

**SEWERAGE & WATER BOARD
OF NEW ORLEANS**



ADOPTED 2026 OPERATING BUDGET

Sewerage & Water Board of New Orleans

2026 Adopted Operating Budget

Table of Contents

2026 Operating and Maintenance Budget By System	1
Comparison of Total 2024 Budget, 2025 Budget and 2026 Budget	2
2026 Total Operating and Maintenance Budget By Division and System Summary	3
2026 Total Operating and Maintenance Budget by Department and System Detail	4-22
Water Comparison of 2024 Budget, 2025 Budget, 2026 Budget	23
Water System Operating Revenues 2026	24
Water System Non-Operating Revenues 2026	25
Sewer Comparison of 2024 Budget, 2025 Budget, 2026 Budget	26
Sewer System Operating Revenues 2026	27
Sewer System Non-Operating Revenues 2026	28
Drainage Comparison of 2024 Budget, 2025 Budget, 2026 Budget	29
Drainage System Non-Operating Revenues 2026	30
Comparison of Expense by Category 2025 & 2026	31

Sewerage and Water Board of New Orleans 2026 Operating Budget By System

Description	A Water	B Sewerage	C Drainage	D Total
Operating Revenues:				
1 Revenues from Charges	\$ 120,175,070	\$ 153,547,495	\$ -	\$ 273,722,565
2 Other Operating Revenues	\$ 1,195,688	\$ 463,420	\$ 10,000,000	\$ 11,659,108
3 Fair Share Operating	\$ 3,000,000			\$ 3,000,000
4 Total Operating Revenues	\$ 124,370,758	\$ 154,010,915	\$ 10,000,000	\$ 288,381,673
Operating Expenses:				
5 Operating & Maintenance Expenses	\$ 103,272,030	\$ 108,512,479	\$ 68,148,757	\$ 279,933,266
6 Depreciation & Allowances Expenses (non-cash)	\$ 18,616,000	\$ 38,962,000	\$ 29,176,000	\$ 86,754,000
7 OPEB Liability (non-cash)	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000
8 Total Operating Expense	\$ 126,888,030	\$ 152,474,479	\$ 102,324,757	\$ 381,687,266
9 Net Operating Income	\$ (2,517,272)	\$ 1,536,436	\$ (92,324,757)	\$ (93,305,593)
Non-Operating Revenues (Expenses)				
10 Tax Revenues	\$ -	\$ -	\$ 73,349,476	\$ 73,349,476
11 Interest Income	\$ 1,005,400	\$ 1,864,400	\$ 2,069,500	\$ 4,939,300
12 Other Non-Operating Revenues	\$ 2,085,400	\$ 1,077,500	\$ 24,800	\$ 3,187,700
13 FEMA Expense Reimbursement	\$ -	\$ -	\$ -	\$ -
14 Total Non-Operating Revenues	\$ 3,090,800	\$ 2,941,900	\$ 75,443,776	\$ 81,476,476
Non-Operating Expenses:				
15 Interest Expense - Series 2011 Bonds	\$ -	\$ 31,768		\$ 31,768
16 Interest Expense - Series 2014 Bonds	\$ 129,250	\$ -	\$ -	\$ 129,250
17 Interest Expense - Series 2015 Bonds	\$ 392,750	\$ 173,375		\$ 566,125
18 Interest Expense - Series 2019 Bonds	\$ -	\$ 75,155		\$ 75,155
19 Interest Expense - Series 2020A Bonds	\$ -	\$ -		\$ -
20 Interest Expense - Series 2020B Bonds	\$ -	\$ 2,899,900		\$ 2,899,900
21 Interest Expense - Series 2021 bonds	\$ 4,578,117	\$ 4,052,886		\$ 8,631,003
22 Interest Expense - Series 2022 bonds		\$ 99,118		\$ 99,118
23 LADEQ Loan	\$ -	\$ -		\$ -
24 Go Zone Interest Expense	\$ -	\$ 322,932		\$ 322,932
25 WIFIA		\$ 3,500,000		\$ 3,500,000
26 Drainage Tax Bond			\$ 766,413	\$ 766,413
27 SELA			\$ 927,056	\$ 927,056
28 Capitalized Interest	\$ -			\$ -
29 Total Non-Operating Expenses	\$ 5,100,117.00	\$ 11,155,134	\$ 1,693,469	\$ 17,948,720
30 Net Income	\$ (4,526,589)	\$ (6,676,798)	\$ (18,574,450)	\$ (29,777,837)
Debt Service Coverage Calculation				
Revenues for Debt Service Coverage:				
31 Total Operating Revenues	\$ 124,370,758	\$ 154,010,915		
32 Total Non-Operating Revenues	\$ 3,090,800	\$ 2,941,900		
33 Total Revenues for Debt Service Coverage	\$ 127,461,558	\$ 156,952,815		
Expenses for Debt Service Coverage:				
34 Operating & Maintenance Expenses	\$ 103,272,030	\$ 108,512,479		
35 Allowance for Doubtful Accounts	\$ 2,001,000	\$ 2,902,000		
36 Total Expenses for Debt Service Coverage	\$ 105,273,030	\$ 111,414,479		
37 Net Revenues Available for Debt Service	\$ 22,188,528	\$ 45,538,336		
38 Senior Debt Service	\$ 12,740,117	\$ 20,947,202		
39 Debt Service Coverage (1.25x Required)	1.74	2.17		

**Sewerage and Water Board of New Orleans 2025 Operating Budget
Comparison of 2024 Budget, 2025 Budget, 2026 Budget**

	A 2024 Budget	B 2025 Budget	C 2026 Budget
Operating Revenues:			
1 Revenues from Charges	\$ 285,236,181	\$ 267,005,000	\$ 273,722,565
2 Other Operating Revenues	\$ 1,148,325	\$ 1,358,878	\$ 11,659,108
3 Fair Share-Operating	\$ -	\$ -	\$ 3,000,000
4 Total Operating Revenues	\$ 286,384,506	\$ 268,363,878	\$ 288,381,673
Operating Expenses:			
5 Operating & Maintenance Expenses	\$ 250,701,044	\$ 260,734,814	\$ 279,933,266
6 Depreciation & Allowances Expenses (non-cash)	\$ 83,047,025	\$ 85,837,026	\$ 86,754,000
7 OPEB Liability (non-cash)	\$ 18,000,000	\$ 17,000,001	\$ 15,000,000
8 Total Operating Expense	\$ 351,748,069	\$ 363,571,841	\$ 381,687,266
9 Net Operating Income	\$ (65,363,563)	\$ (95,207,963)	\$ (93,305,593)
Non-Operating Revenues			
10 Tax Revenues	\$ 70,437,000	\$ 74,160,815	\$ 73,349,476
11 Interest Income	\$ 807,400	\$ 3,150,200	\$ 4,939,300
12 Other Non-Operating Revenues	\$ 2,475,300	\$ 2,665,500	\$ 3,187,700
13 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
14 Total Non-Operating Revenues	\$ 73,719,700	\$ 79,976,515	\$ 81,476,476
Non-Operating Expenses:			
15 Interest Expense - Series 2011 Bonds	\$ 40,470	\$ 36,138	\$ 31,768
16 Interest Expense - Series 2014 Bonds	\$ 562,000	\$ 301,500	\$ 129,250
17 Interest Expense - Series 2015 Bonds	\$ 1,010,000	\$ 793,875	\$ 566,125
18 Interest Expense - Series 2019 Bonds	\$ 84,080	\$ 79,639	\$ 75,155
19 Interest Expense - Series 2020A Bonds	\$ 56,363	\$ 16,200	\$ -
20 Interest Expense - Series 2020B Bonds	\$ 2,949,900	\$ 2,949,900	\$ 2,899,900
21 Interest Expense - Series 2021 Bonds	\$ 8,716,252	\$ 8,683,586	\$ 8,631,003
22 Interest Expense - Series 2022 Bonds	\$ 108,846	\$ -	\$ 99,118
23 LADEQ Loan	\$ -	\$ -	\$ -
24 Go Zone Interest Expense	\$ 463,236	\$ 473,659	\$ 322,932
25 WIFIA	\$ 3,762,792	\$ 4,741,771	\$ 3,500,000
26 Drainage Tax Bond	\$ 1,474,938	\$ 1,127,610	\$ 766,413
27 SELA	\$ 3,481,170	\$ 3,404,468	\$ 927,056
28 Capitalized Interest	\$ -	\$ -	\$ -
29 Total Non-Operating Expenses	\$ 22,710,047.00	\$ 22,608,346	\$ 17,948,720
30 Net Income	\$ (14,353,910)	\$ (37,839,794)	\$ (29,777,837)

**Sewerage and Water Board 2026
Operating and Maintenance Expense Summary
By Division and System**

Division	A Water	B Sewerage	C Drainage	D 2026 Adopted
1 Executive Director	\$ 742,318	\$ 1,051,184	\$ 496,578	\$ 2,290,080
2 Special Counsel	\$ 1,116,936	\$ 1,912,576	\$ 729,378	\$ 3,758,891
3 Chief Administrative Officer	\$ 11,768,164	\$ 11,768,164	\$ 5,884,082	\$ 29,420,410
4 Communications	\$ 458,156	\$ 458,156	\$ 229,078	\$ 1,145,390
5 General Supt./Operations	\$ 81,303,050	\$ 84,826,343	\$ 59,260,130	\$ 225,389,523
6 Chief Financial Officer	\$ 5,242,815	\$ 5,845,074	\$ 3,021,972	\$ 14,109,861
7 Chief Customer Service Officer	\$ 7,095,892	\$ 7,095,892	\$ 151,531	\$ 14,343,315
8 Chief Information Officer	\$ 3,715,970	\$ 7,431,940	\$ 3,715,970	\$ 14,863,880
9 Overhead	\$ (8,171,271)	\$ (11,876,850)	\$ (5,339,963)	\$ (25,388,084)
10 Total Operating & Maintenance	\$ 103,272,030	\$ 108,512,479	\$ 68,148,757	\$ 279,933,266
11 Debt Service	\$ 12,740,117	\$ 28,229,880	\$ 11,652,346	\$ 52,622,342
12 Depreciation & Allowance Expenses (non-cash)	\$ 18,616,000	\$ 38,962,000	\$ 29,176,000	\$ 86,754,000
13 OPEB Liability (non-cash)	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000
14 Total Expense	\$ 139,628,147	\$ 180,704,359	\$ 113,977,102	\$ 434,309,608

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

2026 Total Operating and Maintenance Budget by Department and System Detail

Code	Department	Water	Sewerage	Drainage	Total
I. <u>Executive Director</u>					
0010	Executive Director	\$ 463,298	\$ 772,164	\$ 308,865	\$ 1,544,327
0250	Board Relations	\$ 96,405	\$ 96,405	\$ 96,405	\$ 289,215
0260	Records Management	\$ -	\$ -	\$ -	\$ -
0082	Internal Audit	\$ 182,615	\$ 182,615	\$ 91,308	\$ 456,538
0012	Continuous Improvement	\$ -	\$ -	\$ -	\$ -
	<u>Total Executive Director</u>	\$ 742,318	\$ 1,051,184	\$ 496,578	\$ 2,290,080
II. <u>Special Counsel</u>					
	<u>Real Estate Administrator</u>				
0018	Real Estate Administrator	\$ 43,476	\$ 43,476	\$ 21,738	\$ 108,691
	<u>Total Real Estate Administrator</u>	\$ 43,476	\$ 43,476	\$ 21,738	\$ 108,691

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
0020	Legal Department	\$ 1,043,460	\$ 1,739,100	\$ 695,640	\$ 3,478,200
0022	Customer Review Officer	\$ 25,000	\$ 25,000	\$ -	\$ 50,000
0966	Drainage Damage Claims	\$ -	\$ -	\$ 12,000	\$ 12,000
0967	Water Damage Claims	\$ 5,000	\$ -	\$ -	\$ 5,000
0968	Sewerage Damage Claims	\$ -	\$ 105,000	\$ -	\$ 105,000
	<u>Total Special Counsel</u>	\$ 1,073,460	\$ 1,869,100	\$ 707,640	\$ 3,650,200
	<u>Total Special Counsel</u>	\$ 1,116,936	\$ 1,912,576	\$ 729,378	\$ 3,758,891
III.	<u>Communications</u>				
0013	Communications	\$ 458,156	\$ 458,156	\$ 229,078	\$ 1,145,390
	<u>Total Communications</u>	\$ 458,156	\$ 458,156	\$ 229,078	\$ 1,145,390
IV.	<u>Chief Customer Service</u>				
0019	Chief Customer Service Officer	\$ 106,165	\$ 106,165	\$ -	\$ 212,329
	<u>Total Chief Customer Service Officer</u>	\$ 106,165	\$ 106,165	\$ -	\$ 212,329

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<u>Revenue</u>					
0500	Revenue & Customer Service Admin.	\$ 782,334	\$ 782,334	\$ -	\$ 1,564,667
0501	Customer Relations	\$ 13,706	\$ 13,706	\$ -	\$ 27,411
0902	Water Service Assistance Program	\$ 122,500	\$ 122,500	\$ -	\$ 245,000
0502	Revenue Administration - Mailroom	\$ 947,871	\$ 947,871	\$ -	\$ 1,895,741
0503	Customer Accounts Review	\$ 95,162	\$ 95,162	\$ -	\$ 190,323
0506	Sanitation	\$ 95,925	\$ 95,925	\$ -	\$ 191,850
0510	Billings	\$ 159,655	\$ 159,655	\$ -	\$ 319,310
0511	Billing Review & Commercial Accts	\$ 459,733	\$ 459,733	\$ -	\$ 919,465
0512	Bill Adjustments	\$ 509,342	\$ 509,342	\$ -	\$ 1,018,683
0519	Credits & Collections	\$ 1,407,553	\$ 1,407,553	\$ -	\$ 2,815,106
0520	Cashier	\$ 446,859	\$ 446,859	\$ -	\$ 893,717
0530	Customer Service Administration	\$ 62,846	\$ 62,846	\$ -	\$ 125,691
0531	Customer Service -Walk Ins	\$ 512,925	\$ 512,925	\$ -	\$ 1,025,849
0532	Customer Service - Westbank Office	\$ 244,415	\$ 244,415	\$ -	\$ 488,830
0533	Customer Service Telephone	\$ 697,104	\$ 697,104	\$ -	\$ 1,394,208
0534	Customer Service-Mail Resolving	\$ 128,740	\$ 128,740	\$ -	\$ 257,479
0535	Emergency Telephone Center	\$ 167,157	\$ 167,157	\$ 83,578	\$ 417,892
0536	Service Request Contract Center	\$ 135,906	\$ 135,906	\$ 67,953	\$ 339,764
<u>Total Customer Service</u>		\$ 6,989,727	\$ 6,989,727	\$ 151,531	\$ 14,130,986

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
	<u>Total Chief Customer Service Officer</u>	\$ 7,095,892	\$ 7,095,892	\$ 151,531	\$ 14,343,315
V. <u>Chief Administrative Officer</u>					
	<u>Chief Administrative Officer</u>				
0017	Chief Administrative Officer	\$ 254,019	\$ 254,019	\$ 127,010	\$ 635,048
	<u>Total Chief Administrative Officer</u>	\$ 254,019	\$ 254,019	\$ 127,010	\$ 635,048
	<u>Human Resources</u>				
0200	Human Resource Administration	\$ 264,928	\$ 264,928	\$ 132,464	\$ 662,319
0210	Recruitment & Classifications	\$ 566,702	\$ 566,702	\$ 283,351	\$ 1,416,756
0220	Medical Operations	\$ 36,000	\$ 36,000	\$ 18,000	\$ 90,000
0230	Training	\$ 334,731	\$ 334,731	\$ 167,366	\$ 836,828
0240	Benefits Administration	\$ 280,105	\$ 280,105	\$ 140,052	\$ 700,262
0050	Office of Equal Employment Opportunity	\$ 299,085	\$ 299,085	\$ 149,543	\$ 747,713
	<u>Total Human Resources</u>	\$ 1,781,551	\$ 1,781,551	\$ 890,776	\$ 4,453,878
	<u>Human Resources-Payroll Related</u>				
9300	Hospitalization - Board's Contribution	\$ 1,794,400	\$ 1,794,400	\$ 897,200	\$ 4,486,000
9350	Employee Life Ins Contributions	\$ -	\$ -	\$ -	\$ -
9500	LUTA (Unemployment Tax)	\$ 8,000	\$ 8,000	\$ 4,000	\$ 20,000
	<u>Total Human Resources-Payroll Related</u>	\$ 1,802,400	\$ 1,802,400	\$ 901,200	\$ 4,506,000

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
0011	Security Department	\$ 2,596,136	\$ 2,596,136	\$ 1,298,068	\$ 6,490,339
0055	Office of Emergency Management	\$ 341,470	\$ 341,470	\$ 170,735	\$ 853,675
0081	Office of Risk Management	\$ 721,717	\$ 721,717	\$ 360,859	\$ 1,804,293
0084	Safety Department	\$ 629,315	\$ 629,315	\$ 314,658	\$ 1,573,288
0944	Fleet Liability	\$ 132,683	\$ 132,683	\$ 66,342	\$ 331,708
0960	General Insurance	\$ 2,014,750	\$ 2,014,750	\$ 1,007,375	\$ 5,036,875
9550	Worker's Compensation	\$ 105,366	\$ 105,366	\$ 52,683	\$ 263,415
9960	Temporary Total Disability	\$ 770,050	\$ 770,050	\$ 385,025	\$ 1,925,124
9961	Permanent Partial Disability	\$ 154,342	\$ 154,342	\$ 77,171	\$ 385,854
9962	Permanent Total Disability	\$ 105,464	\$ 105,464	\$ 52,732	\$ 263,659
	<u>Total Security</u>	\$ 7,571,292	\$ 7,571,292	\$ 3,785,646	\$ 18,928,230
0320	Payroll	\$ 358,902	\$ 358,902	\$ 179,451	\$ 897,254
	<u>Total Payroll</u>	\$ 358,902	\$ 358,902	\$ 179,451	\$ 897,254
	<u>Total Chief Administrative Officer</u>	\$ 11,768,164	\$ 11,768,164	\$ 5,884,082	\$ 29,420,410
	Chief Information Officer				
0400	Chief Information Officer	\$ 68,248	\$ 136,496	\$ 68,248	\$ 272,991
	<u>Total Chief Information Officer</u>	\$ 68,248	\$ 136,496	\$ 68,248	\$ 272,991

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<u>Information Systems</u>					
0405	Information Systems	\$ -	\$ -	\$ -	\$ -
0450	Computer Center	\$ 3,557,739	\$ 7,115,478	\$ 3,557,739	\$ 14,230,955
<u>Total Information Systems</u>		\$ 3,557,739	\$ 7,115,478	\$ 3,557,739	\$ 14,230,955
<u>Digital Transformation</u>					
0460	Digital Transformation	\$ 42,752	\$ 85,503	\$ 42,752	\$ 171,006
<u>Total Digital Transformation</u>		\$ 42,752	\$ 85,503	\$ 42,752	\$ 171,006
<u>Cybersecurity</u>					
0470	Cybersecurity	\$ 27,187	\$ 54,375	\$ 27,187	\$ 108,749
<u>Total Cybersecurity</u>		\$ 27,187	\$ 54,375	\$ 27,187	\$ 108,749
<u>Operational Technology</u>					
0480	Operational Technology	\$ 20,045	\$ 40,090	\$ 20,045	\$ 80,179
<u>Operational Technology</u>		\$ 20,045	\$ 40,090	\$ 20,045	\$ 80,179
<u>Total Chief Information Officer</u>		\$ 3,715,970	\$ 7,431,940	\$ 3,715,970	\$ 14,863,880

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
VI.	<u>General Superintendent/Operations</u>				
1000	General Superintendent	\$ 520,364	\$ 867,274	\$ 346,910	\$ 1,734,548
1100	Business Service/Program Management	\$ 768,503	\$ 1,280,839	\$ 512,336	\$ 2,561,678
	<u>Total Program Management</u>	\$ 1,288,868	\$ 2,148,113	\$ 859,245	\$ 4,296,226
1200	Lead Service Line Replacement	\$ -	\$ -	\$ -	\$ -
	<u>Total Lead Service Line Replacement</u>	\$ -	\$ -	\$ -	\$ -
1300	Meter Data Management	\$ 718,056	\$ 718,056	\$ -	\$ 1,436,111
	<u>Total Meter Data Management</u>	\$ 718,056	\$ 718,056	\$ -	\$ 1,436,111
	<u>Meter Field Implementation</u>				
0540	Meter Reading & Investigations	\$ 2,276,928	\$ 2,276,928	\$ -	\$ 4,553,856
1400	Meter Field Implementation	\$ 112,055	\$ 112,055	\$ -	\$ 224,110
4270	Meter Repairs	\$ 1,009,454	\$ 1,009,454	\$ -	\$ 2,018,907
	<u>Total Meter Field Implementation</u>	\$ 3,398,437	\$ 3,398,437	\$ -	\$ 6,796,873
	<u>JIRR</u>				
0015	JIRR	\$ 781,133	\$ 1,301,889	\$ 520,756	\$ 2,603,778
	<u>Total JIRR</u>	\$ 781,133	\$ 1,301,889	\$ 520,756	\$ 2,603,778

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<u>Environmental Compliance</u>					
0070	Environmental Compliance	\$ 873,453	\$ 2,183,632	\$ 1,310,179	\$ 4,367,264
3300	Superintendent Sewerage Treatment	\$ -	\$ 25,284,432	\$ -	\$ 25,284,432
8010	Cross Connection Control	\$ 60,000	\$ 60,000	\$ -	\$ 120,000
<u>Total Environmental Compliance</u>		\$ 933,453	\$ 27,528,064	\$ 1,310,179	\$ 29,771,696
<u>Support Services</u>					
0800	Director of Support Services	\$ 376,107	\$ 752,214	\$ 752,214	\$ 1,880,536
0801	Administration Building - St. Charles	\$ 511,907	\$ 511,907	\$ 255,953	\$ 1,279,767
0805	CDL Training Unit	\$ 372,448	\$ 372,448	\$ 186,224	\$ 931,121
0811	Building Maintenance	\$ 473,948	\$ 473,948	\$ 236,974	\$ 1,184,871
0815	Grounds Maintenance	\$ 1,847,953	\$ 1,847,953	\$ 923,977	\$ 4,619,883
0820	Canal Maintenance & Dredging	\$ -	\$ -	\$ 10,173,593	\$ 10,173,593
0830	Equipment Mtce. Information Systems	\$ 285,908	\$ 285,908	\$ 142,954	\$ 714,769
0840	Central Yard Garage	\$ 2,030,392	\$ 2,030,392	\$ 1,015,196	\$ 5,075,981
0841	Satellite Garage	\$ 478,123	\$ 478,123	\$ 239,062	\$ 1,195,308
0845	Body Shop	\$ 381,868	\$ 381,868	\$ 190,934	\$ 954,671
0850	Warehouse and Grounds	\$ 547,478	\$ 547,478	\$ 273,739	\$ 1,368,695
0852	Hauling	\$ -	\$ -	\$ -	\$ -
0853	Bulk Materials	\$ -	\$ -	\$ -	\$ -
0854	MPAT	\$ 191,620	\$ 191,620	\$ 95,810	\$ 479,049
0855	Michoud Dump Team	\$ 78,066	\$ 78,066	\$ 39,033	\$ 195,164
0856	Hydrant Rebuild Team	\$ 70,626	\$ 70,626	\$ 35,313	\$ 176,565
<u>Total Support Services</u>		\$ 7,646,445	\$ 8,022,552	\$ 14,560,976	\$ 30,229,973

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<u>Drainage Pumping</u>					
2100	Superintendent - Drainage Pumping	\$ -	\$ -	\$ 1,282,693	\$ 1,282,693
2300	Drainage Pumping Supervisor	\$ -	\$ -	\$ 687,967	\$ 687,967
2301	Unmanned DPS Maintenance	\$ -	\$ -	\$ 558,659	\$ 558,659
2302	DPS Maintenance - Employees	\$ -	\$ -	\$ 199,216	\$ 199,216
2310	Old City	\$ -	\$ -	\$ 4,840,238	\$ 4,840,238
2311	Station #1	\$ -	\$ -	\$ 65,500	\$ 65,500
2312	Station #2	\$ -	\$ -	\$ 7,450	\$ 7,450
2313	Station #3	\$ -	\$ -	\$ 9,950	\$ 9,950
2314	Station #4	\$ -	\$ -	\$ 35,800	\$ 35,800
2315	Station #5	\$ -	\$ -	\$ 15,300	\$ 15,300
2316	Station #6	\$ -	\$ -	\$ 155,750	\$ 155,750
2317	Station #7	\$ -	\$ -	\$ 76,000	\$ 76,000
2319	Station #19	\$ -	\$ -	\$ 147,000	\$ 147,000
2320	Algiers Drainage Operations	\$ -	\$ -	\$ 1,070,615	\$ 1,070,615
2321	Station #11	\$ -	\$ -	\$ 339,215	\$ 339,215
2330	Unmanned Drainage Stations	\$ -	\$ -	\$ 552,431	\$ 552,431
2331	Citrus #10	\$ -	\$ -	\$ 35,150	\$ 35,150
2332	Station #12	\$ -	\$ -	\$ 3,625	\$ 3,625
2333	Grant	\$ -	\$ -	\$ 30,100	\$ 30,100
2334	Jahncke #14	\$ -	\$ -	\$ 46,250	\$ 46,250

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
2335	Intra-Coastal #15	\$ -	\$ -	100,100	\$ 100,100
2336	St. Charles #16	\$ -	\$ -	36,800	\$ 36,800
2337	Elaine	\$ -	\$ -	15,100	\$ 15,100
2338	Maxent #18	\$ -	\$ -	20,000	\$ 20,000
2339	Dwyer	\$ -	\$ -	-	\$ -
2340	Carrollton Frequency Changer	\$ -	\$ -	160,350	\$ 160,350
2341	AMID Drainage Pumping Station	\$ -	\$ -	19,000	\$ 19,000
2342	I-10 Underpass DPS	\$ -	\$ -	71,150	\$ 71,150
2343	Pritchard DPS	\$ -	\$ -	20,700	\$ 20,700
2347	Station D	\$ -	\$ -	987,000	\$ 987,000
2348	Underpass Station	\$ -	\$ -	11,800	\$ 11,800
2350	Permanent Pump Station Operation	\$ -	\$ -	2,200,000	\$ 2,200,000
	<u>Total Drainage Pumping</u>	\$ -	\$ -	13,800,909	\$ 13,800,909
	<u>Sewerage Pumping</u>				
2400	Sewerage Pumping Supervisor	\$ -	2,789,551	\$ -	\$ 2,789,551
2401	Sewer PS Maintenance - Employees	\$ -	303,760	\$ -	\$ 303,760
2411	Station A	\$ -	478,200	\$ -	\$ 478,200
2412	Automatic Stations-Algiers	\$ -	338,233	\$ -	\$ 338,233
2413	Maintenance Sewer Stations-Algiers	\$ -	20,400	\$ -	\$ 20,400
2430	Automatic Stations	\$ -	701,200	\$ -	\$ 701,200
	<u>Total Sewerage Pumping</u>	\$ -	4,631,344	\$ -	\$ 4,631,344

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
	<u>Power</u>				
2200	Central Control	\$ 289,644	\$ -	\$ 1,158,577	\$ 1,448,221
3000	Chief of Operations	\$ 1,341,423	\$ -	\$ 5,365,693	\$ 6,707,116
3050	Maintenance Engineering	\$ 83,017	\$ -	\$ 332,067	\$ 415,084
3100	Superintendent	\$ 757,849	\$ -	\$ 3,031,395	\$ 3,789,244
3102	Shift Employees N.O. River Intake	\$ 848,926	\$ -	\$ -	\$ 848,926
3103	Intake Maintenance/N.O. River Station	\$ 85,870	\$ -	\$ -	\$ 85,870
3111	Boiler Operations	\$ 217,887	\$ -	\$ 871,549	\$ 1,089,436
3112	Boiler Room Maintenance Employees	\$ 172,419	\$ -	\$ 689,677	\$ 862,096
3113	Drainage High Pressure Gas	\$ -	\$ -	\$ 375,016	\$ 375,016
3114	Water High Pressure Gas	\$ 352,167	\$ -	\$ -	\$ 352,167
3115	Sewer High Pressure Gas	\$ -	\$ 352,167	\$ -	\$ 352,167
3130	Pumping Operations	\$ 1,802,739	\$ -	\$ -	\$ 1,802,739
3131	Water Pumping Maintenance Personnel	\$ 164,123	\$ -	\$ -	\$ 164,123
3135	Steam Turbine Generators	\$ 222,108	\$ -	\$ 888,433	\$ 1,110,541
3136	Gas Turbine Generators	\$ 146,730	\$ -	\$ 586,920	\$ 733,650
3137	Maintenance Employees for Generators	\$ 170,749	\$ -	\$ 682,996	\$ 853,745
3138	Power	\$ 143,796	\$ -	\$ 575,183	\$ 718,979
3150	Station C	\$ 517,396	\$ 517,396	\$ -	\$ 1,034,791
3151	Minor Maintenance Employees Station C	\$ 346,079	\$ 346,079	\$ -	\$ 692,157
3152	Materials & Supplies-O&M Algiers Station	\$ 77,063	\$ 77,063	\$ -	\$ 154,126
	<u>Power</u>	\$ 7,739,984	\$ 1,292,704	\$ 14,557,506	\$ 23,590,194

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
	<u>Purification</u>				
3200	Superintendent-Purification	\$ 790,100	\$ -	\$ -	790,100
3210	Laboratory	\$ 1,943,924	\$ -	\$ -	1,943,924
3220	Carrollton (Supervisor)	\$ 343,197	\$ -	\$ -	343,197
3221	Chemical House	\$ 1,496,605	\$ -	\$ -	1,496,605
3222	Dorr Unit	\$ 83,283	\$ -	\$ -	83,283
3223	Maintenance and Relief-MWP	\$ 1,087,431	\$ -	\$ -	1,087,431
3224	Chemicals (New Orleans)	\$ 16,477,100	\$ -	\$ -	16,477,100
3225	Reservoir Washing-Labor				
3226	Sycamore Filters	\$ 631,964	\$ -	\$ -	631,964
3227	Mtce Employees/Sycamore Filters	\$ 807,275	\$ -	\$ -	807,275
3228	Mtce Employees/Claiborne Filters	\$ 73,625	\$ -	\$ -	73,625
3229	Claiborne Filters	\$ 487,473	\$ -	\$ -	487,473
3231	Water Tower	\$ 55,105	\$ -	\$ -	55,105
3240	Algiers (Supervisor)	\$ 129,264	\$ -	\$ -	129,264
3241	Maintenance & Relief-AWP	\$ 728,930	\$ -	\$ -	728,930
3242	Head House	\$ 681,307	\$ -	\$ -	681,307
3243	Filter #2	\$ 839,530	\$ -	\$ -	839,530
3244	Chemicals (Algiers)	\$ 1,758,000	\$ -	\$ -	1,758,000
	<u>Total Purification</u>	\$ 28,414,113	\$ -	\$ -	28,414,113

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<u>Facility Maintenance</u>					
4000	Chief of Facility Maintenance	\$ 458,315	\$ 763,858	\$ 305,543	\$ 1,527,715
4100	Electrical Maintenance Superintendent	\$ 507,434	\$ 845,723	\$ 338,289	\$ 1,691,446
4110	Outside System	\$ 291,180	\$ 485,300	\$ 194,120	\$ 970,600
4120	In Plant System	\$ 194,930	\$ 324,883	\$ 129,953	\$ 649,766
4130	Communications	\$ 173,109	\$ 288,515	\$ 115,406	\$ 577,029
4260	Plant Maintenance	\$ 1,812,931	\$ 3,021,552	\$ 1,208,621	\$ 6,043,104
4300	Mechanical Maintenance Superintendent	\$ 796,970	\$ 1,328,284	\$ 531,314	\$ 2,656,568
4310	Carrollton	\$ 291,047	\$ 485,078	\$ 194,031	\$ 970,155
4320	Field Crews	\$ 266,529	\$ 444,216	\$ 177,686	\$ 888,431
4330	Welding & Fabrication	\$ 397,065	\$ 661,775	\$ 264,710	\$ 1,323,550
4340	Diesel/Emer Pwr Maint- Tech Svc	\$ 97,786	\$ 162,976	\$ 65,190	\$ 325,952
	<u>Total Facility Maintenance</u>	\$ 5,287,295	\$ 8,812,158	\$ 3,524,863	\$ 17,624,316
<u>Networks</u>					
6000	Chief of Networks	\$ 985,136	\$ 985,136	\$ 492,568	\$ 2,462,839
6001	Zone One	\$ 1,964,158	\$ 1,964,158	\$ 982,079	\$ 4,910,395
6002	Zone Two	\$ 1,698,751	\$ 1,698,751	\$ 849,375	\$ 4,246,877
6003	Zone Three	\$ 1,665,530	\$ 1,665,530	\$ 832,765	\$ 4,163,824
6004	Zone Four	\$ 1,398,815	\$ 1,398,815	\$ 699,407	\$ 3,497,037
6005	Zone Five	\$ 1,382,865	\$ 1,382,865	\$ 691,432	\$ 3,457,162
6006	Zone Six	\$ 1,578,274	\$ 1,578,274	\$ 789,137	\$ 3,945,685

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
6007	Zone Seven	\$ 1,377,815	\$ 1,377,815	\$ 688,908	\$ 3,444,538
6008	Sewer Contracts	\$ -	\$ 2,387,351	\$ -	\$ 2,387,351
6010	Field Service Center	\$ 752,294	\$ 752,294	\$ 376,147	\$ 1,880,734
6430	Leak Detections	\$ 300,000	\$ 300,000	\$ 150,000	\$ 750,000
6460	Valve & Hydrant Maint	\$ -	\$ -	\$ -	\$ -
6470	House Connections	\$ -	\$ -	\$ -	\$ -
6500	Network's Technical Services	\$ 1,071,410	\$ 1,071,410	\$ 535,705	\$ 2,678,526
6523	Catch Basin Cleaning	\$ -	\$ -	\$ 604,100	\$ 604,100
6600	OPSB	\$ -	\$ -	\$ -	\$ -
6611	Rigid Paving	\$ 250,000	\$ 250,000	\$ -	\$ 500,000
6612	Asphalt Paving	\$ 30,000	\$ 30,000	\$ -	\$ 60,000
6620	Non-FEMA Water Paving & Point Repair	\$ 7,225,000	\$ -	\$ -	\$ 7,225,000
6621	Non-FEMA Sewer Paving & Point Repair	\$ -	\$ 4,989,000	\$ -	\$ 4,989,000
	<u>Total Networks</u>	\$ 21,680,047	\$ 21,831,398	\$ 7,691,623	\$ 51,203,068

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<u>Engineering</u>					
7000	Chief of Engineering	\$ 113,047	\$ 188,412	\$ 75,365	\$ 376,824
7010	Scada / Hydraulic Engineering	\$ 333,375	\$ 555,626	\$ 222,250	\$ 1,111,251
7100	Mechanical Engineering	\$ 567,716	\$ 946,193	\$ 378,477	\$ 1,892,385
7200	Electrical Engineering	\$ 262,225	\$ 437,042	\$ 174,817	\$ 874,084
7210	Cathodic Protection	\$ 15,000	\$ 25,000	\$ 10,000	\$ 50,000
7300	Construction & Inspection	\$ 282,284	\$ 470,473	\$ 188,189	\$ 940,945
7310	Engineering Field Inspection	\$ 168,032	\$ 280,054	\$ 112,021	\$ 560,107
7400	Network Engineering	\$ 431,108	\$ 718,513	\$ 287,405	\$ 1,437,025
7500	Civil Engineering	\$ 416,827	\$ 694,712	\$ 277,885	\$ 1,389,423
7800	Drainage Engineering	\$ -	\$ -	\$ 707,664	\$ 707,664
	<u>Total Engineering</u>	\$ 2,589,613	\$ 4,316,022	\$ 2,434,073	\$ 9,339,708
<u>Plumbing</u>					
8000	Plumbing	\$ 550,108	\$ 550,108	\$ -	\$ 1,100,216
8100	House Connections	\$ 138,716	\$ 138,716	\$ -	\$ 277,431
8200	Field/Account Review Unit	\$ 136,784	\$ 136,784	\$ -	\$ 273,567
	<u>Total Plumbing</u>	\$ 825,607	\$ 825,607	\$ -	\$ 1,651,214
	<u>Total General Superintendent/Operations</u>	\$ 81,303,050	\$ 84,826,343	\$ 59,260,130	\$ 225,389,523

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
VII. <u>Chief Financial Officer</u>					
<u>Chief Financial Officer</u>					
0014	Chief Financial Officer	\$ 383,939	\$ 639,899	\$ 255,960	\$ 1,279,798
0937	Professional Memberships and Dues	\$ 24,000	\$ 40,000	\$ 16,000	\$ 80,000
0901	Emergency and Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000
0984	New Strategic Initiatives	\$ 24,000	\$ 40,000	\$ 16,000	\$ 80,000
9450	Compensation Changes	\$ 600,000	\$ 600,000	\$ 300,000	\$ 1,500,000
9999	Terminal Leave	\$ 40,000	\$ 40,000	\$ 20,000	\$ 100,000
		\$ 1,571,939	\$ 1,859,899	\$ 1,107,960	\$ 4,539,798
<u>EDBP</u>					
0040	Economically Disadvantaged Business Prog.	\$ 349,010	\$ 349,010	\$ 174,505	\$ 872,524
	<u>Total EDBP</u>	\$ 349,010	\$ 349,010	\$ 174,505	\$ 872,524
<u>Planning and Budget</u>					
0060	Planning & Budget	\$ 404,480	\$ 404,480	\$ 202,240	\$ 1,011,199
	<u>Total Planning & Budget</u>	\$ 404,480	\$ 404,480	\$ 202,240	\$ 1,011,199
<u>Project Delivery Unit</u>					
0065	Project Delivery Unit	\$ 471,450	\$ 785,751	\$ 314,300	\$ 1,571,501
	<u>Project Delivery Unit</u>	\$ 471,450	\$ 785,751	\$ 314,300	\$ 1,571,501

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
<u>Treasury</u>					
0066	Treasury	\$ -	\$ -	\$ -	\$ -
	<u>Total Treasury</u>	\$ -	\$ -	\$ -	\$ -
<u>Finance</u>					
0083	Inventory Control	\$ 79,829	\$ 79,829	\$ 39,915	\$ 199,573
0300	Finance Administration	\$ 769,565	\$ 769,565	\$ 384,783	\$ 1,923,913
0340	Customer Accounting	\$ 97,714	\$ 97,714	\$ 48,857	\$ 244,284
0350	Accounting	\$ 592,376	\$ 592,376	\$ 296,188	\$ 1,480,939
0910	Pension Related Expense	\$ -	\$ -	\$ -	\$ -
	<u>Total Finance</u>	\$ 1,539,484	\$ 1,539,484	\$ 769,742	\$ 3,848,709
<u>Purchasing</u>					
0700	Purchasing	\$ 627,781	\$ 627,781	\$ 313,890	\$ 1,569,452
0710	Printing	\$ 178,671	\$ 178,671	\$ 89,336	\$ 446,678
0720	Travel	\$ 100,000	\$ 100,000	\$ 50,000	\$ 250,000
	<u>Total Purchasing</u>	\$ 906,452	\$ 906,452	\$ 453,226	\$ 2,266,130

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
Adjustment					
	Board Employer's Pension Contribution	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	<u>Total Chief Financial Officer</u>	\$ 5,242,815	\$ 5,845,074	\$ 3,021,972	\$ 14,109,861
VIII. Overhead Allocation					
0996	Water O/H CP#820	\$ (8,171,271)	\$ -	\$ -	\$ (8,171,271)
0997	Drainage O/H CP#820	\$ -	\$ -	\$ (5,339,963)	\$ (5,339,963)
0998	Sewerage O/H CP#820	\$ -	\$ (11,876,850)	\$ -	\$ (11,876,850)
	Total Overhead	\$ (8,171,271)	\$ (11,876,850)	\$ (5,339,963)	\$ (25,388,084)
	Total Operating and Maintenance	\$ 103,272,030	\$ 108,512,479	\$ 68,148,757	\$ 279,933,266
IX. Other Operating Expenses					
5001	Drainage Non-Cash Expense			\$ 29,176,000	\$ 29,176,000
5002	Water Non-Cash Expense	\$ 18,616,000			\$ 18,616,000
5003	Sewerage Non-Cash Expense		\$ 38,962,000		\$ 38,962,000
	Total Depreciation & Allowance Expenses (Non-Cash)	\$ 18,616,000	\$ 38,962,000	\$ 29,176,000	\$ 86,754,000

**Sewerage and Water Board of New Orleans
2026 Operating and Maintenance Expense Detail
by Department and System**

Code	Department	Water	Sewerage	Drainage	Total
9100	OPEB Liability (non-cash)	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000
	Total OPEB Liability (non-cash)	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000
	Total Other Non-Cash Expenses	\$ 23,616,000	\$ 43,962,000	\$ 34,176,000	\$ 101,754,000
Non Operating Expenses					
	Drainage Interest			\$ 5,000,000	
	Water Interest	\$ 5,032,000			
	Sewer Intetrest		\$ 8,002,500		
	Total Non Operating Expenses	\$ 5,032,000	\$ 8,002,500	\$ 5,000,000	
Total 2025 Operating Expenses		\$131,920,030	\$160,476,979	\$107,324,757	\$399,721,766

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
Comparison 2024 Budget, 2025 Budget, 2026 Budget
(WATER)**

Description	B 2024 Budget	B 2025 Budget	C 2026 Budget
Operating Revenues:			
1 Revenues from Charges	\$ 127,157,387	\$ 115,003,000	\$ 120,175,070
2 Other Operating Revenues	\$ 542,611	\$ 739,136	\$ 1,195,688
3 Fair Share-Operating	\$ -	\$ -	\$ 3,000,000
4 Total Operating Revenues	\$ 127,699,998	\$ 115,742,136	\$ 124,370,758
Operating Expenses:			
5 Operating & Maintenance Expenses	\$ 100,328,387	\$ 94,394,236	\$ 103,272,030
6 Depreciation & Allowances Expenses (non-cash)	\$ 21,650,113	\$ 18,700,114	\$ 18,616,000
7 OPEB Liability (non-cash)	\$ 6,000,000	\$ 5,666,667	\$ 5,000,000
8 Total Operating Expenses	\$ 127,978,500	\$ 118,761,017	\$ 126,888,030
9 Net Operating Income	\$ (278,502)	\$ (3,018,881)	\$ (2,517,272)
Non-Operating Revenues (Expenses):			
10 Tax Revenues	\$ -	\$ -	\$ -
11 Interest Income	\$ 257,100	\$ 368,800	\$ 1,005,400
12 Other Non-Operating Revenues	\$ 1,799,700	\$ 1,962,600	\$ 2,085,400
13 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
14 Total Non-Operating Revenues	\$ 2,056,800	\$ 2,331,400	\$ 3,090,800
Non-Operating Expenses:			
15 Interest Expense - Series 2011 Bonds			
16 Interest Expense - Series 2014 Bonds	\$ 369,500	\$ 252,250	\$ 129,250
17 Interest Expense - Series 2015 Bonds	\$ 624,500	\$ 511,500	\$ 392,750
18 Interest Expense - Series 2019 Bonds	\$ -	\$ -	
19 Interest Expense - Series 2020A Bonds	\$ -	\$ -	
20 Interest Expense - Series 2020B Bonds	\$ -	\$ -	
21 Interest Expense - Series 2021 Bonds	\$ 4,616,045	\$ 4,599,910	\$ 4,578,117
22 LADEQ Loan			
23 Go Zone Interest Expense	\$ -	\$ -	
24 Capitalized Interest	\$ -	\$ -	
25 Total Non-Operating Expenses	\$ 5,610,045	\$ 5,363,660	\$ 5,100,117
26 Net Income	\$ (3,831,747)	\$ (6,051,141)	\$ (4,526,589)

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2026 Water System Operating Revenues**

Account	Description	A 2024 Budget	B 2025 Budget	C 2026 Budget
Water Sales				
1	4001 Residential Sales	\$ 64,149,000.00	\$ 54,300,000.00	\$ 63,885,469.93
2	4004 Residential Multi-Family Sales	\$ 6,447,800.00	\$ 6,300,000.00	\$ 6,310,194.59
3	4007 Commercial Sales	\$ 51,918,600.00	\$ 51,100,000.00	\$ 46,874,007.82
4	4010 Industrial Sales	\$ 179,800.00	\$ 200,000.00	\$ 34,889.89
5	4028 Sewer Allowance	\$ 2,187.00	\$ 3,000.00	\$ 1,071.00
6	Gross WCA "New Revenues"	\$ 2,920,000.00	\$ 1,300,000.00	
7	4012 Delinquent Fee - Water	\$ 1,540,000.00	\$ 1,800,000.00	\$ 3,069,437.15
8	Total Water Sales	\$127,157,387	\$115,003,000	\$120,175,070
9	Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
10	Total Adjustment for Uncollectible Accounts	\$ -	\$ -	\$ -
Revenue Sharing				
11	4019 State Revenue Sharing	\$261,846	\$254,798	\$254,798
12	Total Revenue Sharing	\$261,846	\$254,798	\$ 254,798.00
Plumbing Inspection and License Fees				
13	4020			\$ 456,552
14	4022 Plumbing Inspection Fees	\$265,567	\$274,001	\$274,001
15	4025 Plumbing License Fees	\$ 15,198	\$ 210,337	\$ 210,337
16	Total Plumbing Fees	\$280,765	\$484,338	\$ 940,890
Miscellaneous Revenues				
17	Other Revenue	\$ -	\$ -	
18	Interest from Bond Reserve Fund	\$ -	\$ -	\$ -
19	Total Miscellaneous Revenues	\$ -	\$ -	\$ -
20	Total Water Other Operating Revenues	\$ 542,611	\$ 739,136	\$ 1,195,688
21	Fair Share-Operating			\$ 3,000,000
22	Total Water System Operating Revenues	\$ 127,699,998	\$115,742,136	\$124,370,758

**Sewerage and Water Board of New Orleans 2026 Operating Budget
Water System Non-Operating Revenues**

Account	Description	B 2024 Budget	C 2025 Budget	C 2026 Budget
Interest Income				
1	7001 Interest	\$0	\$0	\$0
2	7005 Excess Reser. Fund Interest	\$ 80,400	\$ 112,400	\$ 160,500
2	7009 Interest WRB	\$ -	\$ -	\$ 152,800
3	7010 Restricted Int. WRB	\$ -	\$ -	\$ 147,500
4	7011 Interest income (LGIP)	\$ 32,300	\$ 49,900	\$ 78,000
5	7015 Interest Income Bond Premium	\$ -	\$ -	\$ 89,700
				\$ 72,300
6	7041 Interest Customer Deposits LGIP	\$ 40,600	\$ 62,700	\$ 98,000
7	7047 Interest Income Customer DP MM	\$ 89,000	\$ 121,600	\$ 172,900
8	7050 Interest Income Health Reserve	\$ 14,800	\$ 22,200	\$ 33,700
9	7052 Interest Income Water Sys MM	\$ -	\$ -	\$ -
10	Total Interest Income	\$257,100	\$368,800	\$1,005,400
Other Income				
11	7101 NSF Fees	\$58,200	\$62,600	\$50,000
12	4019 Non-Operating Revenues	\$ -	\$ -	\$ -
13	7105 Reconnect/Reset Fees	\$ 346,000	\$ 403,800	\$ 300,000
14	7205 Rental Income/Property	\$ 66,800	\$ 69,800	\$ 74,500
15	7501 Gain/Loss	\$ -	\$ -	\$ 35,200
16	7506 Damage/NE	\$ -	\$ -	\$ 32,500
17	7509 Delinquent Account Charge	\$ -	\$ -	\$ -
18	7514 Sales of Plans & Specs	\$ -	\$ -	\$ -
19	7521 Reimb Printing/Copies Charges	\$ 2,000	\$ 1,500	\$ 1,200
20	7525 Transfer from Revolving Fund	\$ -	\$ -	\$ 19,900
21	7527 Admin Fees/FEMA	\$ 149,500	\$ 213,900	\$ 200,000
22	7528 Sanitation Admin Fee	\$ 1,077,400	\$ 1,099,400	\$ 1,100,000
23	7531 State Vend Comp Sales Tax	\$ -	\$ -	\$ -
24	7534 Manage Competition RFP Fee	\$ -	\$ -	\$ -
25	7537 Vendor Compensation Sales Tax	\$ 34,200	\$ 40,600	\$ 46,000
26	7539 Retiree Drug Subsidy	\$ -	\$ -	\$ -
27	7541 Resititution			\$ 108,300
28	7550 S&WB Logo	\$ 2,000	\$ 1,400	\$ 700
29	7541 Resititution			\$ 41,200
30	7565 Legal Settlement	\$ 7,900	\$ 8,000	\$ 6,700
31	7590 Citation Administration Fees	\$ 33,900	\$ 42,000	\$ 48,700
32	7592 Vehicle Usage	\$ 21,000	\$ 18,900	\$ 18,700
33	7594 O & M Contrib. from Fema - Point Repairs	\$ -	\$ -	\$ -
34	7995 Life Insurance Employees	\$ -	\$ -	\$ 1,500
35	7997 Travel Reimbursement	\$ 800	\$ 700	\$ 300
36	7999 Blue Cross Reimb/Transfer	\$ -	\$ -	\$ -
37	Total Other Income	\$1,799,700	\$1,962,600	\$2,085,400
Reimbursements				
36	7585 FEMA Expen. Reimb./Misc Revenue Other	\$ -	\$ -	\$ -
37	Total Reimbursements	\$ -	\$ -	\$ -
38	Total Water Non-Operating Revenues	\$ 2,056,800	\$ 2,331,400	\$ 3,090,800

**Sewerage and Water Board of New Orleans 2024 Operating Budget
Comparison of 2024 Budget, 2025 Budget, 2026 Budget
(SEWER)**

Description	A 2024 Budget	B 2025 Budget	C 2026 Budget
Operating Revenues:			
1 Revenues from Charges	\$ 158,078,794	\$ 152,002,000	\$ 153,547,495
2 Other Operating Revenues	\$ 605,714	\$ 619,742	\$ 463,420
3 Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
4 Total Operating Revenues	\$ 158,684,508	\$ 152,621,742	\$ 154,010,915
Operating Expenses:			
5 Operating & Maintenance Expenses	\$ 105,597,799	\$ 112,720,091	\$ 108,512,479
6 Depreciation & Allowances Expenses (non- cash)	\$ 37,413,219	\$ 34,813,219	\$ 38,962,000
7 OPEB Liability (non-cash)	\$ 6,000,000	\$ 5,666,667	\$ 5,000,000
8 Total Operating Expenses	\$ 149,011,018	\$ 153,199,977	\$ 152,474,479
9 Net Operating Income	\$ 9,673,490	\$ (578,235)	\$ 1,536,436
Non-Operating Revenues (Expenses):			
10 Tax Revenues	\$ -	\$ -	\$ -
11 Interest Income	\$ 147,300	\$ 256,600	\$ 1,864,400
12 Other Non-Operating Revenues	\$ 649,700	\$ 677,700	\$ 1,077,500
13 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
14 Total Non-Operating Revenues	\$ 797,000	\$ 934,300	\$ 2,941,900
Non-Operating Expenses:			
15 Interest Expense - Series 2011 Bonds	\$ 40,470	\$ 36,138	\$ 31,768
16 Interest Expense - Series 2014 Bonds	\$ 192,500	\$ 49,250	\$ -
17 Interest Expense - Series 2015 Bonds	\$ 385,500	\$ 282,375	\$ 173,375
18 Interest Expense - Series 2019 Bonds	\$ 84,080	\$ 79,639	\$ 75,155
19 Interest Expense - Series 2020A Bonds	\$ 56,363	\$ 16,200	\$ -
20 Interest Expense - Series 2020B Bonds	\$ 2,949,900	\$ 2,949,900	\$ 2,899,900
21 Interest Expense - Series 2021 Bonds	\$ 4,100,207	\$ 4,083,676	\$ 4,052,886
22 Interest Expense - Series 2022 Bonds	\$ 108,846	\$ -	\$ 99,118
23 LADEQ Loan	\$ -	\$ -	\$ -
24 Go Zone Interest Expense	\$ 463,236	\$ 473,659	\$ 322,932
25 WIFIA	\$ 3,762,792	\$ 4,741,771	\$ 3,500,000
26 Capitalized Interest	\$ -	\$ -	\$ -
27 Total Non-Operating Expenses	\$ 12,143,894	\$ 12,712,608	\$ 11,155,134
28 Net Income	\$ (1,673,404)	\$ (12,356,543)	\$ (6,676,798)

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2026 Sewer System Operating Revenues**

Account Description		A 2024 Budget	B 2025 Budget	C 2026 Budget
Sewerage Sales				
1	4002 Residential Sales	\$87,813,300	\$80,300,000	\$87,747,091
2	4005 Residential Multi-Family Sales	\$ 7,652,500	\$ 7,800,000	\$ 7,634,038
3	4008 Commercial Sales	\$ 55,594,100	\$ 59,350,000	\$ 53,921,079
4	4011 Industrial Sales	\$ 875,400	\$ 450,000	\$ 405,563
5	4028 Sewer Allowance	\$ 2,119	\$ 2,000	\$ 2,146
6	4132 Excess Strength Charge	\$ -	\$ -	\$ -
7	Gross WCA "New Revenues"	\$ 4,380,000	\$ 2,000,000	\$ -
8	4013 Delinquent Fee Sewer	\$ 1,761,375	\$ 2,100,000	\$ 3,837,577
9	Total Sewer Sales	\$158,078,794	\$152,002,000	\$153,547,495
10	Adjustment for Uncollectible Accounts*	\$ -	\$ -	\$ -
11	Total Adjustment for Uncollectible Accounts	\$ -	\$ -	\$ -
Revenue Sharing				
12	4019 State Revenue Sharing	\$326,572	\$313,420	\$313,420
13	Total State Revenue Sharing Fees	\$326,572	\$313,420	\$313,420
Plumbing Inspection and License Fees				
14	4022 Plumbing Inspection Fees	\$262,330	\$224,439	\$100,000
15	4025 Plumbing License Fees	\$ 16,812	\$ 81,883	\$ 50,000
16	Total Plumbing Fees	\$279,142	\$306,322	\$150,000
Other Revenues				
17	Other Revenues	\$ -	\$ -	\$ -
18	Total Other Revenues	\$ -	\$ -	\$ -
19	Total Sewerage Other Operating Revenues	\$ 605,714	\$ 619,742	\$ 463,420
20	Total Sewerage Operating Revenues	\$158,684,508	\$ 152,621,742	\$154,010,915

Sewerage and Water Board of New Orleans 2026 Operating Budget
Sewer System Non-Operating Revenues

Account	Description	A 2024 Budget	B 2025 Budget	C 2026 Budget
Interest Income				
1	7001 Interest Income	\$ 2,100	\$ 2,100	\$ 800
2	7005 Excess Reserve Fund Interest	\$ 114,900	\$ 207,200	\$ 216,600
3	7011 Interest Income LGIP	\$ 700	\$ 1,100	\$ 1,700
4	7015 Interest Income Bond Premium	\$ -	\$ -	\$ 586,200
	7016			\$ 57,000
5	7017 Interest SSRB New	\$ -	\$ -	\$ 727,700
6	7019 Restricted Int SSRB	\$ -	\$ -	\$ 188,700
7	7023 Restricted Int DEQ	\$ -	\$ -	\$ 16,100
8	7048 Interest Income Sewer Sys MM	\$ 17,800	\$ 28,500	\$ 42,700
9	7050 Interest Income Health Reserve	\$ 11,800	\$ 17,700	\$ 26,900
10	Total Interest Income	\$ 147,300	\$ 256,600	\$ 1,864,400
Other Income				
11	7101 NSF Fees	\$ -	\$ -	\$ -
12	4019 Non-Operating Revenues	\$ -	\$ -	\$ 62,200
13	7105 Reconnect/Reset Fees	\$ -	\$ -	\$ -
14	7205 Rental Income Property	\$ 32,600	\$ 42,600	\$ 124,800
15	7501			\$ 22,400
16	7506 Reimbursement Damage/Networks	\$ -	\$ -	\$ 77,600
17	7525 Transfer from Revolving Fund	\$ -	\$ -	\$ 32,400
18	7527 Administrative Fees	\$ 25,900	\$ 33,700	\$ 33,300
19	7539 Retiree Drug Subsidy	\$ -	\$ -	\$ -
20	7545 Waste Disposal Fees	\$ 459,900	\$ 457,000	\$ 364,600
21	7546 Grease Trap Permit Fees	\$ 104,100	\$ 117,100	\$ 139,500
22	7557 Workmans Comp			\$ 41,200
23	7567 Insurance Settlement			\$ 150,000
24	7590 Citation Admin Fees	\$ -	\$ -	\$ -
25	7592 Vehicle Usage	\$ 27,200	\$ 27,300	\$ 27,800
26	7995 Life Insurance Employees	\$ -	\$ -	\$ 1,700
27	Total Other Income	\$ 649,700	\$ 677,700	\$ 1,077,500
Reimbursements				
28	7585 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
29	Total Reimbursement	\$ -	\$ -	\$ -
30	Total Sewerage Non-Operating Revenues	\$ 797,000	\$ 934,300	\$ 2,941,900

**Sewerage and Water Board of New Orleans 2025 Operating Budget
Comparison of 2024 Budget, 2025 Budget, 2026 Budget
(DRAINAGE)**

		A 2024 Budget		B 2025 Budget		C 2026 Drainage
Operating Revenues:						
1	Revenues from Charges	\$ -	\$	\$ -	\$	\$ -
2	Other Operating Revenues	\$ -	\$	\$ -	\$	\$ 10,000,000.00
3	Total Operating Revenues	\$ -	\$	\$ -	\$	\$ 10,000,000.00
Operating Expenses:						
4	Operating & Maintenance Expenses	\$ 44,774,858	\$	\$ 53,620,487	\$	\$ 68,148,757
5	Depreciation & Allowances Expenses (non-cash)	\$ 23,983,693	\$	\$ 32,323,693	\$	\$ 29,176,000
6	OPEB Liability (non-cash)	\$ 6,000,000	\$	\$ 5,666,667	\$	\$ 5,000,000
7	Total Operating Expenses	\$ 74,758,551	\$	\$ 91,610,847	\$	\$ 102,324,757
8	Net Operating Income	\$ (74,758,551)	\$	\$ (91,610,847)	\$	\$ (92,324,757)
Non-Operating Revenues (Expenses):						
9	Tax Revenues	\$ 70,437,000	\$	\$ 74,160,815	\$	\$ 73,349,476
10	Interest Income	\$ 403,000	\$	\$ 2,524,800	\$	\$ 2,069,500
11	Other Non-Operating Revenues	\$ 25,900	\$	\$ 25,200	\$	\$ 24,800
12	FEMA Expense Reimbursement	\$ -	\$	\$ -	\$	\$ -
13	FEMA Force Accounts Reimbursement					
14	Total Non-Operating Revenues	\$ 70,865,900	\$	\$ 76,710,815	\$	\$ 75,443,776
Non-Operating Expenses:						
15	Interest Expense - Series 2011 Bonds	\$ -	\$	\$ -	\$	
16	Interest Expense - Series 2014 Bonds					
17	Interest Expense - Series 2015 Bonds	\$ -	\$	\$ -	\$	
18	Interest Expense - Series 2019 Bonds	\$ -	\$	\$ -	\$	
19	Interest Expense - Series 2020A Bonds	\$ -	\$	\$ -	\$	
20	Interest Expense - Series 2020B Bonds	\$ -	\$	\$ -	\$	
21	LADEQ Loan	\$ -	\$	\$ -	\$	
22	Drainage Tax Bond	\$ 1,474,938	\$	\$ 1,127,610	\$	\$ 766,413
23	SELA	\$ 3,481,170	\$	\$ 3,404,468	\$	\$ 927,056
24	Go Zone Interest Expense	\$ -	\$	\$ -	\$	
25	Capitalized Interest	\$ -	\$	\$ -	\$	
26	Total Non-Operating Expenses	\$ 4,956,108	\$	\$ 4,532,078	\$	\$ 1,693,469
27	Net Income	\$ (8,848,759)	\$	\$ (19,432,110)	\$	\$ (18,574,450)

**Sewerage and Water Board of New Orleans Operating and Maintenance Budget
2026 Drainage System Non-Operating Revenues**

Account	Description	A 2024 Budget	B 2025 Budget	C 2026 Budget
Ad Valorem Taxes				
1	4130 9 Mill Tax	\$ 30,639,878	\$ 32,243,833	\$ 31,891,077
2	4310 3 Mill Tax	\$ 19,356,070	\$ 20,386,423	\$ 20,163,390
3	4320 6 Mill Tax	\$ 20,441,052	\$ 21,530,559	\$ 21,295,009
4	Total Ad Valorem Tax	\$ 70,437,000	\$ 74,160,815	\$ 73,349,476
Interest Income				
5	7001 Interest	\$ -	\$ -	\$ -
6	7015 Interest Income Bond Premium	\$ -	\$ -	\$ -
7	7020 Restricted Int SELA	\$ -	\$ -	\$ -
8	7021 Interest Drainage System 9 Mill		\$ 2,255,700	\$ 1,747,400
8	7025 Interest Drainage O&M	\$ 300	\$ 200	\$ 200
9	7029 Interest Drainage System 3 Mill	\$ 205,100	\$ 93,000	\$ 88,400
10	7033 Interest Drainage System 6 Mill	\$ 66,200	\$ 61,400	\$ 79,700
11	7037 Interest Drainage System 9 Mill	\$ 119,600	\$ 98,000	\$ 133,500
12	7045 Interest Income DOM MM	\$ -	\$ -	\$ -
13	7050 Interest Income Health Reserve	\$ 11,800	\$ 16,500	\$ 20,300
14	Total Interest Income	\$ 403,000	\$ 2,524,800	\$ 2,069,500
Other Income				
15	7205 Rental Income/Property	\$ 3,000	\$ 2,900	\$ 2,700
16	7401 Two Mill (3.65) Tax	\$ 700	\$ 1,000	\$ 900
17	7501 Other Income	\$ -	\$ -	\$ -
18	7504 Reimbursement DPS # 6 & 11	\$ -	\$ -	\$ -
19	7525 Tran Revo	\$ -	\$ -	\$ -
20	7527 Administrative Fees	\$ 7,200	\$ 6,800	\$ 6,900
21	7539 Retiree Drug Subsidy	\$ -	\$ -	\$ -
22	7545 Waste Disposal Fees	\$ -	\$ -	\$ -
23	7565 Legal Settlement	\$ -	\$ -	\$ -
24	7590 Citation Admin Fees	\$ -	\$ -	\$ -
25	7592 Vehicle Usage	\$ 15,000	\$ 14,500	\$ 14,300
26	7995 Life Insurance Employer	\$ -	\$ -	\$ -
27	9006 Fair Share	\$ -	\$ -	\$ -
28	Total Other Income	\$25,900	\$25,200	\$24,800
Reimbursements				
29	7585 FEMA Expense Reimbursement	\$ -	\$ -	\$ -
30	Total Reimbursement	\$ -	\$ -	\$ -
31	Total Drainage Other Operating Revenues	\$ 428,900	\$ 2,550,000	\$ 2,094,300
32	Total Drainage Non-Operating Revenues	\$ 70,865,900	\$ 76,710,815	\$ 75,443,776

**COMPARISON OF 2025 & 2026 OPERATING BUDGETS
EXPENSE BY CATEGORY**

	2025 Adopted Budget		2026 Adopted Budget	\$ Change	% Change
1 Personnel Services	\$ 123,843,228	\$	129,917,675	\$ 6,074,447	4.90%
2 Services and Utilities	\$ 77,187,700	\$	81,650,310	\$ 4,462,610	5.78%
3 Materials and Supplies	\$ 49,108,080	\$	58,527,020	\$ 9,418,940	19.18%
4 Special Current Charges	\$ 9,655,181	\$	8,566,569	\$ (1,088,612)	-11.27%
5 Furniture and Equipment	\$ 940,625	\$	1,271,692	\$ 331,067	35.20%
6 TOTALS	\$ 260,734,814	\$	279,933,266	\$ 19,198,452	7.36%
7 Depreciation	\$ 80,637,026	\$	81,850,000	\$ 1,212,974	1.50%
8 OPEB Liability (non-cash)	\$ 17,000,000	\$	15,000,000	\$ (2,000,000)	-11.76%
9 Doubtful Accounts	\$ 5,200,000	\$	4,904,000	\$ (296,000)	-5.69%
10 Debt Service	\$ 57,301,572	\$	52,622,342	\$ (4,679,230)	-8.17%
11 Pay-go	\$ 33,650,000	\$	32,143,743	\$ (1,506,257)	-4.48%
	\$ 454,523,412	\$	466,453,351	\$ 11,929,939	2.62%