



Special Funds of the District are comprised of the following:

IMPROVEMENT FUND:

A fund created by the Charter to pay the cost of any improvements or to purchase any special tax bills issued for any improvement. The fund can receive monies from the General Fund, bond issues, collection of special benefit assessments or special tax bills, sale of special tax bills, or any other source provided by law.

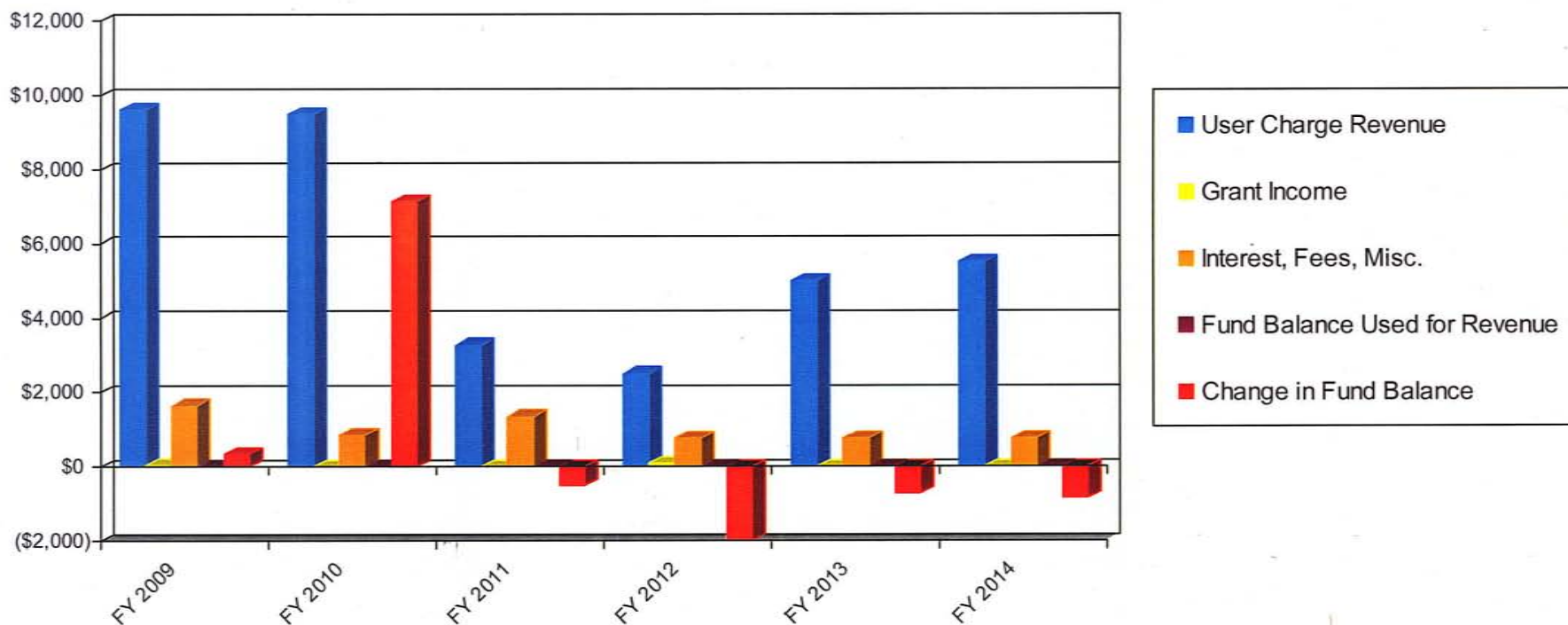
WATER BACKUP INSURANCE & REIMBURSEMENT FUND:

A fund to be used to respond to water backups caused by overcharged lines or blocked mains. This fund will administer the Water Backup Insurance and Reimbursement Program.

EMERGENCY FUNDS:

Funds to be used for emergency sewer repairs and replacements in the operation and maintenance of the District that are of such a nature as to be non-measurable in the budgeting and appropriations of annual revenues.

REVENUE TRENDS SPECIAL FUNDS CONSOLIDATED (\$ 000)



This analysis compares actual funds received in 2009 and 2010, a forecast for 2011, budget for 2012, and projections for the years 2013 and 2014. User charge revenue for the Special Funds is transferred from the Wastewater Revenue Fund to cover the cost of the Water Backup Program.

Budgeted and projected interest income is based on a 0.75% interest rate on beginning fund balances unless cash balances are expected to be materially different from fund balances. Connection Fees are recorded in the Improvement Fund and estimated based on historical trends.

Excess funds are retained in fund balances until emergency or other funds are needed.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
SPECIAL FUNDS
CONSOLIDATED
(\$ 000)

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Forecast FY 2011	BUDGET FY 2012	Projected FY 2013	Projected FY 2014
FUND BALANCE B.O.P.	\$ 9,239	\$ 9,598	\$ 16,720	\$ 16,720	\$ 16,218	\$ 13,829	\$ 13,090
Revenues:							
Interest on Investments	\$ 650	\$ 165	\$ 151	\$ 606	\$ 126	\$ 126	\$ 120
Grant Income	38	0	0	0	94	0	0
Connection & Other Fees	998	672	750	736	650	650	650
Proceeds from Sale of Property	0	0	0	0	0	0	0
Rental Income	0	0	0	0	0	0	0
Miscellaneous	4	5	5	5	5	5	5
Total Revenues	\$ 1,689	\$ 842	\$ 906	\$ 1,347	\$ 875	\$ 781	\$ 775
Expenditures:							
Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	0	0	0	0	0	0	0
Contractual Services	6,817	3,951	4,000	3,528	3,500	3,500	3,500
Capital Outlay	0	0	0	0	0	0	0
Construction & Engineering	4,067	(902)	1,390	1,590	2,264	3,020	3,636
Principal Payments	43	168	30	0	0	0	0
Interest Payments	4	4	3	0	0	0	0
Total Expenditures	\$ 10,930	\$ 3,221	\$ 5,423	\$ 5,118	\$ 5,764	\$ 6,520	\$ 7,136
Net Operating Income (Loss)	\$ (9,241)	\$ (2,379)	\$ (4,517)	\$ (3,771)	\$ (4,889)	\$ (5,739)	\$ (6,361)
Transfers From (To)	\$ 9,600	\$ 9,500	\$ 3,269	\$ 3,269	\$ 2,500	\$ 5,000	\$ 5,500
Increase (Decrease) in Fund Bal.	\$ 359	\$ 7,121	\$ (1,248)	\$ (502)	\$ (2,389)	\$ (739)	\$ (861)
FUND BALANCE E.O.P.	\$ 9,598	\$ 16,720	\$ 15,472	\$ 16,218	\$ 13,829	\$ 13,090	\$ 12,229

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
SPECIAL FUNDS
IMPROVEMENT - FUND 4102
(\$ 000)

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Forecast FY 2011	BUDGET FY 2012	Projected FY 2013	Projected FY 2014
FUND BALANCE B.O.P.	\$ 348	\$ 380	\$ 352	\$ 352	\$ 1,282	\$ 1,280	\$ 932
Revenues:							
Interest on Investments	\$ 105	\$ (87)	\$ 11	\$ 10	\$ 13	\$ 17	\$ 14
Grant Income	38	0	0	0	94	0	0
Connection & Other Fees	998	672	750	736	650	650	650
Miscellaneous	4	5	5	5	5	5	5
Total Revenues	\$ 1,145	\$ 590	\$ 766	\$ 751	\$ 762	\$ 672	\$ 669
Expenditures:							
Construction & Engineering	\$ 1,067	\$ 446	\$ 890	\$ 1,090	\$ 1,764	\$ 2,520	\$ 3,136
Principal Payments	43	168	30	0	0	0	0
Interest Payments	4	4	3	0	0	0	0
Total Expenditures	\$ 1,113	\$ 618	\$ 923	\$ 1,090	\$ 1,764	\$ 2,520	\$ 3,136
Net Operating Income (Loss)	\$ 31	\$ (28)	\$ (157)	\$ (339)	\$ (1,002)	\$ (1,848)	\$ (2,467)
Transfers From (To) / From 3306	\$ 0	\$ 0	\$ 1,269	\$ 1,269	\$ 1,000	\$ 1,500	\$ 2,000
Transfers From (To) / From 3307	0	0	0	0	0	0	0
Total Interfund Transfers	\$ 0	\$ 0	\$ 1,269	\$ 1,269	\$ 1,000	\$ 1,500	\$ 2,000
Increase (Decrease) in Fund Bal.	\$ 31	\$ (28)	\$ 1,112	\$ 930	\$ (2)	\$ (348)	\$ (467)
FUND BALANCE E.O.P.	\$ 380	\$ 352	\$ 1,464	\$ 1,282	\$ 1,280	\$ 932	\$ 465

Metropolitan St. Louis Sewer District
 CAPITAL IMPROVEMENT & REPLACEMENT PROGRAM
 Fiscal Year 2012

FUND NUMBER: 4102

FUND NAME: IMPROVEMENT FUND

<u>Project Type</u>	<u>Project Description</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Other</u>	<u>MSD</u>	<u>Cost</u>
Stormwater							
Districtwide O&M	GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (FY2012)	0	0	0	0	\$100,000	\$100,000
	GENERAL SERVICES AGREEMENT - GEOTECHNICAL (FY2012) CONTRACT A	0	0	0	0	50,000	50,000
	GENERAL SERVICES AGREEMENT - GEOTECHNICAL (FY2012) CONTRACT B	0	0	0	0	50,000	50,000
	GENERAL SERVICES AGREEMENT - GEOTECHNICAL (FY2012) CONTRACT C	0	0	0	0	50,000	50,000
	GENERAL SERVICES AGREEMENT - SEWER & CHANNEL DESIGN (FY2011) CONTRACT A	0	0	0	0	90,000	90,000
	GENERAL SERVICES AGREEMENT - SEWER & CHANNEL DESIGN (FY2011) CONTRACT B	0	0	0	0	90,000	90,000
	GENERAL SERVICES AGREEMENT - SEWER & CHANNEL DESIGN (FY2011) CONTRACT C	0	0	0	0	90,000	90,000
	STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	0	0	0	0	550,000	550,000
	STREAM FLOW WATER QUALITY SAMPLING (FY 2011)	0	0	0	0	600,000	600,000
	BOND PLACE SANITARY SEWERS (SD #2010094)	0	\$94,000	0	0		94,000
			<u>\$94,000</u>			<u>\$1,670,000</u>	<u>\$1,764,000</u>

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
SPECIAL FUNDS
WATER BACKUP INSURANCE & REIMBURSEMENT FUND - FUND 4104
(\$ 000)

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Forecast FY 2011	BUDGET FY 2012	Projected FY 2013	Projected FY 2014
FUND BALANCE B.O.P.	\$ 3,724	\$ 6,841	\$ 10,295	\$ 10,295	\$ 9,151	\$ 6,720	\$ 6,270
Revenues:							
Interest on Investments	\$ 334	\$ 205	\$ 95	\$ 384	\$ 69	\$ 50	\$ 47
Grant Income	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Total Revenues	\$ 334	\$ 205	\$ 95	\$ 384	\$ 69	\$ 50	\$ 47
Expenditures:							
Contractual - WBU	\$ 6,817	\$ 3,951	\$ 4,000	\$ 3,528	\$ 3,500	\$ 3,500	\$ 3,500
Construction & Engineering	0	0	0	0	0	0	0
Total Expenditures	\$ 6,817	\$ 3,951	\$ 4,000	\$ 3,528	\$ 3,500	\$ 3,500	\$ 3,500
Net Operating Income (Loss)	\$ (6,483)	\$ (3,746)	\$ (3,905)	\$ (3,144)	\$ (3,431)	\$ (3,450)	\$ (3,453)
Interfund Transfers From (To):							
Transfer In / (Out)	\$ 4,600	\$ 0	\$ (1,000)	\$ (1,000)	\$ 0	\$ 0	\$ 0
Wastewater Revenue (3306)	5,000	7,200	3,000	3,000	1,000	3,000	3,000
Total Interfund Transfers	\$ 9,600	\$ 7,200	\$ 2,000	\$ 2,000	\$ 1,000	\$ 3,000	\$ 3,000
Increase (Decrease) in Fund Bal.	\$ 3,117	\$ 3,454	\$ (1,905)	\$ (1,144)	\$ (2,431)	\$ (450)	\$ (453)
FUND BALANCE E.O.P.	\$ 6,841	\$ 10,295	\$ 8,390	\$ 9,151	\$ 6,720	\$ 6,270	\$ 5,817

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
SPECIAL FUNDS
WASTEWATER EMERGENCY - FUND 4122
(\$ 000)

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Forecast FY 2011	BUDGET FY 2012	Projected FY 2013	Projected FY 2014
FUND BALANCE B.O.P.	\$ 5,167	\$ 2,378	\$ 6,073	\$ 6,073	\$ 5,535	\$ 5,577	\$ 5,633
Revenues:							
Interest on Investments	\$ 211	\$ 47	\$ 45	\$ 212	\$ 42	\$ 56	\$ 56
Grant Income	0	0	0	0	0	0	0
Connection & Other Fees	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Total Revenues	\$ 211	\$ 47	\$ 45	\$ 212	\$ 42	\$ 56	\$ 56
Expenditures:							
Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services	0	0	0	0	0	0	0
Construction & Engineering	3,000	(1,348)	250	250	250	250	250
Total Expenditures	\$ 3,000	\$ (1,348)	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Net Operating Income (Loss)	\$ (2,789)	\$ 1,395	\$ (205)	\$ (38)	\$ (208)	\$ (194)	\$ (194)
Interfund Transfers From (To):							
General Fund (1101)	\$ 0	\$ 0	\$ (1,000)	\$ (1,000)	\$ 0	\$ 0	\$ 0
Wastewater Revenue Fund (3306)	0	2,300	500	500	250	250	250
Stormwater Revenue Fund (3307)	0	0	0	0	0	0	0
Total Interfund Transfers	\$ 0	\$ 2,300	\$ (500)	\$ (500)	\$ 250	\$ 250	\$ 250
Increase (Decrease) in Fund Bal.	\$ (2,789)	\$ 3,695	\$ (705)	\$ (538)	\$ 42	\$ 56	\$ 56
FUND BALANCE E.O.P.	\$ 2,378	\$ 6,073	\$ 5,368	\$ 5,535	\$ 5,577	\$ 5,633	\$ 5,689

Metropolitan St. Louis Sewer District
 CAPITAL IMPROVEMENT & REPLACEMENT PROGRAM
 Fiscal Year 2012

FUND NUMBER: 4122

FUND NAME: WASTEWATER EMERGENCY

<u>Project Type</u>	<u>Project Description</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Other</u>	<u>MSD</u>	<u>Cost</u>
Infrastructure	EMERGENCY REPAIR FUND APPROPRIATION (FY2012)	0	0	0	0	\$250,000	\$250,000
						<u>\$250,000</u>	<u>\$250,000</u>

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
SPECIAL FUNDS
STORMWATER EMERGENCY - FUND 4123
(\$ 000)

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Forecast FY 2011	BUDGET FY 2012	Projected FY 2013	Projected FY 2014
FUND BALANCE B.O.P.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250	\$ 252	\$ 255
Revenues:							
Interest on Investments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2	\$ 3	\$ 3
Grant Income	0	0	0	0	0	0	0
Connection & Other Fees	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2	\$ 3	\$ 3
Expenditures:							
Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services	0	0	0	0	0	0	0
Construction & Engineering	0	0	250	250	250	250	250
Total Expenditures	\$ 0	\$ 0	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Net Operating Income (Loss)	\$ 0	\$ 0	\$ (250)	\$ (250)	\$ (248)	\$ (247)	\$ (247)
Interfund Transfers From (To):							
Stormwater Revenue Fund (3307)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250	\$ 250	\$ 250
Stormwater Replacement Fund (6700)	0	0	500	500	0	0	0
Total Interfund Transfers	\$ 0	\$ 0	\$ 500	\$ 500	\$ 250	\$ 250	\$ 250
Increase (Decrease) in Fund Bal.	\$ 0	\$ 0	\$ 250	\$ 250	\$ 2	\$ 3	\$ 3
FUND BALANCE E.O.P.	\$ 0	\$ 0	\$ 250	\$ 250	\$ 252	\$ 255	\$ 258

Metropolitan St. Louis Sewer District
 CAPITAL IMPROVEMENT & REPLACEMENT PROGRAM
 Fiscal Year 2012

FUND NUMBER: 4123 FUND NAME: STORMWATER EMERGENCY FUND

<u>Project Type</u>	<u>Project Description</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Other</u>	<u>MSD</u>	<u>Cost</u>
Infrastructure	EMERGENCY REPAIR FUNDS (STORMWATER)	0	0	0	0	\$250,000	\$250,000
						<u>\$250,000</u>	<u>\$250,000</u>