



# Metropolitan Sewerage District

Of

Buncombe County, North Carolina



## 2025-2026 BUDGET DOCUMENT

# 2025-2026 Budget Document

## PRINCIPAL OFFICIALS

Board Member	Representative of	Board Member	Representative of
M. Jerry VeHaun, Chairman	Town of Woodfin	Esther Manheimer	City of Asheville
Jackie W. Bryson, Secretary/Treasurer	Woodfin Sanitary Water & Sewer District	Chris Pelly	City of Asheville
Matt Ashley, Jr,	Town of Montreat	Martin Moore	Buncombe County
Jim Player	Town of Fletcher	Douglas Dearth	Town of Weaverville
Nathan Pennington	Buncombe County	Robert C. Watts	Town of Black Mountain
Allan Tarleton	Town of Biltmore Forest	Al Whitesides	Buncombe County
William G. Lapsley	Henderson County	Gwen Wisler	City of Asheville
Roberts & Stevens, P.A.	Legal Counsel	Thomas E. Hartye, P.E.	General Manager
McGill & Associates	Engineer of Record	W. Scott Powell, CLGFO	Director of Finance





## Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Metropolitan Sewerage District of Buncombe County, North Carolina (MSD) for its annual budget for the fiscal year beginning July 1, 2024. This is the twenty-seventh (27) consecutive year that the MSD has received this award.

In order 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 communication device.

This award is valid for a period of one year only. We believe our FY2026 budget continues to conform to the program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Metropolitan Sewerage District of Buncombe County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

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# Introduction





# Metropolitan Sewerage District

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## OF BUNCOMBE COUNTY, NORTH CAROLINA

May 21, 2025

Members of the Finance Committee  
Metropolitan Sewerage District of Buncombe County, North Carolina  
W. H. Mull Building  
2028 Riverside Drive  
Asheville, North Carolina 28804

Subject: FY2026 Budget and Proposed Sewer Rates

Dear Members of the Board,

We respectfully present the FY2026 Budget for the Metropolitan Sewerage District of Buncombe County, North Carolina. The budget incorporates staff recommendations presented to and accepted by the Personnel Committee, which met on April 22, 2025, the Capital Improvement Program Committee, which met on April 24, 2025.

We have developed the FY2026 Budget to advance the organization's mission *"to provide wastewater collection and treatment to its users which promotes the health and safety of affected citizens in the most effective and efficient manner possible today and in the future"*. The following Operational and Capital budget is designed to provide services meeting or exceeding all state regulations and Bond Order covenants with which the District must comply, with any rate changes to be at the lowest responsible level.

### Current Year Highlights

In FY2025, the District's industrial revenue will meet budgeted projections. However, the District's domestic revenue is not expected to meet budgeted projection due to Tropical Storm Helene in western North Carolina. The District has proposed a 5.00% rate increase for the upcoming year. Additionally, the District's long-range business plan incorporates this change and projects that future rate increases will be approximately 7.0% for the remaining nine (9) years.

This budget continues several recent initiatives to maintain the District's overall strategy of keeping collection lines and the plant functioning effectively while rehabilitating significant portions of aging infrastructure. The most important goal remains meeting all regulatory permit requirements.

The SS Construction Department continues to expand its participation in sewer line rehabilitation and replacement efforts to maximize service and minimize SSOs. Goals for FY2026 include utilizing Infrastructure Rehabilitation System (IRS) lining, pipe bursting, and dig-and-replacement construction to rehabilitate and replace at least 15,000 linear feet, while providing preventative maintenance for approximately 600,000 linear feet of the system by employing in-house jet wash cleaning and both chemical and mechanical root control. In addition, the SS Maintenance Department will manage the District's Right-of-Way maintenance program whereby easements will be periodically cleared or mowed.

The Wastewater Treatment Plant is continuing systematic improvements as part of the District's detailed Facilities Plan. In 2023, the District completed the construction of the \$17.2 million High Rate Primary Treatment system and continues operational performance testing of the system so that it may be optimized for use with the upcoming biological improvements. In addition, the District has rebuilt sections of the Incinerator including the Dome, Tuyeres, the Gas Feed System and the Heat Exchanger.

## Operating Budget

The proposed \$22.5 million Operating Budget represents routine expenditures and capital equipment acquisitions needed for the day-to-day operations of the District. Highlights of significant components and changes include:

- 📌 **Compensation and Benefits**—The staff and employees considered salary and health insurance increases together as part of a comprehensive compensation package.
  - A 2.8% salary adjustment—CPI for the Southern Urban Wage Earners increased 2.8% for the last twelve-month period; Division Directors in conjunction with Employee Advisory Committee have requested a cost-of-living increase to keep pace with industry salary increases as well as to encourage retention of valued employees. On April 22, 2025, the Personnel Committee has recommended a wage increase, which has an approximate \$105,000 impact.



- A 5.5% increase in funding for North Carolina retirement cost—In 2016, the Local Governmental Employees' Retirement Systems (LGERS) adopted a rate stabilization policy to allow for predictability and stability in the contribution rates, while continuing keeping the local retirement system one of the best-funded systems in the country. Subsequently, LGERS raised the District's contribution rate from 7.75% to 8.95% of total salary and wages. Over the next five years, contribution rates are projected to increase to an amount slightly over 14.49%. This has an approximate \$101,000 impact on current year expenditures.
- A 0.0% increase in funding for Self-Insured Medical Plan—The District has been able to hold employer contributions to FY2025 levels to cover estimated medical expenses of the plan while maintaining prudent reserves for future claims. This has a \$0 impact on current year expenditures.
- Funding for Post-Employment Health Benefit—Starting in FY2009, GASB 45/75 required recognition of cost for Post-Employment Health Benefits. An actuarial study was done in the current year, staff is recommending FY2025 funding should remain at approximately \$283,000. Current funding has been implemented into the proposed FY2025 budget, in addition to the current business plan, and represents 1.20% of total operations.
- 📊 **Materials, Supplies, and Service expenditures increased 6.3% over prior year**—The District has made a concerted effort to hold materials, supplies, and services cost close to the prior year's level, taking into account inflationary cost increases and continued expansion of the District. The District has increased specific line items to address regulatory and operational needs. Discretionary expenditures have been limited where practicable. This has an approximate \$578,000 impact on year expenditures.

## Capital Improvement Program

The District prepares a ten-year Capital Improvement Program as required by its State Collection System Permit and the Consolidation Agreements. The estimated construction expenditure for FY2026 is \$57.3 million, which is comprised of an estimated \$56.2 million in construction, \$100,000 of reimbursement, and \$1 million in contingency. The total 10-year CIP budget is \$771.2 million.

A detailed list of individual projects and planned expenditures by year was presented at the April 24, 2025 CIP meeting. This signifies a large increase in the 10-year CIP due largely to major improvements at the Plant along with upgrades to the interceptor network. MSD will be positioned to meet future regulations and to provide capacity to serve the estimated growth for the next 50 years.

The Board has consistently financed its Capital Improvement Program through revenue bonds and pay-as-you-go moneys. As of June 30, 2025, the District will have \$70.6 million in outstanding revenue bond debt, with total debt service of \$8.7 million due before the end of the fiscal year. Unlike counties and cities, the District does not have a legally mandated debt limit. However, the District does have a rate covenant. The covenant requires the District to set rates and charges so that income available for debt service will not be less than 120% of fiscal year debt service requirement.

#### Collection System Capital Improvements:

MSD initiated and maintains an aggressive program to rehabilitate its Wastewater Collection System. This program will conform to the North Carolina Department of Environmental and Natural Resources (NCDENR) Collection System Permit requirements, will improve the operational performance, and extend the life of the collection system. The estimated cost over a 10-year period is approximately \$248.5 million.

MSD's focus to rehabilitate over 402,000 feet of sewer lines for the next 10 years and other projects identified in the Master Plan. This rehabilitation has been made more cost-effective by the development of the Pipe Rating Program. Pipe Rating is a proactive planning tool, which utilizes Closed Circuit Television (CCTV) information, a GIS database, actual maintenance history to view, rate, and computer-score pipe segments based on a number of factors.

These factors, for any given manhole-to-manhole segment, include maintenance work order history, number, severity of defects, record of overflows on that segment, and are combined to yield a rating useful for prioritizing rehabilitation efforts.

Pipe Rating minimizes costs by helping the District focus rehabilitation dollars where they are needed most, rather than the previous replacement of collector lines throughout an entire basin. In recognition of this innovative program, the Association of Metropolitan Sewerage Agencies (AMSA) awarded the District one of only two 2003 National Environmental Achievement Awards.

Major projects for FY2026 include Old County Home –Private Sewer Rehabilitation with 4,592 linear feet \$3.0 million, Kimberly Avenue at Sedley Avenue 2,947 linear feet \$1.0 million, Montford Avenue at Montford Park 1,129 linear feet \$660,000, and Interceptor line assessment and cleaning \$2.6 million. In FY2026, MSD will incur \$14.7 million on the Carrier Bridge Pump Station Replacement, \$2.0 million on the Incineration Rehabilitation, \$2.8 million Intermediate Clarifier Effluent Trough Rehabilitation and \$12.4 million on the Weaverville Pump Station Replacement. These are in addition to numerous smaller projects completed throughout the collection system. Further details are available in the CIP section of the budget document.

The District's Collection System Master Plan addresses the orderly extension of the District's collection system into future service areas. The plan has been prepared in close cooperation with the District's member agencies and regional stakeholders. The land use policies and zoning regulations of each agency were used for land usage, growth projections/densities, and line locations. For areas outside of corporate or jurisdictional limits, Buncombe County's Zoning Ordinance has played an integral role in defining future service areas.

The Plan will serve as a basis to ensure that the sewer system will be extended in an orderly fashion and is done in accordance with the planning policies of the various local governments within the District's service area.

#### **Wastewater Treatment Plant Capital Improvements:**

During FY2015, the Treatment Facilities Plan was updated for the Water Reclamation Facility. This Plan provides short, medium, and long-term recommendations for each specific process and facility.

This update primarily expanded on several of the original plan's longer-term recommendations. It focused specifically on improvements to the WRF Headwork's (i.e. bar screens, influent pumping station, and the problematic grit & grease removal system), including surge control for short-term peak flows. It also investigated in detail the installation of a primary clarification process and has evaluated alternatives for the biological treatment process.

Another key aspect of the Facility Plan Update was to gain a solid understanding of regulatory issues that may influence (impact) future treatment requirements and identify long-term biological treatment alternatives to comply with anticipated future regulation changes.

Near-term and mid-term project recommendations from the Plan include:

- Plant Headworks Project—This \$9.6 million project spanned 2 years and consisted of a new grit removal system to replace the existing problematic system, a fine screening facility which will supplement the WRF's existing bar screens, and equalization storage at the plant using existing decommissioned tanks to provide more effective treatment during peak flow events. The project was completed in FY2019.
- High Rate Primary Treatment Project—This \$17.2 million project will provide primary settling of solids to enhance the downstream biological process which will be upgraded starting in FY2028. The project was completed in FY 2023.
- Biological System Upgrades—This \$250.0 million project is being driven by the future water quality regulations as set forth in MSD's NPDES permit (effluent discharge permit). Compliance with effluent ammonia levels must be achieved by December 2037 and will require significant upgrades to the existing biological treatment system. The existing RBC system is 35 years old and will be reaching the end of its useful life in that period.

## Impact of CIP on Operations

For most municipal and county governments, capital improvements often result in higher operating costs. New buildings typically result in higher utility cost as well as cost for additional personnel.

The CIP for the District is largely made up of upgrades to existing facilities such as pump stations, sewer mains, and treatment plant facilities. Although some new chemicals may be added to treatment methods on occasion, the overall net effect of the CIP is actually one of reduced cost. The marginal increase in the size of replacement facilities (seen as up-front capital cost) is offset by increases in efficiencies of the new mechanical and electrical equipment replacements. In addition, as the level of service of the sewer mains increase with the new replacements, the operational cost will decrease for general maintenance and for emergency spill response.

## Sewer Rate Increase

Staff recommends a 5.0% increase in domestic and industrial sewer rates and meter fees for FY2026.

We believe this rate increase is prudent under the current economic situation and is necessary to provide for the following District responsibilities and objectives:

- ✓ Meet current and future regulations at the Water Reclamation Facility and for the Collection System
- ✓ Replace and rehabilitate approximately 40,000 linear feet of sewer mains a year
- ✓ Debt coverage ratio attractive to investors and rating agencies
- ✓ Support of the pay-as-you-go element of the CIP in addition to bonds
- ✓ Continue with goal of periodic smaller rate increases in lieu of large increases in future years
- ✓ Adequate current funding and maintenance of prudent reserves for Self-Insured Medical/Dental Plan
- ✓ Continue with necessary Treatment Plant upgrades

In the past, the MSD Board has endeavored to keep rate increases to a minimum. The District's Bond Order requires sewer rates be set to ensure that the excess of revenues over current expenditures is at least 120% of debt service.

Additionally, the Board balances the bond order requirements while maintaining all regulatory and fiduciary responsibilities.

Domestic sewer rates for the past five years as well as a projection for FY2026 are shown below:

	FY21	FY22	FY23	FY24	FY25	FY26
Rate Increase %	0%	2.75%	3.00%	5.0%	5.0%	5.0%
Meter, Maintenance & Billing Fees	\$9.74	\$9.99	\$10.38	\$10.94	\$11.45	\$11.96
Flow Rate (per ccf)	\$4.73	\$4.86	\$ 5.01	\$ 5.26	\$ 5.52	\$ 5.80
Avg. Monthly Bill (5ccf)	\$32.17	\$33.04	\$34.10	\$35.83	\$37.59	\$39.46



## Distinguished Budget Award

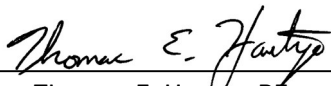
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Metropolitan Sewerage District of Buncombe County, North Carolina for its annual budget for the fiscal year beginning July 1, 2024. This is the twenty-seventh (27) consecutive year that the MSD has received this award. In order 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 communication device.

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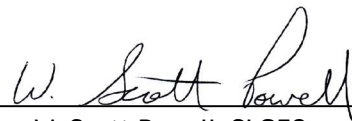
## In Closing

The Budget represents the combined efforts and guidance of the Board, its Committees, and staff. A special thanks to Jody Germaine/Budget Analyst for assembling the budget documents, Pam Thomas/HR Director, Hunter Carson/CIP Director, and Cheryl Rice/Accounting Manager for assembling the CIP Section of the Budget. We look forward to working with you, staff, and our ratepayers as we implement this financial plan and policy document.

Respectfully submitted,



Thomas E. Hartye, PE  
General Manager



W. Scott Powell, CLGFO  
Director of Finance



# Policies & Budget Process



# Budget Process

## Budgetary Adoption

The District budget process must comply with North Carolina General Statutes and the MSD Revenue Bond Order as amended to date. The Bond Order requires that the District adopt its final budget on or before June 15 of each year. North Carolina General Statutes mandate an annual balanced budget ordinance based upon expected revenues, along with a budget message, to be presented to the governing board no later than June 1 and mandates a public hearing be held. The Bond Order calls for a preliminary budget hearing 30 days prior to adoption if requested by a certain percentage of bondholders. The budget calendar is designed to provide for input by all stakeholders into a systematic and deliberate process.

For the Operations and Maintenance Budget, the process begins with the mission statement as approved by the Board. Each Division or section of the District develops a specific mission statement setting forth its role in supporting the overall mission of the District. Next, key responsibilities are defined for each unit, with associated goals and objectives. To evaluate progress, performance measures are identified and tracked for the previous three years. Once the District staff develops the operational activities required to implement the mission-directed strategies, necessary resources can be quantified and presented in a budgetary format.

Because payroll and benefits represent such a large proportion of expenditures, and because an experienced and appropriately compensated, well-trained staff is necessary to accomplish the District's mission, extra effort is made to ensure salaries and benefits are competitive without being excessive. To this end, a human resources consultant prepares a salary survey every three to five years that compares District pay scales with other utilities and governmental entities in the area. During those years a consultant is not retained, the Human Resources Director and other staff take surveys among regional governments and wastewater utilities of intended increases and types/levels of benefits considered.

After reviewing comparative data, the Finance and Personnel Committees take an active role in ratifying increases of cost of living and merit pay, as well as contributions to health insurance and other employee benefit programs. Before approval of any new positions, the Board must be convinced of the cost-benefit, efficiency, and programmatic benefit.

## Budget Process (continued)

### Budgetary Adoption (continued)

The Capital Budget incorporates short-term improvements mandated by the State-issued Collection System Permit with long-term needs identified and prioritized by the 20-year Wastewater System Master Plan to handle wet-weather flow conditions, to improve the performance at the wastewater treatment plant, and to prepare the system to handle expected future wastewater flows. Engineering staff prepare annual estimates of expenditures over the life of projects in a proposed timetable for construction in a 10-year Capital Improvement Plan (CIP).

Meanwhile, Administrative staff prepares an update of the District's ten-year financial forecast based on estimated revenues, expenditures, and debt issuance, which is integrated with the 10-year CIP, along with projections for fleet and wastewater plant replacement funds.

The effect of current expenditures on cash flows and debt coverage ratios are verified for adequacy, and any indicated adjustments to expenditures are made to sustain services within the desired user rate levels, which are set annually in connection with budget adoption.

### Budget Administration

The Budget Resolution is adopted at the fund level and allows for the carry forward of encumbered contracts and purchase orders from the previous fiscal year. This budget book illustrates the initial allocations among departments and between line items for authorized expenditures not including carryover amounts. Authority for modifying these allocations varies.

The General Manager has the authority to transfer amounts between departments within a fund without limitation. Division Directors may transfer amounts between line items and sections within their departments without limitation.

The entire allocation is available at the beginning of the year, and the unexpended balance will remain available during the year, unless otherwise limited by the General Manager and Director of Finance due to cash flow considerations.

## Budget Process (continued)

### Budget Administration (continued)

Several strategies are used to monitor expenditures throughout the year. The General Manager and Division Directors receive monthly expenditure reports, which compare actual to budgeted amounts for the period and for the year to date.

In addition, the procurement software is designed to require approval from the General Manager or Director of Finance if the line item has insufficient funds to cover the requisition or if the expenditure is over a certain amount. Purchasing staff make periodic reviews of outstanding inventory levels, requisitions, and purchase orders to update available line-item balances.

### Budget Amendment

Budget Amendments require approval by the Board of Directors and as such are submitted through the agenda process for consideration at a regularly scheduled Board meeting.



## Budget Calendar

April						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

D A T E	T I M E	S U B J E C T
April 22	9:00 a.m.	Personnel Committee Meeting
		Cost of Living & Merit Pay
		Benefit Allocations
April 24	8:30 a.m.	CIP Committee Meeting
		<ul style="list-style-type: none"> <li>Update of Ten-Year Capital Improvement Program</li> </ul>
		<ul style="list-style-type: none"> <li>Update Construction Program Financing</li> </ul>
		<ul style="list-style-type: none"> <li>2025-2026 Construction Fund Budget</li> </ul>
May 8	9:00 a.m.	Finance Committee Meeting
		<ul style="list-style-type: none"> <li>Nine Month Revenue/Expenditure Report</li> </ul>
		<ul style="list-style-type: none"> <li>Self-Funded Medical &amp; Dental Program</li> </ul>
		<ul style="list-style-type: none"> <li>Proposed FY2026 Construction Fund Budget</li> </ul>
		<ul style="list-style-type: none"> <li>Proposed FY2026 Operating Budget &amp; Sewer Rates</li> </ul>
May 21	2:00 p.m.	Board Meeting
		<ul style="list-style-type: none"> <li>Preliminary FY2026 Budgets &amp; Sewer Rates</li> </ul>
June 11	2:00 p.m.	Board Meeting
		<ul style="list-style-type: none"> <li>Public Hearing</li> </ul>
		<ul style="list-style-type: none"> <li>Adoption of FY2026 Budgets &amp; Sewer Rates</li> </ul>
July 1		Start of Fiscal Year 2025-2026

## Rate Projections & Budgetary Forecast

The District is required by its Bond Order to set rates at such a level that the excess of revenues over current expenditures equals at least 120% of debt service. The Board established a revenue policy that the goal for debt coverage ratio be 150% or 1.5, and sufficient to meet all operating and capital needs with modest level increases.

The Board has also established a budget policy that calls for a ten-year projected operating budget and capital improvement program for long-term planning purposes. Revenue and expenditure projections are integrated with anticipated capital expenditures to anticipate rate increases and timing of debt issuance based on cash flow levels and debt coverage ratios.

Consumer revenue projections are based on consumption rates, growth in number of taps during the previous year, and projected rate increase. Industrial revenue is developed from anticipated fees of actual individual companies, since there are relatively few industrial customers and the charges are determined by effluent strength, as well as volume, which may vary greatly depending on the particular entity. As there are a limited number of large customers, any major change to a particular facility such as announced layoffs or closings, may be immediately factored into the industrial revenue computation.

Operating expenditures are anticipated to increase at the regional cost of living rate, and capital expenditures at the general inflation rate. Future debt service is projected to be issued at slightly above prevailing rates. As this forecast is updated at least semiannually, management is able to adjust timing of capital projects and discuss in advance with Board members proposed timing and levels of rate increases.

Using consumption data projected from the recent historical population growth statistics within the Asheville-Buncombe County area, the District anticipates annual rate increases of approximately 7% for the next nine years.

Construction costs are fairly level reflecting the District's Master Plan to consistently rehabilitate approximately 40,000 linear feet of pipe per year. The CIP expenditure forecast for FY2026 reflects a continuation of a major rehabilitation project at the Wastewater Treatment Plant.

## Rate Projections & Budgetary Forecast (continued)

This long-range budgetary projection also shows how the District plans to finance these projects with a combination of bond proceeds and pay-as-you-go funding from sewer revenues. Overall, the ten-year projection indicates the District's continuing ability to provide wastewater collection and treatment for customers, infrastructure maintenance in accordance with state regulations, and debt service in compliance with Bond Order, all with minimal, uniform rate increases.

# Budgetary Forecast Based on Current Business Plan

Business Plan - FY26												Sewer Rate Increase			
												Average Monthly Bill			
												Assumptions			
												Minimum of 365 Days Cash on Hands			
												Consumption and Account Growth			
												0.75% Increase			
												Bond Issues figured at: 4.5% yield FY27 5.0% yield FY29 5.0% yield FY31 5.0% yield FY34			
												3% inflation in O & M, Replacement Funds and Engineering Force Account			
												ENR 10-year Construction Index @ 3.35%			
												General Sewer Rehab to cover approx. 40,000 lineal ft./year			
												Target Debt Coverage 1.5			
												No growth in Industries - Rate Parity for Flow in 2020			
												District 10yr CIP \$771.2 Million			
												District total 10yr Budget \$1.27 billion			

## Budget Summary

The District utilizes a fund structure developed to accommodate mandates of the District's Bond Order with generally accepted accounting principles for proprietary governments. Appropriated funds, which are those funds that must have a board-approved budget, include ❶ the Revenue Fund from which operational and maintenance expenditures are made, ❷ the General Fund that transfers pay-as-you-go funding authorized for construction, ❸ the Construction Fund that incorporates CIP expenditures, ❹ the Replacement Funds providing funding for Fleet, WRF, and Pump Stations equipment, and ❺ Debt Service Funds.

Financial plans are approved for those other funds whose expenditures are determined by external parties or contractual agreements such as the insurance, debt reserve, and capital reserve funds.

The budget summary chart below shows total activity for all funds and consolidates the effect of transfers between funds.

	FY 2024 Actual Total	FY 2025 Amended Budget	FY 2026 Proposed Budget	Increase (Decrease)	% Change
<b>REVENUES &amp; FINANCING SOURCES</b>					
Domestic User Fees	\$ 40,951,557	\$ 43,125,740	\$ 41,647,839	\$ (1,477,901)	-3.43%
Industrial User Fees	3,987,537	3,536,962	3,745,368	208,406	5.89%
Billing and Collection	1,120,845	1,203,773	1,212,306	8,533	0.71%
Facility and Tap Fees	9,541,237	3,300,000	3,300,000	-	0.00%
Interest and Misc. Income	4,794,187	3,567,310	2,475,452	(1,091,858)	-30.61%
Rental Income	97,837	96,000	96,000	-	0.00%
City of Asheville (Enka Bonds)	8,610	-	-	-	N/A
Employee Contributions to Health Fund	370,501	355,000	355,000	-	0.00%
Use of (Contributions to) Available Funds	(13,726,230)	15,420,931	36,342,237	20,921,306	135.67%
<b>Total Revenues &amp; Financing Sources</b>	<b>\$ 47,146,081</b>	<b>\$ 70,605,716</b>	<b>\$ 89,174,202</b>	<b>\$ 18,568,486</b>	<b>26.30%</b>
<b>EXPENDITURES</b>					
Operations and Maintenance	\$ 19,602,499	\$ 23,103,010	\$ 22,538,983	\$ (564,027)	-2.44%
Construction	18,559,305	37,475,712	57,270,631	19,794,919	52.82%
Capital Equipment	397,560	1,330,257	679,121	(651,136)	-48.95%
Bond Principal and Interest	8,586,717	8,696,737	8,685,467	(11,270)	-0.13%
Other Long-Term Obligation	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 47,146,081</b>	<b>\$ 70,605,716</b>	<b>\$ 89,174,202</b>	<b>\$ 18,568,486</b>	<b>26.30%</b>

**NOTE:** Both Operation and Maintenance and Capital Equipment expenditures represent actual amounts to be spent in the respective reserve funds. These amounts do not include current year reserve funds funding request.



## Component Fund Chart

The following chart shows revenues, expenditures, and transfers by individual fund and provides the detail supporting the summary amounts.

	Operating and Construction			Equipment Replacement			Debt Service	Appropriated Funds
	Revenue/O&M	General	Construction	Fleet & Heavy Reserve	WWTP Reserve	Pump Station Reserve	Bond Service	
Projected Net Position at 6/30/25	79,682,689	25,000	500,000	1,623,103	330,501	171,870	7,410,123	89,743,286
Revenues and Other Financing Sources:								
Domestic User Charges	41,647,839	-	-	-	-	-	-	41,647,839
Industrial User Charges	3,745,368	-	-	-	-	-	-	3,745,368
Billing and Collection Fees	1,212,306	-	-	-	-	-	-	1,212,306
Facility and tap fees	-	3,300,000	-	-	-	-	-	3,300,000
Proceeds from Revenue Bonds	-	-	-	-	-	-	-	-
Stimulus Loan/Grant	-	-	-	-	-	-	-	-
Sale of Surplus Property	-	-	-	9,185	-	-	-	9,185
Non-governmental Grants	-	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-
Investment interest & misc.	2,068,003	1,000	20,000	48,693	9,915	5,156	500	2,153,267
City of Asheville for Enka Bond	-	-	-	-	-	-	-	-
Rental Income	96,000	-	-	-	-	-	-	96,000
Employee/Retirees Medical Contributions	-	-	-	-	-	-	-	-
Total Revenues and Fin. Sources	48,769,516	3,301,000	20,000	57,878	9,915	5,156	500	52,163,965
Expenditures and Other Financing Uses								
Operating Expenses	(18,067,422)	-	-	-	-	-	-	(18,067,422)
Debt-Principal	-	-	-	-	-	-	(6,051,825)	(6,051,825)
Debt-Interest	-	-	-	-	-	-	(2,633,643)	(2,633,643)
Construction	-	-	(57,270,631)	-	-	-	-	(57,270,631)
Capitalized Equipment Expenditures	(150,775)	-	-	(118,846)	(289,000)	(120,500)	-	(679,121)
Total Expenditures and Other Financing Uses	(18,218,197)	-	(57,270,631)	(118,846)	(289,000)	(120,500)	(8,685,467)	(84,702,641)
Interfund/account transfers	(67,899,518)	(3,325,000)	57,270,631	595,000	250,000	60,000	8,685,467	(4,363,420)
Excess (Deficit) of Revenues over Expenditures	(37,348,199)	(24,000)	20,000	534,032	(29,085)	(55,344)	500	(36,902,096)
Projected Net Position at 06/30/26	42,334,490	1,000	520,000	2,157,135	301,416	116,526	7,410,623	52,841,190

Funding comes primarily from the Revenue Fund, from which Operations and Maintenance expenditures are paid. Revenues are transferred to other funds, including construction, insurance internal funds, debt service and replacement reserve funds. Infrastructure over \$15,000 is capitalized and budgeted through the Construction Fund. Capitalized equipment such as trucks and rolling stock are budgeted through the Fleet Replacement Fund and capitalized equipment such as pumps and plant machinery are budgeted through the Water Reclamation Facility Replacement Fund. While the O&M budget contains line items entitled "Capital Equipment," while such expenditures are below the capitalization threshold, they are in excess of \$1,000 and budgeted and tracked internally for managerial purposes.

## Component Fund Chart (continued)

The following chart shows revenues, expenditures, and transfers by individual fund and provides the detail supporting the summary amounts.

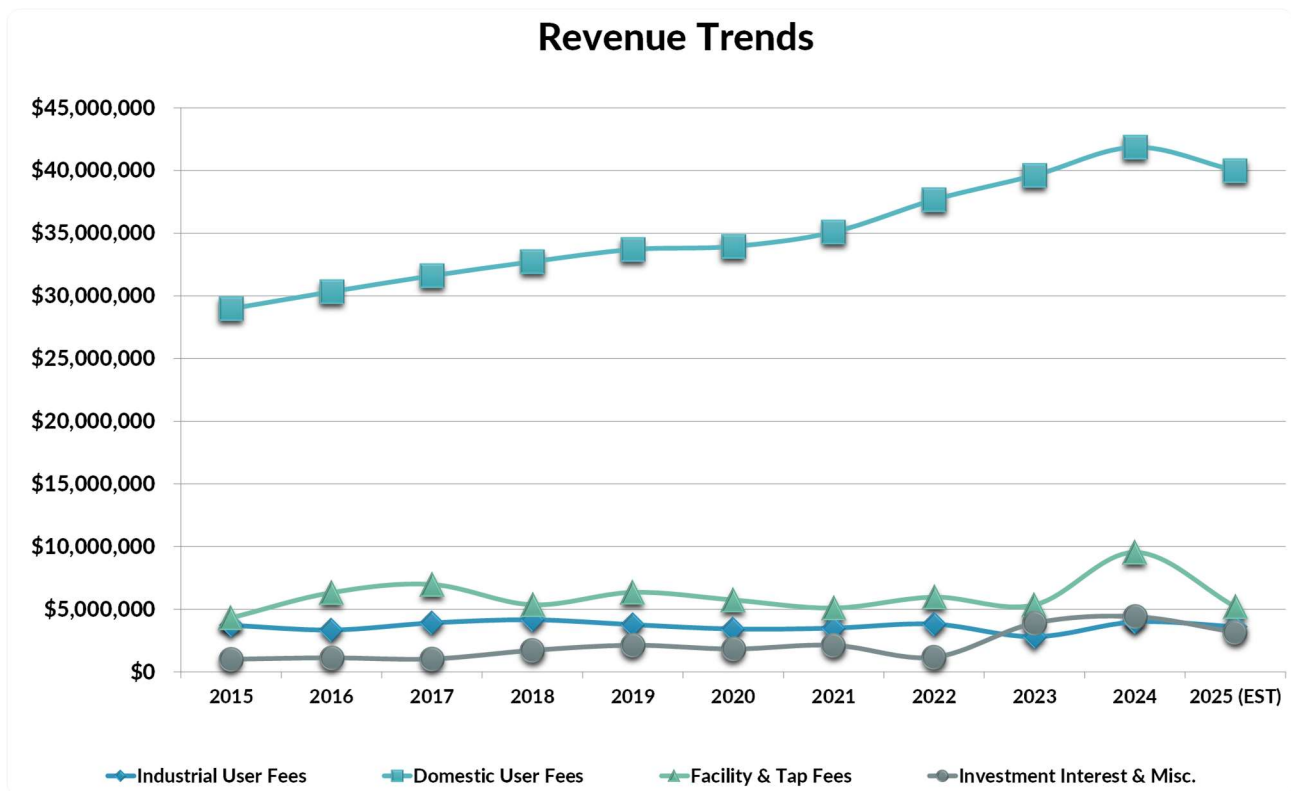
	Designated for Insurance				Bond Covenant Requirement	Non- Appropriated	Budget Summary
	Insurance Medical	Insurance Post Employment	Insurance Prop & Liab	Insurance Work Comp	Capital Reserve		District Totals
Projected Net Position at 6/30/25	4,226,792	(1,746,371)	693,074	464,426	1,363,175	5,001,096	94,744,382
Revenues and Other Financing Sources:							
Domestic User Charges	-	-	-	-	-	-	41,647,839
Industrial User Charges	-	-	-	-	-	-	3,745,368
Billing and Collection Fees	-	-	-	-	-	-	1,212,306
Facility and tap fees	-	-	-	-	-	-	3,300,000
Proceeds from Revenue Bonds	-	-	-	-	-	-	-
Stimulus Loan/Grant	-	-	-	-	-	-	-
Sale of Surplus Property	-	-	-	-	-	-	9,185
Non-governmental Grants	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Investment interest & misc.	140,000	110,000	10,000	12,000	41,000	313,000	2,466,267
City of Asheville for Enka Bond	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	96,000
Employee/Retirees Medical Contributions	345,000	10,000	-	-	-	355,000	355,000
Total Revenues and Fin. Sources	485,000	120,000	10,000	12,000	41,000	668,000	52,831,965
Expenditures and Other Financing Uses							
Operating Expenses	(3,276,561)	-	(1,060,000)	(135,000)	-	(4,471,561)	(22,538,983)
Debt--Principal	-	-	-	-	-	-	(6,051,825)
Debt--Interest	-	-	-	-	-	-	(2,633,643)
Construction	-	-	-	-	-	-	(57,270,631)
Capitalized Equipment Expenditures	-	-	-	-	-	-	(679,121)
Total Expenditures and Other Financing Uses	(3,276,561)	-	(1,060,000)	(135,000)	-	(4,471,561)	(89,174,202)
Interfund/account transfers	3,143,840	133,000	1,063,580	23,000	-	4,363,420	-
Excess (Deficit) of Revenues over Expenditures	352,279	253,000	13,580	(100,000)	41,000	559,859	(36,342,237)
Projected Net Position at 06/30/26	4,579,071	(1,493,371)	706,654	364,426	1,404,175	5,560,955	58,402,145

Now that the Districts' financial overview has been presented, we will examine revenues and various expenditures in detail.

# Revenue

## Overview

The District has the authority to establish rates and charges for service to be approved by a budget resolution of the District Board of Directors. The District has established separate rates for domestic and industrial customers, adopted a schedule of facility and sewer connection fees applying to new customers, and receives minor amounts of income from rental of real property and investment of surplus cash. The various types of revenues and other financing sources are described in detail on the following pages.

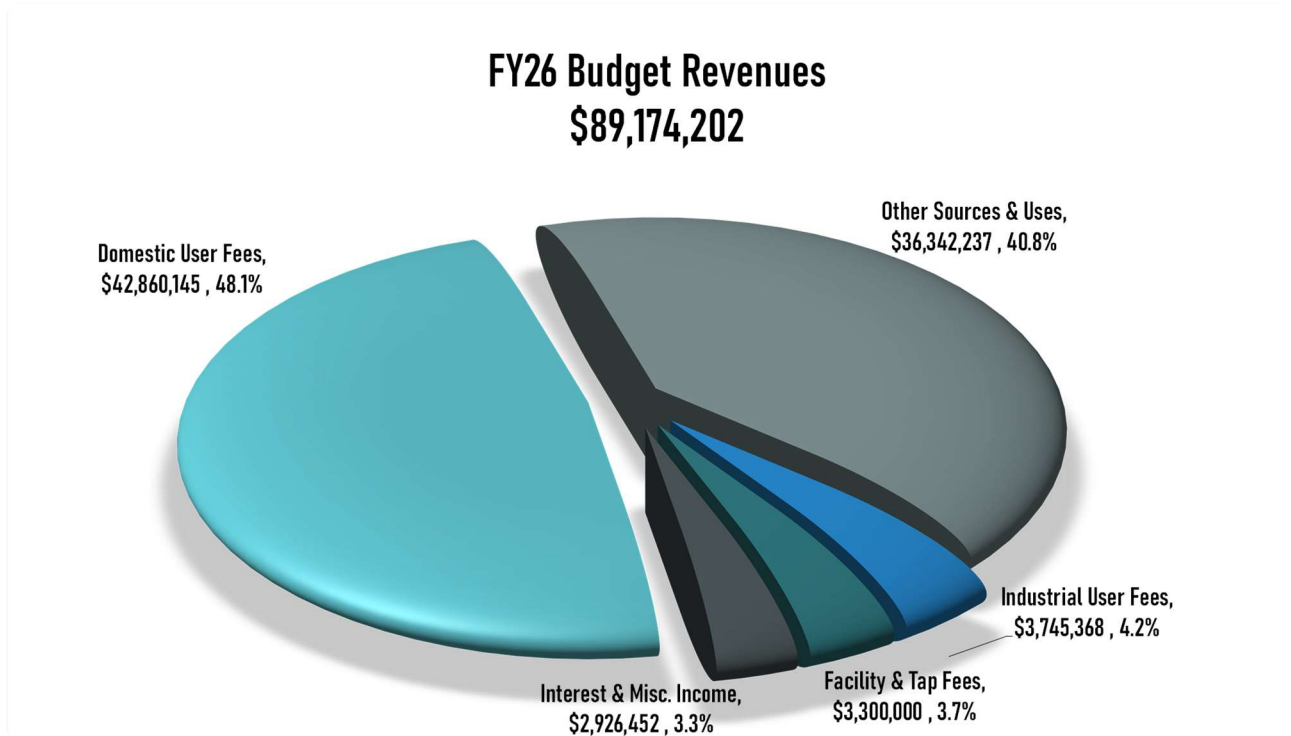


A graph of historical revenues by type reveals the overwhelming percentage of the District's income derives from domestic (residential & commercial) customers and has increased for the past ten consecutive years. Industrial user fees clearly show the effect of the shrinking textile industry in Buncombe County and are diminishing as larger industries wind down and are replaced with smaller new enterprises. Facility and tap fees testify to the growth fueled by population in-migration and expansion of non-industrial type businesses. Overall, income for FY2025 is estimated to be lower than in FY2024 due to the effects of Tropical Storm Helene.

## Revenue (continued)

### Revenue Summary

When projecting FY2026 revenues, a 5.00% domestic customer rate increase was considered in conjunction with a projected .75% increase in domestic consumption. In addition, the budget reflects no growth in industrial users. Conservative assumptions based on recent income trends underlie other budgeted income amounts as explained below.



### Domestic User Charges

The primary source of District revenues are domestic charges. The District has approximately 60,000 accounts. The District direct bills approximately 600 of these domestic users all of which are on private well systems but are connected to MSD's sewer collector system. Billing and collection of the remainder of District domestic customers is performed by the member agencies providing water, who charge a fee for this service, which is added to the monthly bill and paid by MSD customers.

Domestic sewer rate increases for the past ten years are shown below:

Fiscal Year									
16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
2.5%	2.5%	2.5%	2.5%	0.0%	2.75%	3.0%	5.0%	5.0%	5.0%

## Revenue (continued)

### Industrial User Charges

Prior to FY 2001, industrial users were charged decreasing tiered rates based on total volume so that actual rates charged were considerably below those paid by residential consumers. In FY 2001, the Board approved a plan to achieve rate parity between industrial and residential customers over the upcoming twenty years. The annual increases from this parity plan are incorporated in adopted rates.

Fortunately, the number of new residential customers continues to increase which is anticipated to mitigate the impact from the decline of industrial revenue.

### Investment Interest

This revenue source reflects interest earned on public funds held by the District and the Revenue Bond Trustee. Investment income is determined by interest rates and cash balances available for investment. Interest rates decreased rapidly during the current year due to adverse economic conditions. The projected yield for the current fiscal year will be 3.00%.

All MSD investments conform to its Bond Order and the North Carolina General Statutes governing investments, and due to the minimum acceptable level of risk, produce fairly conservative rates of return.

### Sewer System Development Fee

This revenue source represents the buying of equity in completed wastewater facilities paid by consumers who are added to the sewer collection system. In June 2006, the actual cost was determined to be significantly greater than the fee charged. To moderate the impact on customers, the board determined to implement 20% of this increase over each of the subsequent five years.

On July 20, 2017 the North Carolina General Assembly passed into law North Carolina General Statute 162A Article 8 ("Article 8"). Article 8 provides for the uniform authority to implement system development fees for public water and sewer systems. In FY2024, Raftelis Financial Consultants, Inc. was engaged to perform a study which conforms to the conditions and limitations of Article 8.

Effective in FY2024, sewer facility fees ranged from \$844 to \$3,568 for residential users based on size of structure, and from \$3,568 to \$945,452 for nonresidential customers based on meter size.



## Revenue (continued)

### Sewer Connection Fees

This revenue source represents the cost of physically installing new connections to the sewer system. The cost for installing a tap that does not involve payment restoration is \$1,300. This fee is to provide connections to the MSD system where the public main is on the same side of the street as the residence.

The Sewer Connection Fee will apply to new home construction, as well as existing homes, which have been demolished or remodeled, and sewer service is reinstated under new property ownership. MSD requires that a licensed utility contractor install any sewer connection/service line within public rights-of-way extending over 75 feet or that requires pavement disturbance or boring to reach across a paved thoroughfare. The installation shall be constructed to MSD Standards. All work will be subject to MSD inspection.

### Billings & Collections

The District will pay the municipalities \$3.01 per customer bill for meter reading, billing, and collection services.

### Rental Income

Pace Analytical Services, Inc. has entered into a lease to utilize a portion of a building in the Wastewater Treatment Plant facilities along with laboratory equipment. The District also leases land to a private company for a cell tower.

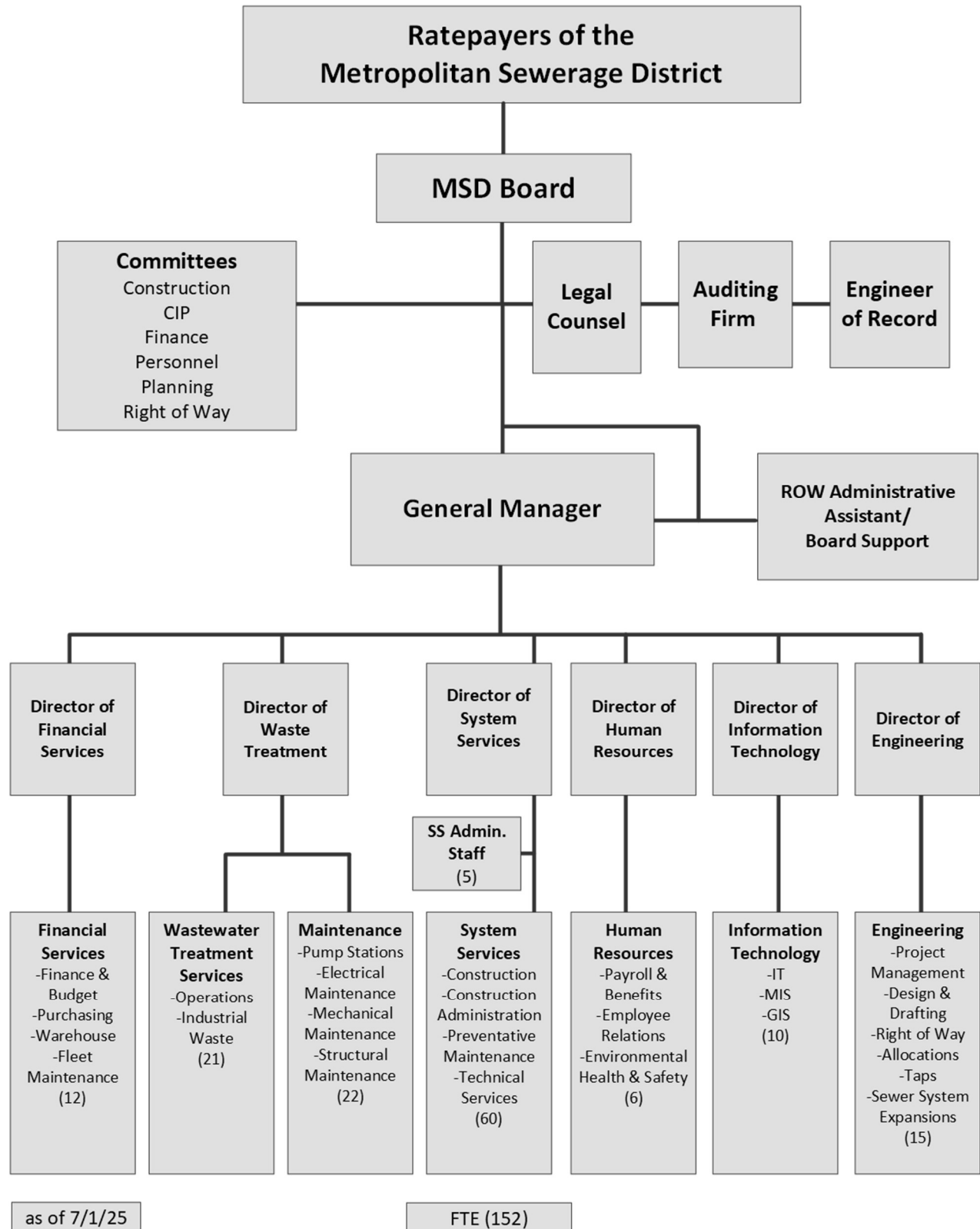


# Operation & Maintenance



# Operation & Maintenance Fund

## Organizational Chart



## Operation & Maintenance Fund (continued)

### Overview

The Operation & Maintenance Fund budget finances the program and administrative activities for the wastewater treatment plant, pump stations, and collection system. The FY2026 Operation & Maintenance Fund budget totals \$23,486,617. This represents a 3.07% increase over the previous year. The District budgets to the Departmental level and are as follows:

Office of the General Manager	\$	2,208,224
Human Resources		1,163,287
Information Technology		1,976,148
Financial Services		2,362,212
Wastewater Treatment Plant		10,754,879
System Services		8,544,768
Engineering		2,176,555
Total Expenditures	\$	29,186,073
Less: Capitalized in Construction Funds		(5,699,456)
Net Operation & Maintenance Fund	\$	23,486,617

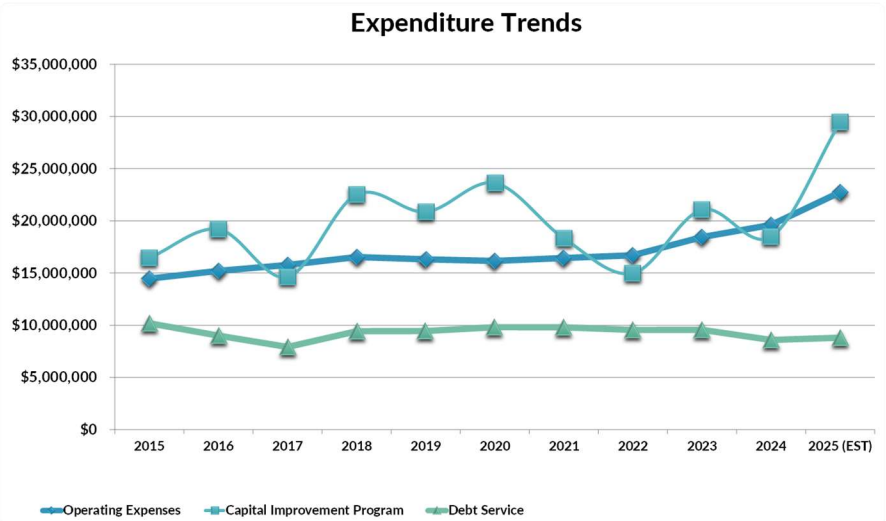
### O & M Overview

	ACTUAL 2023-2024	APPROVED 2024-2025 BUDGET	ESTIMATED 2024-2025 ACTUAL	PROPOSED 2025-2026 BUDGET	INC(DEC) OVER PRIOR YR BUDGET
SALARIES & WAGES	\$ 10,807,993	\$ 11,432,860	\$ 11,432,860	\$ 11,537,357	0.91%
BENEFITS	6,241,317	6,574,127	6,574,127	6,702,110	1.95%
MATERIALS, SUPPLIES & SERVICES	7,129,024	9,186,789	9,096,823	9,765,188	6.30%
REPLACEMENT FUNDS & TRANSFERS	1,003,569	1,038,492	1,038,492	1,030,643	-0.76%
CAPITAL EQUIPMENT	109,969	162,825	156,825	150,775	-7.40%
SUB-TOTAL O&M FUND	25,291,872	28,395,093	28,299,127	29,186,073	2.79%
LESS:					
Capitalized Construction Expenses	(5,272,288)	(5,607,204)	(5,605,529)	(5,699,456)	1.65%
NET OPERATION & MAINTENANCE FUND	\$ 20,019,584	\$ 22,787,889	\$ 22,693,598	\$ 23,486,617	3.07%

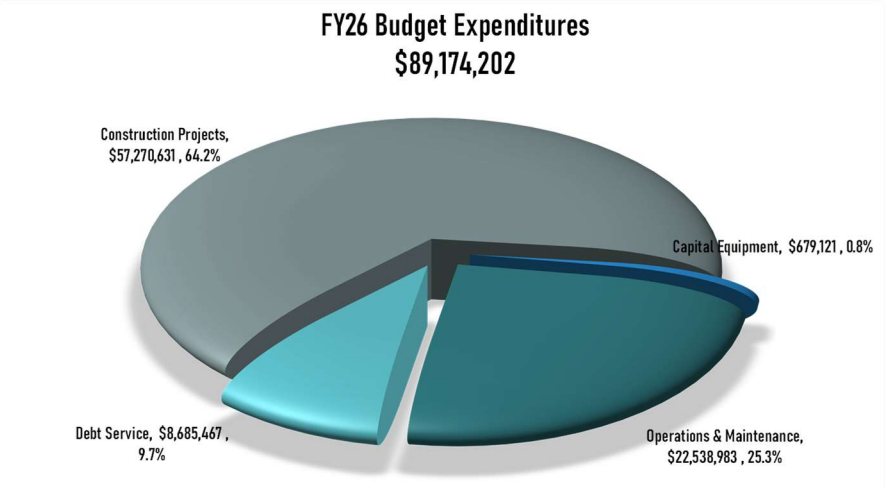
## Operation & Maintenance Fund (continued)

The major factors that impact our operating and maintenance budget include:

1. **Repairs and Maintenance**—A majority of the Districts' approximately 1,157 miles of collection lines are between thirty and one hundred years old. While many capital projects are planned and in process, these aging facilities often require frequent repairs and maintenance costs prior to commencement of a major rehabilitation funded in the CIP. The Asset Management Plan calls for periodic maintenance and repairs. The District has well as for in-house sewer line repair and maintenance budgeted significant amounts for maintenance of equipment, buildings, and grounds as well as for in-house sewer line repair and maintenance.



2. **Salaries and Benefits**—A 2.8% salary adjustment as well as a 0% increase for the Self-Funded Health Insurance Plan. Personnel costs represent over 63% of the Operating and Maintenance budget.



3. **Post-Employment Health Benefit**—Starting in FY2009, GASB45 required the recognition of cost for Post-Employment Health Benefits. Current funding represents 1.2% of total operations.

# FY2026 Budget – All Departments Summary

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 8,812,963	\$ 9,784,130	\$ 10,543,105	\$ 11,081,260	\$ 11,081,260	100.00%	\$ 11,185,757	0.94%
51150	Overtime	<u>236,235</u>	<u>255,895</u>	<u>264,888</u>	<u>351,600</u>	<u>351,600</u>	<u>100.00%</u>	<u>351,600</u>	<u>0.00%</u>
Total Salaries & Wages		9,049,198	10,040,024	10,807,993	11,432,860	11,432,860	100.00%	11,537,357	0.91%
<b>Benefits</b>									
51200	North Carolina Retirement	1,036,056	1,222,620	1,400,575	1,559,442	1,559,442	100.00%	1,660,227	6.46%
51250	Payroll Taxes	671,220	752,625	799,511	874,615	874,615	100.00%	882,607	0.91%
51300	Medical, Dental & Life	2,639,540	2,811,110	2,993,840	2,993,840	2,993,840	100.00%	2,993,840	0.00%
51325	Post Retirement Insurance	276,555	283,000	283,000	283,000	283,000	100.00%	283,000	0.00%
51350	Worker's Compensation	273,000	273,000	273,000	273,000	273,000	100.00%	273,000	0.00%
51360	State Unemployment Benefits	323	-	8,031	32,560	32,560	100.00%	32,560	0.00%
51450	Automobile Allowance	3,600	4,510	3,600	3,600	3,600	100.00%	-	-100.00%
51500	401-K/457 Plan	<u>411,949</u>	<u>441,422</u>	<u>479,760</u>	<u>554,070</u>	<u>554,070</u>	<u>100.00%</u>	<u>576,876</u>	<u>4.12%</u>
Total Benefits		5,312,244	5,788,287	6,241,317	6,574,127	6,574,127	100.00%	6,702,110	1.95%
Total Salaries, Wages & Benefits		<u>14,361,442</u>	<u>15,828,311</u>	<u>17,049,310</u>	<u>18,006,987</u>	<u>18,006,987</u>	<u>100.00%</u>	<u>18,239,467</u>	<u>1.29%</u>
<b>Materials, Supplies &amp; Services</b>									
52010	Advertising	27,692	12,935	17,036	33,000	29,750	90.15%	32,500	-1.52%
52050	Dues & Subscriptions	48,441	55,604	51,867	66,729	66,279	99.33%	68,601	2.81%
52100	Postage	10,077	10,739	19,059	13,000	13,000	100.00%	14,000	7.69%
52150	Travel, Mtgs & Training	114,963	151,292	163,911	232,265	217,213	93.52%	239,990	3.33%
52160	Tuition Assistance	2,738	3,704	2,400	5,000	4,000	80.00%	1,600	-68.00%
52170	Directors Fees & Expenses	18,399	17,612	17,461	19,585	19,000	97.01%	21,000	7.23%
52180	Liability Insurance	602,521	662,775	662,775	663,605	663,605	100.00%	813,580	22.60%
52200	Telephone/Telefax	24,509	25,831	23,579	30,300	30,300	100.00%	30,300	0.00%
52210	Communications	124,267	127,473	135,653	179,630	179,510	99.93%	189,315	5.39%
52240	Uniforms	67,756	80,033	69,494	97,660	96,310	98.62%	98,085	0.44%
52250	Office Supplies	15,748	15,436	17,520	23,700	23,250	98.10%	23,150	-2.32%
52260	Special Dept Supplies	368,678	372,241	337,879	495,590	495,490	99.98%	502,635	1.42%
52270	Safety Equip/Supplies	65,393	80,696	71,860	90,500	89,800	99.23%	91,900	1.55%
52280	Maint Supp/Small Tools	116,553	115,444	130,784	154,200	154,200	100.00%	154,900	0.45%
52290	Chemical Supplies	341,289	623,058	806,303	1,320,500	1,320,500	100.00%	1,470,500	11.36%
52300	Line Cleaning Supplies	44,207	52,614	49,358	55,750	55,750	100.00%	55,750	0.00%
52330	Legal Fees	14,860	20,327	9,569	37,390	35,975	96.22%	39,500	5.64%
52350	Prof/Contractual Svcs	462,439	596,003	493,560	829,084	828,584	99.94%	806,857	-2.68%
52410	Maint-Buildings & Grounds	208,337	238,012	289,759	319,500	319,500	100.00%	326,500	2.19%
52420	Maintenance-Equipment	357,184	385,331	391,438	519,500	519,000	99.90%	539,000	3.75%
52430	Landscape Restoration	8,147	11,907	10,106	13,700	13,700	100.00%	13,700	0.00%
52440	Pump Maintenance	87,005	84,855	110,820	112,500	112,500	100.00%	127,200	13.07%
52450	Equipment Rental	8,703	6,758	16,759	41,500	21,500	51.81%	41,500	0.00%
52460	Motor Fuel & Lubricants	217,277	233,475	208,544	310,000	310,000	100.00%	310,000	0.00%
52470	Outside Vehicle Maint	23,237	45,562	20,432	30,000	30,000	100.00%	30,000	0.00%
52500	Rents/Leases	48,159	47,405	51,615	55,300	55,300	100.00%	55,800	0.90%
52510	Permits/Fees/Software Licenses	290,853	310,286	357,978	427,965	421,665	98.53%	486,019	13.57%
52650	Utilities	1,308,441	1,484,663	1,368,724	1,660,000	1,660,000	100.00%	1,825,000	9.94%
52690	Freight	7,926	9,851	7,962	8,000	8,000	100.00%	10,000	25.00%
52715	Safety Incentive Program	2,166	1,705	2,428	2,500	2,500	100.00%	2,500	0.00%
52725	Wellness Program	3,019	8,642	5,205	7,500	7,500	100.00%	7,500	0.00%
52730	Employee Asst Program	4,355	5,000	5,500	6,000	6,000	100.00%	6,500	8.33%
52900	Other Operating Expenses	390	1,083	(3)	3,166	3,166	99.99%	3,600	13.69%
52910	Non-Capital Equipment	65,693	101,907	79,211	113,397	113,397	100.00%	108,900	-3.97%
52915	Copiers Printers & Faxes	-	-	1,634	5,000	5,000	100.00%	5,000	0.00%
52920	Billing & Collections	<u>1,021,457</u>	<u>1,060,476</u>	<u>1,120,845</u>	<u>1,203,773</u>	<u>1,165,579</u>	<u>96.83%</u>	<u>1,212,306</u>	<u>0.71%</u>
Total Materials, Supplies & Services		6,132,881	7,060,734	7,129,024	9,186,789	9,096,823	99.02%	9,765,188	6.30%
<b>Interfund Transfers</b>									
52340	Debt Administration Expenses	122,582	110,847	98,569	133,492	133,492	100.00%	125,643	-5.88%
53040	Fleet Replacement Charges	595,000	595,000	595,000	595,000	595,000	100.00%	595,000	0.00%
53050	WWTP Replacement Charges	200,000	200,000	250,000	250,000	250,000	100.00%	250,000	0.00%
53070	Pump Replacement Charges	<u>55,000</u>	<u>55,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>100.00%</u>	<u>60,000</u>	<u>0.00%</u>
Total Interfund Transfers		972,582	960,847	1,003,569	1,038,492	1,038,492	100.00%	1,030,643	-0.76%
<b>Capital Outlay</b>									
54010	Capital Equipment - New	29,138	47,241	35,460	67,600	61,600	91.12%	62,800	-7.10%
54020	Capital Equip-Software	-	-	-	-	-	-	-	-
54030	Capital Equip - Replacement	<u>40,341</u>	<u>100,020</u>	<u>74,509</u>	<u>95,225</u>	<u>95,225</u>	<u>100.00%</u>	<u>87,975</u>	<u>-7.61%</u>
Total Capital Outlay		69,479	147,261	109,969	162,825	156,825	96.32%	150,775	-7.40%
Sub-Total O&M Fund		<u>\$ 21,536,383</u>	<u>\$ 23,997,154</u>	<u>\$ 25,291,872</u>	<u>\$ 28,395,093</u>	<u>\$ 28,299,127</u>	<u>99.66%</u>	<u>29,186,073</u>	<u>2.79%</u>
<b>LESS:</b>									
Chargebacks to General Fund for CIP		(2,659,532)	(2,875,271)	(3,101,759)	(3,404,838)	(3,403,163)	99.95%	(3,415,227)	0.31%
Chargebacks to General Fund for SSD		(1,702,644)	(1,943,292)	(2,170,529)	(2,202,366)	(2,202,366)	100.00%	(2,284,229)	3.72%
Net Operation & Maintenance Fund		<u>\$ 17,174,208</u>	<u>\$ 19,178,591</u>	<u>\$ 20,019,584</u>	<u>\$ 22,787,889</u>	<u>\$ 22,693,598</u>	<u>99.59%</u>	<u>\$ 23,486,617</u>	<u>3.07%</u>

## FY2026 Budget – Office of the General Manager

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 204,179	\$ 241,235	\$ 244,996	\$ 248,419	\$ 248,419	100.00%	\$ 255,375	2.80%
Total Salaries & Wages		204,179	241,235	244,996	248,419	248,419	100.00%	255,375	2.80%
<b>Benefits</b>									
51200	North Carolina Retirement	24,673	28,188	31,812	33,885	33,885	100.00%	36,749	8.45%
51250	Payroll Taxes	11,656	13,889	14,096	19,005	19,005	100.00%	19,537	2.80%
51300	Medical, Dental & Life	17,366	18,493	19,696	19,696	19,696	100.00%	19,696	0.00%
51325	Post Retirement Insurance	1,862	1,862	1,862	1,862	1,862	100.00%	1,862	0.00%
51350	Worker's Compensation	1,796	1,796	1,796	1,796	1,796	100.00%	1,796	0.00%
51360	State Unemployment Benefits	-	-	-	215	215	100.00%	215	0.00%
51500	401-K/457 Plan	10,491	11,356	11,986	12,421	12,421	100.00%	12,769	2.80%
Total Benefits		67,843	75,584	81,248	88,880	88,880	100.00%	92,624	4.21%
Total Salaries, Wages & Benefits		272,023	316,819	326,244	337,299	337,299	100.00%	347,999	3.17%
<b>Materials, Supplies &amp; Services</b>									
52010	Advertising	10,757	127	8,021	12,000	12,000	100.00%	12,000	0.00%
52050	Dues & Subscriptions	7,378	10,019	4,383	10,000	10,000	100.00%	10,000	0.00%
52100	Postage	10,077	10,739	19,059	13,000	13,000	100.00%	14,000	7.69%
52150	Travel, Mtgs & Training	615	2,476	4,243	4,000	4,000	100.00%	6,000	50.00%
52170	Directors Fees & Expenses	18,399	17,612	17,461	19,585	19,000	97.01%	21,000	7.23%
52180	Liability Insurance	115,609	127,170	127,170	128,000	128,000	100.00%	156,928	22.60%
52210	Communications	1,870	1,878	2,710	2,200	2,200	100.00%	2,200	0.00%
52250	Office Supplies	681	321	382	900	600	66.67%	800	-11.11%
52260	Special Dept Supplies	172	646	640	400	300	75.00%	600	50.00%
52270	Safety Equip/Supplies	-	-	-	-	-	-	-	-
52330	Legal Fees	8,524	13,160	7,964	25,415	24,000	94.43%	26,000	2.30%
52350	Prof/Contractual Svcs	21,102	38,304	15,246	28,000	28,000	100.00%	29,000	3.57%
52410	Maint-Buildings & Grounds	159,085	175,762	187,995	243,000	243,000	100.00%	220,000	-9.47%
52420	Maintenance-Equipment	-	-	-	-	-	-	-	-
52500	Rents/Leases	3,289	3,342	2,487	5,000	5,000	100.00%	5,000	0.00%
52510	Permits/Fees/Software Licenses	192	364	201	404	404	99.91%	420	3.87%
52650	Utilities	90,537	101,208	90,874	110,000	110,000	100.00%	120,000	9.09%
52690	Freight	7,926	9,851	7,962	8,000	8,000	100.00%	10,000	25.00%
52900	Other Operating Expenses	390	1,083	(3)	3,166	3,166	99.99%	3,600	13.69%
52910	Non-Capital Equipment	-	-	-	-	-	-	-	-
52920	Billing & Collections	1,021,457	1,060,476	1,120,845	1,203,773	1,165,579	96.83%	1,212,306	0.71%
Total Materials, Supplies & Services		1,478,061	1,574,539	1,617,639	1,816,843	1,776,249	97.77%	1,849,854	1.82%
<b>Interfund Transfers</b>									
53040	Fleet Replacement Charges	10,371	10,371	10,371	10,371	10,371	100.00%	10,371	0.00%
Total Interfund Transfers		10,371	10,371	10,371	10,371	10,371	100.00%	10,371	0.00%
<b>Capital Outlay</b>									
54010	Capital Equipment - New	-	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-	-
Sub-Total O&M Fund		1,760,454	1,901,729	1,954,254	2,164,513	2,123,919	98.12%	2,208,224	2.02%
Net Operation & Maintenance Fund		\$ 1,760,454	\$ 1,901,729	\$ 1,954,254	\$ 2,164,513	\$ 2,123,919	98.12%	\$ 2,208,224	2.02%



## FY2026 Budget – Human Resources

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 384,326	\$ 411,015	\$ 433,429	\$ 531,074	\$ 531,074	100.00%	\$ 543,580	2.35%
51150	Overtime	-	14	-	-	-	-	-	-
<b>Total Salaries &amp; Wages</b>		<b>384,326</b>	<b>411,029</b>	<b>433,429</b>	<b>531,074</b>	<b>531,074</b>	<b>100.00%</b>	<b>543,580</b>	<b>2.35%</b>
<b>Benefits</b>									
51200	North Carolina Retirement	44,126	49,822	56,368	72,438	72,438	100.00%	78,221	7.98%
51250	Payroll Taxes	30,774	34,161	32,456	40,627	40,627	100.00%	41,584	2.36%
51300	Medical, Dental & Life	121,558	129,460	137,876	137,876	137,876	100.00%	137,876	0.00%
51325	Post Retirement Insurance	13,033	13,033	13,033	13,033	13,033	100.00%	13,033	0.00%
51350	Worker's Compensation	12,573	12,573	12,573	12,573	12,573	100.00%	12,573	0.00%
51360	State Unemployment Benefits	-	-	-	1,499	1,499	100.00%	1,499	0.00%
51500	401-K/457 Plan	18,740	19,675	28,803	26,554	26,554	100.00%	27,180	2.36%
<b>Total Benefits</b>		<b>240,803</b>	<b>258,724</b>	<b>281,109</b>	<b>304,600</b>	<b>304,600</b>	<b>100.00%</b>	<b>311,966</b>	<b>2.42%</b>
<b>Total Salaries, Wages &amp; Benefits</b>		<b>625,129</b>	<b>669,752</b>	<b>714,538</b>	<b>835,674</b>	<b>835,674</b>	<b>100.00%</b>	<b>855,546</b>	<b>2.38%</b>
<b>Materials, Supplies &amp; Services</b>									
52010	Advertising	10,046	8,012	2,900	10,000	10,000	100.00%	10,000	0.00%
52050	Dues & Subscriptions	4,401	4,790	4,444	6,600	6,600	100.00%	7,000	6.06%
52150	Travel, Mtgs & Training	9,737	17,310	22,486	23,475	23,475	100.00%	27,500	17.15%
52160	Tuition Assistance	2,738	3,704	2,400	5,000	4,000	80.00%	1,600	-68.00%
52180	Liability Insurance	1,864	2,050	2,050	2,050	2,050	100.00%	2,513	22.59%
52210	Communications	18,016	19,428	27,160	48,060	48,060	100.00%	53,060	10.40%
52240	Uniforms	1,578	780	707	1,485	1,485	100.00%	1,485	0.00%
52250	Office Supplies	2,669	2,822	3,348	3,450	3,450	100.00%	3,450	0.00%
52260	Special Dept Supplies	1,874	1,033	1,510	3,800	3,800	100.00%	3,800	0.00%
52270	Safety Equip/Supplies	14,168	20,997	24,847	23,000	23,000	100.00%	24,000	4.35%
52280	Maint Supp/Small Tools	-	-	-	-	-	-	-	-
52330	Legal Fees	5,770	4,250	-	8,000	8,000	100.00%	8,000	0.00%
52350	Prof/Contractual Svcs	50,986	118,287	48,720	107,175	107,175	100.00%	115,000	7.30%
52410	Maint-Buildings & Grounds	-	-	31,815	500	500	100.00%	500	0.00%
52420	Maintenance-Equipment	2,619	2,711	5,651	6,000	6,000	100.00%	6,000	0.00%
52510	Permits/Fees/Software Licenses	67	39	60	100	100	100.00%	100	0.00%
52715	Safety Incentive Program	2,166	1,705	2,428	2,500	2,500	100.00%	2,500	0.00%
52725	Wellness Program	3,019	8,642	5,205	7,500	7,500	100.00%	7,500	0.00%
52730	Employee Asst Program	4,355	5,000	5,500	6,000	6,000	100.00%	6,500	8.33%
52910	Non-Capital Equipment	10,076	9,054	15,189	22,177	22,177	100.00%	18,550	-16.35%
<b>Total Materials, Supplies &amp; Services</b>		<b>146,149</b>	<b>230,616</b>	<b>206,421</b>	<b>286,872</b>	<b>285,872</b>	<b>99.65%</b>	<b>299,058</b>	<b>4.25%</b>
<b>Interfund Transfers</b>									
53040	Fleet Replacement Charges	2,683	2,683	2,683	2,683	2,683	100.00%	2,683	0.00%
<b>Total Interfund Transfers</b>		<b>2,683</b>	<b>2,683</b>	<b>2,683</b>	<b>2,683</b>	<b>2,683</b>	<b>100.00%</b>	<b>2,683</b>	<b>0.00%</b>
<b>Capital Outlay</b>									
54010	Capital Equipment - New	2,499	-	-	6,000	-	0.00%	6,000	0.00%
<b>Total Capital Outlay</b>		<b>2,499</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>0.00%</b>	<b>6,000</b>	<b>0.00%</b>
<b>Sub-Total O&amp;M Fund</b>		<b>776,460</b>	<b>903,051</b>	<b>923,642</b>	<b>1,131,229</b>	<b>1,124,229</b>	<b>99.38%</b>	<b>1,163,287</b>	<b>2.83%</b>
<b>Net Operation &amp; Maintenance Fund</b>		<b>\$ 776,460</b>	<b>\$ 903,051</b>	<b>\$ 923,642</b>	<b>\$ 1,131,229</b>	<b>\$ 1,124,229</b>	<b>99.38%</b>	<b>\$ 1,163,287</b>	<b>2.83%</b>

## FY2026 Budget – Information Technology

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 719,973	\$ 808,843	\$ 858,973	\$ 880,469	\$ 880,469	100.00%	\$ 905,107	2.80%
51150	Overtime	-	-	-	-	-	-	-	-
<b>Total Salaries &amp; Wages</b>		<b>719,973</b>	<b>808,843</b>	<b>858,973</b>	<b>880,469</b>	<b>880,469</b>	<b>100.00%</b>	<b>905,107</b>	<b>2.80%</b>
<b>Benefits</b>									
51200	North Carolina Retirement	83,452	97,623	111,326	120,096	120,096	100.00%	130,245	8.45%
51250	Payroll Taxes	53,661	60,158	64,157	67,356	67,356	100.00%	69,241	2.80%
51300	Medical, Dental & Life	173,653	184,940	196,962	196,962	196,962	100.00%	196,962	0.00%
51325	Post Retirement Insurance	18,618	18,618	18,618	18,618	18,618	100.00%	18,618	0.00%
51350	Worker's Compensation	17,960	17,960	17,960	17,960	17,960	100.00%	17,960	0.00%
51360	State Unemployment Benefits	-	-	-	2,142	2,142	100.00%	2,142	0.00%
51500	401-K/457 Plan	36,202	39,974	42,482	44,025	44,025	100.00%	45,257	2.80%
<b>Total Benefits</b>		<b>383,546</b>	<b>419,273</b>	<b>451,505</b>	<b>467,159</b>	<b>467,159</b>	<b>100.00%</b>	<b>480,425</b>	<b>2.84%</b>
<b>Total Salaries, Wages &amp; Benefits</b>		<b>1,103,519</b>	<b>1,228,116</b>	<b>1,310,478</b>	<b>1,347,628</b>	<b>1,347,628</b>	<b>100.00%</b>	<b>1,385,532</b>	<b>2.81%</b>
<b>Materials, Supplies &amp; Services</b>									
52050	Dues & Subscriptions	598	498	474	650	650	100.00%	650	0.00%
52150	Travel, Mtgs & Training	-	74	1,900	13,636	13,636	100.00%	11,000	-19.33%
52180	Liability Insurance	11,613	12,775	12,775	12,775	12,775	100.00%	15,662	22.60%
52200	Telephone/Telefax	24,509	25,831	23,579	30,300	30,300	100.00%	30,300	0.00%
52210	Communications	7,948	7,135	7,063	11,620	11,620	100.00%	11,620	0.00%
52240	Uniforms	233	349	205	1,550	1,550	100.00%	1,800	16.13%
52250	Office Supplies	328	223	73	1,000	1,000	100.00%	500	-50.00%
52260	Special Dept Supplies	521	447	156	755	755	100.00%	500	-33.77%
52270	Safety Equip/Supplies	-	41	23	400	400	100.00%	1,200	200.00%
52280	Maint Supp/Small Tools	-	7	222	1,200	1,200	100.00%	1,200	0.00%
52350	Prof/Contractual Svcs	4,357	3,905	5,748	12,500	12,500	100.00%	17,315	38.52%
52500	Rents/Leases	44,070	43,264	48,328	50,000	50,000	100.00%	50,000	0.00%
52510	Permits/Fees/Software Licenses	216,024	218,045	274,561	299,561	299,561	100.00%	351,369	17.29%
52910	Non-Capital Equipment	29,108	64,079	37,064	55,000	55,000	100.00%	55,000	0.00%
52915	Copiers Printers & Faxes	-	-	-	5,000	5,000	100.00%	5,000	0.00%
<b>Total Materials, Supplies &amp; Services</b>		<b>339,308</b>	<b>376,671</b>	<b>412,169</b>	<b>495,947</b>	<b>495,947</b>	<b>100.00%</b>	<b>553,116</b>	<b>11.53%</b>
<b>Capital Outlay</b>									
54010	Capital Equipment - New	2,610	8,404	12,156	3,000	3,000	100.00%	1,500	-50.00%
54020	Capital Equip-Software	-	-	-	-	-	-	-	-
54030	Capital Equip - Replacement	21,910	14,942	39,863	46,000	46,000	100.00%	36,000	-21.74%
<b>Total Capital Outlay</b>		<b>24,520</b>	<b>23,346</b>	<b>52,019</b>	<b>49,000</b>	<b>49,000</b>	<b>100.00%</b>	<b>37,500</b>	<b>-23.47%</b>
<b>Sub-Total O&amp;M Fund</b>		<b>\$ 1,467,347</b>	<b>\$ 1,628,133</b>	<b>\$ 1,774,666</b>	<b>\$ 1,892,575</b>	<b>\$ 1,892,575</b>	<b>100.00%</b>	<b>\$ 1,976,148</b>	<b>4.42%</b>
59200	LESS:								
	Chargebacks to General Fund for CIP	(296,199)	(347,764)	(368,587)	(386,846)	(386,846)	100.00%	(399,315)	3.22%
<b>Net Operation &amp; Maintenance Fund</b>		<b>\$ 1,171,148</b>	<b>\$ 1,280,369</b>	<b>\$ 1,406,079</b>	<b>\$ 1,505,729</b>	<b>\$ 1,505,729</b>	<b>100.00%</b>	<b>\$ 1,576,833</b>	<b>4.72%</b>

## FY2026 Budget – Financial Services

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 777,531	\$ 812,137	\$ 854,589	\$ 857,505	\$ 857,505	100.00%	\$ 884,028	3.09%
51150	Overtime	163	86	354	10,500	10,500	100.00%	10,500	0.00%
Total Salaries & Wages		777,693	812,223	854,943	868,005	868,005	100.00%	894,528	3.06%
<b>Benefits</b>									
51200	North Carolina Retirement	89,444	97,531	110,780	118,396	118,396	100.00%	128,722	8.72%
51250	Payroll Taxes	57,116	61,252	62,549	66,402	66,402	100.00%	68,431	3.06%
51300	Medical, Dental & Life	191,019	203,435	216,659	216,659	216,659	100.00%	216,659	0.00%
51325	Post Retirement Insurance	20,479	20,479	20,479	20,479	20,479	100.00%	20,479	0.00%
51350	Worker's Compensation	19,756	19,756	19,756	19,756	19,756	100.00%	19,756	0.00%
51360	State Unemployment Benefits	-	-	-	2,356	2,356	100.00%	2,356	0.00%
51500	401-K/457 Plan	38,758	37,360	39,096	42,876	42,876	100.00%	44,728	4.32%
Total Benefits		416,571	439,813	469,319	486,924	486,924	100.00%	501,131	2.92%
Total Salaries, Wages & Benefits		1,194,265	1,252,036	1,324,261	1,354,929	1,354,929	100.00%	1,395,659	3.01%
<b>Materials, Supplies &amp; Services</b>									
52050	Dues & Subscriptions	1,759	3,132	3,358	3,200	3,200	100.00%	3,200	0.00%
52150	Travel, Mtgs & Training	4,796	10,527	14,171	22,000	22,000	100.00%	22,000	0.00%
52180	Liability Insurance	125,068	137,575	137,575	137,575	137,575	100.00%	168,667	22.60%
52210	Communications	4,830	5,199	3,274	5,250	5,250	100.00%	5,250	0.00%
52240	Uniforms	1,822	2,299	3,241	2,750	2,750	100.00%	2,750	0.00%
52250	Office Supplies	2,960	2,914	2,980	3,300	3,300	100.00%	3,300	0.00%
52260	Special Dept Supplies	253,376	237,849	219,210	321,150	321,150	100.00%	321,150	0.00%
52270	Safety Equip/Supplies	25	356	272	250	250	100.00%	250	0.00%
52280	Maint Supp/Small Tools	3,325	3,704	10,436	17,500	17,500	100.00%	17,500	0.00%
52290	Chemical Supplies	2,079	1,400	400	4,000	4,000	100.00%	4,000	0.00%
52350	Prof/Contractual Svcs	51,712	57,111	55,036	64,000	64,000	100.00%	70,000	9.38%
52410	Maint-Buildings & Grounds	-	-	-	-	-	-	-	-
52450	Equipment Rental	-	-	-	-	-	-	-	-
52460	Motor Fuel & Lubricants	217,277	233,475	208,544	310,000	310,000	100.00%	310,000	0.00%
52470	Outside Vehicle Maint	23,237	45,562	20,432	30,000	30,000	100.00%	30,000	0.00%
52500	Rents/Leases	-	-	-	-	-	-	-	-
52510	Permits/Fees/Software Licenses	2,492	2,287	2,715	1,900	1,900	100.00%	1,900	0.00%
52910	Non-Capital Equipment	1,230	995	-	1,500	1,500	100.00%	1,500	0.00%
Total Materials, Supplies & Services		695,987	744,385	681,644	924,375	924,375	100.00%	961,467	4.01%
<b>Interfund Transfers</b>									
53040	Fleet Replacement Charges	5,086	5,086	5,086	5,086	5,086	100.00%	5,086	0.00%
Total Interfund Transfers		5,086	5,086	5,086	5,086	5,086	100.00%	5,086	0.00%
<b>Capital Outlay</b>									
54010	Capital Equipment - New	-	-	-	-	-	-	-	-
54030	Capital Equip - Replacement	-	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-	-
Sub-Total O&M Fund		\$ 1,895,338	\$ 2,001,508	\$ 2,010,991	\$ 2,284,390	\$ 2,284,390	100.00%	\$ 2,362,212	3.41%
Net Operation & Maintenance Fund		\$ 1,895,338	\$ 2,001,508	\$ 2,010,991	\$ 2,284,390	\$ 2,284,390	100.00%	\$ 2,362,212	3.41%

## FY2026 Budget – Wastewater Treatment Plant

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 2,522,259	\$ 2,716,712	\$ 2,870,220	\$ 3,075,701	\$ 3,075,701	100.00%	\$ 3,152,015	2.48%
51150	Overtime	111,854	128,096	131,312	149,100	149,100	100.00%	149,100	0.00%
Total Salaries & Wages		2,634,113	2,844,808	3,001,532	3,224,801	3,224,801	100.00%	3,301,115	2.37%
<b>Benefits</b>									
51200	North Carolina Retirement	299,931	348,136	388,619	439,862	439,862	100.00%	475,031	8.00%
51250	Payroll Taxes	196,347	213,956	222,843	246,697	246,697	100.00%	252,534	2.37%
51300	Medical, Dental & Life	729,346	776,754	827,245	827,245	827,245	100.00%	827,245	0.00%
51325	Post Retirement Insurance	78,197	78,197	78,197	78,197	78,197	100.00%	78,197	0.00%
51350	Worker's Compensation	75,435	75,435	75,435	75,435	75,435	100.00%	75,435	0.00%
51360	State Unemployment Benefits	-	-	2,493	8,997	8,997	100.00%	8,997	0.00%
51450	Automobile Allowance	3,600	4,510	3,600	3,600	3,600	100.00%	-	-100.00%
51500	401-K/457 Plan	113,173	119,345	122,559	153,787	153,787	100.00%	165,057	7.33%
Total Benefits		1,496,029	1,616,332	1,720,991	1,833,820	1,833,820	100.00%	1,882,496	2.65%
Total Salaries, Wages & Benefits		4,130,142	4,461,140	4,722,523	5,058,621	5,058,621	100.00%	5,183,611	2.47%
<b>Materials, Supplies &amp; Services</b>									
52010	Advertising	3,149	4,035	2,881	6,500	3,250	50.00%	6,000	-7.69%
52050	Dues & Subscriptions	22,777	24,306	24,821	31,851	31,851	100.00%	32,351	1.57%
52150	Travel, Mtgs & Training	34,188	66,877	68,525	91,100	80,250	88.09%	99,200	8.89%
52180	Liability Insurance	131,890	145,079	145,079	145,079	145,079	100.00%	177,867	22.60%
52210	Communications	32,738	38,957	38,814	51,070	50,950	99.77%	55,640	8.95%
52240	Uniforms	26,884	33,674	24,704	39,750	38,400	96.60%	39,750	0.00%
52250	Office Supplies	3,602	3,437	4,290	5,050	4,900	97.03%	5,100	0.99%
52260	Special Dept Supplies	107,350	127,955	110,837	163,145	163,145	100.00%	170,045	4.23%
52270	Safety Equip/Supplies	15,570	15,719	15,072	20,100	19,400	96.52%	19,700	-1.99%
52280	Maint Supp/Small Tools	47,059	41,185	37,419	42,400	42,400	100.00%	43,100	1.65%
52290	Chemical Supplies	339,210	621,658	805,903	1,316,500	1,316,500	100.00%	1,466,500	11.39%
52350	Prof/Contractual Svcs	298,720	334,585	315,083	539,884	539,384	99.91%	498,592	-7.65%
52510	Permits/Fees/Software Licenses	35,447	48,567	40,050	79,800	73,500	92.11%	82,230	3.05%
52650	Utilities	1,217,905	1,383,454	1,277,850	1,550,000	1,550,000	100.00%	1,705,000	10.00%
52910	Non-Capital Equipment	8,971	4,548	9,941	13,950	13,950	100.00%	14,300	2.51%
Total Materials, Supplies & Services		2,792,465	3,379,673	3,430,938	4,759,679	4,716,459	99.09%	5,143,575	8.07%
<b>Interfund Transfers</b>									
53040	Fleet Replacement Charges	78,493	78,493	78,493	78,493	78,493	100.00%	78,493	0.00%
53050	WWTP Replacement Charges	200,000	200,000	250,000	250,000	250,000	100.00%	250,000	0.00%
53070	Pump Replacement Charges	55,000	55,000	60,000	60,000	60,000	100.00%	60,000	0.00%
Total Interfund Transfers		333,493	333,493	388,493	388,493	388,493	100.00%	388,493	0.00%
<b>Capital Outlay</b>									
54010	Capital Equipment - New	24,029	31,731	17,648	33,000	33,000	100.00%	36,200	9.70%
54030	Capital Equip - Replacement	-	51,741	7,845	8,400	8,400	100.00%	3,000	-64.29%
Total Capital Outlay		24,029	83,471	25,493	41,400	41,400	100.00%	39,200	-5.31%
Sub-Total O&M Fund		\$ 7,280,129	\$ 8,257,778	\$ 8,567,446	\$ 10,248,193	\$ 10,204,973	99.58%	\$ 10,754,879	4.94%
Net Operation & Maintenance Fund		\$ 7,280,129	\$ 8,257,778	\$ 8,567,446	\$ 10,248,193	\$ 10,204,973	99.58%	\$ 10,754,879	4.94%

## FY2026 Budget – System Services

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 3,097,998	\$ 3,600,405	\$ 3,955,987	\$ 4,113,073	\$ 4,113,073	100.00%	\$ 4,103,144	-0.24%
51150	Overtime	<u>124,218</u>	<u>127,699</u>	<u>133,222</u>	<u>190,000</u>	<u>190,000</u>	100.00%	<u>190,000</u>	0.00%
Total Salaries & Wages		3,222,217	3,728,105	4,089,209	4,303,073	4,303,073	100.00%	4,293,144	-0.23%
<b>Benefits</b>									
51200	North Carolina Retirement	367,585	456,041	530,020	586,939	586,939	100.00%	617,784	5.26%
51250	Payroll Taxes	239,084	280,801	304,999	329,186	329,186	100.00%	328,425	-0.23%
51300	Medical, Dental & Life	1,146,117	1,220,616	1,299,957	1,299,957	1,299,957	100.00%	1,299,957	0.00%
51325	Post Retirement Insurance	116,438	122,883	122,883	122,883	122,883	100.00%	122,883	0.00%
51350	Worker's Compensation	118,539	118,539	118,539	118,539	118,539	100.00%	118,539	0.00%
51360	State Unemployment Benefits	323	-	5,538	14,137	14,137	100.00%	14,137	0.00%
51500	401-K/457 Plan	<u>141,303</u>	<u>155,651</u>	<u>169,901</u>	<u>205,655</u>	<u>205,655</u>	100.00%	<u>214,658</u>	4.38%
Total Benefits		2,129,389	2,354,530	2,551,837	2,677,296	2,677,296	100.00%	2,716,383	1.46%
Total Salaries, Wages & Benefits		<u>5,351,605</u>	<u>6,082,635</u>	<u>6,641,046</u>	<u>6,980,369</u>	<u>6,980,369</u>	100.00%	<u>7,009,527</u>	0.42%
<b>Materials, Supplies &amp; Services</b>									
52010	Advertising	3,740	761	3,235	4,500	4,500	100.00%	4,500	0.00%
52050	Dues & Subscriptions	6,794	8,282	9,964	10,500	10,500	100.00%	11,200	6.67%
52150	Travel, Mtgs & Training	41,429	43,699	41,926	54,850	54,850	100.00%	54,850	0.00%
52180	Liability Insurance	178,262	196,089	196,089	196,089	196,089	100.00%	240,406	22.60%
52210	Communications	54,313	49,089	50,053	54,500	54,500	100.00%	54,500	0.00%
52240	Uniforms	35,662	40,234	38,141	48,800	48,800	100.00%	48,800	0.00%
52250	Office Supplies	2,964	3,502	4,652	6,900	6,900	100.00%	6,900	0.00%
52260	Special Dept Supplies	1,206	992	2,073	2,000	2,000	100.00%	2,000	0.00%
52270	Safety Equip/Supplies	35,591	43,533	31,603	46,450	46,450	100.00%	46,450	0.00%
52280	Maint Supp/Small Tools	66,169	70,548	82,708	93,100	93,100	100.00%	93,100	0.00%
52300	Line Cleaning Supplies	44,207	52,614	49,358	55,750	55,750	100.00%	55,750	0.00%
52350	Prof/Contractual Svcs	32,491	40,378	43,502	65,450	65,450	100.00%	65,450	0.00%
52420	Maintenance-Equipment	28,034	50,848	56,887	57,500	57,500	100.00%	57,500	0.00%
52430	Landscape Restoration	8,134	11,907	10,106	13,700	13,700	100.00%	13,700	0.00%
52450	Equipment Rental	4,500	-	16,759	21,500	21,500	100.00%	21,500	0.00%
52510	Permits/Fees/Software Licenses	36,631	40,984	40,392	46,200	46,200	100.00%	50,000	8.23%
52910	Non-Capital Equipment	<u>16,308</u>	<u>14,107</u>	<u>17,033</u>	<u>20,770</u>	<u>20,770</u>	100.00%	<u>16,550</u>	-20.32%
Total Materials, Supplies & Services		596,436	667,566	694,479	798,559	798,559	100.00%	843,156	5.58%
<b>Interfund Transfers</b>									
52340	Debt Administration Expenses	122,582	110,847	98,569	133,492	133,492	100.00%	125,643	-5.88%
53040	Fleet Replacement Charges	<u>498,367</u>	<u>498,367</u>	<u>498,367</u>	<u>498,367</u>	<u>498,367</u>	100.00%	<u>498,367</u>	0.00%
Total Interfund Transfers		620,949	609,214	596,936	631,859	631,859	100.00%	624,010	-1.24%
<b>Capital Outlay</b>									
54010	Capital Equipment - New	-	7,107	5,657	25,600	25,600	100.00%	19,100	-25.39%
54030	Capital Equip - Replacement	<u>18,431</u>	<u>33,337</u>	<u>26,801</u>	<u>40,825</u>	<u>40,825</u>	100.00%	<u>48,975</u>	19.96%
Total Capital Outlay		18,431	40,444	32,458	66,425	66,425	100.00%	68,075	2.48%
Sub-Total O&M Fund		\$ 6,587,421	\$ 7,399,859	\$ 7,964,920	\$ 8,477,212	\$ 8,477,212	100.00%	\$ 8,544,768	0.80%
<b>59200 LESS:</b>									
	Chargebacks to General Fund for CIP	(736,484)	(800,260)	(832,833)	(1,011,561)	(1,011,561)	100.00%	(1,050,061)	3.81%
	Chargebacks to General Fund for SSD	(1,702,644)	(1,943,292)	(2,170,529)	(2,202,366)	(2,202,366)	100.00%	(2,284,229)	3.72%
Net Operation & Maintenance Fund		<u>\$ 4,148,293</u>	<u>\$ 4,656,307</u>	<u>\$ 4,961,558</u>	<u>\$ 5,263,285</u>	<u>\$ 5,263,285</u>	100.00%	<u>\$ 5,210,478</u>	-1.00%

## FY2026 Budget – Engineering

No.	Name	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025 Budget	ESTIMATED Actual 6/30/2025	Percent Expended To Total Budget	PROPOSED 2025-2026 Budget	Inc (Dec) Over Prior Year
<b>Salaries &amp; Wages</b>									
51100	Salaries & Wages	\$ 1,106,698	\$ 1,193,782	\$ 1,324,911	\$ 1,375,019	\$ 1,375,019	100.00%	\$ 1,342,508	-2.36%
51150	Overtime	-	-	-	2,000	2,000	100.00%	2,000	0.00%
Total Salaries & Wages		1,106,698	1,193,782	1,324,911	1,377,019	1,377,019	100.00%	1,344,508	-2.36%
<b>Benefits</b>									
51200	North Carolina Retirement	126,845	145,279	171,651	187,826	187,826	100.00%	193,475	3.01%
51250	Payroll Taxes	82,583	88,408	98,410	105,342	105,342	100.00%	102,855	-2.36%
51300	Medical, Dental & Life	260,481	277,412	295,445	295,445	295,445	100.00%	295,445	0.00%
51325	Post Retirement Insurance	27,928	27,928	27,928	27,928	27,928	100.00%	27,928	0.00%
51350	Worker's Compensation	26,941	26,941	26,941	26,941	26,941	100.00%	26,941	0.00%
51360	State Unemployment Benefits	-	-	-	3,214	3,214	100.00%	3,214	0.00%
51500	401-K/457 Plan	53,283	58,063	64,933	68,752	68,752	100.00%	67,227	-2.22%
Total Benefits		578,062	624,030	685,308	715,448	715,448	100.00%	717,085	0.23%
Total Salaries, Wages & Benefits		1,684,760	1,817,813	2,010,219	2,092,467	2,092,467	100.00%	2,061,593	-1.48%
<b>Materials, Supplies &amp; Services</b>									
52050	Dues & Subscriptions	4,734	4,576	4,423	3,928	3,478	88.54%	4,200	6.92%
52150	Travel, Mtgs & Training	24,197	10,329	10,660	23,204	19,002	81.89%	19,440	-16.22%
52180	Liability Insurance	38,215	42,037	42,037	42,037	42,037	100.00%	51,537	22.60%
52210	Communications	4,553	5,786	6,580	6,930	6,930	100.00%	7,045	1.66%
52240	Uniforms	1,576	2,697	2,496	3,325	3,325	100.00%	3,500	5.26%
52250	Office Supplies	2,543	2,216	1,794	3,100	3,100	100.00%	3,100	0.00%
52260	Special Dept Supplies	4,179	3,319	3,452	4,340	4,340	100.00%	4,540	4.61%
52270	Safety Equip/Supplies	39	50	42	300	300	100.00%	300	0.00%
52330	Legal Fees	566	2,917	1,605	3,975	3,975	100.00%	5,500	38.36%
52350	Prof/Contractual Svcs	3,072	3,432	10,227	12,075	12,075	100.00%	11,500	-4.76%
52420	Maintenance-Equipment	-	-	-	1,000	500	50.00%	500	-50.00%
52500	Rents/Leases	800	800	800	300	300	100.00%	800	166.67%
52910	Non-Capital Equipment	-	9,124	(16)	-	-	-	3,000	-
Total Materials, Supplies & Services		84,474	87,284	85,734	104,514	99,362	95.07%	114,962	10.00%
<b>Capital Outlay</b>									
54010	Capital Equipment - New	-	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-	-
Sub-Total O&M Fund		1,769,234	1,905,097	2,095,953	2,196,981	2,191,829	99.77%	2,176,555	-0.93%
<b>59200 LESS:</b>									
	Chargebacks to General Fund for CIP	(1,626,849)	(1,727,247)	(1,900,340)	(2,006,431)	(2,004,756)	99.92%	(1,965,851)	-2.02%
Net Operation & Maintenance Fund		\$ 142,385	\$ 177,850	\$ 195,613	\$ 190,550	\$ 187,073	98.18%	\$ 210,704	10.58%

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# Insurance Funds



## Insurance Funds

### Overview

The Insurance Funds are funded through annual appropriations from the Operations and Maintenance Fund Budget. The District has established four (4) Insurance Funds as part of its sewer rate stabilization strategy. Background information and current year budget highlights of the insurance funds are discussed on the following pages.

## Insurance Funds (continued)

### Self-funded Employee Medical Program

The District offers medical, dental, and life insurance to all employees. Employees may purchase optional dependent coverage through payroll deduction. These benefits are funded by a combination of District contributions as well as commercial insurance premiums.

The District has established a self-insured group health and dental insurance program, with premiums paid to commercial carriers for stop-loss and aggregate coverage to limit the amount of risk the District will assume. A third-party administrator processes all claims, and a commercial healthcare provider network is retained to negotiate fees and authorize payments. Prescription benefits are administered through a private contractor.

Employees pay a nominal amount for individual medical and dental coverage and pay approximately 30% to 36% of the cost for dependent coverage. After employee payment of specified deductibles and co-payments for medical and dental services, the Plan covers the remaining authorized charges in total. The budget for FY2026 includes an employer contribution increase of 0% to cover anticipated expenditures needs.

#### *FY2026 Self-funded Employee Medical Program Financial Plan*

	Actual 2023-2024	Projected 2024-2025	Budget 2025-2026
Beginning Balance	\$ 3,847,771	\$ 4,624,513	\$ 4,226,792
Income:			
District Contributions	2,993,840	2,993,840	2,993,840
Employee Contributions	358,756	345,000	345,000
Transfer from Other Insurance Funds	150,000	150,000	150,000
Interest	<u>167,285</u>	<u>150,000</u>	<u>140,000</u>
Total Income	3,669,881	3,638,840	3,628,840
Total Funds Available	7,517,652	8,263,840	7,855,632
Expenses:			
Transfer to Other Insurance Funds	96,757	-	-
Expected Claim Liability	2,366,382	3,606,561	2,846,561
Fixed Costs	<u>430,000</u>	<u>430,000</u>	<u>430,000</u>
Total Expenses	2,893,139	4,036,561	3,276,561
Ending Balance	<u>\$ 4,624,513</u>	<u>\$ 4,226,792</u>	<u>\$ 4,579,071</u>

## Insurance Funds (continued)

### Post-Employment Insurance

The District has established a post-employment insurance fund to accumulate funds now, which will reduce future operational expenditures when retirees begin taking advantage of this benefit. The District will annually fund the equivalent of the annual required contribution less expenses as determined by an actuarial study as required by GASB 75. The accumulated funds will only be used for post-employment insurance. However, the District's Board does reserve the right to use the reserve funds for unforeseen emergencies. FY2026 funding of \$283,000 represents 1.2% of total operations. As of July 2024, the District has fifteen (15) eligible participants in the post-employment insurance plan.

#### *FY2026 Post-Employment Insurance Financial Plan*

	Actual 2023-2024	Projected 2024-2025	Budget 2025-2026
Beginning Balance	\$ (1,947,749)	\$ (2,025,371)	\$ (1,746,371)
Income			
District Contributions	283,000	283,000	283,000
Interfund Transfer In	-	-	-
Employee Contributions	11,744	15,000	10,000
Interest Income	144,634	131,000	110,000
Total Income	439,378	429,000	403,000
Total Funds Available	(1,508,371)	(1,596,371)	(1,343,371)
Expenses			
Interfund Transfer Out	150,000	150,000	150,000
OPEB Expense	367,000	-	-
Transfer to Other Insurance Funds	-	-	-
Total Expenses	517,000	150,000	150,000
Ending Balance	\$ (2,025,371)	\$ (1,746,371)	\$ (1,493,371)

## Insurance Funds (continued)

### Worker's Compensation

The District established a separate insurance fund for worker's compensation, which will facilitate allocation of costs to respective department, division, and section budgets. The Safety Officer acts as liaison with the insurance carrier to administer claims and to minimize future claims by providing training and equipment designed to prevent injuries. The budget for FY2026 does not include an increase in contributions.

#### *FY2026 Worker's Compensation Financial Plan*

	Actual 2023-2024	Projected 2024-2025	Budget 2025-2026
Beginning Balance	\$ 577,104	\$ 602,660	\$ 464,426
Income			
District Contributions	273,000	273,000	273,000
Interfund Transfer In	-	-	-
Interest Income	<u>27,243</u>	<u>20,000</u>	<u>12,000</u>
Total Income	300,243	293,000	285,000
Total Funds Available	877,347	895,660	809,426
Expenses			
Interfund Transfer Out	150,000	310,000	250,000
Deductibles for Individual Claims	4,193	5,000	5,000
Premiums to commercial carrier	<u>120,494</u>	<u>116,234</u>	<u>130,000</u>
Total Expenses	279,687	371,234	385,000
Ending Balance	<u>\$ 602,660</u>	<u>\$ 464,426</u>	<u>\$ 364,426</u>

## Insurance Funds (continued)

### General Liability

The District's general liability insurance fund was established to ① allocate insurance costs to all departments, divisions, and sectional budgets, ② provide funds for payment of no-fault sewer back-ups and ③ establish reserves to offset future unanticipated increases in sewer back-up liabilities in excess of budgeted amounts. The budget for FY2026 includes a 22.6% increase in contributions.

#### *FY2026 General Liability Financial Plan*

	Actual	Projected	Budget
	2023-2024	2024-2025	2025-2026
Beginning Balance	\$ 672,122	\$ 721,618	\$ 693,074
Income			
District Contributions	662,775	662,775	813,580
Interfund Transfer In	246,757	310,000	250,000
Interest Income	18,925	10,000	10,000
Total Income	928,457	982,775	1,073,580
Total Funds Available	1,597,597	1,704,393	1,766,654
Expenses			
Interfund Transfer Out	-	-	-
Premiums to commercial carrier	682,914	803,719	850,000
No Fault Sewer Back-Up Claims	-	10,000	10,000
Claim Deductibles	180,950	180,000	180,000
Flood Insurance	15,097	17,600	20,000
Total Expenses	878,961	1,011,319	1,060,000
Ending Balance	\$ 721,618	\$ 693,074	\$ 706,654

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# Replacement Funds





## Replacement & Equipment Funds

### Overview

The replacement funds are funded through annual appropriations from the Operations and Maintenance Fund Budget. The District has established three (3) replacement and equipment funds as part of its sewer rate stabilization strategy, with fourth reserve fund required under the Bond Order. Background information and current year budget highlights of the replacement and equipment funds are discussed on the following pages.

## Replacement & Equipment Funds (continued)

### Fleet & Heavy Equipment Fund

The District has projected replacement dates and estimated prices for all vehicles and construction-type equipment over \$10,000. This information has been used to develop a funding plan whereby relatively constant amounts are to be transferred in from the annual Operations and Maintenance budget, with annual expenditures to be made in varying amounts to secure new vehicles and equipment as indicated in the plan's timetable. The FY2026 contribution is \$595,000, with anticipated expenditures of \$118,846, (2) 1/2-Ton Pickups.

#### *FY2026 Fleet & Heavy Equipment Fund Financial Plan*

	Actual 2023-2024	Projected 2024-2025	Budget 2025-2026
Beginning Balance:	\$ 1,197,877	\$ 1,607,892	\$ 1,623,103
Revenue:			
District Contributions	595,000	595,000	595,000
Sale of Surplus Property	148,416	71,643	9,185
Interest Income	71,543	65,000	48,693
Total Revenue	814,959	731,643	652,878
Expenditures:			
Capital Expenditures	404,944	716,432	118,846
Transfer Out	-	-	-
Total Expenditure Replacements	404,944	716,432	118,846
Ending Balance:	\$ 1,607,892	\$ 1,623,103	\$ 2,157,135

## Replacement & Equipment Funds (continued)

### Wastewater Treatment Plant Replacement

The replacement fund for the wastewater treatment plant was set up to develop a reserve to address general equipment replacement cost at these facilities. A similar strategy of periodic, uniform contributions from the Operations and Maintenance Fund and withdrawals for planned equipment rehabilitation or replacement are employed. The FY2026 contribution is \$250,000 with anticipated expenditures of \$289,500 including General Rehab, HRPT (High-Rate Primary Treatment), RBC System, Surge Pump Station, Intermediate Pumps, Solids Thickening and Dewater, Incineration, Aqua Disk Filtration, Chlorination/Dechlor, RBC Blower Motor Rebuild, Electrical MCC, Belt Filter Press and Hydro.

#### *FY2026 Wastewater Treatment Plant Fund Financial Plan*

	Actual 2023-2024	Projected 2024-2025	Budget 2025-2026
Beginning Balance:	\$ 304,237	\$ 367,001	\$ 330,501
Revenue:			
District Contributions	250,000	250,000	250,000
Sale of Salvage Materials	-	-	-
Interest Income	<u>17,974</u>	<u>17,000</u>	<u>9,915</u>
Total Revenue	267,974	267,000	259,915
Expenditures:			
Capital Expenditures	<u>205,210</u>	<u>303,500</u>	<u>289,000</u>
Total Expenditure Replacements	129,843	303,500	289,000
Ending Balance:			
	<u>\$ 367,001</u>	<u>\$ 330,501</u>	<u>\$ 301,416</u>

## Replacement & Equipment Funds (continued)

### Pump Maintenance Replacement Fund

The replacement fund for the pump stations was set up to develop a reserve to address general equipment replacement cost at these facilities. A similar strategy of periodic, uniform contributions from the Operations and Maintenance Fund and withdrawals for planned equipment rehabilitation or replacement are employed. The FY2026 contribution is \$60,000 with anticipated expenditures of \$120,500, which includes General Pump Station Rehab and Equipment; and rehab at the following pump stations: Black Mountain, Carrier Bridge, and Southcliff.

#### *FY2026 Pump Maintenance Replacement Fund Financial Plan*

	Actual 2023-2024	Projected 2024-2025	Budget 2025-2026
Beginning Balance:	\$ 217,602	\$ 211,370	\$ 171,870
Revenue:			
District Contributions	60,000	60,000	60,000
Transfer In	-	-	-
Sale of Surplus Property	-	-	-
Interest Income	11,441	8,000	5,156
Total Revenue	71,441	68,000	65,156
Expenditures:			
Capital Expenditures	77,673	107,500	120,500
Transfer Out	-	-	-
Total Expenditure Replacements	77,673	107,500	120,500
Ending Balance:	\$ 211,370	\$ 171,870	\$ 116,526

## Replacement & Equipment Funds (continued)

### Capital Reserve Fund

This fund is mandated by the Bond Order to contain six percent (6%) or such greater percentage, as may be determined from time to time by the Board, of the amount shown by the Annual Budget to be necessary for current expenses for the current Fiscal Year. As this fund is to be tapped only for unusual and unforeseen expenditures, none is budgeted. There will be no transfers to the fund to meet the FY2026 requirements.

#### *FY2026 Capital Reserve Fund*

	Actual 2023-2024	Projected 2024-2025	Budget 2025-2026
Beginning Balance:	\$ 1,238,131	\$ 1,304,574	\$ 1,363,175
Revenue:			
Interfund Transfer	-	-	-
Interest Income	66,443	58,301	41,000
Total Revenue	66,443	58,601	41,000
Ending Balance:	\$ 1,304,574	\$ 1,363,175	\$ 1,404,175

NOTE: Ending balance must be at least 6% of the annual O&M current expenses. FY2025-2026 O&M Budget (\$23,486,617 - \$905,000 transfer to reserves - \$150,775 capital equipment) x 6% = \$1,345,851)

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# Capital Improvement Program



# Capital Improvement Program

## Overview

The District's Capital Improvement Program commands the largest portion of budgeted expenditures, and as such, is planned strategically and in great detail for all infrastructure projects in excess of the \$15,000 infrastructure capitalization threshold. The District updates its ten-year Capital Improvement Program (CIP) annually to comply with state regulatory and bond order requirements. Objectives of constructing these capital projects include replacing and rehabbing structurally defective sewer lines, handling wet-weather flow conditions, improving the performance at the wastewater treatment plant, and preparing the system to handle expected future wastewater flows.

The process begins with engineering staff developing projects, which often originate from problem areas identified by field crews during emergency and preventative maintenance procedures and includes consideration of those projects outlined in the 20-year Wastewater System Master Plan. Engineers evaluate and prioritize each proposed project based upon the District's short-term requirements and long-term mission. Engineering staff then prepare cost estimates for identified projects and a proposed timetable for construction.

Once the CIP is drafted, the CIP Committee, consisting of representatives from the member agencies, meet to review the costs, locations, and necessity of proposed projects and make a recommendation to the District's Board. A copy of the CIP summary sheets follows in the succeeding pages of this budget document. A separate document compiling individual pages for each project with detailed costs and location map as presented to the CIP Committee is posted on the MSD website at [www.msdbc.org](http://www.msdbc.org).

The District maintains a Ten-Year CIP and rehabilitates approximately 40,000 Linear Feet (LF) of the collection system every year. The ten-year CIP prioritizes projects identified by the Board as fulfilling the District's mission but does not obligate District resources for their construction past the end of the current budget year.



# Capital Improvement Program (continued)

## Background

The Capital Improvement Program is essential to the efficient functioning of the District, as evidenced by the requirement from both the Bond Order and State Collection System Permit. A well-planned CIP provides customers with the assurance of having reliable and affordable wastewater collection and treatment both now and in the future.

The Board has consistently financed its Capital Improvement Program through revenue bonds and pay-as-you-go moneys. As of June 30, 2025, the District will have \$70.6 million in outstanding revenue bond debt, with total debt service of \$8.7 million due before the end of the fiscal year. Unlike counties and cities, the District does not have a legally mandated debt limit. However, the District does have a rate covenant. The covenant requires the District to set rates and charges so that income available for debt service will not be less than 120% of fiscal year debt service requirement.

Throughout the history of the District, staff has continued to seek increasingly effective ways of identifying and prioritizing individual projects, to ensure a more comprehensive and balanced CIP. In 1990, as part of the political process of forming the District, certain construction and rehabilitation projects were identified by the various member municipalities and sanitary districts.

Once these designated projects were completed, the District then focused on rehabilitating aging, undersized collection lines to minimize unregulated discharges of raw sewage (sanitary sewer overflows or SSOs) and inflow/infiltration (I/I). Inflow and infiltration are the intrusion of groundwater and storm water runoff into the collection system, which can deplete capacity in sewer mains and at wastewater treatment plants.

As part of this comprehensive evaluative process, the District developed and implemented a program to monitor wastewater flows from the various parts of the sewerage system. The flow monitoring data was used to develop a computer hydraulic model of the flows of the sewerage system to help identify and remediate the worst areas of inflow and infiltration.

# Capital Improvement Program (continued)

## Background (continued)

In 1999, MSD began an aggressive line cleaning and television inspection program wherein the District contracted with outside companies to clean the pipes with water under high pressure and then to send a video camera (also known as closed circuit television or CCTV camera) through the line. The videotapes have enabled the District to more accurately determine the condition of the lines and to prioritize necessary repairs. Each year 10% of the pipes will be cleaned and then inspected by CCTV cameras to maintain the efficient operation of the collection system.

The District developed a proactive cost-effective rehabilitation strategy with the development of the Pipe Rating Program. Pipe rating is a proactive planning tool, which utilizes Closed Circuit Television (CCTV) information, GIS database, and actual maintenance history to view, rate, and computer-score pipe segments based on a number of factors. These factors, manhole-to-manhole, include work order history, number and severity of defects, and record overflows on that segment, which are combined to yield a numerical rating used to prioritize efforts. Staff recently updated the District's Pipe Rating Program to include additional parameters over previous versions. Each line project now has an objective numerical rating based upon overflow history, structural issues, customer service requests, and impacts to surface waters. This rating is then used to objectively prioritize collection system projects within the CIP each fiscal year.

Pipe Rating minimizes costs by helping the District focus rehabilitation dollars where they are needed most, rather than the usual full-scale replacement of entire collector lines. In recognition of this innovative program, the Association of Metropolitan Sewerage Agencies (AMSA) awarded the District one of only two 2003 National Environmental Achievement Awards.

## Wastewater System Master Planning

### ► Facilities Plan—

The District completed an update to this Facilities Plan in 2015. This significant, comprehensive study examined the various unit processes within the plant, with a focus on headworks, biological treatment alternatives, and future regulatory requirements. After extensive research of various options, the Plan recommended Plant Headworks Improvements adding new grit removal, a fine screening system, storage for peak flows (using existing decommissioned digesters), and chemically enhanced primary clarification.

# Capital Improvement Program (continued)

## Background (continued)

### Wastewater System Master Planning(continued)

#### ■ Facilities Plan (continued) —

Construction of the High-Rate Primary Treatment project was completed earlier this year and the system is still being optimized by the process manufacturer, Veolia. The Plant Headworks (completed in early 2019) and High-Rate Primary projects are the short and mid-term recommendations of the Plant Facility Plan. These two projects totaled approximately \$28 million and will significantly improve the plant's treatment process.

Another major project in the ten-year CIP is the Solids Handling Capacity Improvements project. This project will replace the existing fluidizing bed incinerator which is over thirty years old and has undergone multiple rebuilds. The project will increase capacity of the solids handling processes at the plant to accommodate future growth and solids generation. The Solids Handling Preliminary Engineering Report (currently in progress) will provide a phased plan and CIP recommendations for solids handling processes at the plant, including the replacement of MSD's fluidizing bed incinerator.

- Collection System Master Plan—In 2008, McGill Associates completed a Collection System Master Plan (the "2008 Collection System Plan"). The 2008 Collection System Plan focuses on the District's comprehensive growth issues by incorporating all of the recent planning and zoning changes from the District's member agencies. This Plan also describes where and how areas will be served and provides for orderly growth of the sewer system to meet the needs of the region as a whole for the future. This plan was updated in 2021 to include the Cane Creek Water and Sewer District.

## Types of Projects

The projects in the CIP are classified into several types, based on the objective of the project. The projects are determined and scheduled based on the Master Plan, the pipe-rating score, and other factors impacting the overall well-being of the District.

# Capital Improvement Program (continued)

## Types of Projects (continued)

The District's Capital Improvement Program is divided into the following six areas, generally based upon type of project or expense category:

- Interceptor & Wet Weather Rehabilitation
- General Sewer Rehabilitation
- Private Sewer Rehabilitation
- Treatment Plant, Pump Stations, and General Capital Improvements
- Design, ROW, and Construction Management Expenses
- Reimbursement Projects

In accordance with the State Collection System Permit, the District maintains a CIP, which details necessary system improvements. The state permit requires a minimum of three years in the CIP; however, the District utilizes a ten-year window for better planning and financial projections. The District's goal is to rehabilitate approximately 40,000 LF of the collection system each year. These projects fall under Interceptor & Wet Weather Rehabilitation, General and Private Sewer Rehabilitation, and Pump Station Rehabilitation when sewer force mains are replaced.

The Interceptor and Wet Weather Rehabilitation projects address the third prong of the Master Plan by providing increased system conveyance. The General Sewer Rehabilitation projects combine the first and second prongs by surveying all lines to plan maintenance activities and to improve the structural condition of the system. The Private Sewer Rehabilitation projects have the same objectives as the General but are separately presented to address environmental concerns resulting from sewers that were not publicly maintained at the time the District was formed. A limited amount of funding is budgeted annually to address the problem locations on a "worst first" basis as identified.

## Capital Improvement Program (continued)

### Proposed Budget

The proposed Capital Budget for FY2026 is \$57,270,631 which includes a contingency of \$1,000,000. The \$1,000,000 contingency line item is used for the entire program rather than having a separate contingency for each project. This is more efficient and continues to provide sufficient reserves for the District's capital program. Additionally, a proposed budget for Reimbursement Projects totaling \$100,000. For these types of projects, the District will reimburse a developer for constructing a system, which will serve larger areas upstream of their development.

Total project costs over the ten-year window are estimated at \$771.2 million. Costs are updated each year during budget preparation to accurately reflect current bid pricing and market conditions. Included in future years' is an inflation factor of 3.32%, which is a ten-year average of the annual increases in the ENR Construction Cost Index. This factor is also updated each year.

Approximately 99 infrastructure projects are included in the CIP for FY2026, ranging in length from 180 linear feet to over 18,000 linear feet. Four (4) new Collection System Projects have been added to the CIP for FY2026 and beyond. In-house forces as well as outside contractors will be used to rehabilitate or replace approximately 40,000 linear feet per year.

## Capital Improvement Program (continued)

### Current Year Highlights

#### ✦ Collection System Capital Improvements:

Significant collection system projects currently underway or completed over the past year include Joyner Avenue, Elk Mountain Place, Sand Hill Road @ Baker Place, and the Weaverville Pump Station Replacement project. Combined with in-house and developer-constructed rehabilitation projects, the total rehabilitated footage anticipated for FY2024-2025 is approximately 24,183 LF. The District's goal of 40,000 LF was significantly impacted by Hurricane Helene.

Major projects for FY2026 include:

Project Name	Footage (LF)	Budget (\$)
Old County Home – Private Sewer Rehab	4,592	\$3,046,300
Kimberly Avenue @ Sedley Avenue	2,947	\$1,017,500
Montford Avenue @ Montford Park	1,129	\$659,560
Interceptor Line Assessment and Cleaning	NA	\$2,590,000

The Carrier Bridge Pump Station (the District's largest) is a regional pump station that serves large areas of Buncombe County and Northern Henderson County. This significant project will replace an aging pump station first constructed in the 1960's and upgraded multiple times over the years. The project includes a new 40mgd pump station, two river crossings, and the installation of new large diameter piping. Construction of the river crossings is anticipated to begin in Summer 2025 and the piping and pump station work will begin in early 2026. This is a multi-year project anticipated to be completed in 2029. Total project costs are expected to be \$110.2 million.

Right-of-way acquisition for the Weaverville Pump Station Replacement project was completed early in FY2024-2025 and construction of the pump station began in August 2024. Force main replacement began later (early 2025) due to a seasonal tree clearing restriction imposed by US Fish & Wildlife. Construction activities for the pump station and force main were temporarily suspended due to Hurricane Helene, however, the new pumping system is anticipated to be online in June 2026. The pump station serves Weaverville and the Reems Creek Valley and is being replaced and upsized to accommodate anticipated growth through the year 2070. Total project costs are expected to be \$24.5 million.

## Capital Improvement Program (continued)

### Current Year Highlights (continued)

#### ✧ Wastewater Treatment Plant Capital improvement:

- **Plant Headworks Project:** This \$9.6 million project spanned 2 years and consisted of a new grit removal system to replace the existing problematic system, a fine screening facility which will supplement the WRF's existing bar screens, and equalization storage at the plant using existing decommissioned tanks to provide more effective treatment during peak flow events. The project was completed in FY2019.
- **High-Rate Primary Treatment Project:** This \$17.2 million project will provide primary settling of solids to enhance the downstream biological process which will be upgraded starting in FY2028. The project was completed in FY 2023.
- **Biological System Upgrades:** This \$250.0 million project is being driven by the future water quality regulations as set forth in MSD's NPDES permit (effluent discharge permit). Compliance with effluent ammonia levels must be achieved by December 2037 and will require significant upgrades to the existing biological treatment system. The existing RBC system is 35 years old and will be reaching the end of its useful life in that period.

METROPOLITAN SEWERAGE DISTRICT OF BUNCOMBE COUNTY, NORTH CAROLINA

TEN YEAR CAPITAL IMPROVEMENT PROGRAM

FY 2025-2026 through 2034-2035

PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 25	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
INTERCEPTOR AND WET WEATHER REHABILITATION																											
Beaverdam Creek WW (CDM #10)	Buncombe County	BD	2001191	14	5,500	\$2,405,200	\$0	\$0		\$0		\$38,500		\$18,000		\$145,700		\$2,000		\$2,201,000	5,500	\$0		\$0		\$0	
Biltmore WW (CDM #3)	Biltmore	BD	2001192	24	2,200	\$1,220,250	\$0	\$0		\$15,400		\$3,400		\$155,850		\$1,045,600	2,200	\$0		\$0		\$0		\$0		\$0	
Dingle Creek Interceptor	Asheville	TH	2006010	8	7,871	\$3,120,957	\$92,957	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$3,028,000	7,871	\$0		\$0	
Four Mile Creek WW (CDM #1)	Biltmore Forest	BD	2001193	8	3,400	\$1,423,400	\$0	\$0		\$0		\$0		\$0		\$0		\$24,000		\$3,400		\$45,000		\$1,351,000	3,400	\$0	
Lower Swannanoa Interceptor	Asheville	BD	2004040	9	6,980	\$18,538,379	\$250,717	\$0		\$0		\$0		\$436,250		\$130,000		\$8,850,206	3,490	\$8,871,206	3,490	\$0		\$0		\$0	
Middle Beaverdam Crk. @ I-26	Woodfin	TH	2010002	8	2,930	\$1,392,430	\$7,430	\$0		\$0		\$0		\$0		\$0		\$0		\$48,500		\$25,000		\$1,311,500	2,930	\$0	
South Swannanoa WW (CDM #4)	Asheville	BD	2001195	36	8,040	\$6,074,460	\$0	\$0		\$57,000		\$6,000		\$102,350		\$1,467,700	2,000	\$4,441,410	6,040	\$0		\$0		\$0		\$0	
Swannanoa Equalization Tank	Swannanoa	HC	2019046	N/A	0	\$35,047,859	\$8,748	\$75,000		\$516,111		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Town Branch Int - Phase III	Asheville	DP	2017158	10	3,600	\$2,710,850	\$0	\$0		\$0		\$0		\$0		\$0		\$28,000		\$9,000		\$160,850		\$2,513,000	3,600	\$0	
SUBTOTAL					40,521	\$71,933,785	\$359,852	\$75,000	0	\$588,511	0	\$47,900	0	\$712,450	0	\$2,789,000	4,200	\$13,345,616	9,530	\$11,133,106	8,990	\$3,258,850	7,871	\$5,175,500	9,930	\$0	0
Inflation per ENR Const. Cost Index	3.32%					1.0000	1.0000	1.0000		1.0332		1.0675		1.1029		1.1396		1.1774		1.2165		1.2569		1.2986		1.3417	
SUBTOTAL with inflation					40,521	\$71,933,785	\$359,852	\$75,000	0	\$608,050	0	\$51,133	0	\$785,792	0	\$3,178,236	4,200	\$15,713,054	9,530	\$13,543,245	8,990	\$4,095,955	7,871	\$6,720,901	9,930	\$0	0

PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 24	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
GENERAL SEWER REHABILITATION																											
Antique Lane @ Canie Creek	Asheville	DP	2022023	14	6,039	\$2,471,000	\$0	\$50,000		\$1,000		\$213,300		\$34,700		\$2,172,000	6,039	\$0		\$0		\$0		\$0		\$0	
Adams Street	Asheville	SA	2012126	12	2,630	\$1,157,800	\$11,800	\$0		\$0		\$0		\$0		\$16,000		\$18,000		\$80,000		\$1,032,000	2,630	\$0		\$0	
Arlington Street	Asheville	DP	2015008	15	3,230	\$1,452,000	\$0	\$0		\$0		\$0		\$0		\$20,000		\$1,000		\$15,000		\$1,416,000	3,230	\$0		\$0	
Asheville Rd. @ US Hwy 70	Swannanoa	TH	2023005	17	5,470	\$2,458,210	\$0	\$0		\$0		\$43,760		\$15,000		\$114,900		\$22,850		\$2,261,700	5,470	\$0		\$0		\$0	
Atkins Street	Arden	BD	2014012	19	1,833	\$771,930	\$5,480	\$0		\$0		\$0		\$2,800		\$49,850		\$714,000	1,833	\$0		\$0		\$0		\$0	
Avena Rd. @ Flat Creek Rd.	Black Mountain	TH	2021009	43	1,985	\$840,182	\$0	\$0		\$13,000		\$32,950		\$794,232	1,985	\$0		\$0		\$0		\$0		\$0		\$0	
Avon Ave. @ Haywood Rd.	West Asheville	BD	2021003	65	218	\$206,550	\$57,450	\$149,100	218	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Beale Road at Copney Lane	Asheville	DP	2009129	40	5,430	\$2,344,375	\$24,025	\$185,000		\$116,350		\$2,019,000	5,430	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bear Creek Road	W. Asheville	SA	2011117	6	2,800	\$1,269,900	\$7,900	\$0		\$0		\$0		\$0		\$0		\$1,500		\$16,500		\$138,500		\$0		\$1,105,500	2,800
Bellevue Road	S. Asheville	DP	2015175	15	1,100	\$753,336	\$34,950	\$71,386		\$16,000		\$631,000	1,100	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bent Tree Rd. @ Old Toll Rd.	Asheville	DP	2024034	NA	0	\$24,000	\$12,500	\$11,500		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Braddock Way - PRP 20002	Asheville	TH	2006025	22	3,199	\$1,923,853	\$40,603	\$137,350		\$78,500		\$1,667,400	3,199	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Broadway St. at Bordeau Place	Asheville	DP	2009034	22	475	\$259,750	\$6,250	\$0		\$0		\$0		\$253,500	475	\$0		\$0		\$0		\$0		\$0		\$0	
Central Ave. @ I-240	Asheville	SA	2014180	37	1,224	\$1,020,750	\$6,000	\$2,000		\$25,500		\$987,250	1,224	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Chatham Road	Asheville	SA	2015019	19	1,330	\$627,925	\$4,800	\$53,500		\$16,000		\$553,625	1,330	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Chester Pl. @ Cranford Rd.	Asheville	TH	2019026	7	1,025	\$426,100	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$90,900		\$45,700		\$0		\$289,500	1,025
Covewood Trail @ Chunns Cove Rd.	Asheville	DP	2021005	17	1,120	\$455,500	\$0	\$0		\$0		\$8,500		\$9,150		\$33,850		\$404,000	1,120	\$0		\$0		\$0		\$0	
Cub Road	Asheville	TH	2018027	15	1,204	\$455,300	\$0	\$0		\$0		\$0		\$10,100		\$78,200		\$2,500		\$364,500	1,204	\$0		\$0		\$0	
Dover St. @ Merrimon Ave.	Asheville	TH	2023006	29	223	\$118,600	\$0	\$0		\$1,900		\$15,000		\$0		\$101,700	223	\$0		\$0		\$0		\$0		\$0	
Druid Drive	W. Asheville	SA	2020006	10	500	\$204,000	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$20,000		\$32,000		\$152,000	500	\$0	
East Chestnut Ave. @ Five Points	N. Asheville	SA	2015192	29	5,225	\$2,097,121	\$19,321	\$3,500		\$92,550		\$145,000		\$1,836,750	5,225	\$0		\$0		\$0		\$0		\$0		\$0	
Edgewood Rd. S @ Sweeten Crk Rd.	Asheville	TH	2021007	10	500	\$186,300	\$0	\$0		\$0		\$0		\$4,000		\$0		\$29,050		\$0		\$153,250	500	\$0		\$0	
Edwards Ave. @ US 70 Hwy.	Swannanoa	BD	2021004	29	2,400	\$963,750	\$11,000	\$0		\$6,800		\$40,350		\$905,600	2,400	\$0		\$0		\$0		\$0		\$0		\$0	
Elk Park Drive - PRP 35001	Woodfin	SA	2006028	8	2,242	\$767,046	\$50,046	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$717,000	2,242
Elkwood Ave. @ Norman Austin Dr.	Woodfin	DP	2014008	22	600	\$266,350	\$0	\$0		\$3,500		\$2,000		\$7,850		\$253,000	600	\$0		\$0		\$0		\$0		\$0	0
Fairmont Road	N. Asheville	DP	2015017	4	3,900	\$1,715,850	\$0	\$0		\$0		\$0		\$0		\$0		\$25,000		\$0		\$10,000		\$164,850		\$1,516,000	3,900
Forestdale Drive	S. Asheville	DP	2014002	14	2,900	\$1,456,050	\$25,500	\$0		\$0		\$0		\$500		\$154,000		\$14,050		\$1,262,000	2,900	\$0		\$0		\$0	
Forest Hill Dr. @ Warwick Rd.	Asheville	SA	2014020	10	3,400	\$1,481,000	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$24,000		\$1,000		\$1,456,000	3,400	\$0	
Harmony Lane	Asheville	DP	2016103	28	670	\$308,500	\$0	\$0		\$5,000		\$0		\$303,500	670	\$0		\$0		\$0		\$0		\$0		\$0	
Hazel Mill Rd. @ Richland St.	Asheville	SA	2014016	41	3,858	\$2,528,050	\$70,350	\$124,700		\$2,333,000	3,858	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	



METROPOLITAN SEWERAGE DISTRICT OF BUNCOMBE COUNTY, NORTH CAROLINA

TEN YEAR CAPITAL IMPROVEMENT PROGRAM

FY 2025-2026 through 2034-2035

PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 24	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
GENERAL SEWER REHABILITATION Continued																											
Hemphill Rd. @ Charlotte Hwy.	Asheville	TH	2021006	7	2,550	\$887,725	\$0	\$0		\$0		\$0		\$0		\$0		\$15,300		\$33,450		\$1,850		\$837,125	2,550		
Herron Avenue	W. Asheville	SA	2014186	9	2,060	\$908,950	\$1,700	\$0		\$0		\$0		\$0		\$0		\$13,000		\$12,500		\$3,000		\$878,750	2,060	\$0	
Hill Street @ Cross Place	Asheville	TH	2016249	42	641	\$299,355	\$1,525	\$2,350		\$29,550		\$265,930	641	\$0		\$0		\$0		\$0		\$0		\$0		0	
Howland Rd. @ Sunset Trail	Asheville	DP	2012134	51	994	\$494,350	\$12,500	\$77,850		\$404,000	994	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Innsbrook Rd. @ GPI	North Asheville	BD	2023256	28	5,730	\$2,492,875	\$40,100	\$0		\$0		\$97,000		\$306,200		\$2,049,575	5,730	\$0		\$0		\$0		\$0		\$0	
Johnston Blvd. @ Providence Rd.	W. Asheville	DP	2014013	11	2,086	\$918,650	\$8,150	\$0		\$0		\$0		\$0		\$0		\$13,300		\$90,200		\$807,000	2,086	\$0		\$0	
Jonestown Road @ Riverside Drive	Woodfin	TH	2018028	52	1,992	\$794,500	\$63,000	\$725,000	1,992	\$6,500		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Kimberly Ave. @ Sedley Avenue	Asheville	TH	2018029	51	2,947	\$1,148,622	\$131,122	\$1,017,500	2,947	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Lakeview @ Glen Falls Rd.	N. Asheville	DP	2014007	39	3,070	\$1,721,200	\$6,000	\$0		\$261,500		\$190,700		\$1,263,000	3,070	\$0		\$0		\$0		\$0		\$0		\$0	
Lakewood Drive @ Dudley Ave.	Asheville	BD	2015016	7	280	\$122,050	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$2,000		\$2,600		\$24,350		\$93,100	280
Lincoln Avenue	Asheville	BD	2013103	4	1,415	\$609,570	\$2,870	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$606,700	1,415
Lining Contract #10	Various	TH	2024035	NA	12,015	\$3,604,500	\$0	\$0		\$3,604,500	12,015	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Logan Avenue	W. Asheville	SA	2017256	48	1,623	\$962,137	\$59,200	\$87,437		\$815,500	1,623	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Louisiana Avenue	W. Asheville	DP	2015174	12	2,150	\$1,023,500	\$0	\$0		\$0		\$0		\$0		\$0		\$15,000		\$0		\$1,008,500	2,150	\$0		\$0	
Lower Glendale Ave.	E. Asheville	BD	2012083	23	2,716	\$1,449,700	\$6,650	\$0		\$0		\$16,800		\$0		\$47,850		\$1,378,400	2,716	\$0		\$0		\$0		\$0	
Manetta Rd. @ Johnson Dr.	N. Asheville	TH	2014022	24	5,340	\$2,898,787	\$364,594	\$141,150		\$224,700		\$2,168,343	5,340	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Maplewood Rd. @ Griffing Circle	N. Asheville	SA	2025000	51	1,850	\$884,500	\$0	\$15,000		\$91,600		\$777,900	1,850	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
McDowell St. @ Lily Carmichael Dr.	Asheville	SA	2021011	21	1,660	\$721,500	\$0	\$0		\$11,000		\$0		\$1,000		\$0		\$709,500	1,660	\$0		\$0		\$0		\$0	
McDowell St. @ Myrtle St.	Asheville	DP	2019257	19	465	\$308,850	\$0	\$0		\$0		\$3,500		\$4,000		\$98,850		\$202,500	465	\$0		\$0		\$0		\$0	
Meadow Road @ Train Yard	Asheville	BD	2015207	6	2,001	\$2,271,350	\$7,000	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$3,000		\$95,350		\$2,166,000	2,001
Merrimon Ave. @ Clearview Terrace	Asheville	TH	2007012	6	500	\$313,950	\$6,044	\$0		\$0		\$0		\$0		\$0		\$0		\$68,360		\$4,546		\$0		\$235,000	500
Merrimon Ave. @ Coleman Ave.	N. Asheville	DP	2014009	6	2,800	\$1,282,000	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$20,000		\$0		\$1,262,000	2,800
Mitchell Avenue	W. Asheville	SA	2014185	8	3,360	\$1,518,750	\$0	\$0		\$0		\$0		\$0		\$0		\$24,000		\$9,500		\$79,500		\$1,405,750	3,360	\$0	
Montford Ave. @ Montford Park	Asheville	BD	2017144	59	1,129	\$754,739	\$95,179	\$659,560	1,129	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
New Haw Creek @ Cisco Rd.	Asheville	BD	2025002	54	700	\$316,200	\$0	\$10,700		\$71,000		\$234,500	700	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
New Haw Creek Rd. @ Dogwood Grove	E. Asheville	SA	2014021	8	3,000	\$982,775	\$8,525	\$0		\$0		\$0		\$46,000		\$20,750		\$3,000		\$0		\$0		\$904,500	3,000	\$0	
New Stock Road	Weaverville	DP	2015011	23	9,020	\$5,520,900	\$36,000	\$0		\$97,000		\$97,900		\$5,290,000	9,020	\$0		\$0		\$0		\$0		\$0		\$0	
North Market Street	Asheville	SA	2014019	6	1,064	\$443,300	\$3,875	\$0		\$0		\$0		\$0		\$0		\$0		\$1,425		\$500		\$0		\$437,500	1,064
North Street @ Broadway Street	Asheville	TH	2018030	12	1,067	\$459,500	\$0	\$0		\$0		\$0		\$13,000		\$0		\$42,500		\$0		\$404,000	1,067	\$0		\$0	
Oakland Drive @ Church Street	Black Mountain	DP	2015177	9	575	\$241,500	\$0	\$0		\$0		\$0		\$0		\$0		\$5,000		\$3,650		\$30,350		\$202,500	575	\$0	
Oakwood Street	W. Asheville	BD	2014155	9	976	\$445,350	\$0	\$0		\$0		\$0		\$0		\$7,000		\$2,600		\$0		\$41,350		\$394,400	976	\$0	
Old Toll Rd. @ Blue Briar Rd.	Asheville	TH	2018032	14	185	\$81,000	\$0	\$0		\$0		\$0		\$0		\$0		\$3,500		\$10,000		\$67,500	185	\$0		\$0	
Old Turnpike Rd. @ Azalea	Arden	TH	2023255	35	1,168	\$497,900	\$10,000	\$66,050		\$46,850		\$375,000	1,168	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Parkwood Avenue	Woodfin	TH	2021286	31	1,165	\$453,685	\$0	\$0		\$11,485		\$9,350		\$77,850		\$355,000	1,165	\$0		\$0		\$0		\$0		\$0	
Riverside Dr. @ Woodfin Ave.	Woodfin	SA	2019005	13	684	\$293,000	\$0	\$0		\$0		\$6,000		\$24,500		\$262,500	684	\$0		\$0		\$0		\$0		\$0	
Riverview Drive	Asheville	BD	2013104	54	2,507	\$1,566,080	\$17,380	\$0		\$1,548,700	2,507	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Rosewood Ave. @ Riverside Cemetery	Montford	BD	2019023	25	180	\$90,850	\$0	\$1,300		\$2,600		\$24,850		\$62,100	180	\$0		\$0		\$0		\$0		\$0		\$0	
Royal Pines Drive - PRP 47009	Arden	SA	2007020	18	7,050	\$3,093,100	\$10,100	\$0		\$30,000		\$14,000		\$33,000		\$0		\$3,006,000	7,050	\$0		\$0		\$0		\$0	
Sand Hill Road @ Baker Place	W. Asheville	SA	2015223	56	1,582	\$943,000	\$749,000	\$194,000	395			\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Starmount Drive	Asheville	SA	2023007	19	775	\$275,100	\$0	\$0		\$0		\$6,000		\$18,800		\$16,000		\$0		\$234,500	775	\$0		\$0		\$0	
Starnes Avenue	Asheville	BD	2014154	7	2,871	\$1,297,700	\$0	\$0		\$0		\$0		\$0		\$0		\$17,500		\$3,400		\$0		\$84,700		\$1,192,100	2,871
Stratford Road	N. Asheville	DP	2015013	13	1,820	\$834,500	\$0	\$0		\$0		\$14,000		\$60,150		\$102,850		\$0		\$657,500	1,820	\$0		\$0		\$0	
Sulphur Springs Rd. @ Covington	W. Asheville	DP	2014006	44	1,350	\$774,200	\$7,500	\$17,850		\$50,850		\$92,000		\$606,000	1,350	\$0		\$0		\$0		\$0		\$0		\$0	
Sweeten Creek Rd. @ Buck Shoats Rd.	S. Asheville	BD	2014015	51	790	\$520,705	\$53,501	\$467,204	790	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Sweeten Creek Rd. @ Holiday Dr.	Asheville	DP	2022022	43	3,053	\$1,229,000	\$0	\$24,000		\$18,300		\$37,000		\$38,700		\$1,111,000	3,053	\$0		\$0		\$0		\$0		\$0	
Sweeten Creek Rd. @ Mills Gap Rd.	Asheville	SA	2014189	4	2,572	\$1,512,300	\$11,300	\$0		\$0		\$0		\$0		\$0		\$65,000		\$101,500		\$27,500		\$0		\$1,307,000	2,572
Tunnel Rd. @ Pleasant Ridge Dr.	E. Asheville	SA	2019006	22	350	\$127,750	\$0	\$0		\$2,500		\$1,000		\$0		\$124,250	350	\$0		\$0		\$0		\$0		\$0	

METROPOLITAN SEWERAGE DISTRICT OF BUNCOMBE COUNTY, NORTH CAROLINA

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FY 2025-2026 through 2034-2035

PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 24	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
GENERAL SEWER REHABILITATION Continued																											
US 70 @ Jordan Road	Swannanoa	DP	2015014	23	4,550	\$2,048,500	\$0	\$0		\$35,000		\$0		\$34,300		\$131,700		\$30,000		\$1,817,500	4,550	\$0		\$0		\$0	
Walnut St. @ N. Lexington Ave.	Asheville	DP	2017008	38	1,300	\$666,526	\$526	\$0		\$10,000		\$0		\$656,000	1,300	\$0		\$0		\$0		\$0		\$0		\$0	
Waynesville Ave. @ Brownwood Ave.	W. Asheville	SA	2014183	28	3,022	\$1,465,650	\$0	\$19,000		\$500		\$214,000		\$223,650		\$1,008,500	3,022	\$0		\$0		\$0		\$0		\$0	
Weaverville Rd. @ Reynolds Mtn.	Weaverville	TH	2018036	13	415	\$159,000	\$0	\$0		\$0		\$0		\$0		\$6,500		\$0		\$0		\$152,500	415	\$0		\$0	
W. City View Dr. @ Riverside Dr.	Asheville	DP	2024020	13	735	\$364,630	\$33,500	\$331,130	735	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Weston Road @ Tampa Blvd.	Skyland	BD	2015208	9	400	\$156,000	\$0	\$0		\$0		\$0		\$0		\$3,000		\$2,550		\$0		\$18,350		\$132,100	400	\$0	
Wildwood Park	Weaverville	DP	2015194	16	2,300	\$821,380	\$2,380	\$0		\$0		\$0		\$0		\$0		\$10,000		\$0		\$809,000	2,300	\$0		\$0	
SSD Rehab. & Replacement	Various	MS	2002101	N/A	150,000	\$51,425,000	\$5,142,500	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000	\$5,142,500	15,000
Surveys for Design	Various	HC	2002060	N/A	N/A	\$500,000	\$0	\$50,000		\$50,000		\$50,000		\$50,000		\$50,000		\$50,000		\$50,000		\$50,000		\$50,000		\$50,000	
SUBTOTAL					335,330	\$139,009,269	\$7,279,696	\$9,837,617	23,206	\$15,275,235	35,997	\$16,197,408	36,982	\$18,128,032	40,675	\$13,531,325	35,866	\$11,967,800	29,844	\$12,354,435	31,719	\$11,533,596	29,563	\$11,089,600	29,271	\$16,957,025	41,020
Inflation per ENR Const. Cost Index	3.32%					1.0000	1.0000	1.0000		1.0332		1.0675		1.1029		1.1396		1.1774		1.2165		1.2569		1.2986		1.3417	
SUBTOTAL with inflation					335,330	\$139,009,269	\$7,279,696	\$9,837,617	23,206	\$15,782,373	35,997	\$17,290,769	36,982	\$19,994,192	40,675	\$15,419,771	35,866	\$14,090,821	29,844	\$15,028,972	31,719	\$14,496,245	29,563	\$14,400,947	29,271	\$22,751,458	41,020

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								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
PRIVATE SEWER REHABILITATION																											
Carver Ave. @ Owenby Lane	Asheville	DP	2022253	71	0	\$57,350	\$5,000	\$47,000		\$2,850		\$2,500		\$0	0	\$0		\$0		\$0		\$0		\$0		\$0	
Douglas Place PSR	Asheville	SA	2011116	12	588	\$240,230	\$4,980	\$0		\$0		\$0		\$8,000		\$0		\$0		\$0		\$0		\$227,250	588	\$0	
Homeland Park	Asheville	TH	2016248	51	921	\$511,730	\$7,250	\$16,650		\$77,700		\$410,130	921	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Old County Home Rd PSR	W. Asheville	SA	2015221	55	4,592	\$3,225,300	\$179,300	\$3,046,000	4,592	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Patton Mountain - PSR	Asheville	BD	2000084	11	3,500	\$1,095,400	\$0	\$0		\$0		\$0		\$0		\$24,500		\$12,000		\$0		\$1,058,900	3,500	\$0		\$0	
SUBTOTAL					9,601	\$5,130,010	\$196,530	\$3,109,650	4,592	\$80,550	0	\$412,630	921	\$8,000	0	\$24,500	0	\$12,000	0	\$0	0	\$1,058,900	3,500	\$227,250	588	\$0	0
Inflation per ENR Const. Cost Index	3.32%					1.0000	1.0000	1.0000		1.0332		1.0675		1.1029		1.1396		1.1774		1.2165		1.2569		1.2986		1.3417	
SUBTOTAL with inflation					9,601	\$5,130,010	\$196,530	\$3,109,650	4,592	\$83,224	0	\$440,483	921	\$8,824	0	\$27,919	0	\$14,129	0	\$0	0	\$1,330,901	3,500	\$295,107	588	\$0	0

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								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
TREATMENT PLANT, PUMP STATIONS & GENERAL CAPITAL IMPROVEMENTS																											
Arc Flash Labeling	District-Wide	BD	2023008	N/A	0	\$355,225	\$205,225	\$15,000		\$15,000		\$15,000		\$15,000		\$15,000		\$15,000		\$15,000		\$15,000		\$15,000		\$15,000	
Ash Lagoon Overflow Rehab	MSD-Treatment Plant	HC	2025031	N/A	0	\$185,000		\$185,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Biological Treatment	MSD-Treatment Plant	HC	2016063	N/A	0	\$247,821,725	\$699,725	\$300,500		\$0		\$0		\$0		\$0		\$50,000		\$101,500		\$25,160,000		\$51,635,000		\$55,475,000	
Building and Facility Rehabilitation	MSD-Treatment Plant	HC	2002068	N/A	0	\$600,000	\$60,000	\$60,000		\$60,000		\$60,000		\$60,000		\$60,000		\$60,000		\$60,000		\$60,000		\$60,000		\$60,000	
Carrier Bridge PS Replacement	Asheville	DP	2019045	N/A	2,800	\$110,162,227	\$2,453,927	\$14,693,300		\$34,135,000		\$31,100,000	2,800	\$27,780,000		\$0		\$0		\$0		\$0		\$0		\$0	
Collection System Master Plan Update	District-Wide	HC	2020011	N/A	0	\$299,500	\$49,500	\$0		\$125,000		\$125,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow Monitoring	MSD-Treatment Plant	SA	2008013	N/A	0	\$1,000,000	\$75,000	\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000	
Headworks-HRPT Facility Improv	MSD-Treatment Plant	HC	2025028	N/A	0	\$325,000	\$0	\$325,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
HVAC Rehabilitation	MSD-Treatment Plant	HC	2020051	N/A	0	\$110,000	\$70,000	\$20,000		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000	
Hydroelectric Power Plant Rehab	MSD-Treatment Plant	TH	2021016	N/A	0	\$3,641,350	\$301,350	\$285,000		\$375,000		\$335,000		\$335,000		\$335,000		\$335,000		\$335,000		\$335,000		\$335,000		\$335,000	
Incinerator Rehabilitation	MSD-Treatment Plant	DP	2022057	N/A	0	\$5,383,225	\$3,383,225	\$2,000,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Incinerator Ash Line Replacement	MSD-Treatment Plant	HC	2025030	N/A	500	\$400,000		\$400,000	500	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Incinerator Sand Transport System	MSD Treatment Plant	TH	2024036	N/A	0	\$400,125	\$275,125	\$125,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Interceptor Line Assess and Cleaning	District Wide	HC	2025029	N/A	143,000	\$5,180,000	\$0	\$2,590,000		\$2,590,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	

METROPOLITAN SEWERAGE DISTRICT OF BUNCOMBE COUNTY, NORTH CAROLINA

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FY 2025-2026 through 2034-2035

PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 24	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
TREATMENT PLANT, PUMP STATIONS & GENERAL CAPITAL IMPROVEMENTS Continued																											
Int. Clarifier Eff. Trough Rehab	MSD - Treatment Plant	SA	2022024	N/A	0	\$4,753,849	\$1,653,849	\$2,750,000		\$350,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
ITT Pump Station Upgrade	Henderson County	SA	2020061	N/A	2,750	\$5,779,411	\$296,649	\$825,762		\$4,425,000	2,750	\$232,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
MSD Fleet/Warehouse Resurface	Asheville	SA	2025035	N/A	0	\$1,500,000	\$0	\$1,500,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Mud Creek PS Replacement	Henderson County	TH	2021073	N/A	0	\$830,000	\$120,000	\$0		\$15,000		\$95,000		\$600,000		\$0		\$0		\$0		\$0		\$0		\$0	
Plant NPW Filter System	Asheville	SA	2023011	N/A	0	\$325,000	\$100,000	\$0		\$0		\$225,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
RBC Removal and Replacement	MSD-Treatment Plant	HC	2023029	N/A	0	\$2,357,750	\$677,750	\$840,000		\$840,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Solids Handling Capacity Improvements	MSD-Treatment Plant	HC	2019087	N/A	0	\$171,156,500	\$0	\$0		\$5,976,500		\$34,900,000		\$75,100,000		\$36,100,000		\$19,080,000		\$0		\$0		\$0		\$0	
South Storage Building	Arden	DP	2023009	N/A	0	\$1,646,000	\$0	\$130,000		\$1,516,000		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Weaverville PS Replacement	Weaverville	SA	2019080	N/A	18,174	\$24,479,509	\$12,090,934	\$12,388,575	12,000	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Capital Equipment	Varies	HC	2016072	N/A	0	\$1,550,000	\$150,000	\$200,000		\$150,000		\$150,000		\$150,000		\$150,000		\$150,000		\$150,000		\$150,000		\$150,000		\$150,000	
SUBTOTAL					167,224	\$590,241,396	\$22,662,259	\$39,733,137	12,500	\$50,682,500	2,750	\$67,347,000	2,800	\$104,150,000	0	\$36,770,000	0	\$19,800,000	0	\$771,500	0	\$25,830,000	0	\$52,305,000	0	\$56,145,000	0
Inflation per ENR Const. Cost Index	3.32%					1.0000	1.0000	1.0000		1.0332		1.0675		1.1029		1.1396		1.1774		1.2165		1.2569		1.2986		1.3417	
SUBTOTAL with inflation					167,224	\$590,241,396	\$22,662,259	\$39,733,137	12,500	\$52,365,159	2,750	\$71,893,073	2,800	\$114,871,546	0	\$41,901,659	0	\$23,312,410	0	\$938,517	0	\$32,464,984	0	\$67,923,239	0	\$75,330,468	0

PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 24	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
DESIGN, ROW, & CONSTRUCTION MANAGEMENT EXPENSES																											
Design, ROW, & Const. Mgmt. Exp.	MSD/ENG	HC	N/A	N/A	0	\$39,301,241	\$3,404,838	\$3,415,227		\$3,550,455		\$3,645,320		\$3,742,990		\$3,907,762		\$4,002,864		\$4,100,723		\$4,201,326		\$4,304,780		\$4,429,794	
SUBTOTAL					0	\$39,301,241	\$3,404,838	\$3,415,227	0	\$3,550,455	0	\$3,645,320	0	\$3,742,990	0	\$3,907,762	0	\$4,002,864	0	\$4,100,723	0	\$4,201,326	0	\$4,304,780	0	\$4,429,794	0

PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 24	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
DEVELOPER REIMBURSEMENTS																											
Black Mtn. Annex. - Craigmont Rd.	Black Mountain	HC	1992173	N/A	0	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Developer Reimbursements	Various	HC	2004051	N/A	0	\$1,083,000	\$183,000	\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000		\$100,000	
SUBTOTAL					0	\$1,083,000	\$183,000	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000	0	\$100,000	0

BUDGET SUMMARY																											
PROJECT NAME	LOCATION OF PROJECT	PROJ. MGR.	PROJECT NUMBER	PIPE RATING	PROJECT FOOTAGE	TOTAL ESTIMATED COST	TOTAL EST. EXPENDS THRU FY 24	FY 25-26		FY 26-27		FY 27-28		FY 28-29		FY 29-30		FY 30-31		FY 31-32		FY 32-33		FY 33-34		FY 34-35	
								BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE	BUDGET	FOOTAGE
SUBTOTAL with Inflation					552,676	\$846,698,701	\$34,086,175	\$56,270,631	40,298	\$72,489,260	38,747	\$93,420,779	40,703	\$139,503,344	40,675	\$64,535,347	40,066	\$57,233,279	39,374	\$33,711,457	40,709	\$56,689,411	40,934	\$93,744,973	39,789	\$102,611,720	41,020
CONTINGENCY								\$1,000,000																			
TOTAL					552,676	\$846,698,701	\$34,086,175	\$57,270,631	40,298	\$72,489,260	38,747	\$93,420,779	40,703	\$139,503,344	40,675	\$64,535,347	40,066	\$57,233,279	39,374	\$33,711,457	40,709	\$56,689,411	40,934	\$93,744,973	39,789	\$102,611,720	41,020



# Debt Financing



## Debt Financing

### Debt Management

Prior to the 1990s, the District's policy was to fund capital improvements from user fees. Having inherited aging collector lines, some in excess of 100 years old, this policy forced the District to increase rates dramatically yet never provided enough funding to keep up with the magnitude of desperately needed repairs. Coming to realize the benefit of integrating capital-planning and debt-financing activities, the District Board developed a long-range plan to utilize bonds and pay-as-you-go in a coordinated capital improvement plan.

This combined strategy allows for more equity between long-term and new ratepayers while providing the necessary funding for an adequately functioning system. Issuing debt provides the capital to rehabilitate crumbling infrastructure while allowing present and future ratepayers who will enjoy the benefit to share the cost through annual principal and interest payments. This contrasts with a strategy that uses only pay-as-you-go whereby a resident will pay higher rates for many years to accumulate the funds needed for rehabilitation before enjoying any benefit, yet new users joining after completion of a project will have immediate use of the new facilities without sharing in any of the cost. Another advantage of combining borrowed funds with current funding is the ability to structure debt repayment schedules to avoid dramatic rate increases otherwise needed to provide adequate amounts for multi-million-dollar projects.

The District's bonds are rated by national rating agencies as follows:

Moody's Investors Service	Standard & Poor's	Fitch Ratings
Aaa	AA+	AAA

In October 2021, the District received a ratings upgrade from AA+ to AAA from Fitch Ratings. Fitch Ratings recognized the District's sound financial performance characterized by ample liquidity, healthy debt service coverage, and comprehensive fiscal planning. The rating also incorporates MSD's regional customer base, adequate system capacity, manageable debt levels, and satisfactory protections for bondholders. These high ratings enable the District to pay a lower rate of interest than many other utilities, which has a positive effect on the current and future budgets.

## Debt Financing (continued)

### Debt Management (continued)

Unlike North Carolina's cities and counties, MSD does not have a debt limit. However, provisions in the District's Bond Order require minimum debt coverage of 120% of net revenues to bonded debt service.

The Board established a revenue policy, which sets a goal for debt coverage ratio to be approximately 150% for forecasting and planning purposes, realizing the impact of the increased debt coverage ratio on bond ratings.

The District maintains a ten-year forecast to budget capital improvements financed by a combination of debt and current fees. Based on projections using modest, consistent rate increases and capital improvement projects as outlined in the District's 10-year Capital Improvement Plan, an additional \$80 million in debt is anticipated to be issued in FY2027 without affecting the planned rate of user charge increases.

### Capital Projects Funding

Funding for capital projects comes from a combination of revenue bonds and pay-as-you-go financing. Details may be found in the Policies & Budget Process tab of this budget document where Debt Policy is presented and, in the schedule, "Budget/Rate Forecast" which illustrates the timing of debt issues and accumulation of revenues over expenditures anticipated to be available for capital financing.

Generally speaking, half of the funds for capital improvements come from debt financing, with the other half funded by the excess of revenues over expenditures (pay-as-you-go).

During FY2018, the District issued \$37.5 million fixed rate revenue bonds. \$11.4 million was used to refund portions of the 2009A Series bonds. The remaining \$26.1 million has been expended. The District will accumulate funding from operations to finance a portion of the capital budget until the next debt issuance, anticipated to be in FY2027.

As of June 30, 2025, the District will have \$70.6 million par value of outstanding revenue bond debt. During FY2026, approximately \$6.1 million in principal will be repaid. The District anticipates issuing an additional \$80 million in revenue bonds in FY2027. Debt service from this future bond issue has been included in the District's long-term business plan and sewer rate increases. A summary of outstanding debt at June 30, 2025 and anticipated principal repayment during FY2026 begin below and continue on the following two (2) pages.

## Debt Financing (continued)

### Outstanding Debt as of June 30, 2025

	Balance 6/30/2025	Additions	Retirements	Balance 6/30/2026
--	----------------------	-----------	-------------	----------------------

#### Revenue Bonds, Series 2008A issued to refund Series 2005 Revenue Bonds

Interest at variable rates in the weekly mode, payable monthly, due serially until 2031.	\$ 15,955,000	\$ -	\$ 2,485,000	\$ 13,470,000
<b>Total Bonds - Series 2008A</b>	<b>\$ 15,955,000</b>	<b>\$ -</b>	<b>\$ 2,485,000</b>	<b>\$ 13,470,000</b>

#### 2009 North Carolina Water Pollution Control Revolving Fund used to construct certain sewerage projects:

\$672,980 revolving loan issued August 18, 2009 unpaid principal sum is reduced by one-half as "Principal Forgiveness", interest accrues at 0%, 20 annual installments May 1, 2011 to 2030.	\$ 84,117	\$ -	\$ 16,824	\$ 67,293
<b>Total State Revolving Fund</b>	<b>\$ 84,117</b>	<b>\$ -</b>	<b>\$ 16,824</b>	<b>\$ 67,293</b>

#### Revenue Bonds Series 2013 issued to refund Series 2003 and Series 2008B Revenue Refunding Bonds:

2.0% to 5.00% serial bonds issued May 1, 2013, with maturities on each July 1, 2014 through 2029 varying from \$1,065,000 to \$4,255,000; interest payable semi-annually	\$ 6,050,000	\$ -	\$ 1,145,000	\$ 4,905,000
<b>Total Bond - Series 2013</b>	<b>\$ 6,050,000</b>	<b>\$ -</b>	<b>\$ 1,145,000</b>	<b>\$ 4,905,000</b>

## Debt Financing (continued)

### Outstanding Debt as of June 30, 2025

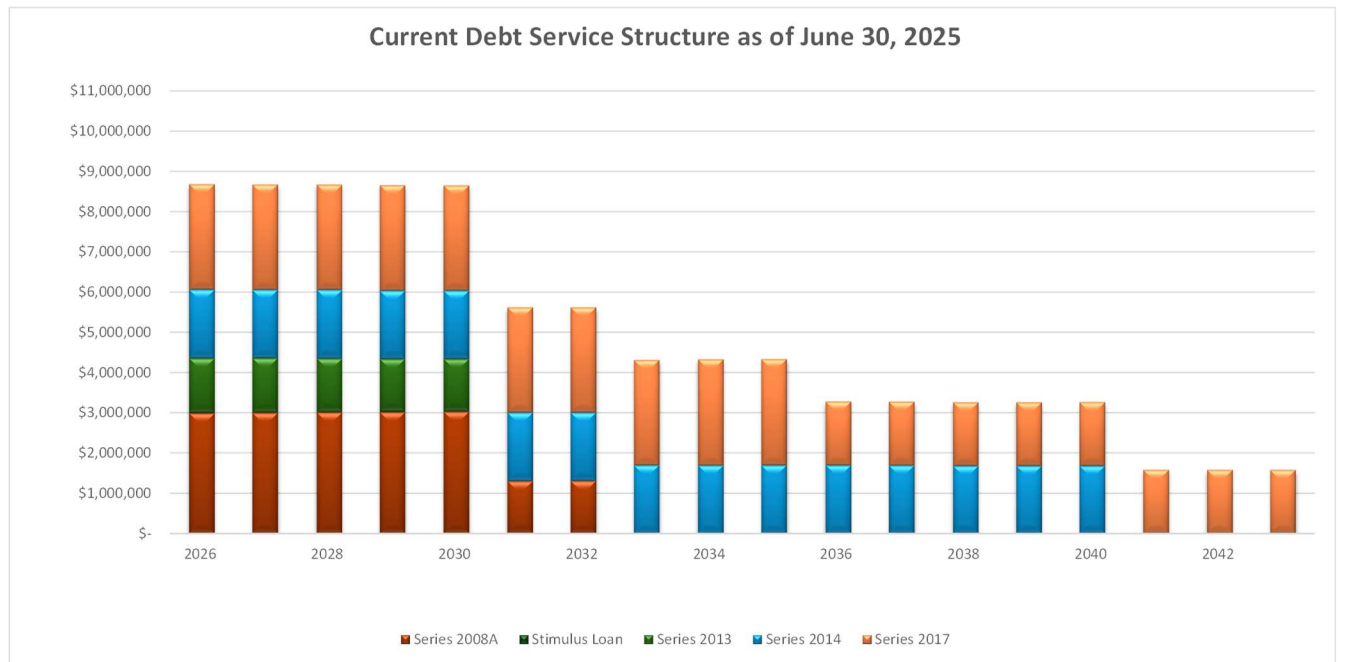
	Balance 6/30/2025	Additions	Retirements	Balance 6/30/2026
<b>Revenue Bonds Series 2014 issued to construct certain sewerage projects:</b>				
2.0% to 5.00% serial bonds issued May 21, 2014, with maturities on each July 1, 2015 through 2039 varying from \$535,000 to \$1,430,000; interest payable semi-annually	\$ 13,985,000	\$ -	\$ 925,000	\$ 13,060,000
5.00% term bonds issued May 21, 2014, at 112.950%, due July 1, 2039; interest payable semi-annually.	\$ 4,685,000	\$ -	\$ -	\$ 4,685,000
<b>Total Bond - Series 2014</b>	<b>\$ 18,670,000</b>	<b>\$ -</b>	<b>\$ 925,000</b>	<b>\$ 17,745,000</b>
<b>Revenue Bonds Series 2017 issued to refund Series 2009A and to construct certain sewerage projects:</b>				
3.0% to 5.00% serial bonds issued July 11, 2017, with maturities on each July 1, 2018 through 2039 varying from \$620,000 to \$2,260,000; interest payable semi-annually	\$ 26,275,000	\$ -	\$ 1,480,000	\$ 23,795,000
5.00% term bonds issued July 11, 2017, at 97.704%, due July 1, 2042; interest payable semi-annually.	\$ 4,520,000	\$ -	\$ -	\$ 4,520,000
<b>Total Bond - Series 2017</b>	<b>\$ 29,795,000</b>	<b>\$ -</b>	<b>\$ 1,480,000</b>	<b>\$ 28,315,000</b>
<b>Total Bonds - All Series</b>	<b>\$ 70,554,117</b>	<b>\$ -</b>	<b>\$ 6,051,824</b>	<b>\$ 64,502,293</b>



## Aggregate Debt Service

Year Ending June 30	Series 2008A Refunding	North Carolina Water Pollution Control Revolving Fund	Series 2013 Refunding	Series 2014	Series 2017	Aggregate Debt Service
2026	2,987,324	16,824	1,352,944	1,703,275	2,625,100	8,685,466
2027	3,000,803	16,824	1,341,444	1,695,775	2,619,350	8,674,195
2028	3,010,738	16,824	1,323,644	1,706,625	2,614,975	8,672,805
2029	3,017,451	16,824	1,304,644	1,695,475	2,621,475	8,655,869
2030	3,025,226	16,824	1,294,922	1,697,675	2,618,600	8,653,246
2031	1,304,929	-	-	1,698,175	2,616,350	5,619,454
2032	1,306,777	-	-	1,696,875	2,614,475	5,618,127
2033	-	-	-	1,698,675	2,612,725	4,311,400
2034	-	-	-	1,693,575	2,637,675	4,331,250
2035	-	-	-	1,698,138	2,635,850	4,333,988
2036	-	-	-	1,697,325	1,583,050	3,280,375
2037	-	-	-	1,692,850	1,584,650	3,277,500
2038	-	-	-	1,682,125	1,580,125	3,262,250
2039	-	-	-	1,681,000	1,579,475	3,260,475
2040	-	-	-	1,681,000	1,582,550	3,263,550
2041	-	-	-	-	1,578,438	1,578,438
2042	-	-	-	-	1,577,109	1,577,109
2043	-	-	-	-	1,579,297	1,579,297
	<u>\$ 17,653,248</u>	<u>\$ 84,118</u>	<u>\$6,617,597</u>	<u>\$ 25,418,563</u>	<u>\$ 38,861,269</u>	<u>\$ 88,634,794</u>

## Current Debt Service Structure as of June 30, 2025

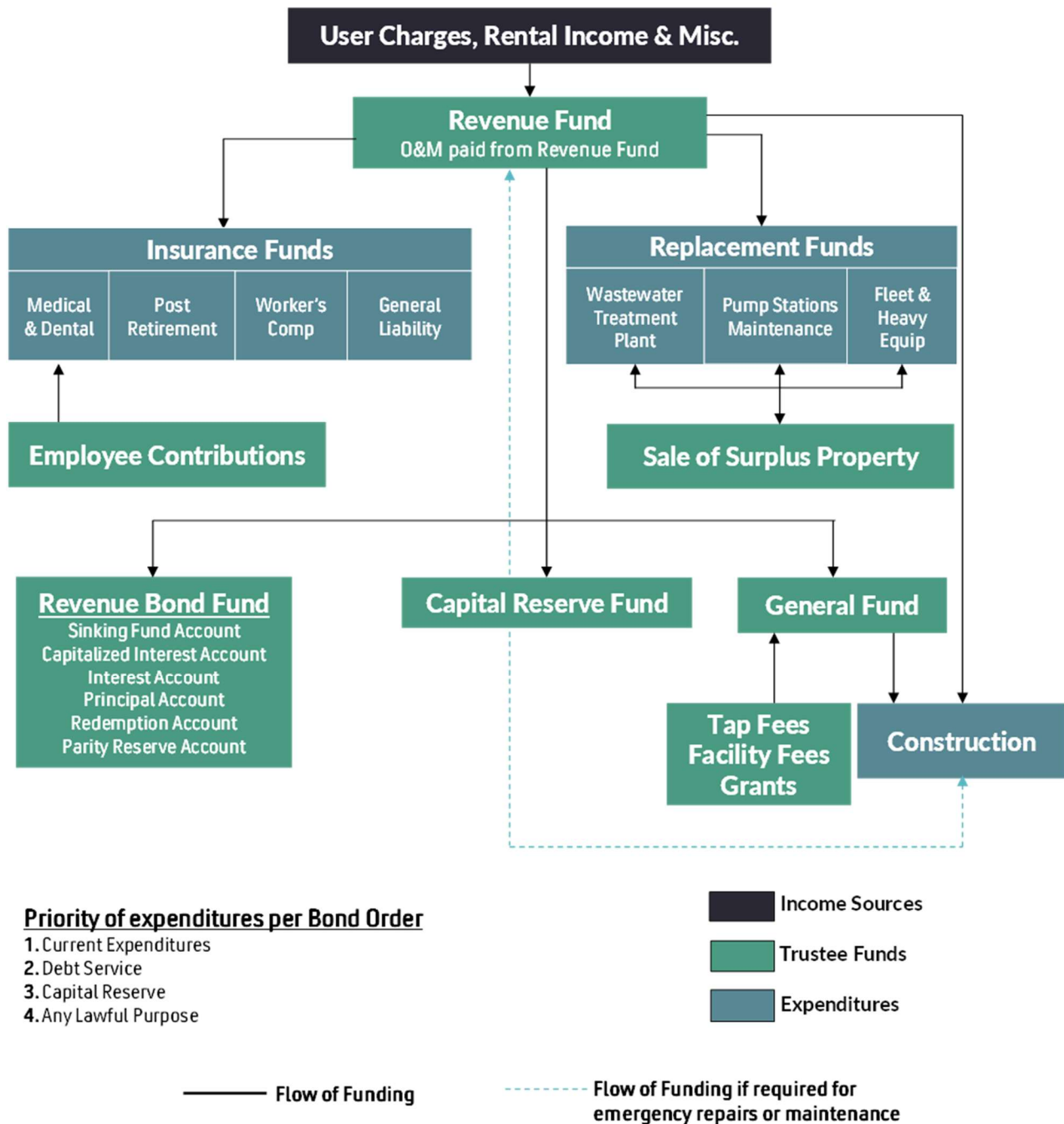




# Appendix



## Flow of Funds Chart



## Budget Resolution

**RESOLUTION ADOPTING BUDGET AND SEWER USE CHARGES FOR THE  
METROPOLITAN SEWERAGE DISTRICT  
OF BUNCOMBE COUNTY, NORTH CAROLINA  
FOR THE FISCAL YEAR July 1, 2025 THRU June 30, 2026**

WHEREAS, the Board of Directors has reviewed the Operations and Maintenance, Bond, Reserves, Construction Expenditures of the District, and the sources of revenue and allocations (uses) of expenditures for the 2025-2026 fiscal year; and

NOW, THEREFORE, BE IT RESOLVED:

- 1** The following amounts are hereby appropriated in the Revenue Fund for the Operations and Maintenance of the District and for transfers to the Debt Service, General Fund, and Insurance Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Operating and Maintenance Expenses	\$ 18,218,197
Transfer to Insurance Accounts	\$ 4,363,420
Transfer to Fleet & Heavy Equipment Fund	\$ 595,000
Transfer to Wastewater Treatment Plant Reserve	\$ 250,000
Transfer to Pump Station Maintenance	\$ 60,000
Subtotal O&M	\$ 23,486,617
Transfer to the General Fund	\$ 53,945,631
Transfer to Debt Service Fund	\$ 8,685,467
	<u>\$ 86,117,715</u>

It is estimated that the following revenues will be available in the Revenue Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Domestic User Fees	\$ 41,647,839
Industrial User Fees	\$ 3,745,368
Billing and Collection Fees	\$ 1,212,306
Investment Interest	\$ 2,068,003
Reimbursement for Debt Service from COA	\$ -
Rental Income	\$ 96,000
Appropriated from Net Position	\$ 37,348,199
	<u>\$ 86,117,715</u>

- 2** The following amounts are hereby appropriated in the General Fund for the transfers to the Construction Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer into Construction	<u>\$ 57,270,631</u>
----------------------------	----------------------

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Facility and Tap Fees	\$ 3,300,000
Investment Income	\$ 1,000
Transfer In from Revenue Fund	\$ 53,945,631
Appropriated from Net Position	\$ 24,000
	<u>\$ 57,270,631</u>

- 3 The following amounts are hereby appropriated in the Construction Fund for Capital Improvement Plan expenditures for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Capital Improvements Projects	<u>\$ 57,270,631</u>
-------------------------------	----------------------

It is estimated that the following revenues will be available to the Construction Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Investment Income	\$ 20,000
Transfer In from General Fund	\$ 57,270,631
Contribution to Net Position	\$ (20,000)
	<u>\$ 57,270,631</u>

- 4 The following amounts are presented as the financial plan of the Insurance Funds that are used to provide insurance services. Estimated operating expenditures for the fiscal year beginning July 1, 2025 and ending June 30, 2026 are:

Operating Expenditures	<u>\$ 4,471,561</u>
------------------------	---------------------

It is estimated that the following revenues will be available in the Insurance Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer In from the Revenue Fund	\$ 4,363,420
Investment Income	\$ 272,000
Employee/Retirees Medical Contributions	\$ 355,000
Contribution To Net Position	\$ (518,859)
	<u>\$ 4,471,561</u>

- 5 The following amounts are presented as the financial plan of the Fleet & Heavy Equipment Fund designated for capital equipment expenditures for the fiscal year beginning July 1, 2025 and ending June 30, 2026 estimated as follows:

Transfer to Capital Reserve	\$ -
Capital Equipment	\$ 118,846
	<u>\$ 118,846</u>

It is estimated that the following revenues will be available in the Fleet & Heavy Equipment Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer In from the Revenue Fund	\$	595,000
Sale of Surplus Property	\$	9,185
Investment Income	\$	48,693
Contribution To Net Position	\$	(534,032)
	\$	<u>118,846</u>

- 6 The following amounts are presented as the financial plan of the Wastewater Treatment Plant Replacement Fund designated for wastewater treatment plant capital expenditures for the fiscal year beginning July 1, 2025 and ending June 30, 2026 estimated as follows:

Capital Equipment	\$	<u>289,000</u>
-------------------	----	----------------

It is estimated that the following revenues will be available in the Wastewater Treatment Plant Replacement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer In from the Revenue Fund	\$	250,000
Investment Income	\$	9,915
Transfer Out to Pump Station Replacement Fund	\$	-
Appropriated from Net Position	\$	29,085
	\$	<u>289,000</u>

- 7 The following amounts are presented as the financial plan in the Pump Station Replacement Fund designated for pump capital expenditures for the fiscal year beginning July 1, 2025 and ending June 30, 2026 estimated as follows:

Capital Equipment	\$	120,500
	\$	<u>120,500</u>

It is estimated that the following revenues will be available in the Pump Station Replacement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer In from the Revenue Fund	\$	60,000
Investment Income	\$	5,156
Appropriated from Net Position	\$	55,344
	\$	<u>120,500</u>

- 8 The following amounts are hereby appropriated in the Debt Service Fund for principal and interest payments for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Debt Service	\$	<u>8,685,467</u>
--------------	----	------------------

It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer In from the Revenue Fund	\$ 8,685,467
Investment Income	\$ 500
Contribution To Net Position	\$ (500)
	<u>\$ 8,685,467</u>

- 9 That the Board of the Metropolitan Sewerage District does hereby approve an increase in the Budgets to the amount necessary to reflect any contributions to the Debt Service Reserve Fund or Capital Reserve Fund as determined by the Bond Trustee to be necessary to comply with covenants in the Bond Order.
- 10 The General Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:
  - a. He may transfer amounts without limitation between departments in a fund.
  - b. He may transfer any amounts within Debt Service and Reserve Funds designated as excess by the Trustee into another fund.
  - c. He may transfer up to 10% of Insurance Fund reserves to meet current year expenditures in excess of budget.
- 11 That the attached Schedule of Fees and Charges be adopted as effective July 1, 2025.
- 12 That this resolution shall be entered in the minutes of the District and within five (5) days after its adoption, copies thereof are ordered to be filed with the Finance and Budget Officer and Secretary of the Board as required by G.S. 159-13 (d).

Adopted this 11th day of June 2025

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M. Jerry VeHaun, Chairman  
Metropolitan Sewerage District of  
Buncombe County, North Carolina

Attest:

---

Jackie Bryson  
Secretary/Treasurer



**Metropolitan Sewerage District of Buncombe County, North Carolina**  
**Schedule of Rates, Fees, and Charges - FY2026**

Effective July 1, 2025

	ADOPTED FY2025 RATE	PROPOSED FY2026 RATE
<b>Collection Treatment Charge</b>		
Residential & Commercial Volume Charges (per CCF) Inside	\$ 5.52	\$ 5.80
Industrial Volume Charges (per CCF) Inside	5.52	\$ 5.80
Industrial Surcharge for BOD (per lb., BOD >250 mg/l) Inside	0.300	0.300
Industrial Surcharge for TSS (per lb., TSS >250 mg/l) Inside	0.250	0.250
Residential & Commercial Volume Charges (per CCF) Outside	\$ 5.53	\$ 5.81
Industrial Volume Charges (per CCF) Outside	5.53	5.81
Industrial Surcharge for BOD (per lb., BOD >250 mg/l) Outside	0.300	0.300
Industrial Surcharge for TSS (per lb., TSS >250 mg/l) Outside	0.250	0.250
<b>Base Meter/Maintenance Charge &amp; Billing Fee</b>		
5/8"	\$ 8.52	\$ 8.95
3/4"	12.38	13.00
1"	21.99	23.09
1 1/2"	50.27	52.79
2"	88.91	93.36
3"	197.18	207.04
4"	351.88	369.47
6"	792.67	832.30
8"	1,407.45	1,477.83
10"	2,203.99	2,314.20
Billing Fee (per bill)	2.93	3.01
<b>Sewer System Development Fees</b>		
This impact fee is for allotted capacity in the treatment and transmission system. A differential fee will be charged for increases to an existing meter size.		
<b>Residential</b>		
Per Unit	\$ 3,568.00	\$ 3,568.00
Mobile Home	3,568.00	3,568.00
Multifamily Unit	2,390.00	2,390.00
Affordable Housing	844.00	844.00

**Metropolitan Sewerage District of Buncombe County, North Carolina**  
**Schedule of Rates, Fees, and Charges - FY2026**

Effective July 1, 2025

	ADOPTED FY2025 RATE	PROPOSED FY2026 RATE
<b>Sewer System Development Fees</b> <i>(continued)</i>		
<i>Nonresidential</i>		
5/8"	\$ 3,568.00	\$ 3,568.00
3/4"	5,352.00	5,352.00
1"	8,919.00	8,919.00
1 1/2"	17,839.00	17,839.00
2"	28,542.00	28,542.00
3"	57,084.00	57,084.00
4"	89,194.00	89,194.00
6"	178,387.00	178,387.00
8"	285,319.00	285,319.00
10"	749,226.00	749,226.00
12"	945,452.00	945,452.00
 <b>Sewer Connection Fees</b>		
The Sewer Connection Fee will apply to all new construction, as well as existing structures which have been demolished/rebuilt and sewer service is reinstated under new property ownership.		
 MSD will install sewer connections where the public main is on the same side of the street as the residence or business		
 MSD requires that a licensed utility contractor install any sewer connection/service line within public rights-of-way extending over 75 feet or that requires pavement disturbance or boring to reach across a paved thoroughfare. The installation shall be constructed to MSD Standards. All work will be subject to MSD inspection.		
 Sewer Connection by MSD	\$ 1,300.00	\$ 1,300.00
Contractor installed Sewer Connection	Varies	Varies
Inspection Fee for Utility Contractor Installed Sewer Connection	\$ 140.00	\$ 140.00
 <b>Manhole Installation/Replacement</b>		
Cost per foot	\$ 250.00	\$ 250.00
Pavement replacement (if required)	1,800.00	1,800.00

**Metropolitan Sewerage District of Buncombe County, North Carolina**  
**Schedule of Rates, Fees, and Charges - FY2026**

Effective July 1, 2025

	ADOPTED FY2025 RATE	PROPOSED FY2026 RATE
<b>Other Fees</b>		
Allocation Fee	170.00	170.00
Non-Discharge Permit	200.00	200.00
Plan Review Fee	450.00	450.00
Plan re-review Fee	350.00	350.00
Pump Station Acceptance Fee	Note 1	Note 1
Note 1--See policy for details of computation of O&M and equipment replacement costs for upcoming 20 years; 50% discount for affordable housing.		
<b>Bulk Charges</b>		
Volume Charge for Septic Haulers (per 1,000 Gal.)	\$ 45.00	\$ 45.00
Biochemical Oxygen Demand >250 mg/l (per lb.)	0.300	0.300
Total Suspended Solids >250 mg/l (per lb.)	0.250	0.250
<b>Returned Check Charge</b>		
Returned Check (per event)	\$ 25.00	\$ 25.00
Dishonored Draft (per event)	25.00	25.00
<b>Copy/Printing Fees/Miscellaneous (each)</b>		
8x11 first print of standard GIS inquiry	\$ 1.00	\$ 1.00
8x14 first print of standard GIS inquiry	1.00	1.00
11x17 first print of standard GIS inquiry	2.00	2.00
24x36 first print of standard GIS inquiry	7.00	7.00
34x44 first print of standard GIS inquiry	12.00	12.00
36x48 first print of standard GIS inquiry	14.00	14.00
8x11 or 8x14 copies after first print	0.11	0.11
11x17 copies after first print	0.20	0.20
24x36 copies after first print	0.94	0.94
34x44 copies after first print	1.76	1.76
36x48 copies after first print	2.03	2.03
Foam Core mounting per sq. foot	3.00	3.00
Data CD	30.00	30.00
Shipping for CD	5.00	5.00
Permit Decals for Septic Haulers	50.00	50.00