

**SEWERAGE & WATER BOARD OF  
NEW ORLEANS**



**ADOPTED 2024 OPERATING BUDGET**

**Sewerage & Water Board of New Orleans**  
**2024 Adopted Operating Budget**  
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**Sewerage and Water Board of New Orleans 2024 Operating Budget By System**

Description	A Water	B Sewerage	C Drainage	D Total
<b>Operating Revenues:</b>				
1 Revenues from Charges	\$ 127,157,387	\$ 158,078,794	\$ -	\$ 285,236,181
2 Other Operating Revenues	\$ 542,611	\$ 605,714	\$ -	\$ 1,148,325
3 Total Operating Revenues	\$ 127,699,998	\$ 158,684,508	\$ -	\$ 286,384,506
<b>Operating Expenses:</b>				
4 Operating & Maintenance Expenses	\$ 100,328,387	\$ 105,597,799	\$ 44,774,858	\$ 250,701,044
5 Depreciation & Allowances Expenses (non-cash)	\$ 21,650,113	\$ 37,413,219	\$ 23,983,693	\$ 83,047,025
6 OPEB Liability (non-cash)	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 18,000,000
7 Total Operating Expense	\$ 127,978,500	\$ 149,011,018	\$ 74,758,551	\$ 351,748,069
8 Net Operating Income	\$ (278,502)	\$ 9,673,490	\$ (74,758,551)	\$ (65,363,563)
<b>Non-Operating Revenues (Expenses)</b>				
9 Tax Revenues	\$ -	\$ -	\$ 70,437,000	\$ 70,437,000
10 Interest Income	\$ 257,100	\$ 147,300	\$ 403,000	\$ 807,400
11 Other Non-Operating Revenues	\$ 1,799,700	\$ 649,700	\$ 25,900	\$ 2,475,300
12 FEMA Expense Reimbursement	\$ -	\$ -	\$ -	\$ -
13 Total Non-Operating Revenues	\$ 2,056,800	\$ 797,000	\$ 70,865,900	\$ 73,719,700
<b>Non-Operating Expenses:</b>				
14 Interest Expense - Series 2011 Bonds	\$ -	\$ 40,470	\$ -	\$ 40,470
15 Interest Expense - Series 2014 Bonds	\$ 369,500	\$ 192,500	\$ -	\$ 562,000
16 Interest Expense - Series 2015 Bonds	\$ 624,500	\$ 385,500	\$ -	\$ 1,010,000
17 Interest Expense - Series 2019 Bonds	\$ -	\$ 84,080	\$ -	\$ 84,080
18 Interest Expense - Series 2020A Bonds	\$ -	\$ 56,363	\$ -	\$ 56,363
19 Interest Expense - Series 2020B Bonds	\$ -	\$ 2,949,900	\$ -	\$ 2,949,900
20 Interest Expense - Series 2021 bonds	\$ 4,616,045	\$ 4,100,207	\$ -	\$ 8,716,252
21 Interest Expense - Series 2022 bonds	\$ -	\$ 108,846	\$ -	\$ 108,846
22 LADEQ Loan	\$ -	\$ -	\$ -	\$ -
23 Go Zone Interest Expense	\$ -	\$ 463,236	\$ -	\$ 463,236
24 WIFIA	\$ -	\$ 3,762,792	\$ -	\$ 3,762,792
25 Drainage Tax Bond	\$ -	\$ -	\$ 1,474,938	\$ 1,474,938
26 SELA	\$ -	\$ -	\$ 3,481,170	\$ 3,481,170
27 Capitalized Interest	\$ -	\$ -	\$ -	\$ -
28 Total Non-Operating Expenses	\$ 5,610,045.00	\$ 12,143,894	\$ 4,956,108	\$ 22,710,047
29 Net Income	\$ (3,831,747)	\$ (1,673,404)	\$ (8,848,759)	\$ (14,353,910)
<b>Debt Service Coverage Calculation</b>				
<b>Revenues for Debt Service Coverage:</b>				
30 Total Operating Revenues	\$ 127,699,998	\$ 158,684,508		
31 Total Non-Operating Revenues	\$ 2,056,800	\$ 797,000		
32 Total Revenues for Debt Service Coverage	\$ 129,756,798	\$ 159,481,508		
<b>Expenses for Debt Service Coverage:</b>				
33 Operating & Maintenance Expenses	\$ 100,328,387	\$ 105,597,799		
34 Allowance for Doubtful Accounts	\$ 5,250,000	\$ 5,500,000		
35 Total Expenses for Debt Service Coverage	\$ 105,578,387	\$ 111,097,799		
36 Net Revenues Available for Debt Service	\$ 24,178,411	\$ 48,383,709		
37 Senior Debt Service	\$ 12,740,989	\$ 24,418,658		
38 Debt Service Coverage (1.25x Required)	<u>1.90</u>	<u>1.98</u>		

**Sewerage and Water Board of New Orleans 2024 Operating Budget  
Comparison of 2022 Budget, 2023 Budget, 2024 Budget**

		A 2022 Budget	B 2023 Budget	C 2024 Budget
<b>Operating Revenues:</b>				
1	Revenues from Charges	\$ 275,523,100	\$ 275,876,019	\$ 285,236,181
2	Other Operating Revenues	\$ 1,175,742	\$ 1,158,605	\$ 1,148,325
3	Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
4	<b>Total Operating Revenues</b>	<b>\$ 276,698,842</b>	<b>\$ 277,034,624</b>	<b>\$ 286,384,506</b>
<b>Operating Expenses:</b>				
5	Operating & Maintenance Expenses	\$ 223,936,110	\$ 236,501,647	\$ 250,701,044
6	Depreciation & Allowances Expenses (non-cash)	\$ 121,278,714	\$ 100,610,822	\$ 83,047,025
7	OPEB Liability (non-cash)	\$ 22,000,000	\$ 22,000,000	\$ 18,000,000
8	<b>Total Operating Expense</b>	<b>\$ 367,214,824</b>	<b>\$ 359,112,469</b>	<b>\$ 351,748,069</b>
9	<b>Net Operating Income</b>	<b>\$ (90,515,982)</b>	<b>\$ (82,077,845)</b>	<b>\$ (65,363,563)</b>
<b>Non-Operating Revenues</b>				
10	Tax Revenues	\$ 59,570,000	\$ 68,251,500	\$ 70,437,000
11	Interest Income	\$ 665,700	\$ 527,600	\$ 807,400
12	Other Non-Operating Revenues	\$ 2,459,800	\$ 2,375,800	\$ 2,475,300
13	FEMA Expense Reimbursement	\$ -	\$ -	\$ -
14	<b>Total Non-Operating Revenues</b>	<b>\$ 62,695,500</b>	<b>\$ 71,154,900</b>	<b>\$ 73,719,700</b>
<b>Non-Operating Expenses:</b>				
15	Interest Expense - Series 2011 Bonds	\$ 49,001	\$ 44,755	\$ 40,470
16	Interest Expense - Series 2014 Bonds	\$ 1,355,875	\$ 865,500	\$ 562,000
17	Interest Expense - Series 2015 Bonds	\$ 1,346,850	\$ 1,217,750	\$ 1,010,000
18	Interest Expense - Series 2019 Bonds	\$ 74,399	\$ 88,478	\$ 84,080
19	Interest Expense - Series 2020A Bonds	\$ 140,513	\$ 103,800	\$ 56,363
20	Interest Expense - Series 2020B Bonds	\$ 2,949,900	\$ 2,949,900	\$ 2,949,900
21	Interest Expense - Series 2021 Bonds	\$ 8,759,250	\$ 8,739,747	\$ 8,716,252
22	Interest Expense - Series 2022 Bonds			\$ 108,846
23	LADEQ Loan	\$ -		\$ -
24	Go Zone Interest Expense	\$ 738,838	\$ 604,161	\$ 463,236
25	WIFIA	\$ 545,185		\$ 3,762,792
26	Drainage Tax Bond		\$ 1,770,000	\$ 1,474,938
27	SELA		\$ 3,555,100	\$ 3,481,170
28	Capitalized Interest	\$ -		\$ -
29	<b>Total Non-Operating Expenses</b>	<b>\$ 15,959,811.00</b>	<b>\$ 19,939,191</b>	<b>\$ 22,710,047</b>
30	<b>Net Income</b>	<b>\$ (43,780,293)</b>	<b>\$ (30,862,136)</b>	<b>\$ (14,353,910)</b>

**Sewerage and Water Board 2024  
Operating and Maintenance Expense Summary  
By Division and System**

Division	A Water	B Sewerage	C Drainage	D 2024 Adopted
<b>1 Executive Director</b>	\$ 645,452	\$ 864,376	\$ 429,161	\$ 1,938,990
<b>2 Special Counsel</b>	\$ 1,443,859	\$ 2,160,431	\$ 1,019,572	\$ 4,623,862
<b>3 Chief Administrative Officer</b>	\$ 18,688,740	\$ 21,570,451	\$ 10,785,225	\$ 51,044,416
<b>4 Communications</b>	\$ 360,404	\$ 360,404	\$ 180,202	\$ 901,010
<b>5 General Supt./Operations</b>	\$ 69,458,143	\$ 75,161,178	\$ 36,776,882	\$ 181,396,203
<b>6 Chief Financial Officer</b>	\$ 4,193,678	\$ 4,809,538	\$ 2,500,793	\$ 11,504,009
<b>7 Chief Customer Service Officer</b>	\$ 9,830,864	\$ 9,830,864	\$ 144,583	\$ 19,806,310
<b>8 Overhead</b>	\$ (4,292,753)	\$ (9,159,442)	\$ (7,061,561)	\$ (20,513,756)
<b>9 Total Operating &amp; Maintenance</b>	\$ 100,328,387	\$ 105,597,799	\$ 44,774,858	\$ 250,701,044
<b>10 Debt Service</b>	\$ 12,740,045	\$ 28,059,998	\$ 15,641,498	\$ 56,441,541
<b>11 Depreciation &amp; Allowance Expenses (non-cash)</b>	\$ 21,650,113	\$ 37,413,219	\$ 23,983,693	\$ 83,047,025
<b>12 OPEB Liability (non-cash)</b>	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 18,000,000
<b>13 Total Expense</b>	\$ 140,718,545	\$ 177,071,016	\$ 90,400,049	\$ 408,189,610

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<b>I. <u>Executive Director</u></b>					
0010	Executive Director	\$ 328,386	\$ 547,310	\$ 218,924	\$ 1,094,620
0250	Board Relations	\$ 103,408	\$ 103,408	\$ 103,408	\$ 310,225
0260	Records Management	\$ -	\$ -	\$ -	\$ -
0082	Internal Audit	\$ 213,658	\$ 213,658	\$ 106,829	\$ 534,145
0012	Continuous Improvement	\$ -	\$ -	\$ -	\$ -
	<b><u>Total Executive Director</u></b>	<b>\$ 645,452</b>	<b>\$ 864,376</b>	<b>\$ 429,161</b>	<b>\$ 1,938,990</b>
<b>II. <u>Special Counsel</u></b>					
0020	Legal Department	\$ 1,068,859	\$ 1,781,431	\$ 712,572	\$ 3,562,862
0022	Customer Review Officer	\$ 75,000	\$ 75,000	\$ -	\$ 150,000
0966	Drainage Damage Claims	\$ -	\$ -	\$ 307,000	\$ 307,000
0967	Water Damage Claims	\$ 300,000	\$ -	\$ -	\$ 300,000
0968	Sewerage Damage Claims	\$ -	\$ 304,000	\$ -	\$ 304,000
	<b><u>Total Special Counsel</u></b>	<b>\$ 1,443,859</b>	<b>\$ 2,160,431</b>	<b>\$ 1,019,572</b>	<b>\$ 4,623,862</b>

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<b>III. <u>Communications</u></b>					
0013	Communications	\$ 360,404	\$ 360,404	\$ 180,202	\$ 901,010
0030	Community Relations	\$ -	\$ -	\$ -	\$ -
	<b><u>Total Communications</u></b>	<b>\$ 360,404</b>	<b>\$ 360,404</b>	<b>\$ 180,202</b>	<b>\$ 901,010</b>
<b>IV. <u>Chief Customer Service</u></b>					
0019	Chief Customer Service Officer	\$ 113,323	\$ 113,323	\$ -	\$ 226,645
	<b><u>Total Chief Customer Service Officer</u></b>	<b>\$ 113,323</b>	<b>\$ 113,323</b>	<b>\$ -</b>	<b>\$ 226,645</b>
<b><u>Revenue</u></b>					
0500	Revenue & Customer Service Admin.	\$ 418,485	\$ 418,485	\$ -	\$ 836,970
0501	Customer Relations	\$ 40,059	\$ 40,059	\$ -	\$ 80,117
0902	Water Service Assistance Program	\$ 147,500	\$ 147,500	\$ -	\$ 295,000
0502	Revenue Administration - Mailroom	\$ 508,771	\$ 508,771	\$ -	\$ 1,017,541
0503	Customer Accounts Review	\$ 66,924	\$ 66,924	\$ -	\$ 133,847
	<b><u>Total Revenue</u></b>	<b>\$ 1,181,738</b>	<b>\$ 1,181,738</b>	<b>\$ -</b>	<b>\$ 2,363,475</b>
<b><u>Billing &amp; Accounts</u></b>					
0506	Sanitation	\$ 83,149	\$ 83,149	\$ -	\$ 166,297
0510	Billings	\$ 135,174	\$ 135,174	\$ -	\$ 270,348

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
0511	Billing Review & Commercial Accts	\$ 499,617	\$ 499,617	\$ -	\$ 999,233
0512	Bill Adjustments	\$ 481,364	\$ 481,364	\$ -	\$ 962,728
0519	Credits & Collections	\$ 1,432,046	\$ 1,432,046	\$ -	\$ 2,864,091
	<b><u>Total Billing &amp; Accounts</u></b>	<b>\$ 2,631,349</b>	<b>\$ 2,631,349</b>	<b>\$ -</b>	<b>\$ 5,262,697</b>
	<b><u>Customer Service</u></b>				
0520	Cashier	\$ 449,298	\$ 449,298	\$ -	\$ 898,596
0530	Customer Service Administration	\$ 55,663	\$ 55,663	\$ -	\$ 111,325
0531	Customer Service -Walk Ins	\$ 542,161	\$ 542,161	\$ -	\$ 1,084,321
0532	Customer Service - Westbank Office	\$ 211,247	\$ 211,247	\$ -	\$ 422,494
0533	Customer Service Telephone	\$ 736,654	\$ 736,654	\$ -	\$ 1,473,307
0534	Customer Service-Mail Resolving	\$ 104,778	\$ 104,778	\$ -	\$ 209,556
0535	Emergency Telephone Center	\$ 167,770	\$ 167,770	\$ 83,885	\$ 419,424
0536	Service Request Contract Center	\$ 121,396	\$ 121,396	\$ 60,698	\$ 303,489
	<b><u>Total Customer Service</u></b>	<b>\$ 2,388,965</b>	<b>\$ 2,388,965</b>	<b>\$ 144,583</b>	<b>\$ 4,922,512</b>
	<b><u>Meter Service</u></b>				
0540	Meter Reading & Investigations	\$ 2,959,438	\$ 2,959,438	\$ -	\$ 5,918,876
	<b><u>Total Meter Service</u></b>	<b>\$ 2,959,438</b>	<b>\$ 2,959,438</b>	<b>\$ -</b>	<b>\$ 5,918,876</b>
	<b><u>Plumbing</u></b>				
8000	Plumbing	\$ 367,939	\$ 367,939	\$ -	\$ 735,877
8100	House Connections	\$ 109,696	\$ 109,696	\$ -	\$ 219,392
8200	Field/Account Review Unit	\$ 78,418	\$ 78,418	\$ -	\$ 156,836



**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
	<b><u>Total Plumbing</u></b>	\$ 556,053	\$ 556,053	\$ -	\$ 1,112,105
	<b><u>Total Chief Customer Service Officer</u></b>	\$ 9,830,864	\$ 9,830,864	\$ 144,583	\$ 19,806,310
<b>V.</b>	<b><u>Chief Administrative Officer</u></b>				
	<b><u>Chief Administrative Officer</u></b>				
0017	Chief Administrative Officer	\$ 113,779	\$ 113,779	\$ 56,890	\$ 284,448
	<b><u>Total Chief Administrative Officer</u></b>	\$ 113,779	\$ 113,779	\$ 56,890	\$ 284,448
	<b><u>Real Estate Administrator</u></b>				
0018	Real Estate Administrator	\$ 6,800	\$ 6,800	\$ 3,400	\$ 17,000
	<b><u>Total Real Estate Administrator</u></b>	\$ 6,800	\$ 6,800	\$ 3,400	\$ 17,000
	<b><u>Information Systems</u></b>				
0405	Information Systems	\$ 38,210	\$ 76,420	\$ 38,210	\$ 152,839
0450	Computer Center	\$ 2,843,101	\$ 5,686,202	\$ 2,843,101	\$ 11,372,403
0460	Records and Data Management	\$ 400	\$ 800	\$ 400	\$ 1,600
	<b><u>Total Information Systems</u></b>	\$ 2,881,711	\$ 5,763,421	\$ 2,881,711	\$ 11,526,842
	<b><u>Human Resources</u></b>				
0200	Human Resource Administration	\$ 174,307	\$ 174,307	\$ 87,154	\$ 435,768
0210	Recruitment & Classifications	\$ 511,043	\$ 511,043	\$ 255,521	\$ 1,277,607
0220	Medical Operations	\$ 30,000	\$ 30,000	\$ 15,000	\$ 75,000
0230	Training	\$ 308,704	\$ 308,704	\$ 154,352	\$ 771,759

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
0240	Benefits Administration	\$ 200,194	\$ 200,194	\$ 100,097	\$ 500,486
0050	Office of Equal Employment Opportunity	\$ 225,415	\$ 225,415	\$ 112,707	\$ 563,537
	<b><u>Total Human Resources</u></b>	<b>\$ 1,449,663</b>	<b>\$ 1,449,663</b>	<b>\$ 724,831</b>	<b>\$ 3,624,157</b>
	<b><u>Human Resources-Payroll Related</u></b>				
9300	Hospitalization - Board's Contribution	\$ 5,650,960	\$ 5,650,960	\$ 2,825,480	\$ 14,127,401
9350	Employee Life Ins Contributions	\$ 247,728	\$ 247,728	\$ 123,864	\$ 619,319
9500	LUTA (Unemployment Tax)	\$ 8,000	\$ 8,000	\$ 4,000	\$ 20,000
	<b><u>Total Human Resources-Payroll Related</u></b>	<b>\$ 5,906,688</b>	<b>\$ 5,906,688</b>	<b>\$ 2,953,344</b>	<b>\$ 14,766,720</b>
0011	Security Department	\$ 2,294,988	\$ 2,294,988	\$ 1,147,494	\$ 5,737,470
0055	Office of Emergency Management	\$ 302,463	\$ 302,463	\$ 151,231	\$ 756,157
0081	Office of Risk Management	\$ 664,023	\$ 664,023	\$ 332,012	\$ 1,660,058
0084	Safety Department	\$ 325,202	\$ 325,202	\$ 162,601	\$ 813,004
0944	Fleet Liability	\$ 76,000	\$ 76,000	\$ 38,000	\$ 190,000
0960	General Insurance	\$ 2,819,800	\$ 2,819,800	\$ 1,409,900	\$ 7,049,500

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
9550	Worker's Compensation	\$ 160,000	\$ 160,000	\$ 80,000	\$ 400,000
9960	Temporary Total Disability	\$ 1,052,100	\$ 1,052,100	\$ 526,050	\$ 2,630,250
9961	Permanent Partial Disability	\$ 207,000	\$ 207,000	\$ 103,500	\$ 517,500
9962	Permanent Total Disability	\$ 178,100	\$ 178,100	\$ 89,050	\$ 445,250
	<b><u>Total Security</u></b>	\$ 8,079,676	\$ 8,079,676	\$ 4,039,838	\$ 20,199,189
0320	Payroll	\$ 250,424	\$ 250,424	\$ 125,212	\$ 626,060
	<b><u>Total Payroll</u></b>	\$ 250,424	\$ 250,424	\$ 125,212	\$ 626,060
	<b><u>Total Chief Administrative Officer</u></b>	\$ 18,688,740	\$ 21,570,451	\$ 10,785,225	\$ 51,044,416
<b>VI. <u>General Superintendent/Operations</u></b>					
1000	General Superintendent	\$ 435,419	\$ 725,699	\$ 290,279	\$ 1,451,397
1100	Business Service/Program Management	\$ 512,594	\$ 854,324	\$ 341,729	\$ 1,708,647
3000	Chief of Operations	\$ 353,542	\$ 589,236	\$ 235,694	\$ 1,178,472
3050	Maintenance Engineering	\$ 101,904	\$ 169,840	\$ 67,936	\$ 339,680
3300	Superintendent Sewerage Treatment	\$ -	\$ 20,548,642	\$ -	\$ 20,548,642
	<b><u>Total Department of Operations</u></b>	\$ 1,403,459	\$ 22,887,740	\$ 935,639	\$ 25,226,838

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<b><u>JIRR</u></b>					
0015	JIRR	\$ 872,018	\$ 1,453,364	\$ 581,345	\$ 2,906,727
	<b><u>Total JIRR</u></b>	\$ 872,018	\$ 1,453,364	\$ 581,345	\$ 2,906,727
<b><u>Environmental Compliance</u></b>					
0070	Environmental Compliance	\$ 657,974	\$ 1,644,936	\$ 986,962	\$ 3,289,872
8010	Cross Connection Control	\$ 175,000	\$ 175,000	\$ -	\$ 350,000
	<b><u>Total Environmental Compliance</u></b>	\$ 832,974	\$ 1,819,936	\$ 986,962	\$ 3,639,872
<b><u>Support Services</u></b>					
0800	Director of Support Services	\$ 129,256	\$ 258,513	\$ 258,513	\$ 646,282
0801	Administration Building - St. Charles	\$ 360,945	\$ 360,945	\$ 180,472	\$ 902,362
0805	CDL Training Unit	\$ 280,014	\$ 280,014	\$ 140,007	\$ 700,035
0811	Building Maintenance	\$ 629,835	\$ 629,835	\$ 314,917	\$ 1,574,587
0815	Grounds Maintenance	\$ 1,329,413	\$ 1,329,413	\$ 664,707	\$ 3,323,533
0820	Canal Maintenance & Dredging	\$ -	\$ -	\$ 192,016	\$ 192,016
0830	Equipment Mtce. Information Systems	\$ 218,260	\$ 218,260	\$ 109,130	\$ 545,651
0840	Central Yard Garage	\$ 1,807,954	\$ 1,807,954	\$ 903,977	\$ 4,519,886
0841	Satellite Garage	\$ 432,860	\$ 432,860	\$ 216,430	\$ 1,082,149
0845	Body Shop	\$ 465,382	\$ 465,382	\$ 232,691	\$ 1,163,456
0850	Warehouse and Grounds	\$ 515,568	\$ 515,568	\$ 257,784	\$ 1,288,921
0852	Hauling	\$ -	\$ -	\$ -	\$ -
	<b><u>Total Support Services</u></b>	\$ 6,169,488	\$ 6,298,745	\$ 3,470,645	\$ 15,938,878

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<b><u>Drainage Pumping</u></b>					
2100	Superintendent - Drainage Pumping	\$ -	\$ -	\$ 1,492,641	\$ 1,492,641
2200	Central Control	\$ -	\$ -	\$ 1,245,339	\$ 1,245,339
2300	Drainage Pumping Supervisor	\$ -	\$ -	\$ 782,285	\$ 782,285
2301	Unmanned DPS Maintenance	\$ -	\$ -	\$ 410,090	\$ 410,090
2302	DPS Maintenance - Employees	\$ -	\$ -	\$ 273,972	\$ 273,972
2310	Old City	\$ -	\$ -	\$ 4,572,763	\$ 4,572,763
2311	Station #1	\$ -	\$ -	\$ 150,600	\$ 150,600
2312	Station #2	\$ -	\$ -	\$ 10,500	\$ 10,500
2313	Station #3	\$ -	\$ -	\$ 18,500	\$ 18,500
2314	Station #4	\$ -	\$ -	\$ 75,900	\$ 75,900
2315	Station #5	\$ -	\$ -	\$ 15,300	\$ 15,300
2316	Station #6	\$ -	\$ -	\$ 207,000	\$ 207,000
2317	Station #7	\$ -	\$ -	\$ 164,000	\$ 164,000
2319	Station #19	\$ -	\$ -	\$ 201,500	\$ 201,500
2320	Algiers Drainage Operations	\$ -	\$ -	\$ 1,189,928	\$ 1,189,928
2321	Station #11	\$ -	\$ -	\$ 480,856	\$ 480,856
2330	Unmanned Drainage Stations	\$ -	\$ -	\$ 645,766	\$ 645,766
2331	Citrus #10	\$ -	\$ -	\$ 80,100	\$ 80,100
2332	Station #12	\$ -	\$ -	\$ 5,100	\$ 5,100
2333	Grant	\$ -	\$ -	\$ 125,100	\$ 125,100
2334	Jahncke #14	\$ -	\$ -	\$ 101,400	\$ 101,400

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
2335	Intra-Coastal #15	\$ -	\$ -	\$ 153,100	\$ 153,100
2336	St. Charles #16	\$ -	\$ -	\$ 102,000	\$ 102,000
2337	Elaine	\$ -	\$ -	\$ 20,100	\$ 20,100
2338	Maxent #18	\$ -	\$ -	\$ 25,000	\$ 25,000
2339	Dwyer	\$ -	\$ -	\$ 75,000	\$ 75,000
2340	Carrollton Frequency Changer	\$ -	\$ -	\$ 200,400	\$ 200,400
2341	AMID Drainage Pumping Station	\$ -	\$ -	\$ 31,100	\$ 31,100
2342	I-10 Underpass DPS	\$ -	\$ -	\$ 121,300	\$ 121,300
2343	Pritchard DPS	\$ -	\$ -	\$ 25,800	\$ 25,800
2347	Station D	\$ -	\$ -	\$ 992,500	\$ 992,500
2348	Underpass Station	\$ -	\$ -	\$ 22,000	\$ 22,000
2350	Permanent Pump Station Operation	\$ -	\$ -	\$ 2,150,000	\$ 2,150,000
	<b>Total Drainage Pumping</b>	\$ -	\$ -	\$ 16,166,940	\$ 16,166,940
	<b>Sewerage Pumping</b>				
2400	Sewerage Pumping Supervisor	\$ -	\$ 1,357,667	\$ -	\$ 1,357,667
2401	Sewer PS Maintenance - Employees	\$ -	\$ 249,353	\$ -	\$ 249,353
2411	Station A	\$ -	\$ 803,200	\$ -	\$ 803,200
2412	Automatic Stations-Algiers	\$ -	\$ 382,419	\$ -	\$ 382,419
2413	Maintenance Sewer Stations-Algiers	\$ -	\$ 20,400	\$ -	\$ 20,400
2430	Automatic Stations	\$ -	\$ 1,001,200	\$ -	\$ 1,001,200
	<b>Total Sewerage Pumping</b>	\$ -	\$ 3,814,239	\$ -	\$ 3,814,239
	<b>Water Pumping and Power</b>				
3100	Superintendent	\$ 847,492	\$ 1,412,487	\$ 564,995	\$ 2,824,973

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
3102	Shift Employees N.O. River Intake	\$ 1,179,712	\$ -	\$ -	\$ 1,179,712
3103	Intake Maintenance/N.O. River Station	\$ 129,486	\$ -	\$ -	\$ 129,486
3111	Boiler Operations	\$ 698,893	\$ 698,893	\$ 349,446	\$ 1,747,232
3112	Boiler Room Maintenance Employees	\$ 374,640	\$ 374,640	\$ 187,320	\$ 936,601
3113	Drainage High Pressure Gas	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000
3114	Water High Pressure Gas	\$ 6,600,000	\$ -	\$ -	\$ 6,600,000
3115	Sewer High Pressure Gas	\$ -	\$ 600,000	\$ -	\$ 600,000
3130	Pumping Operations	\$ 1,614,193	\$ -	\$ -	\$ 1,614,193
3131	Water Pumping Maintenance Personnel	\$ 134,478	\$ -	\$ -	\$ 134,478
3135	Steam Turbine Generators	\$ 488,478	\$ 488,478	\$ 244,239	\$ 1,221,196
3136	Gas Turbine Generators	\$ 280,080	\$ 280,080	\$ 140,040	\$ 700,200
3137	Maintenance Employees for Generators	\$ -	\$ 339,314	\$ 339,314	\$ 678,628
3150	Station C	\$ -	\$ 987,510	\$ -	\$ 987,510
3151	Minor Maintenance Employees Station C	\$ -	\$ 473,161	\$ -	\$ 473,161
3152	Materials & Supplies-O&M Algiers Station	\$ 159,812	\$ -	\$ -	\$ 159,812
	<b><u>Total Water Pumping &amp; Power</u></b>	<b>\$ 12,507,265</b>	<b>\$ 5,654,563</b>	<b>\$ 3,125,354</b>	<b>\$ 21,287,182</b>
	<b><u>Purification</u></b>				
3200	Superintendent-Purification	\$ 515,194	\$ -	\$ -	\$ 515,194
3210	Laboratory	\$ 1,502,345	\$ -	\$ -	\$ 1,502,345
3220	Carrollton (Supervisor)	\$ 286,991	\$ -	\$ -	\$ 286,991
3221	Chemical House	\$ 1,261,679	\$ -	\$ -	\$ 1,261,679
3222	Dorr Unit	\$ 138,900	\$ -	\$ -	\$ 138,900
3223	Maintenance and Relief-MWP	\$ 727,548	\$ -	\$ -	\$ 727,548
3224	Chemicals (New Orleans)	\$ 11,831,500	\$ -	\$ -	\$ 11,831,500

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
3225	Reservoir Washing-Labor	\$ -	\$ -	\$ -	\$ -
3226	Sycamore Filters	\$ 746,271	\$ -	\$ -	\$ 746,271
3227	Mtce Employees/Sycamore Filters	\$ 839,644	\$ -	\$ -	\$ 839,644
3228	Mtce Employees/Claiborne Filters	\$ 146,072	\$ -	\$ -	\$ 146,072
3229	Claiborne Filters	\$ 501,012	\$ -	\$ -	\$ 501,012
3231	Water Tower	\$ 63,105	\$ -	\$ -	\$ 63,105
3240	Algiers (Supervisor)	\$ 147,043	\$ -	\$ -	\$ 147,043
3241	Maintenance & Relief-AWP	\$ 480,075	\$ -	\$ -	\$ 480,075
3242	Head House	\$ 667,451	\$ -	\$ -	\$ 667,451
3243	Filter #2	\$ 747,028	\$ -	\$ -	\$ 747,028
3244	Chemicals (Algiers)	\$ 1,458,500	\$ -	\$ -	\$ 1,458,500
	<b><u>Total Purification</u></b>	\$ 22,060,358	\$ -	\$ -	\$ 22,060,358
	<b><u>Facility Maintenance</u></b>				
4000	Chief of Facility Maintenance	\$ 178,308	\$ 297,180	\$ 118,872	\$ 594,359
4100	Electrical Maintenance Superintendent	\$ 335,900	\$ 559,834	\$ 223,933	\$ 1,119,667
4110	Outside System	\$ 302,890	\$ 504,817	\$ 201,927	\$ 1,009,634
4120	In Plant System	\$ 205,822	\$ 343,037	\$ 137,215	\$ 686,074
4130	Communications	\$ 201,890	\$ 336,484	\$ 134,593	\$ 672,967
4260	Plant Maintenance	\$ 1,100,609	\$ 1,834,348	\$ 733,739	\$ 3,668,695
4270	Meter Repairs	\$ 518,533	\$ 518,533	\$ -	\$ 1,037,066
4300	Mechanical Maintenance Superintendent	\$ 532,168	\$ 886,947	\$ 354,779	\$ 1,773,893
4310	Carrollton	\$ 374,392	\$ 623,986	\$ 249,594	\$ 1,247,972
4320	Field Crews	\$ 245,521	\$ 409,201	\$ 163,680	\$ 818,402



**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
4330	Welding & Fabrication	\$ 390,513	\$ 650,856	\$ 260,342	\$ 1,301,711
4340	Diesel/Emer Pwr Maint- Tech Svc	\$ 72,226	\$ 120,376	\$ 48,150	\$ 240,752
	<b><u>Total Facility Maintenance</u></b>	<b>\$ 4,458,771</b>	<b>\$ 7,085,596</b>	<b>\$ 2,626,825</b>	<b>\$ 14,171,192</b>
	<b><u>Networks</u></b>				
6000	Chief of Networks	\$ 645,230	\$ 645,230	\$ 322,615	\$ 1,613,075
6001	Zone One	\$ 1,777,055	\$ 1,777,055	\$ 888,528	\$ 4,442,638
6002	Zone Two	\$ 1,715,719	\$ 1,715,719	\$ 857,860	\$ 4,289,298
6003	Zone Three	\$ 1,489,796	\$ 1,489,796	\$ 744,898	\$ 3,724,491
6004	Zone Four	\$ 1,191,325	\$ 1,191,325	\$ 595,662	\$ 2,978,312
6005	Zone Five	\$ 1,263,305	\$ 1,263,305	\$ 631,652	\$ 3,158,262
6006	Zone Six	\$ 1,396,718	\$ 1,396,718	\$ 698,359	\$ 3,491,794
6007	Zone Seven	\$ 921,730	\$ 921,730	\$ 460,865	\$ 2,304,324
6008	Sewer Contracts	\$ -	\$ 2,158,416	\$ -	\$ 2,158,416
6010	Field Service Center	\$ 632,227	\$ 632,227	\$ 316,113	\$ 1,580,567
6430	Leak Detections	\$ 200,000	\$ 200,000	\$ 100,000	\$ 500,000
6460	Valve & Hydrant Maint	\$ 6,850	\$ -	\$ -	\$ 6,850
6470	House Connections	\$ -	\$ -	\$ -	\$ -
6500	Network's Technical Services	\$ 1,101,425	\$ 1,101,425	\$ 550,713	\$ 2,753,563
6523	Catch Basin Cleaning	\$ -	\$ -	\$ 619,900	\$ 619,900
6600	OPSB	\$ -	\$ -	\$ -	\$ -
6611	Rigid Paving	\$ 50,000	\$ 50,000	\$ -	\$ 100,000
6612	Asphalt Paving	\$ 50,000	\$ 50,000	\$ -	\$ 100,000
6620	Non-FEMA Water Paving & Point Repair	\$ 6,340,000	\$ -	\$ -	\$ 6,340,000
6621	Non-FEMA Sewer Paving & Point Repair	\$ -	\$ 7,600,000	\$ -	\$ 7,600,000

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
	<b><u>Total Networks</u></b>	\$ 18,781,380	\$ 22,192,946	\$ 6,787,165	\$ 47,761,490
	<b><u>Engineering</u></b>				
7000	Chief of Engineering	\$ 76,981	\$ 128,302	\$ 51,321	\$ 256,604
7010	Scada / Hydraulic Engineering	\$ 228,564	\$ 380,941	\$ 152,376	\$ 761,881
7100	Mechanical Engineering	\$ 639,025	\$ 1,065,042	\$ 426,017	\$ 2,130,083
7200	Electrical Engineering	\$ 252,581	\$ 420,968	\$ 168,387	\$ 841,935
7210	Cathodic Protection	\$ 12,949	\$ 21,582	\$ 8,633	\$ 43,164
7300	Construction & Inspection	\$ 238,075	\$ 396,792	\$ 158,717	\$ 793,584
7310	Engineering Field Inspection	\$ 179,499	\$ 299,165	\$ 119,666	\$ 598,330
7400	Network Engineering	\$ 376,425	\$ 627,375	\$ 250,950	\$ 1,254,749
7500	Civil Engineering	\$ 368,331	\$ 613,885	\$ 245,554	\$ 1,227,770
7800	Drainage Engineering	\$ -	\$ -	\$ 514,387	\$ 514,387
	<b><u>Total Engineering</u></b>	\$ 2,372,430	\$ 3,954,050	\$ 2,096,007	\$ 8,422,487
	<b><u>Total General Superintendent/Operations</u></b>	\$ 69,458,143	\$ 75,161,178	\$ 36,776,882	\$ 181,396,203

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<b>VII. <u>Chief Financial Officer</u></b>					
<b><u>Chief Financial Officer</u></b>					
0014	Chief Financial Officer	\$ 318,663	\$ 531,105	\$ 212,442	\$ 1,062,210
0016	Office of Chief Investment Officer	\$ -	\$ -	\$ -	\$ -
0937	Professional Memberships and Dues	\$ 24,000	\$ 40,000	\$ 16,000	\$ 80,000
0901	Emergency and Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000
0984	New Strategic Initiatives	\$ -	\$ -	\$ -	\$ -
9450	Compensation Changes	\$ -	\$ -	\$ -	\$ -
9999	Terminal Leave	\$ 40,000	\$ 40,000	\$ 20,000	\$ 100,000
		\$ 882,663	\$ 1,111,105	\$ 748,442	\$ 2,742,210
<b><u>EDBP</u></b>					
0040	Economically Disadvantaged Business Prog.	\$ 299,953	\$ 299,953	\$ 149,977	\$ 749,883
	<b><u>Total EDBP</u></b>	\$ 299,953	\$ 299,953	\$ 149,977	\$ 749,883
<b><u>Planning and Budget</u></b>					
0060	Planning & Budget	\$ 336,368	\$ 336,368	\$ 168,184	\$ 840,919
	<b><u>Total Planning &amp; Budget</u></b>	\$ 336,368	\$ 336,368	\$ 168,184	\$ 840,919
<b><u>Project Delivery Unit</u></b>					
0065	Project Delivery Unit	\$ 581,175	\$ 968,625	\$ 387,450	\$ 1,937,250
	<b><u>Project Delivery Unit</u></b>	\$ 581,175	\$ 968,625	\$ 387,450	\$ 1,937,250

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<b><u>Treasury</u></b>					
0066	Treasury	\$ -	\$ -	\$ -	\$ -
	<b><u>Total Treasury</u></b>	\$ -	\$ -	\$ -	\$ -
<b><u>Finance</u></b>					
0083	Inventory Control	\$ 71,466	\$ 71,466	\$ 35,733	\$ 178,664
0300	Finance Administration	\$ 838,133	\$ 838,133	\$ 419,067	\$ 2,095,333
0340	Customer Accounting	\$ 83,716	\$ 83,716	\$ 41,858	\$ 209,290
0350	Accounting	\$ 476,860	\$ 476,860	\$ 238,430	\$ 1,192,149
0910	Pension Related Expense	\$ -	\$ -	\$ -	\$ -
	<b><u>Total Finance</u></b>	\$ 1,470,174	\$ 1,470,174	\$ 735,087	\$ 3,675,436
<b><u>Purchasing</u></b>					
0700	Purchasing	\$ 447,824	\$ 447,824	\$ 223,912	\$ 1,119,561
0710	Printing	\$ 107,500	\$ 107,500	\$ 53,750	\$ 268,750
0720	Travel	\$ 68,021	\$ 67,988	\$ 33,992	\$ 170,000
	<b><u>Total Purchasing</u></b>	\$ 623,345	\$ 623,313	\$ 311,654	\$ 1,558,311

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<b>Adjustment</b>					
	<b>Board Employer's Pension Contribution</b>	\$ -	\$ -	\$ -	-
		\$ -	\$ -	\$ -	-
	<b><u>Total Chief Financial Officer</u></b>	<b>\$ 4,193,678</b>	<b>\$ 4,809,538</b>	<b>\$ 2,500,793</b>	<b>\$ 11,504,009</b>
<b>VIII. Overhead Allocation</b>					
<b>0996</b>	<b>Water O/H CP#820</b>	<b>\$ (4,292,753)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(4,292,753)</b>
<b>0997</b>	<b>Drainage O/H CP#820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,061,561)</b>	<b>(7,061,561)</b>
<b>0998</b>	<b>Sewerage O/H CP#820</b>	<b>\$ -</b>	<b>\$ (9,159,442)</b>	<b>\$ -</b>	<b>(9,159,442)</b>
	<b>Total Overhead</b>	<b>\$ (4,292,753)</b>	<b>\$ (9,159,442)</b>	<b>\$ (7,061,561)</b>	<b>(20,513,756)</b>
	<b>Total Operating and Maintenance</b>	<b>\$ 100,328,387</b>	<b>\$ 105,597,799</b>	<b>\$ 44,774,858</b>	<b>\$ 250,701,044</b>
<b>IX. Other Operating Expenses</b>					

**Sewerage and Water Board of New Orleans  
2024 Operating and Maintenance Expense Detail  
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
5001	Drainage Non-Cash Expense	\$ -	\$ -	\$ 23,983,693	\$ 23,983,693
5002	Water Non-Cash Expense	\$ 21,650,113	\$ -	\$ -	\$ 21,650,113
5003	Sewerage Non-Cash Expense	\$ -	\$ 37,413,219	\$ -	\$ 37,413,219
	<b>Total Depreciation &amp; Allowance Expenses (Non-Cash)</b>	\$ 21,650,113	\$ 37,413,219	\$ 23,983,693	\$ 83,047,025
9100	OPEB Liability (non-cash)	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 18,000,000
	<b>Total OPEB Liability (non-cash)</b>	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 18,000,000
	<b>Total Other Non-Cash Expenses</b>	\$ 27,650,113	\$ 43,413,219	\$ 29,983,693	\$ 101,047,025
	<b>Non Operating Expenses</b>				
	Drainage Interest			\$ 4,956,108	
	Water Interest	\$ 5,610,045			
	Sewer Intetrest		\$ 8,239,057		
	<b>Total Non Operating Expenses</b>	\$ 5,610,045	\$ 8,239,057	\$ 4,956,108	
	<b>Total 2023 Operating Expenses</b>	\$133,588,545	\$157,250,075	\$79,714,659	\$370,553,279

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget  
Comparison 2022 Budget, 2023 Budget, 2024 Budget  
(WATER)**

Description	B 2022 Budget	B 2023 Budget	C 2024 Budget
<b>Operating Revenues:</b>			
1 Revenues from Charges	\$ 121,302,817	\$ 120,318,448	\$ 127,157,387
2 Other Operating Revenues	\$ 556,623	\$ 547,838	\$ 542,611
3 Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
4 Total Operating Revenues	\$ 121,859,440	\$ 120,866,286	\$ 127,699,998
<b>Operating Expenses:</b>			
5 Operating & Maintenance Expenses	\$ 86,602,279	\$ 92,944,542	\$ 100,328,387
6 Depreciation & Allowances Expenses (non-cash)	\$ 45,196,737	\$ 22,468,073	\$ 21,650,113
7 OPEB Liability (non-cash)	\$ 7,333,333	\$ 7,333,333	\$ 6,000,000
8 Total Operating Expenses	\$ 139,132,349	\$ 122,745,949	\$ 127,978,500
9 Net Operating Income	\$ (17,272,909)	\$ (1,879,663)	\$ (278,502)
<b>Non-Operating Revenues (Expenses):</b>			
10 Tax Revenues	\$ -	\$ -	\$ -
11 Interest Income	\$ 329,100	\$ 263,200	\$ 257,100
12 Other Non-Operating Revenues	\$ 1,729,700	\$ 1,697,400	\$ 1,799,700
13 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
14 Total Non-Operating Revenues	\$ 2,058,800	\$ 1,960,600	\$ 2,056,800
<b>Non-Operating Expenses:</b>			
15 Interest Expense - Series 2011 Bonds			
16 Interest Expense - Series 2014 Bonds	\$ 642,250	\$ 481,000	\$ 369,500
17 Interest Expense - Series 2015 Bonds	\$ 761,350	\$ 732,250	\$ 624,500
18 Interest Expense - Series 2019 Bonds	\$ -	\$ -	\$ -
19 Interest Expense - Series 2020A Bonds	\$ -	\$ -	\$ -
20 Interest Expense - Series 2020B Bonds	\$ -	\$ -	\$ -
21 Interest Expense - Series 2021 Bonds	\$ 4,638,114	\$ 4,627,739	\$ 4,616,045
22 LADEQ Loan			
23 Go Zone Interest Expense	\$ -	\$ -	\$ -
24 Capitalized Interest	\$ -	\$ -	\$ -
25 Total Non-Operating Expenses	\$ 6,041,714	\$ 5,840,989	\$ 5,610,045
26 Net Income	\$ (21,255,823)	\$ (5,760,052)	\$ (3,831,747)

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget  
2024 Water System Operating Revenues**

Account	Description	A 2022 Budget	B 2023 Budget	C 2024 Budget
<b>Water Sales</b>				
1	4001 Residential Sales	\$ 60,835,100	\$60,768,500	\$64,149,000
2	4004 Residential Multi-Family Sales	\$ 6,043,200	\$ 6,293,200	\$ 6,447,800
3	4007 Commercial Sales	\$ 50,647,200	\$ 50,297,100	\$ 51,918,600
4	4010 Industrial Sales	\$ 223,200	\$ 191,000	\$ 179,800
5	4028 Sewer Allowance	\$ 2,117	\$ 2,063	\$ 2,187
6	Gross WCA "New Revenues"	\$ 1,926,000	\$ 1,050,585	\$ 2,920,000
7	4012 Delinquent Fee - Water	\$ 1,626,000	\$ 1,716,000	\$ 1,540,000
8	<b>Total Water Sales</b>	\$ 121,302,817	\$ 120,318,448	\$ 127,157,387
<b>Adjustment for Uncollectible Accounts*</b>				
9	Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
10	<b>Total Adjustment for Uncollectible Accounts</b>	\$ -	\$ -	\$ -
<b>Revenue Sharing</b>				
11	4019 State Revenue Sharing	\$ 261,325	\$261,795	\$261,846
12	<b>Total Revenue Sharing</b>	\$ 261,325	\$ 261,795	\$ 261,846
<b>Plumbing Inspection and License Fees</b>				
13	4022 Plumbing Inspection Fees	\$ 280,128	\$270,892	\$265,567
14	4025 Plumbing License Fees	\$ 15,170	\$ 15,151	\$ 15,198
15	<b>Total Plumbing Fees</b>	\$ 295,298	\$ 286,043	\$ 280,765
<b>Miscellaneous Revenues</b>				
16	Other Revenue	\$ -	\$ -	\$ -
17	Interest from Bond Reserve Fund	\$ -	\$ -	\$ -
18	<b>Total Miscellaneous Revenues</b>	\$ -	\$ -	\$ -
19	<b>Total Water Other Operating Revenues</b>	\$ 556,623	\$ 547,838	\$ 542,611
20	<b>Total Water System Operating Revenues</b>	\$ 121,859,440	\$ 120,866,286	\$ 127,699,998



**Sewerage and Water Board of New Orleans 2024 Operating Budget  
Water System Non-Operating Revenues**

Account Description		B 2022 Budget	C 2023 Budget	C 2024 Budget
<b>Interest Income</b>				
1	7001 Interest	\$ -	\$0	\$0
2	7005 Excess Reser. Fund Interest	\$ 118,700	\$ 91,400	\$ 80,400
2	7009 Interest WRB	\$ -	\$ -	\$ -
3	7010 Restricted Int. WRB	\$ -	\$ -	\$ -
4	7011 Interest income (LGIP)	\$ 37,300	\$ 30,100	\$ 32,300
5	7015 Interest Income Bond Premium	\$ -	\$ -	\$ -
6	7041 Interest Customer Deposits LGIP	\$ 46,900	\$ 37,800	\$ 40,600
7	7047 Interest Income Customer DP MM	\$ 109,000	\$ 89,600	\$ 89,000
8	7050 Interest Income Health Reserve	\$ 17,200	\$ 14,300	\$ 14,800
9	7052 Interest Income Water Sys MM	\$ -	\$ -	\$ -
10	<b>Total Interest Income</b>	\$ 329,100	\$ 263,200	\$ 257,100
<b>Other Income</b>				
11	7101 NSF Fees	\$ 59,200	\$54,800	\$58,200
12	4019 Non-Operating Revenues	\$ -	\$ -	\$ -
13	7105 Reconnect/Reset Fees	\$ 182,500	\$ 306,900	\$ 346,000
14	7205 Rental Income/Property	\$ 65,600	\$ 67,900	\$ 66,800
15	7501 Gain/Loss	\$ -	\$ -	\$ -
16	7506 Damage/NE	\$ 219,800	\$ -	\$ -
17	7509 Delinquent Account Charge	\$ -	\$ -	\$ -
18	7514 Sales of Plans & Specs	\$ -	\$ -	\$ -
19	7521 Reimb Printing/Copies Charges	\$ 2,400	\$ 2,200	\$ 2,000
20	7525 Transfer from Revolving Fund	\$ -	\$ -	\$ -
21	7527 Admin Fees/FEMA	\$ 36,200	\$ 108,900	\$ 149,500
22	7528 Sanitation Admin Fee	\$ 1,070,300	\$ 1,059,400	\$ 1,077,400
23	7531 State Vend Comp Sales Tax	\$ -	\$ -	\$ -
24	7534 Manage Competition RFP Fee	\$ -	\$ -	\$ -
25	7537 Vendor Compensation Sales Tax	\$ 30,500	\$ 30,500	\$ 34,200
26	7539 Retiree Drug Subsidy	\$ -	\$ -	\$ -
27	7550 S&WB Logo	\$ 2,000	\$ 2,400	\$ 2,000
28	7565 Legal Settlement	\$ 9,000	\$ 8,500	\$ 7,900
29	7590 Citation Administration Fees	\$ 28,700	\$ 33,400	\$ 33,900
30	7592 Vehicle Usage	\$ 22,600	\$ 21,500	\$ 21,000
31	7594 O & M Contrib. from Fema - Point Repairs	\$ -	\$ -	\$ -
32	7995 Life Insurance Employees	\$ -	\$ -	\$ -
33	7997 Travel Reimbursement	\$ 900	\$ 1,000	\$ 800
34	7999 Blue Cross Reimb/Transfer	\$ -	\$ -	\$ -
35	<b>Total Other Income</b>	\$ 1,729,700	\$ 1,697,400	\$ 1,799,700
<b>Reimbursements</b>				
36	7585 FEMA Expen. Reimb./Misc Revenue Other	\$ -	\$ -	\$ -
37	<b>Total Reimbursements</b>	\$ -	\$ -	\$ -
38	<b>Total Water Non-Operating Revenues</b>	\$ 2,058,800	\$ 1,960,600	\$ 2,056,800

**Sewerage and Water Board of New Orleans 2024 Operating Budget  
Comparison of 2022 Budget, 2023 Budget, 2024 Budget  
(SEWER)**

Description	A 2022 Budget	B 2023 Budget	C 2024 Budget
<b>Operating Revenues:</b>			
<b>1</b> Revenues from Charges	\$ 154,220,283	\$ 155,557,571	\$ 158,078,794
<b>2</b> Other Operating Revenues	\$ 619,119	\$ 610,767	\$ 605,714
<b>3</b> Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
<b>4</b> Total Operating Revenues	<u>\$ 154,839,402</u>	<u>\$ 156,168,338</u>	<u>\$ 158,684,508</u>
<b>Operating Expenses:</b>			
<b>5</b> Operating & Maintenance Expenses	\$ 95,286,786	\$ 97,640,280	\$ 105,597,799
<b>6</b> Depreciation & Allowances Expenses (non- cash)	\$ 47,355,287	\$ 42,611,748	\$ 37,413,219
<b>7</b> OPEB Liability (non-cash)	\$ 7,333,333	\$ 7,333,333	\$ 6,000,000
<b>8</b> Total Operating Expenses	<u>\$ 149,975,406</u>	<u>\$ 147,585,362</u>	<u>\$ 149,011,018</u>
<b>9</b> Net Operating Income	\$ 4,863,996	\$ 8,582,976	\$ 9,673,490
<b>Non-Operating Revenues (Expenses):</b>			
<b>10</b> Tax Revenues	\$ -	\$ -	\$ -
<b>11</b> Interest Income	\$ 213,400	\$ 160,300	\$ 147,300
<b>12</b> Other Non-Operating Revenues	\$ 701,700	\$ 651,100	\$ 649,700
<b>13</b> FEMA Expense Reimbursement	\$ -	\$ -	\$ -
<b>14</b> Total Non-Operating Revenues	<u>\$ 915,100</u>	<u>\$ 811,400</u>	<u>\$ 797,000</u>
<b>Non-Operating Expenses:</b>			
<b>15</b> Interest Expense - Series 2011 Bonds	\$ 49,001	\$ 44,755	\$ 40,470
<b>16</b> Interest Expense - Series 2014 Bonds	\$ 668,625	\$ 384,500	\$ 192,500
<b>17</b> Interest Expense - Series 2015 Bonds	\$ 585,500	\$ 485,500	\$ 385,500
<b>18</b> Interest Expense - Series 2019 Bonds	\$ 74,399	\$ 88,478	\$ 84,080
<b>19</b> Interest Expense - Series 2020A Bonds	\$ 140,513	\$ 103,800	\$ 56,363
<b>20</b> Interest Expense - Series 2020B Bonds	\$ 2,949,900	\$ 2,949,900	\$ 2,949,900
<b>21</b> Interest Expense - Series 2021 Bonds	\$ 4,121,136	\$ 4,112,008	\$ 4,100,207
<b>22</b> Interest Expense - Series 2022 Bonds	\$ -	\$ -	\$ 108,846
<b>23</b> LADEQ Loan	\$ -	\$ -	\$ -
<b>24</b> Go Zone Interest Expense	\$ 738,838	\$ 604,161	\$ 463,236
<b>25</b> WIFIA	\$ 545,185	\$ -	\$ 3,762,792
<b>26</b> Capitalized Interest	\$ -	\$ -	\$ -
<b>27</b> Total Non-Operating Expenses	<u>\$ 9,873,097</u>	<u>\$ 8,773,102</u>	<u>\$ 12,143,894</u>
<b>28</b> Net Income	<u>\$ (4,094,001)</u>	<u>\$ 621,274</u>	<u>\$ (1,673,404)</u>

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget  
2024 Sewer System Operating Revenues**

Account Description		A 2022 Budget	B 2023 Budget	C 2024 Budget
<b>Sewerage Sales</b>				
1	4002 Residential Sales	\$ 83,210,800	\$84,913,800	\$87,813,300
2	4005 Residential Multi-Family Sales	\$ 7,220,700	\$ 7,633,500	\$ 7,652,500
3	4008 Commercial Sales	\$ 58,613,900	\$ 58,831,300	\$ 55,594,100
4	4011 Industrial Sales	\$ 543,800	\$ 704,100	\$ 875,400
5	4028 Sewer Allowance	\$ 2,083	\$ 1,993	\$ 2,119
6	4132 Excess Strength Charge	\$ -	\$ -	\$ -
7	Gross WCA "New Revenues"	\$ 2,889,000	\$ 1,575,878	\$ 4,380,000
8	4013 Delinquent Fee Sewer	\$ 1,740,000	\$ 1,897,000	\$ 1,761,375
9	<b>Total Sewer Sales</b>	<b>\$ 154,220,283</b>	<b>\$ 155,557,571</b>	<b>\$ 158,078,794</b>
10	Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
11	<b>Total Adjustment for Uncollectible Accounts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Sharing</b>				
12	State Revenue Sharing	\$ 325,922	\$326,509	\$326,572
13	<b>Total State Revenue Sharing Fees</b>	<b>\$ 325,922</b>	<b>\$ 326,509</b>	<b>\$ 326,572</b>
<b>Plumbing Inspection and License Fees</b>				
14	4022 Plumbing Inspection Fees	\$ 276,004	\$267,271	\$262,330
15	4025 Plumbing License Fees	\$ 17,193	\$ 16,987	\$ 16,812
16	<b>Total Plumbing Fees</b>	<b>\$ 293,197</b>	<b>\$ 284,258</b>	<b>\$ 279,142</b>
<b>Other Revenues</b>				
17	Other Revenues	\$ -	\$ -	\$ -
18	<b>Total Other Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
19	<b>Total Sewerage Other Operating Revenues</b>	<b>\$ 619,119</b>	<b>\$ 610,767</b>	<b>\$ 605,714</b>
20	<b>Total Sewerage Operating Revenues</b>	<b>\$ 154,839,402</b>	<b>\$ 156,168,338</b>	<b>\$ 158,684,508</b>

**Sewerage and Water Board of New Orleans 2024 Operating Budget  
Sewer System Non-Operating Revenues**

Account	Description	A 2022 Budget	B 2023 Budget	C 2024 Budget
<b>Interest Income</b>				
1	7001 Interest Income	\$ 2,700	\$ 2,600	\$ 2,100
2	7005 Excess Reserve Fund Interest	\$ 167,900	\$ 129,200	\$ 114,900
3	7011 Interest Income LGIP	\$ 800	\$ 700	\$ 700
4	7015 Interest Income Bond Premium	\$ -	\$ -	\$ -
5	7017 Interest SSRB New	\$ -	\$ -	\$ -
6	7019 Restricted Int SSRB	\$ -	\$ -	\$ -
7	7023 Restricted Int DEQ	\$ 5,100	\$ -	\$ -
8	7048 Interest Income Sewer Sys MM	\$ 23,100	\$ 16,400	\$ 17,800
9	7050 Interest Income Health Reserve	\$ 13,800	\$ 11,400	\$ 11,800
10	<b>Total Interest Income</b>	<b>\$ 213,400</b>	<b>\$ 160,300</b>	<b>\$ 147,300</b>
<b>Other Income</b>				
11	7101 NSF Fees	\$ -	\$ -	\$ -
12	4019 Non-Operating Revenues	\$ -	\$ -	\$ -
13	7105 Reconnect/Reset Fees	\$ -	\$ -	\$ -
14	7205 Rental Income Property	\$ 21,300	\$ 28,100	\$ 32,600
15	7506 Reimbursement Damage/Networks	\$ -	\$ -	\$ -
16	7525 Transfer from Revolving Fund	\$ -	\$ -	\$ -
17	7527 Administrative Fees	\$ 28,200	\$ 27,200	\$ 25,900
18	7539 Retiree Drug Subsidy	\$ -	\$ -	\$ -
19	7545 Waste Disposal Fees	\$ 531,300	\$ 474,900	\$ 459,900
20	7546 Grease Trap Permit Fees	\$ 90,300	\$ 94,400	\$ 104,100
21	7590 Citation Admin Fees	\$ 2,800	\$ -	\$ -
22	7592 Vehicle Usage	\$ 27,800	\$ 26,500	\$ 27,200
23	7995 Life Insurance Employees	\$ -	\$ -	\$ -
24	<b>Total Other Income</b>	<b>\$ 701,700</b>	<b>\$ 651,100</b>	<b>\$ 649,700</b>
<b>Reimbursements</b>				
25	7585 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
26	<b>Total Reimbursement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
27	<b>Total Sewerage Non-Operating Revenues</b>	<b>\$ 915,100</b>	<b>\$ 811,400</b>	<b>\$ 797,000</b>

**Sewerage and Water Board of New Orleans 2024 Operating Budget  
Comparison of 2022 Budget, 2023 Budget, 2024 Budget  
(DRAINAGE)**

		A 2022 Budget	B 2023 Budget	C 2024 Drainage
<b>Operating Revenues:</b>				
1	Revenues from Charges	\$ -	\$ -	\$ -
2	Other Operating Revenues	\$ -	\$ -	\$ -
3	<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Expenses:</b>				
4	Operating & Maintenance Expenses	\$ 42,047,045	\$ 45,916,824	\$ 44,774,858
5	Depreciation & Allowances Expenses (non-cash)	\$ 28,726,690	\$ 35,531,001	\$ 23,983,693
6	OPEB Liability (non-cash)	\$ 7,333,333	\$ 7,333,333	\$ 6,000,000
7	<b>Total Operating Expenses</b>	<b>\$ 78,107,068</b>	<b>\$ 88,781,159</b>	<b>\$ 74,758,551</b>
8	<b>Net Operating Income</b>	<b>\$ (78,107,068)</b>	<b>\$ (88,781,159)</b>	<b>\$ (74,758,551)</b>
<b>Non-Operating Revenues (Expenses):</b>				
9	Tax Revenues	\$ 59,570,000	\$ 68,251,500	\$ 70,437,000
10	Interest Income	\$ 123,200	\$ 104,100	\$ 403,000
11	Other Non-Operating Revenues	\$ 28,400	\$ 27,300	\$ 25,900
12	FEMA Expense Reimbursement	\$ -	\$ -	\$ -
13	FEMA Force Accounts Reimbursement	\$ -	\$ -	\$ -
14	<b>Total Non-Operating Revenues</b>	<b>\$ 59,721,600</b>	<b>\$ 68,382,900</b>	<b>\$ 70,865,900</b>
<b>Non-Operating Expenses:</b>				
15	Interest Expense - Series 2011 Bonds	\$ -	\$ -	\$ -
16	Interest Expense - Series 2014 Bonds	\$ 45,000	\$ -	\$ -
17	Interest Expense - Series 2015 Bonds	\$ -	\$ -	\$ -
18	Interest Expense - Series 2019 Bonds	\$ -	\$ -	\$ -
19	Interest Expense - Series 2020A Bonds	\$ -	\$ -	\$ -
20	Interest Expense - Series 2020B Bonds	\$ -	\$ -	\$ -
21	LADEQ Loan	\$ -	\$ -	\$ -
22	Drainage Tax Bond	\$ -	\$ 1,770,000	\$ 1,474,938
23	SELA	\$ -	\$ 3,555,100	\$ 3,481,170
24	Go Zone Interest Expense	\$ -	\$ -	\$ -
25	Capitalized Interest	\$ -	\$ -	\$ -
26	<b>Total Non-Operating Expenses</b>	<b>\$ 45,000</b>	<b>\$ 5,325,100</b>	<b>\$ 4,956,108</b>
27	<b>Net Income</b>	<b>\$ (18,430,468)</b>	<b>\$ (25,723,359)</b>	<b>\$ (8,848,759)</b>

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget  
2024 Drainage System Non-Operating Revenues**

Account	Description	A 2022 Budget	B 2023 Budget	C 2024 Budget
<b>Ad Valorem Taxes</b>				
1	4130 9 Mill Tax	\$ 25,887,000	\$ 29,689,200	\$ 30,639,878
2	4310 3 Mill Tax	\$ 16,413,000	\$ 18,755,500	\$ 19,356,070
3	4320 6 Mill Tax	\$ 17,270,000	\$ 19,806,800	\$ 20,441,052
4	<b>Total Ad Valorem Tax</b>	<b>\$ 59,570,000</b>	<b>\$ 68,251,500</b>	<b>\$ 70,437,000</b>
<b>Interest Income</b>				
5	7001 Interest	\$ -	\$ -	\$ -
6	7015 Interest Income Bond Premium	\$ -	\$ -	\$ -
7	7020 Restricted Int SELA	\$ -	\$ -	\$ -
8	7025 Interest Drainage O&M	\$ 400	\$ 300	\$ 300
9	7029 Interest Drainage System 3 Mill	\$ 22,700	\$ 19,200	\$ 205,100
10	7033 Interest Drainage System 6 Mill	\$ 34,500	\$ 29,200	\$ 66,200
11	7037 Interest Drainage System 9 Mill	\$ 51,800	\$ 44,000	\$ 119,600
12	7045 Interest Income DOM MM	\$ -	\$ -	\$ -
13	7050 Interest Income Health Reserve	\$ 13,800	\$ 11,400	\$ 11,800
14	<b>Total Interest Income</b>	<b>\$ 123,200</b>	<b>\$ 104,100</b>	<b>\$ 403,000</b>
<b>Other Income</b>				
15	7205 Rental Income/Property	\$ 2,900	\$ 2,900	\$ 3,000
16	7401 Two Mill (3.65) Tax	\$ 1,000	\$ 900	\$ 700
17	7501 Other Income	\$ -	\$ -	\$ -
18	7504 Reimbursement DPS # 6 & 11	\$ -	\$ -	\$ -
19	7525 Tran Revo	\$ -	\$ -	\$ -
20	7527 Administrative Fees	\$ 7,900	\$ 8,200	\$ 7,200
21	7539 Retiree Drug Subsidy	\$ -	\$ -	\$ -
22	7545 Waste Disposal Fees	\$ -	\$ -	\$ -
23	7565 Legal Settlement	\$ -	\$ -	\$ -
24	7590 Citation Admin Fees	\$ -	\$ -	\$ -
25	7592 Vehicle Usage	\$ 16,600	\$ 15,300	\$ 15,000
26	7995 Life Insurance Employer	\$ -	\$ -	\$ -
27	9006 Fair Share	\$ -	\$ -	\$ -
28	<b>Total Other Income</b>	<b>\$ 28,400</b>	<b>\$ 27,300</b>	<b>\$ 25,900</b>
<b>Reimbursements</b>				
29	7585 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
30	<b>Total Reimbursement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
31	<b>Total Drainage Other Operating Revenues</b>	<b>\$ 151,600</b>	<b>\$ 131,400</b>	<b>\$ 428,900</b>
32	<b>Total Drainage Non-Operating Revenues</b>	<b>\$ 59,721,600</b>	<b>\$ 68,382,900</b>	<b>\$ 70,865,900</b>

**COMPARISON OF 2023 & 2024 OPERATING BUDGETS  
EXPENSE BY CATEGORY**

	2023 Adopted Budget	2024 Adopted Budget	\$ Change	% Change
<b>1 Personnel Services</b>	\$ 110,539,613	\$ 116,424,678	\$ 5,885,065	5.32%
<b>2 Services and Utilities</b>	\$ 76,789,412	\$ 80,460,530	\$ 3,671,118	4.78%
<b>3 Materials and Supplies</b>	\$ 41,251,785	\$ 45,274,824	\$ 4,023,039	9.75%
<b>4 Special Current Charges</b>	\$ 7,208,709	\$ 7,504,008	\$ 295,299	4.10%
<b>5 Furniture and Equipment</b>	\$ 712,128	\$ 1,037,004	\$ 324,876	45.62%
<b>6 TOTALS</b>	\$ 236,501,647	\$ 250,701,044	\$ 14,199,397	6.00%
<b>7 Depreciation</b>	\$ 83,510,822	\$ 72,297,025	\$ (11,213,797)	-13.43%
<b>8 OPEB Liability (non-cash)</b>	\$ 22,000,000	\$ 18,000,000	\$ (4,000,000)	-18.18%
<b>9 Doubtful Accounts</b>	\$ 17,100,000	\$ 10,750,000	\$ (6,350,000)	-37.13%
<b>10 Debt Service</b>	\$ 51,247,252	\$ 56,441,541	\$ 5,194,289	10.14%
<b>11 Pay-go</b>	\$ 43,340,624	\$ 42,211,622	\$ (1,129,002)	-2.60%
	<u>\$ 453,700,345</u>	<u>\$ 450,401,232</u>	<u>\$ (3,299,113)</u>	<u>-0.73%</u>