

**SEWERAGE & WATER BOARD
OF NEW ORLEANS**



ADOPTED 2014 OPERATING BUDGET

Sewerage & Water Board of New Orleans
2014 Adopted Operating Budget
Table of Contents

Adopted 2014 Operating and Maintenance Budget Water, Sewer, Drainage	1
Comparison 2012 Actual, 2013 Budgeted, 2014 Adopted	2
Comparison 2012 Actual, 2013 Budgeted and 2014 Adopted Budget (Departments)	3
2014 Adopted Operating and Maintenance Budget by System	4-15
Comparison 2012 Actual, 2013 Budgeted, 2014 Adopted Budget (Water)	16
Water System Operating Revenues	17
Water System Non-Operating Revenues	18
Comparison 2012 Actual, 2013 Budgeted, 2014 Adopted Budget (Sewer)	19
Sewer System Operating Revenues	20
Sewer System Non-Operating Revenues	21
Comparison 2012 Actual, 2013 Budgeted, 2014 Adopted Budget (Drainage)	22
Drainage System Non-Operating Revenues	23

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
(WATER, SEWER, DRAINAGE)**

	A	B	C	D
	Water	Sewerage	Drainage	Total
Operating Revenues:				
1	\$71,835,287	\$85,129,722	\$0	\$156,965,009
2	3,442,256	2,745,895	0	6,188,151
3	<u>75,277,543</u>	<u>87,875,617</u>	<u>0</u>	<u>163,153,160</u>
Operating Expenses:				
4	68,888,066	52,410,016	36,285,595	157,583,677
5	14,975,582	11,926,008	11,901,493	38,803,083
6	2,500,520	2,500,520	2,500,520	7,501,560
7	<u>86,364,168</u>	<u>66,836,544</u>	<u>50,687,608</u>	<u>203,888,320</u>
8	(11,086,625)	21,039,073	(50,687,608)	(40,735,160)
Non-Operating Revenues				
9	0	0	46,932,000	46,932,000
10	0	0	0	0
11	219,089	350,944	1,126,000	1,696,033
12	0	13,938,000	0	13,938,000
13	0	0	0	0
14	<u>219,089</u>	<u>14,288,944</u>	<u>48,058,000</u>	<u>62,566,033</u>
Non-Operating Expenses:				
15	1,446,061	6,670,447	730,035	8,846,543
16	(1,446,061)	(6,670,447)	(730,035)	(8,846,543)
17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	<u>(\$10,867,536)</u>	<u>\$35,328,017</u>	<u>(\$2,629,608)</u>	<u>\$21,830,873</u>

Sewerage and Water Board of New Orleans
Operating and Maintenance Budget
Comparisons 2012 Actual, 2013 Budgeted, 2014 Adopted Budget
by Revenues and Expenses

	A 2012 Actual	B 2013 Budgeted	C 2014 Adopted
Operating Revenues:			
1 Revenues from Charges	\$132,411,017	\$138,730,577	\$156,965,000
2 Other Operating Revenues	2,877,067	13,757,672	6,188,151
3 Total Operating Revenues	<u>135,288,084</u>	<u>152,488,249</u>	<u>163,153,151</u>
Operating Expenses:			
4 Operating & Maintenance Expenses	132,791,541	150,264,472	157,583,677
5 Depreciation and Allowances	45,664,833	29,691,679	38,803,083
6 Post Retirement Medical Expenses	9,500,000	10,500,000	7,501,560
7 Total Operating & Maintenance Expense	<u>187,956,374</u>	<u>193,511,116</u>	<u>203,888,320</u>
8 Net Operating Income	(52,668,291)	(41,022,867)	(40,735,160)
Non-Operating Revenues			
9 Tax Revenues	43,611,439	41,980,000	46,932,000
10 Interest Income	251,155	131,000	0
11 Other Non-Operating Revenues	15,139,397	2,151,007	1,696,033
12 FEMA Contract Reimbursement	0	7,956,749	13,938,000
13 FEMA Force Account Reimbursement	0	8,055,273	0
14 Total Non-Operating Revenues and FEMA	<u>59,001,990</u>	<u>44,262,007</u>	<u>62,566,033</u>
Non-Operating Expenses:			
15 Interest Expense	1,140,728	10,502,877	8,846,543
16 Capitalized Interest	(10,464,944)	(9,618,837)	(8,846,543)
17 Total Non-Operating Expenses	<u>884,040</u>	<u>884,040</u>	<u>0</u>
18 Net Income	<u>\$5,449,660</u>	<u>\$18,367,121</u>	<u>\$21,830,864</u>

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
Comparison of 2012 Actual, 2013 Budgeted, 2014 Adopted Budgets
By Departments**

Organization		A	B	C
Codes	Department	2012 Actual	2013 Adopted	2014 Adopted
1 0010 - 0055	Executive Director	\$4,828,219	\$4,902,992	\$5,333,336
2 0060 - 0083	Gen Administrative	2,931,534	2,746,435	3,680,150
3 0100	Management Services Director	70,298	72,986	80,004
4 0210 - 0230	Personnel	862,618	907,347	946,192
5 0300 - 0350	Finance	2,252,073	2,635,349	2,557,678
6 0405 - 0460	Information Systems	5,912,201	5,767,794	6,125,317
7 0500 - 0541	Revenue	7,856,068	7,849,531	8,849,752
8 0700 - 0720	Purchasing	729,889	728,754	720,545
9 0800 - 0853	Support Services	11,667,122	11,585,019	12,284,231
10 0902 - 0998	Miscellaneous Expenses	(2,542,500)	(4,747,500)	(4,182,208)
11 1000	General Supt.	626,600	543,021	563,949
12 2100 - 3300	Operations	53,655,022	54,055,623	56,708,796
13 4000	Facility Maintenance	9,288,313	9,408,513	9,608,722
14 6000 - 6612	Networks	20,458,948	31,495,251	38,521,930
15 7000 - 7800	Engineering	3,632,250	3,732,357	3,880,336
16 8000 - 8200	Plumbing	932,908	1,098,244	1,330,991
17 9300 - 9999	Payroll Related	9,629,978	10,104,356	10,573,956
	Adjustments	0	7,378,400	0
	Grand Total	\$132,791,541	\$150,264,472	\$157,583,677

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
<u>Executive Director's Office</u>					
0010	Executive Director	\$300,115	\$300,115	\$300,115	\$900,345
0020	Legal Department	525,203	525,204	525,203	1,575,610
0022	Customer Review Officer	42,500	42,500	0	85,000
0030	Community & Intergovernmental Relations	327,563	327,562	327,563	982,688
0040	Economically Disadvantaged Business Prog.	201,720	181,275	131,986	514,981
0050	Office of Equal Employment Opportunity	47,075	29,992	23,724	100,791
0055	Emergency Management	391,307	391,307	391,307	1,173,921
0060	Planning & Budget	215,554	163,583	123,721	502,858
0070	Environmental Compliance	0	838,869	413,175	1,252,044
<u>Administrative Services</u>					
0080	Administrative Services	314,501	238,676	180,513	733,690
0081	Risk Management	380,104	288,462	218,167	886,733
0082	Internal Audit	59,243	44,960	34,004	138,207
0083	Inventory Control	113,935	34,394	18,289	166,618
	Executive Director Requested Budget	2,918,820	3,406,899	2,687,767	9,013,486
<u>Management Services</u>					
0100	Management Services Director	26,668	26,668	26,668	80,004

Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems

Code	Department	Water	Sewerage	Drainage	Total
<u>Personnel Administration</u>					
0210	Personnel Operations	268,346	170,970	135,236	574,552
0220	Medical Operations	21,890	13,947	11,031	46,868
0230	Recruitment & Training	151,686	96,643	76,443	324,772
	Total Personnel Administration	441,922	281,560	222,710	946,192
<u>Finance Administration</u>					
0300	Finance Administration	323,087	245,191	185,441	753,719
0320	Payroll	153,630	97,881	77,423	328,934
0340	Customer Accounting	68,901	68,901	7,253	145,055
0350	Accounting	570,101	432,650	327,219	1,329,970
	Total Finance Administration	1,115,719	844,623	597,336	2,557,678
<u>Information Systems Administration</u>					
0405	Information Systems Administration	50,692	38,470	29,096	118,258
0450	Computer Center	1,950,499	1,950,499	1,950,499	5,851,497
0451	Computer Center Scada Drainage	0	0	72,000	72,000
0453	Computer Center Scada Sewerage	0	0	0	0
0455	Computer Center Scada Water	0	0	0	0
0460	Records and Data Management	27,854	27,854	27,854	83,562
	Total Information Systems Adm.	2,029,045	2,016,823	2,079,449	6,125,317
<u>Revenue & Customer Services</u>					
0500	Revenue & Customer Service Admin.	148,992	148,992	0	297,984
0502	Revenue Administration - Mailroom	424,382	424,383	94,307	943,072

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
<u>Billing & Accounts</u>					
0506	Special Accounts	23,724	23,724	0	47,448
0510	Billings	30,797	30,796	0	61,593
0511	Billing Review & Commercial Accts	137,570	137,570	0	275,140
0512	Bill Adjustments	180,335	180,334	0	360,669
0519	Credits & Collections	198,866	198,866	0	397,732
<u>Customer Service</u>					
0520	Cashier	403,247	403,247	0	806,494
0530	Customer Service Administration	54,270	54,271	0	108,541
0531	Customer Service -Walk Ins	344,805	344,804	0	689,609
0532	Customer Service - Westbank Office	51,129	51,129	0	102,258
0533	Customer Service Telephone	442,723	442,723	0	885,446
0534	Customer Service-Mail Resolving	118,650	118,650	0	237,300
0535	Emergency Telephone Center	100,174	125,217	25,043	250,434
<u>Meter Service</u>					
0540	Meter Reading & Investigations	1,616,046	1,616,046	0	3,232,092
0541	Customer Service Satelite New Orleans East	76,970	76,970	0	153,940
	Total Revenue & Customer Service Adm.	4,352,680	4,377,722	119,350	8,849,752

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
<u>Purchasing Administration</u>					
0700	Purchasing	149,070	133,961	97,538	380,569
0710	Printing	125,458	95,210	72,008	292,676
0720	Stationery	20,276	15,387	11,637	47,300
	Total Purchasing Administration	294,804	244,558	181,183	720,545
Total Management Services		8,260,838	7,791,954	3,226,696	19,279,488
<u>Support Services</u>					
0800	Director of Support Services	49,024	49,080	119,150	217,254
<u>Department of Building & Grounds</u>					
0801	Administration Building - St. Charles	278,758	279,077	677,511	1,235,346
0805	Administration Building - Central Yd.	405,469	405,470	202,735	1,013,674
0811	Building Maintenance	271,373	271,373	135,686	678,432
0815	Grounds Maintenance	142,616	142,617	2,567,096	2,852,329
<u>Vehicle Maintenance</u>					
0830	Equipment Mtce. Information Systems	79,004	79,095	192,018	350,117
0840	Central Yard Garage	1,689,637	1,689,637	844,819	4,224,093
0841	Satellite Garage	226,186	226,185	113,093	565,464

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
<u>Support Activities</u>					
0850	Warehouse and Grounds	340,841	340,840	340,841	1,022,522
0853	Bulk Materials	43,750	53,750	27,500	125,000
	Total Support Services	3,526,658	3,537,124	5,220,449	12,284,231
 <u>Miscellaneous Expenditures</u>					
0902	Water Service Assistance Program	24,250	24,250	0	48,500
0910	Pension Related Expenses	321,800	205,027	162,173	689,000
0912	Water Contingency	333,333	0	0	333,333
0914	Sewer Contingency	0	333,334	0	333,334
0916	Drainage Contingency	0	0	333,333	333,333
0937	Professional Memberships and Dues	45,667	45,667	45,666	137,000
0944	Fleet Insurance	200,000	200,000	100,000	500,000
0960	General Insurance	833,333	833,333	833,334	2,500,000
0966	Drainage Damage Claims	0	0	705,000	705,000
0967	Water Damage Claims	225,000	0	0	225,000
0968	Sewerage Damage Claims	0	225,000	0	225,000
0981	Miscellaneous Professional Services	151,667	151,667	151,666	455,000
0982	United Way Fund Raising Campaign	1,097	1,097	1,098	3,292
0983	Board Related Expense	33,333	33,333	33,334	100,000
0996	Water O/H CP#820	(3,471,000)	0	0	(3,471,000)
0997	Drainage O/H CP#820	0	0	(3,390,000)	(3,390,000)
0998	Sewerage O/H CP#820	0	(3,909,000)	0	(3,909,000)
	Total Miscellaneous Expenditures	(1,301,520)	(1,856,292)	(1,024,396)	(4,182,208)

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
<u>General Superintendent</u>					
1000	General Superintendent	254,479	177,606	131,864	563,949
<u>Operations</u>					
<u>Drainage Pumping</u>					
2100	Superintendent - Drainage Pumping	0	0	207,709	207,709
2200	Central Control	0	0	841,053	841,053
2300	Drainage Pumping Supervisor	0	0	433,197	433,197
2301	Unmanned DPS Maintenance	0	0	225,263	225,263
2302	DPS Maintenance - Employees	0	0	264,321	264,321
2310	Old City	0	0	1,629,529	1,629,529
2311	Station #1	0	0	111,283	111,283
2312	Station #2	0	0	7,419	7,419
2313	Station #3	0	0	8,634	8,634
2314	Station #4	0	0	22,547	22,547
2315	Station #5	0	0	16,985	16,985
2316	Station #6	0	0	281,983	281,983
2317	Station #7	0	0	67,090	67,090
2319	Station #19	0	0	178,323	178,323
2320	Algiers Drainage Operations	0	0	372,030	372,030
2321	Station #11	0	0	295,207	295,207

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
2330	Unmanned Drainage Stations	0	0	819,392	819,392
2331	Citrus #10	0	0	39,032	39,032
2332	Station #12	0	0	4,549	4,549
2333	Grant	0	0	23,793	23,793
2334	Jahncke #14	0	0	72,401	72,401
2335	Intra-Coastal #15	0	0	122,456	122,456
2336	St. Charles #16	0	0	46,818	46,818
2337	Elaine	0	0	3,337	3,337
2338	Maxent #18	0	0	17,797	17,797
2339	Dwyer	0	0	111,233	111,233
2340	Carrollton Frequency Changer	0	0	8,999	8,999
2341	AMID Drainage Pumping Station	0	0	22,297	22,297
2342	I-10 Underpass DPS	0	0	57,517	57,517
2343	Pritchard DPS	0	0	12,123	12,123
2347	Station D	284,244	0	663,237	947,481
2348	Underpass Station	0	0	102,110	102,110
	Total Drainage Pumping	284,244	0	7,089,664	7,373,908
 <u>Sewerage Pumping</u>					
2400	Sewerage Pumping Supervisor	0	1,250,818	0	1,250,818
2401	Sewer PS Maintenance - Employees	0	188,936	0	188,936
2411	Station A	0	49,943	0	49,943
2412	Automatic Stations-Algiers	0	271,694	0	271,694
2413	Maintenance Sewer Stations-Algiers	0	176,618	0	176,618
2430	Automatic Stations	0	780,631	0	780,631
	Total Sewerage Pumping	0	2,718,640	0	2,718,640

Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems

Code	Department	Water	Sewerage	Drainage	Total
3000	Chief of Operations	73,252	73,253	73,252	219,757
<u>Water Pumping and Power</u>					
3100	Superintendent	748,105	29,323	500,416	1,277,844
3102	Shift Employees N.O. River Intake	620,812	0	0	620,812
3103	Intake Maintenance/N.O. River Station	194,606	0	0	194,606
3111	Boiler Operations	390,472	55,782	669,382	1,115,636
3112	Boiler Room Maintenance Employees	138,388	19,770	237,236	395,394
3113	Drainage High Pressure Gas	0	0	8,713,076	8,713,076
3114	Water High Pressure Gas	5,845,667	0	0	5,845,667
3115	Sewer High Pressure Gas	0	74,692	0	74,692
3130	Pumping Operations	1,418,140	0	0	1,418,140
3131	Water Pumping Maintenance Personnel	187,999	0	0	187,999
3135	Steam Turbine Generators	271,598	38,800	465,597	775,995
3136	Gas Turbine Generators	0	0	221,838	221,838
3137	Maintenance Employees for Generators	183,462	26,208	314,506	524,176
3150	Station C	394,481	112,709	56,354	563,544
3151	Minor Maintenance Employees Station C	307,919	87,977	43,988	439,884
3152	Materials & Supplies-O&M Algiers Station	100,385	28,681	14,341	143,407
	Total Water Pumping & Power	10,802,034	473,942	11,236,734	22,512,710
<u>Purification</u>					
3200	Superintendent	243,511	0	0	243,511
3210	Laboratory	1,209,253	0	0	1,209,253
3220	Carrollton (Supervisor)	360,577	0	0	360,577
3221	Chemical House	717,865	0	0	717,865
3222	Dorr Unit	63,487	0	0	63,487
3223	Maintenance and Relief-MWP	282,093	0	0	282,093

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
3224	Chemicals (New Orleans)	5,101,200	0	0	5,101,200
3225	Reservoir Washing-Labor	54,232	0	0	54,232
3226	Sycamore Filters	662,250	0	0	662,250
3227	Mtce Employees/Sycamore Filters	466,439	0	0	466,439
3228	Mtce Employees/Claiborne Filters	214,356	0	0	214,356
3229	Claiborne Filters	126,821	0	0	126,821
3231	Water Tower	23,435	0	0	23,435
3240	Algiers (Supervisor)	283,501	0	0	283,501
3241	Maintenance & Relief-AWP	395,294	0	0	395,294
3242	Head House	362,488	0	0	362,488
3243	Filter #2	323,227	0	0	323,227
3244	Chemicals (Algiers)	330,194	230,449	171,097	731,740
	Total Purification	11,220,223	230,449	171,097	11,621,769
 <u>Sewerage Treatment</u>					
3300	Superintendent Sewerage Treatment	0	12,262,012	0	12,262,012
	Total Operations	22,379,753	15,758,296	18,570,747	56,708,796
 <u>Facility Maintenance</u>					
4000	Chief of Facility Maintenance	139,871	139,871	139,872	419,614
4100	Electrical Maintenance Superintendent	136,344	231,236	290,058	657,638
4110	Outside System	127,562	127,563	127,562	382,687
4120	In Plant System	231,719	180,226	102,987	514,932
4130	Communications - Drainage/Sewerage	256,730	199,679	114,103	570,512

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
4260	Plant Maintenance	1,919,225	51,568	1,278,964	3,249,757
4270	Meter Repairs	375,448	375,447	0	750,895
4300	Mechanical Maintenance Superintendent	289,360	117,010	207,071	613,441
4310	Carrollton	333,322	259,250	148,143	740,715
4320	Field Crews	356,059	276,934	158,248	791,241
4330	Welding & Fabrication	368,475	86,376	462,439	917,290
	Total Facility Maintenance	4,534,115	2,045,160	3,029,447	9,608,722

Networks

6000	Chief of Networks	311,760	217,584	161,546	690,890
6001	Zone One	1,655,572	970,226	24,328	2,650,126
6002	Zone Two	153,635	1,107,280	133	1,261,048
6003	Zone Three	1,318,235	800,758	20,237	2,139,230
6004	Zone Four	1,685,265	743,294	18,042	2,446,601
6005	Zone Five	1,578,837	610,923	10,660	2,200,420
6006	Zone Six	1,064,619	612,194	18,762	1,695,575
6007	Zone Seven	1,635,931	1,335,050	10,777	2,981,758
6008	Sewer Contracts	0	5,062,718	0	5,062,718
6010	Field Service Center	439,706	320,620	155,729	916,055
6500	Network's Technical Services	661,204	482,128	234,177	1,377,509
6608	Paving & Sewer Point Repairs	0	3,800,000	0	3,800,000
6609	Paving & Water Point Repair	10,000,000	0	0	10,000,000
6611	Rigid Paving	495,000	495,000	110,000	1,100,000
6612	Asphalt Paving	90,000	90,000	20,000	200,000
	Total Networks	21,089,764	16,647,775	784,391	38,521,930

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
<u>Engineering</u>					
7000	Chief of Engineering	237,871	166,015	123,258	527,144
7100	Mechanical Engineering	308,835	215,542	160,030	684,407
7200	Electrical Engineering	203,335	141,912	105,362	450,609
7210	Cathodic Protection	60,011	0	0	60,011
7300	Construction & Inspection	211,423	147,556	109,553	468,532
7310	Engineering Field Inspection	209,416	146,156	108,514	464,086
7400	Network Engineering	252,030	175,897	130,594	558,521
7500	Civil Engineering	138,143	96,413	71,583	306,139
7800	Drainage Engineering	0	0	360,887	360,887
	Total Engineering	1,621,064	1,089,491	1,169,781	3,880,336
<u>Plumbing</u>					
8000	Plumbing	337,619	337,619	0	675,238
8010	Cross Connection Control	121,781	121,782	0	243,563
8100	House Connections	118,289	118,289	0	236,578
8200	Field/Account Review Unit	87,806	87,806	0	175,612
	Total Plumbing	665,495	665,496	0	1,330,991
	Total General Superintendent	50,544,670	36,383,824	23,686,230	110,614,724

**Sewerage and Water Board of New Orleans
2014 Adopted Operating and Maintenance Expense
by Systems**

Code	Department	Water	Sewerage	Drainage	Total
<u>Payroll Related</u>					
9300	Hospitalization - Board's Contribution	3,350,997	2,135,006	1,688,763	7,174,766
9350	Employee Life Insurance Contribution	78,585	50,069	39,604	168,258
9450	Raises	28,023	17,854	14,123	60,000
9500	LUTA (Unemployment Tax)	7,006	4,463	3,531	15,000
9550	Worker's Compensation	97,298	61,991	49,033	208,322
9960	Temporary Total Disability	678,021	431,985	341,694	1,451,700
9961	Permanent Partial Disability	213,434	135,984	107,562	456,980
9962	Permanent Total Disability	111,593	71,099	56,238	238,930
9999	Terminal Leave	373,643	238,056	188,301	800,000
	Total Payroll Related Expense	4,938,600	3,146,507	2,488,849	10,573,956
Total 2014 Operation and Maintenance Budget		\$68,888,066	\$52,410,016	\$36,285,595	\$157,583,677

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
Comparison 2012 Actual, 2013 Adopted, 2014 Adopted
(WATER)**

	A 2012 Actual	B 2013 Water	C 2014 Adopted
Operating Revenues:			
1 Revenues from Charges	59,943,392	\$ 63,648,830	\$71,835,287
2 Other Operating Revenues	1,609,610	7,300,695	3,442,256
3 Total Operating Revenues	61,553,002	70,949,525	75,277,543
Operating Expenses:			
4 Operating & Maintenance Expenses	57,356,300	68,879,357	68,888,066
5 Depreciation and Allowances	19,485,454	14,329,764	14,975,582
6 Post Retirement Medical Expenses	4,436,500	4,903,500	2,500,520
7 Total Operating Expenses	81,278,254	88,112,621	86,364,168
8 Net Operating Income	(19,725,253)	(17,163,096)	(11,086,625)
Non-Operating Revenues:			
9 Tax Revenues	0	0	0
10 Interest Income	44,030	0	0
11 Other Non-Operating Revenues	10,673,852	(549,660)	219,089
12 FEMA Contract Reimbursement	0	4,600,000	0
13 FEMA Force Account Reimbursement	0	5,342,584	0
14 Total Non-Operating Revenues	10,717,882	9,392,924	219,089
Non-Operating Expenses:			
15 Interest Expense	1,965,388	1,788,060	1,446,061
16 Capitalized Interest	(1,670,708)	(1,493,380)	(1,446,061)
17 Total Non-Operating Expenses	294,680	294,680	0
18 Net Income	(\$9,302,051)	(\$8,064,852)	(\$10,867,536)

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2014 Water System Operating Revenues**

Account	Description	A 2012 Actual	B 2013 Budgeted	C 2014 Adopted
Water Sales				
1	4001 Residential Sales	\$30,509,235	\$32,293,399	\$35,852,152
2	4004 Residential Multi-Family Sales	3,493,719	3,504,989	3,891,241
3	4007 Commercial Sales	25,260,665	27,154,916	30,147,405
4	4010 Industrial Sales	678,150	692,491	768,804
5	4028 Sewer Allowance	1,622	3,035	3,369
6	Total Water Sales	<u>59,943,392</u>	<u>63,648,830</u>	<u>70,662,971</u>
Delinquent Fee				
7	4012 Delinquent Fee - Water	1,117,102	1,055,950	1,172,316
8	Total Delinquent Fee Water	<u>1,117,102</u>	<u>1,055,950</u>	<u>1,172,316</u>
Revenue Sharing				
9	4019 State Revenue Sharing	114,473	0	0
10	Total State Revenue Sharing	<u>114,473</u>	<u>0</u>	<u>0</u>
Plumbing Inspection and License Fees				
11	4022 Plumbing Inspection Fees	377,107	358,745	326,708
12	4025 Plumbing License Fees	927	20,291	17,195
13	Total Plumbing Fees	<u>378,034</u>	<u>379,036</u>	<u>343,903</u>
Miscellaneous Revenues				
14	Other Revenue	-	4,429,221	1,500,000
15	Additional Revenue	-	1,436,488	1,598,353
16	Total Miscellaneous Revenues	<u>-</u>	<u>5,865,709</u>	<u>3,098,353</u>
17	Total Water Other Operating Revenues	1,609,610	7,300,695	3,442,256
18	Total Water System Operating Revenues	<u>\$61,553,002</u>	<u>\$70,949,525</u>	<u>\$75,277,543</u>

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2014 Water System Non-Operating Revenues**

		A	B	C
Account	Description	2012 Actual	2013 Budgeted	2014 Adopted
Interest Income				
2	7005 Excess Reser. Fund Interest	3,718	0	0
5	7011 Interest Income LGIP	3,913	0	0
6	7015 Interest Income Bond Premium	33,294	0	0
10	7041 Interest Customer Deposits LGIP	4,709	0	0
11	7047 Interest Income Customer DP MM	27,664	0	0
13	7050 Interest Income Health Reserve	4,864	0	0
14	7052 Interest Income Water Sys MM	17,042	0	0
15	Total Interest Income	95,204	0	0
Other Income				
16	7101 NSF Fees	67,930	0	0
17	Non-Operating Revenues	0	(549,660)	219,089
18	7105 Reconnect/Reset Fees	2,331,310	0	0
19	7205 Rental Income/Property	154,516	0	0
21	7506 Damage/NE	46,685	0	0
22	7509 Delinquent Account Charge	55,628	0	0
24	7514 Sales of Plans & Specs	843	0	0
26	7521 Reimb Printing/Copies Charges	545	0	0
27	7525 Transfer from Revolving Fund	21,426	0	0
28	7527 Admin Fees/FEMA	164,918	0	0
29	7534 Manage Competition RFP Fee	1,084	0	0
30	7537 Vendor Compensation Sales Tax	12,420	0	0
31	7539 Retiree Drug Subsidy	74,911	0	0
33	7550 S&WB Logo	13,201	0	0
35	7565 Legal Settlement	174,133	0	0
38	7585 FEMA Expense Reimbursement/Misc Reven	0	9,942,584	0
41	7590 Citation Administration Fees	2,086	0	0
42	7592 Vehicle Usage	48,963	0	0
43	7594 O & M Contributions from Fema Point Repa	7,617,063	0	0
47	7999 Blue Cross Reimb/Transfer	1,044	0	0
49	Total Other Income	10,788,705	9,392,924	219,089
50	Total Water Non-Operating Revenues	10,883,909	9,392,924	219,089

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
Comparison 2012 Actual, 2013 Budgeted, 2014 Adopted Budget
(SEWER)**

	A	B	C
	2012	2013	2014
	Actual	Sewer	Sewer
Operating Revenues:			
1 Revenues from Charges	72,467,625	\$ 75,081,747	\$85,129,722
2 Other Operating Revenues	1,267,457	6,456,977	2,745,895
3 Total Operating Revenues	73,735,082	81,538,724	87,875,617
Operating Expenses:			
4 Operating & Maintenance Expenses	43,309,318	46,071,463	52,410,016
5 Depreciation and Allowances	12,804,173	7,365,610	11,926,008
6 Post Retirement Medical Expenses	2,827,200	3,124,800	2,500,520
7 Total Operating Expenses	58,940,691	58,301,676	66,836,544
8 Net Operating Income	14,794,391	23,237,048	21,039,073
Non-Operating Revenues and FEMA			
9 Tax Revenues	0	0	0
10 Interest Income	59,101	0	0
11 Other Non-Operating Revenues	3,841,271	0	350,944
12 FEMA Contracts Reimbursement	0	3,356,749	13,938,000
13 FEMA Force Accounts Reimbursement	0	2,712,688	0
14 Total Non-Operating Revenues	3,900,372	6,069,437	14,288,944
Non-Operating Expenses:			
15 Interest Expense	8,242,868	7,628,639	6,670,447
16 Capitalized Interest	(7,948,188)	(7,333,959)	(6,670,447)
17 Total Non-Operating Expenses	294,680	294,680	0
18 Net Income	\$18,400,083	\$29,011,805	\$35,328,017

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2014 Sewer System Operating Revenues**

		A	B	C
		2012	2013	2014
Account	Description	Actual	Budgeted	Adopted
Sewerage Sales				
1	4002 Residential Sales	39,285,914	42,016,466	47,136,866
2	4005 Residential Multi-Family Sales	3,775,899	3,957,500	4,439,787
3	4008 Commercial Sales	27,262,080	28,723,107	32,223,492
4	4011 Industrial Sales	342,688	350,253	392,937
5	4028 Sewer Allowance	2,100	3,008	3,375
6	4132 Excess Strength Charge	38,549	31,413	35,241
7	Total Sewerage Charges	<u>70,707,230</u>	<u>75,081,747</u>	<u>84,231,698</u>
Delinquent Fee				
8	4013 Delinquent Fee Sewer	700,605	800,473	898,024
9	Total Delinquent Fee Sewer	<u>700,605</u>	<u>800,473</u>	<u>898,024</u>
Revenue Sharing				
10	4019 State Revenue Sharing	154,509	0	0
11	Total State Revenue Sharing	<u>154,509</u>	<u>0</u>	<u>0</u>
Plumbing Inspection and License Fees				
12	4022 Plumbing Inspection Fees	322,363	358,745	326,708
13	4025 Plumbing License Fees	21,540	20,291	17,195
14	Total Plumbing Fees	<u>343,903</u>	<u>379,036</u>	<u>343,903</u>
Other Revenues				
15	Other Revenues	0	3,219,907	288,943
16	Total Other Revenues	<u>0</u>	<u>3,219,907</u>	<u>288,943</u>
Additional Revenues				
17	Additional Revenues	0	2,057,561	2,113,049
18	Total Additional Revenues	<u>0</u>	<u>2,057,561</u>	<u>2,113,049</u>
19	Total Sewerage Other Operating Revs.	1,199,017	6,456,977	2,745,895
20	Total Sewerage Operating Revenues	<u>71,906,247</u>	<u>81,538,724</u>	<u>87,875,617</u>

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2014 Sewer System Non-Operating Revenues**

Account Description		A 2012 Actual	B 2013 Budgeted	C 2014 Adopted
Interest Income				
1	7001 Interest Income	277	0	0
2	7005 Excess Reserve Fund Interest	24,264	0	0
3	7011 Interest Income LGIP	82	0	0
4	7015 Interest Income Bond Premium	137,402	0	0
9	7048 Interest Income Sewer Sys MM	30,522	0	0
10	7050 Interest Income Health Reserve	3,888	0	0
11	Total Interest Income	<u>196,436</u>	0	0
Other Income				
12	7101 NSF Fees	25	0	350,944
13	Non-Operating Revenues		0	0
14	7105 Reconnect/Reset Fees	9,821	0	0
18	7506 Reimbursement Damage/Networks	37,856	0	0
20	7525 Transfer from Revolving Fund	21,426	0	0
22	7539 Retiree Drug Subsidy	74,911	0	0
23	7545 Waste Disposal Fees	144,904	0	0
27	7585 FEMA Expense Reimbursement	-	6,069,437	13,938,000
31	Total Other Income	<u>288,944</u>	6,069,437	14,288,944
32	Total Sewerage Non-Operating Revenues	<u><u>485,380</u></u>	<u>6,069,437</u>	<u>14,288,944</u>

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
Comparison 2012 Actual, 2013 Budgeted 2014 Adopted Budget
(DRAINAGE)**

	A	B	C
	2012	2013	2014
	Actual	Budgeted	Adopted
Operating Revenues:			
1 Revenues from Charges	0	0	0
2 Other Operating Revenues	0	0	0
3 Total Operating Revenues	0	0	0
Operating Expenses:			
4 Operating & Maintenance Expenses	32,125,923	34,628,814	36,285,595
5 Depreciation and Allowances	13,375,206	7,996,305	11,901,493
6 Post Retirement Medical Expenses	2,236,300	2,471,700	2,500,520
7 Total Operating Expenses	47,737,429	45,096,819	50,687,608
8 Net Operating Income	(47,737,429)	(45,096,819)	(50,687,608)
Non-Operating Revenues:			
9 Tax Revenues	43,611,439	41,980,000	46,932,000
10 Interest Income	148,024	131,000	0
11 Other Non-Operating Revenues	624,273	2,700,667	1,126,000
12 FEMA Contracts Reimbursement	0	0	0
13 FEMA Force Accounts Reimbursement	0	0	0
14 Total Non-Operating Revenues	44,383,736	44,811,667	48,058,000
Non-Operating Expenses:			
15 Interest Expense	1,140,728	1,086,178	730,035
16 Capitalized Interest	(846,048)	(791,498)	(730,035)
17 Total Non-Operating Expenses	294,680	294,680	0
18 Net Income	(3,648,373)	(579,832)	(2,629,608)

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2014 Drainage System Non-Operating Revenues**

		A	B	C
Account	Description	2012 Actual	2013 Budgeted	2014 Adopted
Ad Valorem Taxes				
1	4130			
	9 Mill Tax	18,739,912	18,038,880	20,166,517
2	4310			
	3 Mill Tax	12,369,404	11,906,683	13,311,740
3	4320			
	6 Mill Tax	12,502,123	12,034,437	13,453,743
4	Total Ad Valorem Tax	43,611,439	41,980,000	46,932,000
Interest Income				
8	7021			
	Interest Income DSBP 9 Mill	21,892	22,061	0
9	7025			
	Interest Drainage O&M	3,968	0	0
10	7029			
	Interest Drainage System 3 Mill	16,424	31,145	0
11	7033			
	Interest Drainage System 6 Mill	29,124	24,581	0
12	7037			
	Interest Drainage System 9 Mill	54,450	25,636	0
13	7045			
	Interest Income DOM MM	18,664	23,920	0
14	7050			
	Interest Income Health Reserve	3,502	3,657	0
15	Total Interest Income	148,024	131,000	0
Other Income				
16	7205			
	Rental Income/Property	3,048	5,684	0
17	7401			
	Two Mill (3.65) Tax	5,501	0	0
18	7501			
	Other Income	7,254	0	1,126,000
19	7504			
	Reimbursement DPS # 6 & 11	581,522	1,122,996	0
28	7539			
	Retiree Drug Subsidy	25,390	5,320	0
29	7545			
	Waste Disposal Fees	750	0	0
30	7565			
	Legal Settlement	808	0	0
36	Payment From Water	0	1,566,667	0
39	Total Other Income	624,273	2,700,667	1,126,000
40	Total Drainage Other Operating Revenues	772,297	2,831,667	1,126,000
41	Total Drainage Non-Operating Revenues	44,383,736	44,811,667	48,058,000