



Financial Services Audit Committee Communication

Date: February 11, 2022

To: Great Lakes Water Authority Audit Committee

From: Nicolette N. Bateson, CPA, Chief Financial Officer & Treasurer

Re: Proposed Revisions to the Draft FY 2023 & FY 2024 Biennial Budget & Five-Year Plan and related FY 2023 Schedule of Charges

Background: In accordance with service agreements with the Great Lakes Water Authority (GLWA) member partners, the budget and charges for the next fiscal year are annually presented in January each year. To accommodate that schedule, the upcoming year's budget is presented to the Audit Committee within the context of the biennial budget and five-year financial plan as well as a ten-year forecaster in December. Subsequently, the Audit Committee conducts a review of the budget and related analysis in January.

At the December 17, 2021 Audit Committee meeting, a discussion draft of the FY 2023 & FY 2024 Biennial Budget and Five-Year Plan was presented. This draft focused on a) overall strategy of key budget elements including system-wide service charges and b) proposed operating group budgets.

On January 21, 2022, at a special meeting of the Audit Committee, staff provided additional analysis on the proposed FY 2023 & FY 2024 Biennial Budget and Five-Year Plan. On January 26, 2022, the Board of Directors received a presentation related to the FY 2023 & FY 2024 Biennial Budget and Five-Year Plan and FY 2023 Charges. The proposed Budget for FY 2023 & FY 2024 was presented at the Charges Rollout meetings with Member Partners on January 6, 2022 (Charges Rollout Meeting #3), as it relates to the proposed Schedule of Charges, and reviewed further on January 20, 2022 (Charges Rollout Meeting #4).

During the special meeting of the Audit Committee on January 21, 2022, the following requests were made by members of the Audit Committee.

- Present a proposal that reduces the overall Wastewater (Sewer) System “revenue requirement” budget by \$5.5 million with no change to the overall Water System. The source of the reduction would be left to the discretion of the GLWA administration which could include Operations & Maintenance (O&M) expense, Improvement & Extension (I&E) funding, or some combination.
- A table showing the staffing plan history.
- A roll forward of the Improvement & Extension (I&E) fund.

A continuation of the budget review is scheduled for a special meeting of the Audit Committee on February 11, 2022. The requested information has been provided for this discussion.

Analysis: Additional analysis and reports have been provided as follows.

1. Proposed adjustments to the FY 2023 & FY 2024 Biennial Budget & Five-Year Plan
2. Proposed, revised schedule of FY 2023 Charges reflecting the impact of the above budget adjustments on sewer charges.
3. Other Supporting Analysis Requested
 - a. Staffing Plan History
 - b. Roll forward of the Improvement & Extension (I&E) fund.

Proposed Action: Audit Committee recommends that the Board of Directors adopts the FY 2023 and FY 2024 Biennial Budget and related FY 2023 Schedule of Charges reflecting the revisions reflected in this report subject to public comment at the public hearing to be held on February 23, 2022.

Proposed adjustments to the FY 2023 & FY 2024 Biennial Budget & Five-Year Plan

Executive Summary

At the Audit Committee meeting on January 21, 2022, the Audit Committee asked the Administration to provide an analysis which would illustrate the impact of reducing the FY 2023 sewer system revenue requirement budget by \$5.5 million along with a corresponding impact on sewer charges. That request has been achieved with highlights noted below.

1. \$5.9 million reduction in the FY 2023 Sewer System Revenue Requirements Budget. This results in a sewer system revenue requirement to be 1.25% rather than 2.5%.
2. The above reduction to FY 2023 carries forward through FY 2024 and beyond. In order words, this is a budget reduction and not a deferral of expenses.
3. The corresponding impact on FY 2023 charges is a reduction from a 3.7% systemwide increase to a 2.4% systemwide increase. A revised, proposed FY 2023 Schedule of Charges is attached.
4. An executive summary of the revisions is in the table below.

Category	Amount
Sewer System O&M budget	\$3.0 million
Sewer System I&E Deposit by approximately	\$2.9 million
Total	\$5.9 million

5. In effectuating these revisions, internal cost allocations for centralized and administrative services impacted the water system operations budget. That amount (\$208,900) was assigned to the unallocated reserve to address ongoing cost escalation risks. In addition, the sewer system contribution to WRAP (\$29,600) decreased based on the formula equally 0.5% of revenue.

Review of the Proposed Operations & Maintenance (O&M) Budget

The members of the Financial Planning & Analysis team worked closely with the Area Chiefs and related teams to identify items that could be cut from the proposed FY 2023 O&M budget. These reductions are recognized throughout the entire ten-year forecast. A total of \$3.0 million has been identified as potential cuts for FY 2023.

Wastewater System Operations

Reductions (\$1.6 million)

- Suburban Green Infrastructure – Reduction of \$1.1 million based on a review and better understanding of the current permit requirements.
- HVAC maintenance – Reduction of \$500,000 based on the assumption that the maintenance work, previously contracted out, will be performed by GLWA team members.
- Hearth contract – Reduction of \$500,000 due to the control of the scope of repairs necessary to maintain the incinerators.
- Grit Channels – Reduction of \$250,000 - the team is endeavoring to find a more cost-effective solution for the wearable parts in the rack and grit system.
- Unallocated Reserve – Increase of \$771,900 to help offset the risks of the rising cost of chemicals and utilities, supply chain interruptions, and the recruitment and retainage challenges.

Centralized Services

Reductions (\$0.9 million)

- Information Technology – Reduction of \$769,100 in contracts for hardware and software.
- Transformation – Reduction of \$13,300 in operating supplies, travel, and training based on a review of future needs for this group.
- Energy, Research & Innovation – Reduction of \$120,000 for energy and university collaboration projects. Alternative funding sources such as grants are being researched.

Administrative Services

Potential Cuts (\$0.7 million)

- Public Affairs – Reduction of \$44,000 for the GLWA Brand Awareness program.
- General Counsel – Reduction of \$500,000 in legal fees. This reduction does present a risk if extraordinary events and associated claims occur.
- Organizational Development – Reduction of \$174,400 in office supplies, training, advertising, and contractual operating services based on a review of future needs for this group.

The tables on the next page present the potential FY 2023 reductions to the Operations & Maintenance budget.

Table 1 – Potential FY 2023 Budget Reductions by Operating Area and Cost Center

Operating Area and Cost Center	Potential FY 2023 Budget Reductions
A Water System Operations	\$ 208,900
887601 Unallocated Reserve - Water System Operations	\$ 208,900
B Wastewater System Operations	\$ (1,588,100)
892221 Wastewater Operations	\$ (500,000)
892223 Wastewater Primary Operations	\$ (250,000)
892226 Wastewater Incineration	\$ (500,000)
892269 Suburban Green Infrastructure	\$ (1,110,000)
897600 Unallocated Reserve - Wastewater System Operations	\$ 771,900
C Centralized Services	\$ (902,400)
882501 Energy, Research & Innovation	\$ (120,000)
882511 Transformation	\$ (13,300)
883331 IT Infrastructure	\$ (200,000)
883341 IT Business Productivity Systems	\$ (569,100)
D Administrative Services	\$ (718,400)
881101 Public Affairs	\$ (44,000)
883101 General Counsel	\$ (500,000)
883201 OD Administration	\$ (20,400)
883211 OD Talent Management	\$ (104,000)
883231 OD Training	\$ (50,000)
Total	\$ (3,000,000)

Table 2 – Potential FY 2023 Budget Reductions by Expense Category

Major Expense Categories	Potential FY 2023 Budget Reductions
Contractual Services	\$ (720,000)
C Centralized Services	\$ (120,000)
D Administrative Services	\$ (600,000)
Supplies & Other	\$ (3,260,800)
B Wastewater System Operations	\$ (2,360,000)
C Centralized Services	\$ (782,400)
D Administrative Services	\$ (118,400)
Unallocated Reserve	\$ 980,800
A Water System Operations	\$ 208,900
B Wastewater System Operations	\$ 771,900
Total	\$ (3,000,000)

Budget Risks and Challenges

The Area Chiefs, while supportive of the reductions, would like to also be transparent in identifying areas of concern in evaluating the budget reductions.

Water System Operations

- Chemical costs are at risk due to the rising costs of the chemicals themselves as well as the cost of transportation.

Sewer System Operations

- Challenges in recruitment and retainage of the required skilled workforce forces Wastewater Operations to leverage contract services.
- Chemical costs critical for Wastewater operations continues to be volatile. Chemical costs are at risk due to supply chain constraints (transportation issues, rising chemical production costs, reduced supplier capacity, and increased competition for supplies).
- The biosolid contract with NEFCO is dependent on the CPI index. It is anticipated that an increase of approximately \$1.0 million may be realized for FY 2023 that has not been taken into account in the development of the FY 2023 budget.

Other areas of risks and concerns (related to wet weather events)

- Insurance placement costs have risen approximately 20%. In addition, given recent events, including but not limited to climate change, fewer carriers are willing to provide pollution and general liability coverage for public entities.
- Increased legal costs may be realized if GLWA's insurers deny coverage.
- Utilities are increasing. Part of this increase is due to the wet weather events which increases the demand factor. The demand factor plays a major role in the charge calculation and is reset when it is surpassed in instances like significant weather events like those that occurred in 2021.

Great Lakes Water Authority
 FY 2023 Sewage Disposal System Service Charges and Allocated Revenue Requirements

Proposed Effective Date: July 1, 2022

	Fixed Monthly Charge \$/mo	Projected Revenue from Proposed Charges \$	Original Proposals		Impact of Adjustments		
			Fixed Monthly Charge \$/mo	Projected Revenue from Proposed Charges \$	Projected Revenue from Proposed Charges \$	Projected Revenue from Proposed Charges %	
Suburban Wholesale							
1	OMID	6,057,000	72,684,000	6,128,600	73,543,200	(859,200)	-1.17%
2	Rouge Valley	4,753,300	57,039,600	4,811,300	57,735,600	(696,000)	-1.21%
3	Oakland GWK	3,941,500	47,298,000	3,989,600	47,875,200	(577,200)	-1.21%
4	Evergreen Farmington	3,076,100	36,913,200	3,113,700	37,364,400	(451,200)	-1.21%
5	SE Macomb San Dist	2,130,600	25,567,200	2,156,600	25,879,200	(312,000)	-1.21%
6	Dearborn	1,725,100	20,701,200	1,746,200	20,954,400	(253,200)	-1.21%
7	Grosse Pointe Farms	233,600	2,803,200	236,400	2,836,800	(33,600)	-1.18%
8	Grosse Pointe Park	161,900	1,942,800	163,900	1,966,800	(24,000)	-1.22%
9	Melvindale	133,700	1,604,400	135,300	1,623,600	(19,200)	-1.18%
10	Farmington	101,900	1,222,800	103,100	1,237,200	(14,400)	-1.16%
11	Center Line	88,600	1,063,200	89,700	1,076,400	(13,200)	-1.23%
12	Allen Park	72,100	865,200	73,000	876,000	(10,800)	-1.23%
13	Highland Park	460,700	5,528,400	466,300	5,595,600	(67,200)	-1.20%
14	Hamtramck	343,500	4,122,000	347,700	4,172,400	(50,400)	-1.21%
15	Grosse Pointe	76,500	918,000	77,500	930,000	(12,000)	-1.29%
16	Harper Woods	18,500	222,000	18,800	225,600	(3,600)	-1.60%
17	Redford Township	23,000	276,000	23,200	278,400	(2,400)	-0.86%
18	Wayne County #3	4,400	52,800	4,500	54,000	(1,200)	-2.22%
19	Subtotal "Regional Wholesale Revenues from Char		280,824,000		284,224,800	(3,400,800)	-1.20%
20	Industrial Specific Revenues		13,370,800		13,537,100	(166,300)	-1.23%
21	Subtotal "Regional Wholesale Revenues from Char		294,194,800		297,761,900	(3,567,100)	-1.20%
22	less: Highland Park Bad Debt		(5,420,500)		(5,486,500)	66,000	-1.20%
23	Total "Regional Wholesale Revenues" (a)		288,774,300		292,275,400	(3,501,100)	-1.20%
	<i>* Wholesale charges will be effective July 1, 2020</i>						
	Detroit Customer Class - \$						
24	Wholesale Revenue Requirement (c)		196,558,200		199,003,900	(2,445,700)	-1.23%
25	less: Ownership Benefit per Lease		(5,516,000)		(5,516,000)	0	0.00%
26	Net Wholesale Revenue Requirement		191,042,200		193,487,900	(2,445,700)	-1.26%
	Total Reduction					(5,946,800)	

Staffing Plan History

The staffing plan history includes two tables which cover FY 2018 through FY 2027.

- 1) **Table 1 - Staffing Plan:** The staffing plan reflects the number of positions. The position count does not distinguish between a position that is filled 100% (2,080 hours per year), filled for a number of hours less than 2,080 per year, or one that is vacant.

- 2) **Table 2 - Full-time Equivalent (FTEs):** The FTE staffing is based on the number of hours that the position is filled, based upon a standard of 2,080 hours per year. The budget is based on the number of FTEs.

The tables can be found on the following two pages.

Table 1 - Staffing Plan

		Prior Year FY 2018 Staffing Plan	Prior Year FY 2019 Staffing Plan	Prior Year FY 2020 Staffing Plan	Prior Year FY 2021 Staffing Plan	Current Year FY 2022 Staffing Plan	FY 2023 Staffing Plan	FY 2024 Staffing Plan	FY 2025 Staffing Plan	FY 2026 Staffing Plan	FY 2027 Staffing Plan
Operating Area and Team	Cost Center										
Chief Operating Officer Water Operations		354.00	360.00	363.00	366.00	383.00	420.00	427.00	434.00	438.00	438.00
COO - Water Operations & Field Services	882001	2.00	2.00	2.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Energy, Research & Innovation	882501	0.00	6.00	6.00	6.00	7.00	9.00	9.00	9.00	9.00	9.00
Transformation	882511						5.00	5.00	5.00	5.00	5.00
Facility Operations	882421	22.00	22.00	25.00	25.00	23.00	23.00	23.00	23.00	23.00	23.00
Fleet Operations	882422					3.00	4.00	4.00	4.00	4.00	4.00
Field Service Operations	882431	44.00	65.00	65.00	65.00	71.00	71.00	71.00	71.00	71.00	71.00
Lake Huron Water Plant	882171	31.00	30.00	30.00	31.00	31.00	36.00	36.00	36.00	36.00	36.00
Northeast Water Plant	882151	32.00	32.00	30.00	32.00	33.00	38.00	38.00	38.00	38.00	38.00
Southwest Water Plant	882161	29.00	29.00	30.00	30.00	33.00	37.00	37.00	37.00	37.00	37.00
Springwells Water Plant	882141	35.00	35.00	36.00	36.00	37.00	40.00	40.00	40.00	40.00	40.00
Systems Operations Control	882301	79.00	43.00	43.00	43.00	44.00	44.00	44.00	44.00	44.00	44.00
Water Director	882101	7.00	9.00	9.00	11.00	13.00	12.00	12.00	12.00	12.00	12.00
Water Engineering	882111	19.00	24.00	24.00	23.00	23.00	30.00	37.00	44.00	48.00	48.00
Water Quality	882121	18.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Water Works Park	882131	36.00	37.00	37.00	35.00	36.00	41.00	41.00	41.00	41.00	41.00
Chief Operating Officer Wastewater Operations		436.00	440.00	440.00	443.00	448.00	450.00	452.00	454.00	454.00	454.00
BDF, COF & Hauling	892227	0.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Chief Operating Officer Wastewater	892001	18.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00
Combined Sewer Overflow	892270	18.00	33.00	36.00	37.00	37.00	33.00	33.00	33.00	33.00	33.00
Industrial Waste Control	892231	31.00	30.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
Wastewater Dewatering Process	892225	0.00	54.00	50.00	51.00	50.00	48.00	48.00	48.00	48.00	48.00
Wastewater Director	892201	0.00	46.00	47.00	47.00	49.00	51.00	51.00	51.00	51.00	51.00
Wastewater Engineering	892211	32.00	26.00	24.00	24.00	26.00	31.00	33.00	35.00	35.00	35.00
Wastewater Incineration Process	892226	0.00	52.00	52.00	51.00	53.00	53.00	53.00	53.00	53.00	53.00
Wastewater Laboratories	892235	25.00	33.00	38.00	40.00	41.00	40.00	40.00	40.00	40.00	40.00
Wastewater Operations	892221	312.00	16.00	15.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00
Wastewater Primary Process	892223	0.00	51.00	50.00	55.00	52.00	53.00	53.00	53.00	53.00	53.00
Wastewater Process Control	892222	0.00	27.00	27.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Wastewater Secondary Process	892224	0.00	46.00	46.00	44.00	47.00	48.00	48.00	48.00	48.00	48.00
Chief Planning Officer		68.00	62.00	70.00	73.00	57.00	68.00	71.00	71.00	71.00	71.00
Asset Management	886201	9.00	7.00	9.00	11.00	8.00	10.00	11.00	11.00	11.00	11.00
Capital Improvement Planning	886601	8.00	8.00	8.00	8.00	6.00	13.00	13.00	13.00	13.00	13.00
Chief Planning Officer	886001	5.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Systems Analytics	886401	39.00	40.00	43.00	44.00	36.00	35.00	37.00	37.00	37.00	37.00
Systems Planning & Development	886100						4.00	4.00	4.00	4.00	4.00
Systems Planning	886101	4.00	4.00	7.00	7.00	5.00	4.00	4.00	4.00	4.00	4.00
Chief Administration & Compliance Officer		111.00	119.00	122.00	124.00	131.00	139.00	139.00	139.00	139.00	139.00
Chief Administrative Officer	883001	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Enterprise Risk Management and Safety	883401	4.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
General Counsel	883101	6.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00
Info Technology Business Productivity Systems	883341	14.00	13.00	13.00	10.00	13.00	13.00	13.00	13.00	13.00	13.00
Info Technology Enterprise Asset Mgmt Systems	883351	12.00	13.00	13.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00
Info Technology Infrastructure	883331	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Info Technology Security & Risk	883361	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Info Technology Service Delivery	883321	12.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Info Technology Project Management Office	883311	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Office of the CIO	883301	4.00	4.00	4.00	4.00	4.00	7.00	7.00	7.00	7.00	7.00
Organizational Development Administration	883201	28.00	28.00	31.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Organizational Development Talent Management	883211				17.00	18.00	22.00	22.00	22.00	22.00	22.00
Organizational Development Training	883231				12.00	12.00	13.00	13.00	13.00	13.00	13.00
Chief Financial Officer		110.00	118.00	123.00	124.00	132.00	123.00	123.00	123.00	123.00	123.00
Chief Financial Officer	884001	2.00	3.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00	5.00
Data Analytics & Internal Audit	884151	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
Financial Management & Planning	884113	6.00	8.00	9.00	9.00	10.00	12.00	12.00	12.00	12.00	12.00
Financial Reporting & Accounting	884111	27.00	27.00	27.00	26.00	31.00	29.00	29.00	29.00	29.00	29.00
Logistics and Materials	884124	22.00	23.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Owners' Representative	884126	5.00	5.00	6.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00
Procurement Director	884121	30.00	30.00	29.00	31.00	32.00	35.00	35.00	35.00	35.00	35.00
CFO Services	884141	5.00	5.00	5.00	5.00	11.00	15.00	15.00	15.00	15.00	15.00
Reporting and Compliance	884135	0.00	4.00	4.00	5.00		0.00	0.00	0.00	0.00	0.00
Transformation	884161	6.00	7.00	8.00	8.00	7.00					
Treasury	884131	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Chief Executive Officer		98.00	85.00	89.00	89.00	88.00	93.00	95.00	96.00	97.00	97.00
Chief Executive Officer	881001	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
HazMat	881202	0.00	17.00	19.00	19.00	19.00	19.00	21.00	21.00	21.00	21.00
Public Affairs	881101	7.00	7.00	8.00	8.00	7.00	9.00	9.00	9.00	9.00	9.00
Security and Integrity	881201	89.00	59.00	60.00	60.00	60.00	63.00	63.00	64.00	65.00	65.00
Grand Total		1,177.00	1,184.00	1,207.00	1,219.00	1,239.00	1,293.00	1,307.00	1,317.00	1,322.00	1,322.00

Table 2 - Full-time Equivalents (FTEs)

Operating Area and Team	Cost Center	Prior Year FY 2018 FTEs	Prior Year FY 2019 FTEs	Prior Year FY 2020 FTEs	Prior Year FY 2021 FTEs	Current Year FY 2022 FTEs	FY 2023 FTEs	FY 2024 FTEs	FY 2025 FTEs	FY 2026 FTEs	FY 2027 FTEs
Chief Operating Officer Water Operations		354.00	360.00	363.00	365.25	382.25	408.25	426.25	433.25	437.25	437.25
COO - Water Operations & Field Services	882001	2.00	2.00	2.00	2.75	2.75	3.75	3.75	3.75	3.75	3.75
Energy, Research & Innovation	882501	0.00	6.00	6.00	6.00	7.00	8.25	9.00	9.00	9.00	9.00
Transformation	882511						5.00	5.00	5.00	5.00	5.00
Facility Operations	882421	22.00	22.00	25.00	24.50	22.50	19.00	22.50	22.50	22.50	22.50
Fleet Operations	882422					3.00	4.00	4.00	4.00	4.00	4.00
Field Service Operations	882431	44.00	65.00	65.00	65.00	71.00	68.00	71.00	71.00	71.00	71.00
Lake Huron Water Plant	882171	31.00	30.00	30.00	31.00	31.00	36.00	36.00	36.00	36.00	36.00
Northeast Water Plant	882151	32.00	32.00	30.00	32.00	33.00	38.00	38.00	38.00	38.00	38.00
Southwest Water Plant	882161	29.00	29.00	30.00	30.00	33.00	37.00	37.00	37.00	37.00	37.00
Springwells Water Plant	882141	35.00	35.00	36.00	36.00	37.00	40.00	40.00	40.00	40.00	40.00
Systems Operations Control	882301	79.00	43.00	43.00	43.00	44.00	40.25	44.00	44.00	44.00	44.00
Water Director	882101	7.00	9.00	9.00	11.00	13.00	12.00	12.00	12.00	12.00	12.00
Water Engineering	882111	19.00	24.00	24.00	23.00	23.00	30.00	37.00	44.00	48.00	48.00
Water Quality	882121	18.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Water Works Park	882131	36.00	37.00	37.00	35.00	36.00	41.00	41.00	41.00	41.00	41.00
Chief Operating Officer Wastewater Operations		432.50	434.50	432.25	436.75	431.25	421.69	451.75	453.75	453.75	453.75
BDF, COF & Hauling	892227	0.00	11.00	11.00	11.00	9.50	8.75	11.00	11.00	11.00	11.00
Chief Operating Officer Wastewater	892001	18.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00
Combined Sewer Overflow	892270	18.00	32.00	34.25	36.50	34.75	29.44	32.75	32.75	32.75	32.75
Industrial Waste Control	892231	31.00	30.00	29.00	28.50	28.25	27.75	29.00	29.00	29.00	29.00
Wastewater Dewatering Process	892225	0.00	52.00	49.00	51.00	48.75	44.50	48.00	48.00	48.00	48.00
Wastewater Director	892201	0.00	46.00	47.00	46.00	47.50	49.25	51.00	51.00	51.00	51.00
Wastewater Engineering	892211	32.00	26.00	24.00	23.50	25.50	30.50	33.00	35.00	35.00	35.00
Wastewater Incineration Process	892226	0.00	52.00	52.00	49.75	49.25	50.00	53.00	53.00	53.00	53.00
Wastewater Laboratories	892235	25.00	33.00	38.00	40.00	39.75	34.00	40.00	40.00	40.00	40.00
Wastewater Operations	892221	308.50	15.50	12.00	13.50	11.00	12.75	15.00	15.00	15.00	15.00
Wastewater Primary Process	892223	0.00	50.50	50.00	54.50	51.00	51.25	53.00	53.00	53.00	53.00
Wastewater Process Control	892222	0.00	27.00	26.00	24.50	25.00	24.00	25.00	25.00	25.00	25.00
Wastewater Secondary Process	892224	0.00	45.50	46.00	44.00	47.00	46.50	48.00	48.00	48.00	48.00
Chief Planning Officer		63.50	60.25	64.25	63.25	56.00	62.25	71.00	71.00	71.00	71.00
Asset Management	886201	8.00	7.00	9.00	9.50	7.50	8.00	11.00	11.00	11.00	11.00
Capital Improvement Planning	886601	6.00	6.25	4.25	5.50	6.00	10.75	13.00	13.00	13.00	13.00
Chief Planning Officer	886001	4.50	3.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Systems Analytics	886401	39.00	40.00	43.00	39.25	36.00	35.00	37.00	37.00	37.00	37.00
Systems Planning & Development	886100						3.25	4.00	4.00	4.00	4.00
Systems Planning	886101	3.25	4.00	6.00	6.00	4.50	3.25	4.00	4.00	4.00	4.00
Chief Administration & Compliance Officer		110.75	119.00	120.00	124.00	129.00	130.75	137.50	137.50	137.50	137.50
Chief Administrative Officer	883001	5.00	5.00	5.00	5.00	5.00	4.25	5.00	5.00	5.00	5.00
Enterprise Risk Management and Safety	883401	4.00	8.00	6.00	8.00	6.50	5.75	8.00	8.00	8.00	8.00
General Counsel	883101	6.00	7.00	7.00	7.00	8.00	7.25	8.00	8.00	8.00	8.00
Info Technology Business Productivity Systems	883341	14.00	13.00	13.00	10.00	13.00	13.00	13.00	13.00	13.00	13.00
Info Technology Enterprise Asset Mgmt Systems	883351	12.00	13.00	13.00	16.00	16.50	16.25	16.50	16.50	16.50	16.50
Info Technology Infrastructure	883331	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Info Technology Security & Risk	883361	2.00	3.00	3.00	3.00	3.00	2.50	3.00	3.00	3.00	3.00
Info Technology Service Delivery	883321	12.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Info Technology Project Management Office	883311	9.75	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Office of the CIO	883301	4.00	4.00	4.00	4.00	4.00	4.75	7.00	7.00	7.00	7.00
Organizational Development Administration	883201	28.00	28.00	31.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Organizational Development Talent Management	883211				17.00	18.00	21.00	21.00	21.00	21.00	21.00
Organizational Development Training	883231				12.00	12.00	13.00	13.00	13.00	13.00	13.00
Chief Financial Officer		109.50	114.25	119.25	122.00	129.75	120.00	121.50	121.50	121.50	121.50
Chief Financial Officer	884001	2.00	3.00	5.00	4.50	5.50	4.50	4.50	4.50	4.50	4.50
Data Analytics & Internal Audit	884151	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
Financial Management & Planning	884113	6.00	8.00	9.00	9.00	10.00	12.00	12.00	12.00	12.00	12.00
Financial Reporting & Accounting	884111	26.50	25.00	26.00	25.00	30.00	28.00	28.00	28.00	28.00	28.00
Logistics and Materials	884124	22.00	23.00	23.25	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Owners' Representative	884126	5.00	4.25	6.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00
Procurement Director	884121	30.00	29.25	27.00	30.50	32.00	33.50	35.00	35.00	35.00	35.00
CFO Services	884141	5.00	5.00	5.00	5.00	11.00	15.00	15.00	15.00	15.00	15.00
Reporting and Compliance	884135	0.00	4.00	4.00	5.00		0.00	0.00	0.00	0.00	0.00
Transformation	884161	6.00	6.75	8.00	8.00	6.25					
Treasury	884131	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Chief Executive Officer		97.50	84.50	88.50	88.25	88.00	91.50	95.00	96.00	97.00	97.00
Chief Executive Officer	881001	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
HazMat	881202	0.00	17.00	19.00	19.00	19.00	19.00	21.00	21.00	21.00	21.00
Public Affairs	881101	7.00	7.00	7.50	7.25	7.00	7.50	9.00	9.00	9.00	9.00
Security and Integrity	881201	88.50	58.50	60.00	60.00	60.00	63.00	63.00	64.00	65.00	65.00
Grand Total		1,167.75	1,172.50	1,187.25	1,199.50	1,216.25	1,234.44	1,303.00	1,313.00	1,318.00	1,318.00

Great Lakes Water Authority
Condensed Rollforward Analysis - Water System Improvement & Extension Fund

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 (Six Months)
Net Position - Beginning of Year	\$ 175,720,126	\$ 220,475,509	\$ 262,527,715	\$ 288,752,617	\$ 207,475,462
Inflows					
Earnings on Investments, net of fair value adjustment at year end	859,590	6,720,513	8,956,282	607,562	(616,345)
Transfers In from Charges Revenue	46,739,700	47,695,000	29,456,300	35,094,800	13,698,615
Total Inflows	47,599,290	54,415,513	38,412,582	35,702,362	13,082,270
Outflows					
Capital Outlay & Services	1,984,317	7,956,974	6,594,035	17,116,983	3,633,349
Capital Improvement Plan Spending	-	-	-	95,963,693	56,654,064
Interest transfers out	859,590	4,406,333	5,593,645	3,898,841	913,917
Total Outflows	2,843,907	12,363,307	12,187,680	116,979,517	61,201,330
Increase/(Decrease) in Net Position	44,755,383	42,052,206	26,224,902	(81,277,155)	(48,119,060)
Net Position - End of Year	\$ 220,475,509	\$ 262,527,715	\$ 288,752,617	\$ 207,475,462	\$ 159,356,402
Cash & Investments (net of retainage)	\$ 220,808,639	\$ 264,584,882	\$ 285,263,509	\$ 204,998,874	\$ 145,473,383

Note: The difference between Net Position and Cash & Investment is due largely to the timing of accounts payable and loan receivable timing.

Data Source: Amounts derived from "Combining Schedule of Net Position - Water Fund" for FY 2018 through FY 2021 as presented in the annual audited comprehensive financial report. FY 2022 Six Month data obtained from internal financial statements.

Great Lakes Water Authority
Condensed Rollforward Analysis - Sewer System Improvement & Extension Fund

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 (Six Months)
Net Position - Beginning of Year	\$ 42,837,614	\$ 68,931,009	\$ 94,444,793	\$ 127,224,135	\$ 122,384,902
Inflows					
Earnings on Investments, net of fair value adjustment at year end	217,547	1,805,409	4,091,890	270,842	(458,568)
Transfers In from Charges Revenue	30,834,215	22,547,700	20,797,600	42,742,700	27,567,100
Transfer in asset sale	-	2,771,520	-	-	-
DWSD loan payments	-	10,471,597	18,841,715	18,841,715	4,220,760
Total Inflows	31,051,762	37,596,226	43,731,205	61,855,257	31,329,292
Outflows					
Capital Outlay & Services	4,740,820	10,910,201	8,874,241	14,582,727	5,157,062
Capital Improvement Plan Spending	-	-	-	50,579,091	26,950,000
Interest transfers out	217,547	1,172,241	2,077,622	1,532,672	454,204
Total Outflows	4,958,367	12,082,442	10,951,863	66,694,490	32,561,266
Increase/(Decrease) in Net Position	26,093,395	25,513,784	32,779,342	(4,839,233)	(1,231,974)
Net Position - End of Year	\$ 68,931,009	\$ 94,444,793	\$ 127,224,135	\$ 122,384,902	\$ 121,152,928
Cash & Investments (net of retainage)	\$ 62,452,793	\$ 96,648,680	\$ 128,282,641	\$ 121,356,398	\$ 113,170,622

Note: The difference between Net Position and Cash & Investment is due largely to the timing of accounts payable and loan receivable timing.

Data Source: Amounts derived from "Combining Schedule of Net Position - Water Fund" for FY 2018 through FY 2021 as presented in the annual audited comprehensive financial report. FY 2022 Six Month data obtained from internal financial statements.