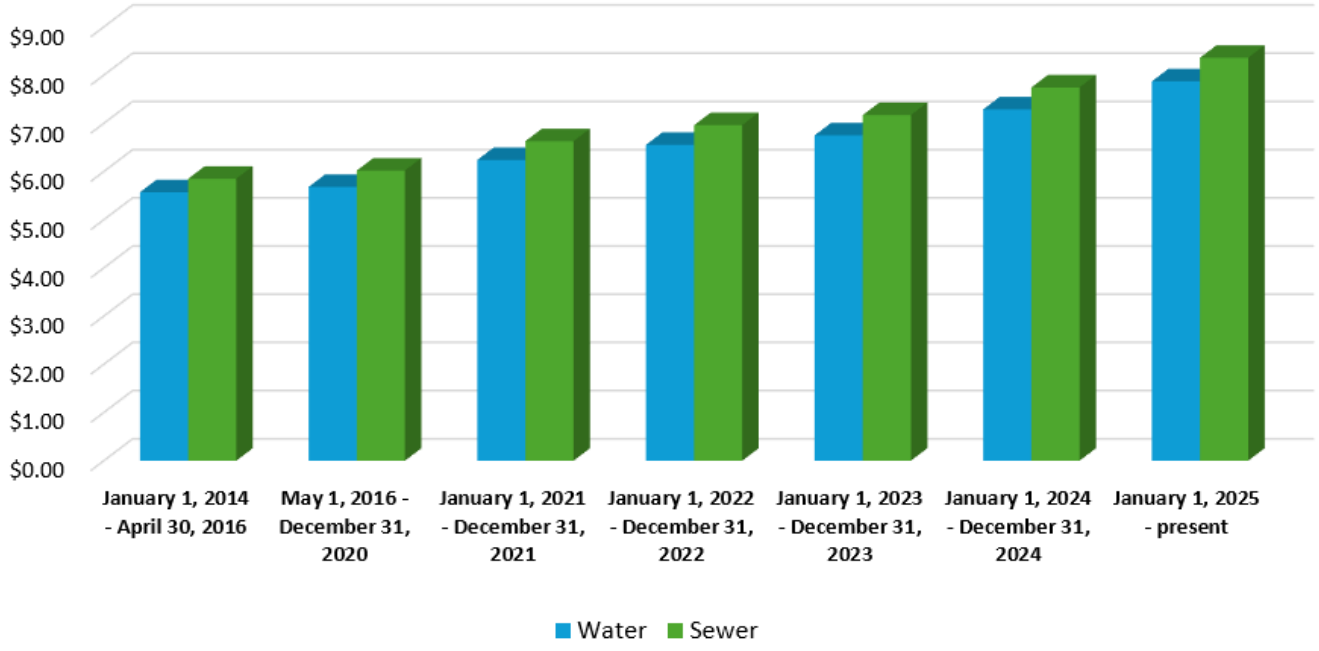
Water and Wastewater Rates Per Thousand Gallons of Usage

Clayton County Water Authority

WATER AND SEWER USAGE RATES

Last Ten Fiscal Years

		Usage Rate per 4k-7k Gallons	*Usage Rate over 3k Gallons*
	Period	**Water**	**Sewer**
[1]	January 1, 2014 - April 30, 2016	$5.57	$5.85
[2]	May 1, 2016 - December 31, 2020	$5.68	$6.02
[3]	January 1, 2021 - December 31, 2021	$6.24	$6.63
[4]	January 1, 2022 - December 31, 2022	$6.55	$6.96
[5]	January 1, 2023 - December 31, 2023	$6.75	$7.17
[6]	January 1, 2024 - December 31, 2024	$7.29	$7.74
[7]	January 1, 2025 - present	$7.87	$8.36



Notes:

Rates are applicable to customer usage after the minimum has been met. The minimum and the base rate are determined by the customer's meter size.

Adjustments to water and sewer rates must be approved by the Board of Directors.

** As a means of implementing conservation measures, the rate structure was changed to reflect a tiered approach for residential customers.*

[1] With the implementation of the base rate, residential customers were charged only $2.21 (water) and $2.37 (sewer) for the first three thousand gallons of usage.

[2] Rate adjustment 2% for water base and usage and 3% for sewer base and sewer.

[3] Rate adjustment of 10% for water and sewer base and usage rates, effective January 1, 2021

[4] Rate adjustment of 5% for water and sewer base and usage rates, effective January 1, 2022

[5] Rate adjustment of 3% for water and sewer base and usage rates, effective January 1, 2023

[6] Rate adjustment of 8% for water and sewer base and usage rates, effective January 1, 2024

[7] Rate adjustment of 8% for water and sewer base and usage rates, effective January 1, 2025

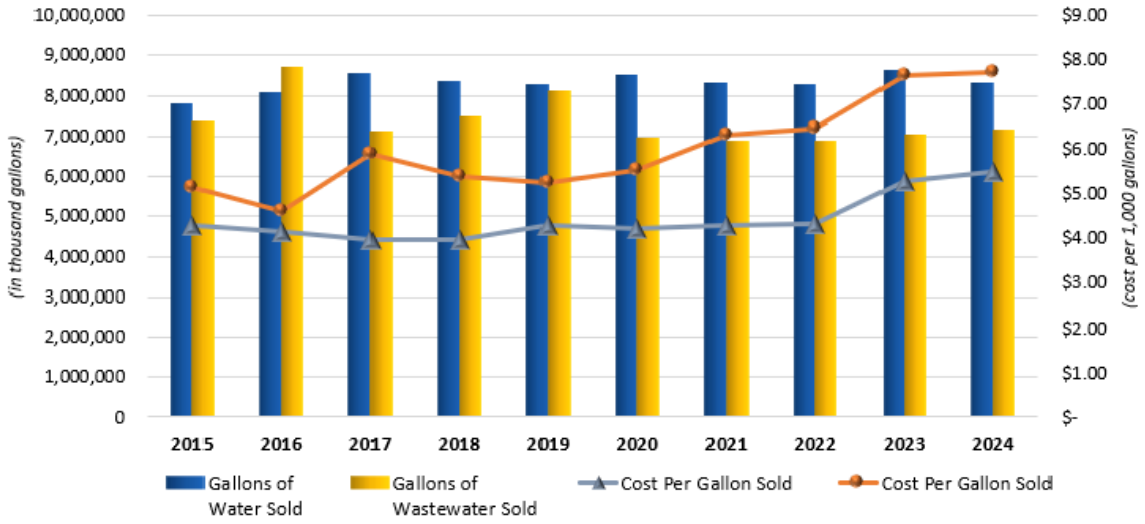
Source: CCWA Operational Data

Gallons of Water Sold and Wastewater Treated Cost Per Unit

Clayton County Water Authority
GALLONS OF WATER SOLD AND WASTEWATER TREATED
Last Ten Fiscal Years

(in thousand gallons)

Fiscal Year	Gallons of Water Sold	Cost Per Gallon Sold	Gallons of Wastewater Sold	Cost Per Gallon Sold
2015	7,767,732	$ 4.28	7,329,418	$ 5.15
2016	8,051,729	4.14	8,703,540	4.61
2017	8,539,097	3.96	7,100,709	5.88
2018	8,358,331	3.99	7,451,024	5.39
2019	8,271,269	4.30	8,102,896	5.27
2020	8,503,072	4.22	6,961,837	5.53
2021	8,284,002	4.29	6,891,399	6.33
2022	8,270,073	4.34	6,885,203	6.46
2023	8,625,430	5.28	7,030,173	7.65
2024	8,319,498	5.52	7,152,375	7.74



Notes:

[1] See Schedule 27, Itemized cost per gallon-Water

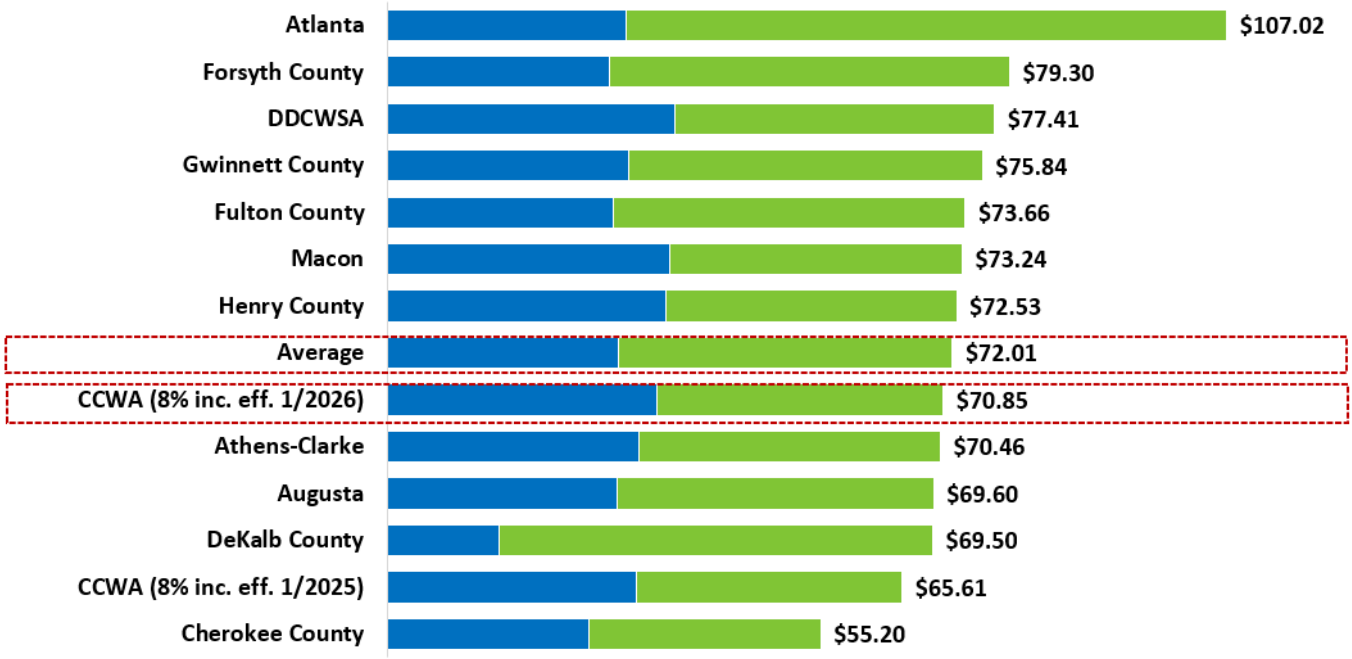
[2] See Schedule 28, Itemized cost per gallon-Sewer

Source: CCWA Operational and Billing Data

Water and Wastewater Rates – Survey of Metro Atlanta Counties

COMPARISON OF WATER AND WASTEWATER RATES
SURVEY OF METRO ATLANTA COUNTIES
2025 Monthly Bill Comparison
4,000 gallons and 5/8 inch meter

Utility	Water Bill	Wastewater Bill	Total Monthly Bill
Atlanta	$30.32	$76.70	$107.02
Forsyth County	$28.20	$51.10	$79.30
DDCWSA	$36.55	$40.86	$77.41
Gwinnett County	$30.62	$45.22	$75.84
Fulton County	$28.75	$44.91	$73.66
Macon	$35.93	$37.31	$73.24
Henry County	$35.51	$37.02	$72.53
Average	***$29.36***	***$42.66***	***$72.01***
CCWA (8% inc. eff. 1/2026)	$34.26	$36.59	$70.85
Athens-Clarke	$31.99	$38.47	$70.46
Augusta	$29.30	$40.30	$69.60
DeKalb County	$14.11	$55.39	$69.50
CCWA (8% inc. eff. 1/2025)	$31.72	$33.89	$65.61
Cherokee County	$25.60	$29.60	$55.20



Ten Largest Customers Measured by Water and Wastewater Revenues

Clayton County Water Authority
TEN LARGEST WATER AND WASTEWATER CUSTOMERS
MEASURED BY WATER AND WASTEWATER REVENUES
For the Fiscal Year Ended April 30, 2024

Customer	Water Revenue	Percent
Fresh Express	$ 1,347,874	2.12%
Clayton County Board of Education	1,311,751	2.07%
Clayton County Board of Commissioners	1,141,022	1.80%
Clorox Co	799,856	1.26%
City of College Park	600,561	0.95%
Hunter Ridge MHP LLC	564,014	0.89%
Clayton State University	381,345	0.60%
FB Church St LLC DBA Legacy Riverdale Apt.	336,457	0.53%
Riverwalk Lane Legacy Apartments LLC	304,993	0.48%
Deer Creek MHP Stockbridge GA LLC	301,269	0.47%
10 Largest Customers	**$ 7,089,142**	**11.17%**
All Other Customers	56,369,311	88.83%
Total	**$ 63,458,453**	**100.00%**

Customer	Wastewater Revenue	Percent
Fresh Express	$ 2,053,369	3.69%
Clayton County Board of Commissioners	1,027,162	1.85%
Clayton County Board of Education	907,801	1.63%
Hunter Ridge MHP LLC	599,981	1.08%
Express Container Services	509,431	0.92%
FB Church St LLC DBA Legacy Riverdale Apt.	358,138	0.64%
Clorox Co	333,451	0.60%
Riverwalk Lane Legacy Apartments LLC	324,761	0.58%
House Of Raeford Farms	321,002	0.58%
Deer Creek MHP Stockbridge GA LLC	320,586	0.58%
10 Largest Customers	**$ 6,755,682**	**12.15%**
All Other Customers	48,834,743	87.85%
Total	**$ 55,590,425**	**100.00%**



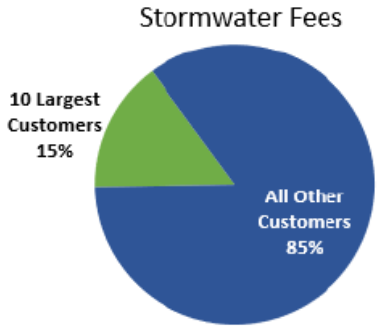


Notes:
[1] Dollar values reflected include base rate charges, as well as, multiple meters on various accounts.
[2] Information is from customer service billing records.
[3] CCWA has a wholesale agreement with City of College Park.

Ten Largest Customers Measured by Stormwater User Fees

Clayton County Water Authority
STORMWATER UTILITY
TEN LARGEST CUSTOMERS MEASURED BY STORMWATER USER FEES
For the Fiscal Year Ended April 30, 2024

Customer	Stormwater Fees	Percent
Department of Aviation *(Hartsfield-Jackson Airport)*	$ 620,009	5.68%
Clayton County Board of Education	388,157	3.56%
Clayton County Board of Commissioners	144,224	1.32%
Georgia Power Co	114,930	1.05%
Georgia Dept of Agriculture	84,575	0.77%
Kroger	78,886	0.72%
J C Penney Catalog Division	62,631	0.57%
Weeks Robinson Properties	57,510	0.53%
Hunter Ridge MHP LLC	55,126	0.50%
Site Manager	50,492	0.46%
10 Largest Customers	**$ 1,656,540**	**15.17%**
All Other Customers	9,259,728	84.83%
Total	**$ 10,916,268**	**100.00%**



Notes:

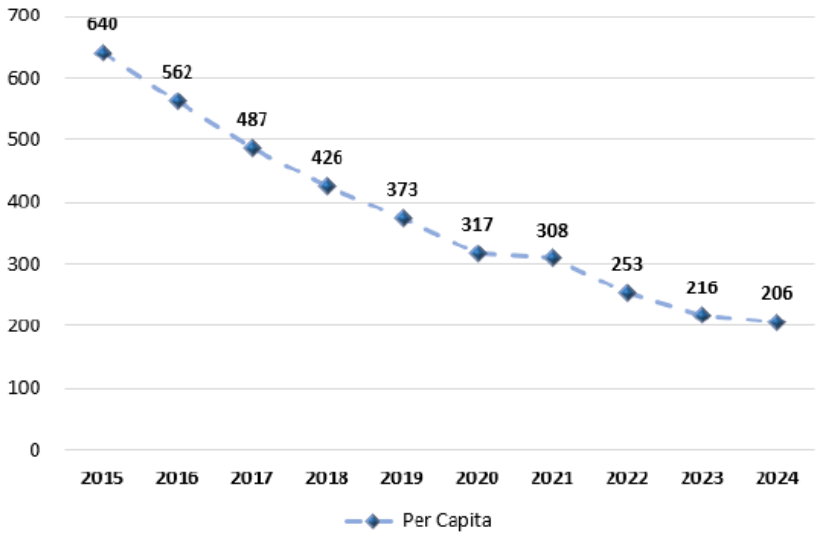
[1] FY 2007 - 2008 was the first year of the Stormwater Utility.

[2] FY 2020 - 2021 implementation of new Customer Information System (CIS) - Cayenta; Department of Aviation receives credits for conservation in old CIS, these credits reduced gross revenue versus in new system gross revenue is received and credits are expensed as an expense

Ratio of Outstanding Debt by Type

Clayton County Water Authority
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Fiscal Year	Revenue Bonds	GEFA Loans	Total Amount	Per Capita	% of Per Capita Personal Income
2015	$ 163,953,530	$ 7,310,101	$ 171,263,631	640	3.47%
2016	147,250,664	6,724,191	153,974,855	562	2.19%
2017	130,017,798	6,119,630	136,137,428	487	1.98%
2018	112,349,932	6,604,761	118,954,693	426	1.73%
2019	94,555,071	11,839,256	106,394,327	373	1.37%
2020	75,495,210	16,400,550	91,895,760	317	1.13%
2021	58,471,807	30,785,857	89,257,664	308	1.10%
2022	39,388,403	33,831,170	73,219,573	253	0.90%
2023	19,565,000	44,730,790	64,295,790	216	0.77%
2024	-	61,201,755	61,201,755	206	0.73%



Notes:
[1] Certain economic information was not available for this period, the prior period's data for population and personal income was used in the calculation.
[2] Revenue Bonds equal the Revenue Bonds Payable (net of premium).
[3] Sources for demographic data:

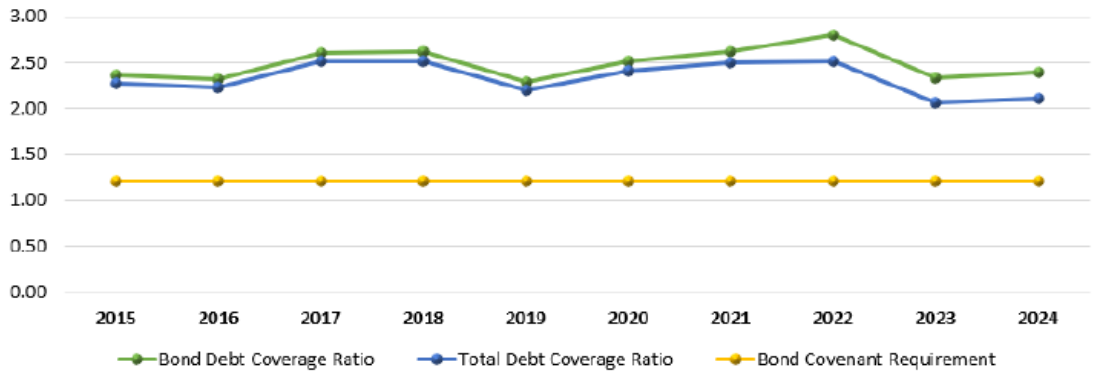
- *U.S. Department of Commerce, Bureau of Economic Analysis*
- *U.S. Department of Labor, Bureau of Labor Statistics*
- *U.S. Census Bureau (http://quickfacts.census.gov/qfd/states/13/13063.html); Latest data available*

[4] Population and Per Capital Income on Schedule 22 - Demographics.

Debt Service Coverage

Clayton County Water Authority
DEBT SERVICE COVERAGE
Water and Sewer Fund
Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Operating Expenses *(excludes Deprec)*	Net Cash Flow Available for Debt Service	Bond Annual Debt Service	Bond Debt Coverage Ratio	GEFA Loan Debt Service	Total Debt Coverage Ratio	Bond Covenant Requirement
2015	$ 95,320,360	$ 48,612,496	$ 46,707,864	$ 19,780,828	2.36	$ 797,647	2.27	1.20
2016	97,429,249	51,317,854	46,111,395	19,879,133	2.32	797,647	2.23	1.20
2017	104,702,175	52,617,533	52,084,642	19,968,503	2.61	797,647	2.51	1.20
2018	106,898,748	54,900,741	51,998,007	19,903,233	2.61	797,647	2.51	1.20
2019	106,897,205	61,007,289	45,889,916	20,017,864	2.29	797,647	2.20	1.20
2020	108,622,905	56,316,162	52,306,743	20,852,850	2.51	845,026	2.41	1.20
2021	109,410,114	59,878,985	49,531,129	18,876,626	2.62	914,275	2.50	1.20
2022	116,927,606	60,389,904	56,537,702	20,172,889	2.80	2,302,584	2.52	1.20
2023	125,212,596	78,352,915	46,859,681	20,113,943	2.33	2,594,558	2.06	1.20
2024	128,722,199	80,734,585	47,987,614	20,051,122	2.39	2,656,349	2.11	1.20



Notes:

[1] Gross Revenues - Refer to "Operating Revenues by Source" (Schedule 3), includes Water and Sewer Fund operating income, impact fees, transfer from Stormwater Fund, and interest income, and intergovernmental non-operating revenue - cash (Schedule 5).

[2] Operating Expenses - Refer to "Operating Expenses by Function" (Schedule 4).

[3] Net Revenues Available for Debt Service: Represents gross revenues less operating expenses before depreciation.

BUDGET TERMINOLOGY

Budget Terminology

The primary purpose of the Budget Terminology section is to function as the user's dictionary. The terms, definitions and explanatory information that follow are provided to help ensure that the reader understands what is being presented in the budget document and to place the narrative information in the proper context. As with any other discipline, numerous terms, acronyms, and abbreviations are generic to the accounting, budgeting, stormwater, water production and wastewater reclamation fields. In the following pages, we have attempted to identify those items and have provided additional explanation for each of them.



Glossary

A

Accounting System: The total set of records and procedures which are used to record, classify and report information on the financial statements and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether cash is received at that time), and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time).

Aeration: The process that forces compressed air into wastewater. Oxygen keeps microorganisms alive and sets off a chain reaction; live, eat and work. Oxygen is an essential ingredient in "activating" sludge.

Annual Comprehensive Financial Report (ACFR): This report is prepared by the Finance Department and is usually referred to by its abbreviation. It is a government audit report and summarizes financial data for the previous fiscal year in a standardized format that includes three basic sections: introductory section, financial section, and statistical section. The ACFR contains three types of financial statements: a statement of net assets, a statement of revenues, expenses and changes in net assets and a statement of cash flows.

Appropriation: An authorization made by the Board of Directors that permits officials to incur obligations against and to make expenditures of Authority resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Asset: All property such as cash, inventory and receivables that is owned by a business or government and may be applied to cover liabilities.

Audit: An independent systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting records. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements.

Automated Meter Reading (AMR): System that automatically reads customers' meters using radio frequencies, allowing for more accurate and frequent meter readings.

B

Balanced Budget: A budget in which estimated revenues and other financing sources equal estimated expenditures and other financing uses.

Basin: The drainage area to a particular point

Biochemical Oxygen Demand (BOD): An indicator of the amount of biodegradable contaminants in wastewater.

Biosolids: Sludge that has been treated to reduce pathogens, organics, and odors, forming a reusable agricultural product.

Bond: An obligation issued by CCWA promising to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically issued to fund specific capital improvement expenditures.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: Proposed plan of revenue and expenditures over a given period, usually one year.

Budget Adjustment: A procedure utilized by the Water Authority staff to revise budget appropriation.

Budget Calendar: The schedule of key dates or milestones that the Water Authority follows in the preparation and adoption of the budget.

Budget Document: The instrument or publication used by the Budget Officer to present a comprehensive financial plan to the Board of Directors.

Budget Message: A general discussion of the proposed budget presented in writing as part of or supplement to the budget document. The transmittal letter explains the principal budget issues against the background of financial experience in recent years and presents recommendations made by the Chief Executive Officer.

Budget Unit: A unique organizational structure used in the accounting system to identify transactions related to that specific segment of operations.

Budgetary Control: The control or management of a budget unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

C

Capital Asset: These are assets such as plant facilities, property and equipment of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget, which includes both operating and capital outlays. The capital budget is based on the Authority's ten-year master plan or capital improvement program (CIP).

Capital Expenditure/Outlay: The purchase or improvement of a tangible fixed asset; e.g., land, buildings and furniture/equipment; with the cost of $5,000 or more and a useful life of at least three years.

Capital Improvement Program (CIP): A plan that identifies the nature, schedule, and cost of long-term improvements to CCWA's infrastructure.

Clean Water Act (CWA): Act passed by the U.S. Congress to control water pollution.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cured In Place Pipe (CIPP): A trenchless rehabilitation method used to repair existing pipelines. It is a jointless, seamless pipelining within an existing pipe. It is one of the most widely used rehabilitation methods and has applications in sewer, water, gas, chemical and district heating pipelines. The process of CIPP involves inserting and running a felt lining into a preexisting pipe that needs repair. Resin within the liner is then exposed to a curing element to make it attach to the inner walls of the pipe. Once fully cured, the lining now acts as a new pipeline.

Customer Information System (CIS): System that CCWA utilizes for customer billing information and other related services.

D

Debt: An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Rating: An independent opinion, based on a comprehensive quantitative and qualitative evaluation of a company's financial position, operating performance, business profile and management. Specifically, the debt rating reflects a company's ability to meet its obligations to repay interest and principal on outstanding obligations to investors.

Debt Service: The amount of money required to pay the principal maturity on bonds plus the interest due on the outstanding debt, usually reported on an annual basis.

Debt Service Coverage: Requirement of CCWA's bond indenture and Board policy that provides that annual revenue available to pay debt service must exceed annual debt service by a certain percentage. CCWA's bond indenture for rates requires 120 percent debt service coverage; CCWA Board's target and the parity bond test is 150 percent debt service coverage.

Debt Service Funds: Funds used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

Debt Service Requirements: The amount of money necessary for scheduled payment of outstanding debt, both principal and interest due during the fiscal period and contributions which may be required to accumulate monies for the future retirement of bonds.

Department: A basic organizational unit of the Water Authority that is functionally unique in its delivery of services.

Depreciation Expense: Depreciation or amortization of the cost of capital assets over their useful lives.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E

Enabling Act: Legislation which established CCWA and defined its purpose and authority. CCWA's enabling legislation was initially enacted in 1955.

Encumbrance: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Environmental Protection Agency (EPA): Federal level agency responsible for all environmental issues and policies.

Expenditure: Decrease in net financial resources. Expenditures include current operating expenses requiring the present and future use of net current assets, debt service, capital outlays and intergovernmental grants, entitlements, and shared revenues.

Expenses: Outflows or increases of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or general operations.

F

Fiscal Year: For the Clayton County Water Authority, the 12-month accounting period that begins with May 1 and ends April 30 of the designated fiscal year ;(e.g. FY 2011 ends April 30, 2012).

Fixed Asset: Assets of long-term character which are intended to continue to be held or used in carrying out the operations of the Authority, such as land, buildings, machinery, and furniture. These items are also referred to as capital assets.

Flow Monitoring: Metering of sanitary sewer flows in a basin.

Force Main Pressure Sewer: Sanitary sewer pipes that convey sewer by pump stations.

Full Time Equivalent (FTE): The relative value of a position in terms of a 40-hour workweek for 52 weeks, or one full year. For example, a part-time position in which the incumbent works 20 hours would equal one-half or .50 of an FTE.

Fund: A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities to segregate financial records for the purpose of legal compliance, different natures of activities performed, measurement of different objectives and to facilitate management control.

Fund Balance: Net position of a governmental fund that is equal to the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources.

G

Georgia Environmental Finance Authority (GEFA): An agency of the state of Georgia that directs programs that work to conserve and improve Georgia's energy, land and water resources. It is Georgia's State Revolving Fund that provides loans for water, sewer and solid waste infrastructure.

Generally Accepted Accounting Principles (GAAP): A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments and by the Financial Accounting Standards Board (FASB) for private sector organizations.

Geographic Information Systems (GIS): A computerized mapping system that captures, stores, analyzes, manages and presents data that is linked to a location.

Grant: A contribution by a government or other organization to support a particular function or program.

I

Impact Fees: A payment of money imposed upon development as a condition of development approval, to pay for a proportionate share of the cost of system improvements needed to serve new growth and development.

Infiltration and Inflow (I/I or I&I): The process of groundwater, or water from sources other than domestic wastewater, entering sanitary sewers. I/I cause dilution in sanitary sewers, which decreases the efficiency of treatment, and may cause sewage volumes to exceed design capacity. Although inflow is technically different from infiltration, it may be difficult to determine which is causing dilution problems in inaccessible sewers. The United States Environmental Protection Agency defines the term infiltration/inflow as combined contributions from both.

Infrastructure: Physical assets of a government, upon which the continuance and growth of a community depends.

Interest Income: Revenue earned for the use of idle monies.

Interfund Transfer: Contributions and operating transfers of cash made between the various funds of the Water Authority.

Investment: Securities purchased and held to produce income in the form of interest, dividends or base payments.

L

Lease Purchase: A method of acquiring high-cost equipment or property and spreading the payments over a specified period of time.

Level of Service Standards: A measure of the amount (and/or quality) of the public facility which must be provided to meet the community's basic needs and expectations.

Liability: Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Lift Station: A pumping facility generally for a sewer line, which is usually used to lift the raw wastewater to a higher elevation so that gravity can take it further down the line.

Line-Item Budget: A budget that lists each expenditure category separately along with the amount budgeted for each specific category.

M

Metropolitan North Georgia Water Planning District (MNGWPD): Signed into law on April 5, 2001 (2001 S.B. 130). This planning entity is dedicated to developing comprehensive regional and watershed-specific plans to be implemented by local governments in the district. These plans will protect water supplies downstream of the region and minimize potential adverse impacts of development on water in and downstream of the region. The area includes the following 16 counties: Bartow, Cherokee, Clayton, Cobb, Coweta, DeKalb, Douglas, Fayette, Fulton, Forsyth, Gwinnett, Hall, Henry, Paulding, Rockdale, and Walton Counties.

Million Gallons a Day (MGD): A measure of the amount of water processed through a water reclamation or a water production facility in a day.

Modified Accrual Basis of Accounting: The method of accounting in which revenue is recognized in the accounting period in which it becomes available and measurable, and expenditures are recognized in the accounting period in which the liability (a claim against an asset) is incurred.

N

Net Position: Proprietary Fund equivalent to fund balance of a governmental fund. It is equal to the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources.

O

Open Cut: Trench excavation for pipe installation.

Operating Budget: Authorized expenditures for on-going day-to-day services ;(e.g., maintenance, materials, supplies, etc.).

Outfall: An 18-inch or larger pipe that is a trunk-line sanitary sewer. These large sewer pipelines connect to smaller sewer lines that navigate waste from various areas of the system up to treatment facilities.

P

PACP Codes: Pipeline Assessment Certification Program, standard codes for pipe condition.

Pay-As-You-Go Financing: A term used to describe a financial policy by which the capital program is financed from current revenue rather than through borrowing. The Authority's "Pay-Go" account is called the Renewal and Extension Fund.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of a department or business unit.

Personnel Services: Expenditures for salaries, wages, and fringe benefits of a government's employees.

Per- and polyfluoroalkyl substances (**PFAS/PFOA**)**:** A group of manufactured chemicals that have been used in industry and consumer products since the 1940s because of their useful properties including heat resistance, flame retardant, oil resistance, and water repellant. These chemicals have also been used as anti-stick coatings in cookware. These chemicals are found in the bloodstream of people, animals, and fish worldwide and are referred to as "forever" chemicals, remaining in the environment for decades.

Pipe Types:

- Cast Iron (used in water systems)
- CIPP - Cured in Place Pipe (used in sewer and stormwater systems)
- CMP - Corrugated Metal Pipe (used in sewer and stormwater systems)
    - Aluminized CMP
    - Bituminous CMP
- Concrete (used in sewer systems)

- Copper (used in water systems)
- DIP - Ductile Iron Pipe (used in sewer and water systems)
- Galvanized (used in water systems)
- HDPE - High Density Polyethylene Pipe (used in stormwater systems and recently in sewer systems)
- PVC - Polyvinyl Chloride Pipe (used in sewer systems)
- RCP - Reinforced Concrete Pipe (used in sewer and stormwater systems)
- Steel (used in sewer systems)
- VCP - Vitrified Clay Pipe (used in sewer systems)

Policy: A plan, course of action or a guiding principle designed to set parameters for decisions and actions.

Potable Water: Drinking water.

Primary Treatment: A wastewater treatment process that takes place in a tank and allows those substances in wastewater that readily settle or float to be separated from the water being treated.

Purchase Order: A document issued to authorize a vendor(s) to deliver specified merchandise or render a specified service for stated estimated price. Outstanding purchase orders are called encumbrances.

R

Raw Water: Untreated water.

Reserve: An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose or commitment and is, therefore, not available for general appropriation.

Reservoir: A structure or impoundment for physically storing raw water.

Revenue: The term designates an increase to a fund's asset that does not increase a liability, represents a repayment of an expenditure already made, represent a cancellation of certain liabilities, or represent an increase in contributed capital.

Revenue Bonds: Bonds where pledges are made to dedicate specific revenue sources to repay the bonds.

Risk Management: An organization's goal is to protect a government's assets against accidental loss in the most economical method.

S

Safe Drinking Water Act (SDWA): Act passed by the U.S. Congress (most recently amended in 1996) to control drinking water quality.

Secondary Treatment: Usually following primary treatment, secondary treatment employs microorganisms to reduce the level of biochemical oxygen demand (BOD) in wastewater.

Sludge: Solid residue from wastewater treatment.

Stormwater Utility: A stormwater utility is essentially a special assessment district set up to generate funding specifically for stormwater management. Users within the district pay a stormwater fee and the revenue thus generated directly supports maintenance and upgrade of existing storm drain systems; development of drainage plans, flood control measures and water-quality programs; administrative costs; and sometimes construction of major capital improvements.

Supervisory Control and Data Acquisition (SCADA): Equipment and computer technology used to monitor and control the water distribution and wastewater conveyance systems.

T

Tap Fees: Fees charged to join or to extend an existing utility system. Also referred to as system development fees or connection fees.

W

Water Infrastructure Finance and Innovation Act (WIFIA): Federal Loan Program offered through the Environmental Protection Agency (EPA)

Workload Indicators: Units of work produced by a department or budget unit which indicates the output.

Acronyms and Abbreviations

ACECGA ..... American Council of Engineering Companies of Georgia

ACFR..... Annual Comprehensive Financial Report

ARC..... Atlanta Regional Commission

AMR ..... Automated Meter Reading

AWWA ..... American Water Works Association

BOD ..... Biochemical Oxygen Demand

BU..... Budget Unit

CCR ..... Consumer Confidence Report

CCWA..... Clayton County Water Authority

CFR..... Code of Federal Regulations

CIP..... Capital Improvement Plan

CIPP..... Cured in Place Pipe

CIS..... Customer Information System

COLA ..... Cost of Living Adjustment

DBPs..... Disinfection By-Products

DNR ..... Department of Natural Resources

D & C..... Distribution and Conveyance

EEO..... Equal Employment Opportunity

EPA ..... Environmental Protection Agency (Federal Agency)

EPD..... Environmental Protection Division (State of Georgia Agency)

FTE..... Full Time Equivalent

FY ..... Fiscal Year

GAAP ..... Generally Accepted Accounting Principles

GAC ..... Granular Activated Carbon

GASB ..... Governmental Accounting Standards Board

GAWP ..... Georgia Association of Water Professionals

GEFA..... Georgia Environmental Finance Authority

GFOA ..... Government Finance Officers Association

GGFOA..... Georgia Government Finance Officers Association

GIS..... Geographic Information System

GM ..... General Manager

GPCD ..... Gallons Per Capita per Day

GPS ..... Global Positioning System

HAAs ..... Haloacetic Acids

HVAC ..... Heating, Ventilation and Air-Conditioning

I/I ..... Infiltration/Inflow

IT ..... Information Technology

JDE ..... JD Edwards EnterpriseOne: Accounting Software

LF ..... Linear Feet

LOSS ..... Level of Service Standards

LTO ..... Linear Tape Open

MG/L ..... Milligrams per Liter

MGD ..... Million Gallons per Day

N/A ..... Not Applicable or Not Available

OPEB. ..... Other Post-Employment Benefits

ORP ..... Oxidation Reduction Potential

PFAS/PFOA ..... Per- and polyfluoroalkyl/Perfluorooctanoic acid

pH ..... Potential of Hydrogen

PSI ..... Pounds per Square Inch

R & E/RE ..... Renewal and Extension

R & R or R/R ..... Removal and Replacement

RO ..... Reverse Osmosis

ROW ..... Right of Way

SCADA ..... Supervisory Control and Data Acquisition

SDWA ..... Safe Drinking Water Act

SEACAP ..... System Evaluation and Capacity Assurance Plan

SLBE ..... Small Local Business Enterprise

SND ..... Standard Non-Compliance Day

SRF ..... State Revolving Fund

SSES ..... Sewer System Evaluation Study

SSOs ..... Sanitary Sewer Overflows

TARP ..... Troubled Asset Relief Program

TBD ..... To Be Determined

TMDL ..... Total Maximum Daily Load

TOC..... Total Organic Carbon

TOD..... Total Oxygen Demand

TTHMs ..... Total Trihalomethanes

UV..... Ultraviolet

WEF ..... Water Environment Federation

WIFIA..... Water Infrastructure Finance and Innovation Act

WPF ..... Water Production Facility

WRF..... Water Reclamation Facility

WRRF..... Water Resource Recovery Facility

Acronyms for Types of Pipe

Used in sewer systems:

- PVC – Polyvinyl Chloride Pipe
- DIP – Ductile Iron Pipe
- HDPE– High Density Polyethylene Pipe (used in Stormwater system)
- VCP – Vitrified Clay Pipe
- CMP – Corrugated Metal Pipe
- RCP – Reinforced Concrete Pipe
- CIPP – Cured In Place Pipe
- Steel
- Concrete

Used in water systems:

- Cast Iron
- DIP – Ductile Iron Pipe
- PVC – PolyVinyl Chloride
- Copper
- Galvanized