

Fund 401

Sewer Operation and Maintenance



Mission

To safely collect and treat wastewater in compliance with all regulatory requirements using state-of-the-art technology in the most cost-effective manner in order to improve the environment and enhance the quality of life in Fairfax County.

Focus

The Wastewater Management Program includes wastewater collection and conveyance, wastewater treatment, planning and monitoring program areas. The primary functions are to strategically plan, efficiently operate and effectively maintain the wastewater system in the best interest of the County and its customers. Funding for sewer operations and maintenance are financed by a transfer from Fund 400, Sewer Revenue which is used to credit all operating revenues of the system including availability fees and sewer service charges associated with the program.

This program operates and maintains approximately 3,260 miles of sewer, 64 pump stations and 53 flow-metering stations. Treatment of wastewater generated is provided primarily through five regional wastewater collection and treatment plants. The regional treatment approach takes advantage of economies of scale in wastewater treatment and ensures the economical and efficient operation and management of the program.

One of the five regional plants is the County's owned and operated Noman M. Cole, Jr. Pollution Control Plant (NCPCP), which is currently permitted to treat 54 million gallons per day (mgd) of flow and is undergoing construction for expansion and process upgrades for an additional 13 mgd of flow capacity. Other regional facilities include the District of Columbia Water and Sewer Authority's Blue Plains Treatment Plant with 31 mgd capacity; Alexandria Sanitation Authority's Treatment Plant with 32.4 mgd capacity; Upper Occoquan Sewage Authority's Treatment Plant with 27.6 mgd capacity; and Arlington County's Treatment Plant with 3 mgd capacity. Fairfax County utilizes all of these facilities to accommodate a total capacity of 161 mgd.

The agency has identified a number of trends that influence the operation and maintenance of the sanitary sewer system. The major trends over the next two to five years include the following:

Impact of Total Daily Maximum Load (TDML) (fecal) studies - The United States Geological Survey and Northern Virginia Planning Commission have completed TDML studies for Accotink Creek and Four Mile Run. These studies have revealed fecal pollution in these streams, which can be attributed to humans. The County's wastewater collection system is a potential source of such pollution, correction of which could significantly impact Wastewater Management Program's operational and fiscal needs.

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Capacity Maintenance Operation and Management (CMOM) - The United States Environmental Protection Agency (USEPA) has been planning for several years to promulgate sanitary sewer overflow (SSO) regulations, which would require municipalities to develop and implement a CMOM program to eliminate any sewer overflows and backups from the wastewater collection systems. The proposed SSO rule and the CMOM program would significantly affect program costs.

Integration of Information Technology - The Geographic Information System (GIS), the Supervisory Control and Data Acquisition (SCADA) system and the Infrastructure Computerized Maintenance Management System (ICMMS) require integration for optimal use. Computing and information technology are an integral part of every aspect of the Wastewater Management Program operations. Today's high customer expectations and increasing reliance on consistent 24-hour services, lead to an increasing dependence on and expectation for stable and reliable integrated information technologies that infuse the business process. Presently, GIS, the SCADA system, ICMMS system and other critical business systems operate independently and do not share information. Future customer service needs will require a full enterprise integration of the critical information technology systems to reduce total cost of ownership, increase availability of critical business data in the right format, and improve the quality and delivery of services to sewer customers.

Capital Improvements - Reinvestment in the sewer system infrastructure ensures optimum operation of all wastewater facilities. This initiative, closely related to CMOM endeavors, emphasizes capital improvements to wastewater collection and treatment facilities to meet requirements of the future sanitary sewer overflow regulations by the USEPA. The program continues to take a proactive stance toward infrastructure rehabilitation; however, CMOM regulations could greatly affect operations.

Asset Management Program - As a result of evaluating the program's financial management strategies, an Asset Management Program was developed. The first phase aligned the program's capital asset policies and procedures with the County's fixed asset policies and developed a process in which to evaluate the program's infrastructure. The second phase was to develop criteria to identify the program's critical assets. After the criteria was tested and accepted it was applied to all program assets. Phase three will be the condition assessment of all assets beginning with the most critical assets.

The Wastewater Management Program is funded by revenues generated by the customers of the sanitary sewer system and recorded in Fund 400, Sewer Revenue. Sewer service charges support system operation and maintenance costs, debt service payments, and capital projects attributable to supporting or improving wastewater treatment services for existing customers. Availability fees support a proportional share of system costs and capital projects attributable to growth of the system required to support new customers. Existing customers are defined as those who have paid an availability fee for access to the system and receive wastewater treatment services. New customers are those who have not paid the availability fee. Upon payment of the availability fee and connection to the system, a new customer becomes an existing customer.

THINKING STRATEGICALLY

Strategic issues for the Department include:

- Providing superior wastewater services to achieve a pure and natural state of air and water;
- Improving customer service, customer strategy and satisfaction by providing more comprehensive employee training;
- Expanding the Health and Safety Program through the improvement of the Emergency Planning and Response areas to ensure a safe work environment;
- Evaluating the program's financial management strategies to ensure proper cash management and debt capacity; and
- Utilizing automated technologies to enhance the existing computer systems to increase infrastructure rehabilitation projects in the most effective manner.

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The County allocates expenses, interest income, bond proceeds, debt service payments, capital improvement project costs and funding, and operating transfers between existing and new users of the system. In accordance with the County's "Growth Pays for Growth Policy", both existing and new customers must pay for their share of the system's total annual revenue requirements.

New Initiatives and Recent Accomplishments in Support of the Fairfax County Vision

 Practicing Environmental Stewardship	Recent Success	FY 2006 Initiative	Cost Center
Continue to be a leader in protecting the Chesapeake Bay. Received the AMSA Gold Award for 100 percent compliance with its NPDES discharge permit limits for CY 2003. Only 256 of the 16,000 wastewater treatment plants in the United States have received this award.	✓	✓	Agencywide
Accepted by the Commonwealth of Virginia, Department of Environmental (DEQ) as an Environmental Enterprise (E2) participant into the Virginia environmental excellence program.	✓	✓	Agencywide
Conducted exemplary work in analytical monitoring for the protection of the environment and the Chesapeake Bay, resulting in the receipt of the Laboratory Analyst Excellence Award from Virginia Water Environment Association/Virginia Wastewater Association (VWEA/VWWA).	✓		Planning & Monitoring
Reduce nutrients discharged to the Chesapeake Bay by using the new Biological Nutrient Removal (BNR) facilities which reduces total nitrogen discharge by 1.9 million pounds over the previous calendar year.	✓	✓	Treatment
Maintain the sewer collection and conveyance system in accordance with the "best business practices" operating condition by rehabilitating, repairing and replacing failing pumps, sewer lines and force mains.	✓	✓	Collection
Achieve 100 percent compliance with the newly established regulatory requirements under Title V of the Clean Air Act.	✓	✓	Treatment
Fully treated wastewater to a level better than all state requirements during Hurricane Isabel.	✓		Treatment

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 Creating a Culture of Engagement	Recent Success	FY 2006 Initiative	Cost Center
Initiate an "Adopt a School" program to educate and inform the community about the role wastewater treatment plays in protecting the environment.		<input checked="" type="checkbox"/>	Planning & Monitoring
Participated in the Lorton Citizens' Alliance Team (LCAT) which consists of members from the community, Wastewater Program and the Solid Waste Management Program to address the community's environmental concerns.	<input checked="" type="checkbox"/>		Agencywide
Continue to participate in neighborhood sponsored activities such as Adopt-A-Highway Clean-Up and Pohick Creek Clean-Up.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Treatment
 Exercising Corporate Stewardship	Recent Success	FY 2006 Initiative	Cost Center
Continue to implement the Capital Asset Management Program to identify major rehabilitation and replacement project over the next 5 to 10 years under the Capital Improvement Program.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Agencywide
Continue to maintain Standard and Poor's, as well as Fitch's, bond rating of Triple A, the best financial rating a utility can receive.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Planning & Monitoring
Continue to operate the program in a manner that ensures it remains one of the lowest cost pollution control service providers in the region.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Agencywide

Budget and Staff Resources

Agency Summary					
Category	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	338/ 337.5	338/ 337.5	333/ 332.5	335/ 334.5	333/ 332.5
Expenditures:					
Personnel Services	\$19,682,272	\$23,146,926	\$21,672,349	\$24,295,163	\$24,295,163
Operating Expenses	47,774,865	51,108,514	53,330,336	51,208,337	51,208,337
Capital Equipment	928,546	1,145,799	1,486,522	461,155	461,155
Subtotal	\$68,385,683	\$75,401,239	\$76,489,207	\$75,964,655	\$75,964,655
Less:					
Recovered Costs	(\$551,958)	(\$589,153)	(\$589,153)	(\$600,834)	(\$600,834)
Total Expenditures	\$67,833,725	\$74,812,086	\$75,900,054	\$75,363,821	\$75,363,821

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FY 2006 Funding Adjustments

The following funding adjustments from the FY 2005 Revised Budget Plan are necessary to support the FY 2006 program:

- ◆ **Employee Compensation** **\$1,148,237**
An increase of \$1,148,237 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.

- ◆ **Operating Expenses** **(\$767,422)**
A decrease of \$767,422 in Operating Expenses is primarily due to the one-time carryover of encumbered and unencumbered items.

- ◆ **Recovered Costs** **(\$11,681)**
An increase of \$11,681 in Recovered Costs is primarily due to the FY 2006 projected salaries of recoverable positions for sewer line repairs and pump station rehabilitations.

- ◆ **Capital Equipment** **\$461,155**
Funding of \$461,155 has been included for new and replacement equipment. New equipment totals \$96,767 for an easement cleaning machine and 5 pole cameras to inspect and clean sanitary sewer lines for any defects or obstruction. Replacement items total \$364,388 for the replacement of vehicles and equipment based on age, mileage and repair cost considerations.

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2006 Advertised Budget Plan, as approved by the Board of Supervisors on April 25, 2005:

- ◆ The Board of Supervisors made no adjustments to this fund.

Changes to FY 2005 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2005 Revised Budget Plan since passage of the FY 2005 Adopted Budget Plan. Included are all adjustments made as part of the FY 2004 Carryover Review and all other approved changes through December 31, 2004:

- ◆ At the FY 2004 Carryover Review, the Board of Supervisors approved an increase of \$1,087,968 due to the encumbered and unencumbered carryover of operating expenses and capital equipment items that were not received in FY 2004.

- ◆ The County Executive approved the redirection of 3/3.0 SYE positions from Fund 401, Sewer Operation and Maintenance. This adjustment includes the transfer of 2/2.0 SYE position to Agency 26, Capital Facilities to support additional engineering assignments associated with the VDOT transportation initiative to upgrade transit services and facilities on the Richmond Highway corridor as approved by the Board of Supervisors on February 9, 2004 and the transfer of 1/1.0 SYE position to Agency 31, Land Development Services to assume various land development and building construction responsibilities. No corresponding funding adjustment was required in FY 2004 as these positions will assume responsibilities previously funded under contracted services.

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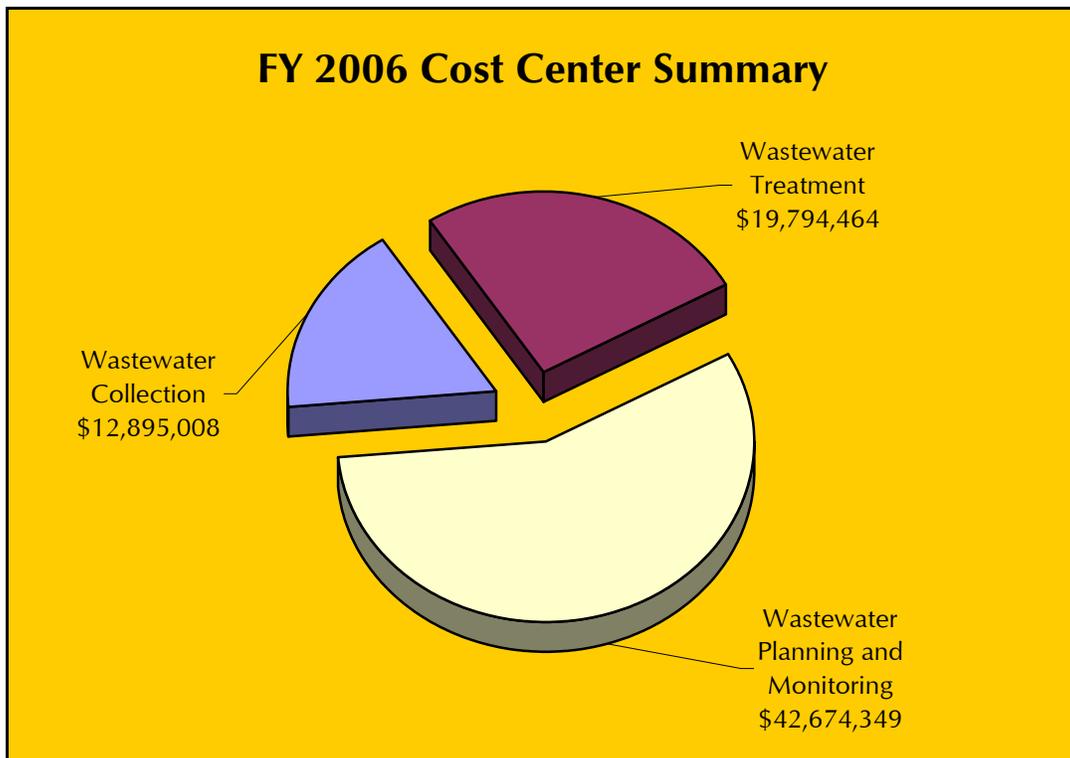
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The following funding adjustments reflect all approved changes to the FY 2005 Revised Budget Plan from January 1, 2005 through April 18, 2005. Included are all adjustments made as part of the FY 2005 Third Quarter Review:

- ◆ The Board of Supervisors made no adjustments to this fund. However, a transfer of 2/2.0 SYE positions from Fund 401, Sewer Operation and Maintenance to Agency 26, Office of Capital Facilities was required to support an internal realignment within the Department of Public Works and Environment Services based on workload.

Cost Centers

The three existing cost centers within Fund 401, Sewer Operation and Maintenance, are Wastewater Collection, Wastewater Treatment and Wastewater Planning and Monitoring. These cost centers work together to fulfill the mission of the sanitary sewer system and carry out the designated initiatives for the fiscal year.



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Wastewater Administration

Funding Summary					
Category	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	0/0	0/0	0/0	0/0	0/0
Total Expenditures	\$193,676	\$379,604	\$379,604	\$0	\$0

Position Summary
TOTAL POSITION 0 Position / 0.0 Staff Year

In FY 2006, this cost center is closed out and funding is transferred to the Wastewater Planning and Monitoring Cost Center for existing intergovernmental and contractual obligations.

Wastewater Collection

Funding Summary					
Category	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	147/ 147	147/ 147	145/ 145	146/ 146	145/ 145
Total Expenditures	\$11,757,072	\$13,013,883	\$13,211,806	\$12,895,008	\$12,895,008

Position Summary		
<u>Collection Program</u>	<u>Gravity Sewers</u>	<u>Pumping Stations</u>
1 Director	1 Engineer IV	1 Engineer IV
1 Management Analyst III	1 Engineer II	1 Engineer III
1 Training Specialist III	1 Maintenance Superintendent	1 Industrial Electrician Supervisor
2 Network/Telecommunications Analysts I	4 Senior Maintenance Supervisors	1 Instrumentation Supervisor
1 Safety Analyst	4 Engineering Technicians III	1 Pump Station Supervisor
1 Warehouse Supervisor	6 Engineering Technicians II	1 Engineer II
1 Warehouse Specialist	1 Map Drafter	1 Industrial Electrician III
5 Admin. Assistants III	13 Engineering Technicians I	3 Instrumentation Technicians III
4 Admin. Assistants II	3 Heavy Equipment Operators	5 Pump Station Operators III
1 Maintenance Worker	16 Maintenance Crew Chiefs	2 Industrial Electricians II
1 Storekeeper	3 Motor Equipment Operators	3 Plant Mechanics III
	4 Truck Drivers	3 Instrumentation Technicians II
	12 Senior Maintenance Workers	1 Welder II
	19 Maintenance Workers	7 Pump Station Operators II
		4 Plant Mechanics II
		2 Instrumentation Technicians I
		1 Maintenance Trade Helper II
TOTAL POSITIONS 145 Positions / 145.0 Staff Years		

Goal

To operate, maintain, and repair the County's wastewater collection system in a manner that protects Fairfax County citizens and the environment.

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Wastewater Treatment

Funding Summary					
Category	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	146/ 146	146/ 146	145/ 145	145/ 145	145/ 145
Total Expenditures	\$16,097,605	\$20,964,833	\$19,854,874	\$19,794,464	\$19,794,464

Position Summary			
<p><u>Noman M. Cole, Jr., Pollution Control Plant</u></p> <p>1 Director</p> <p>1 Programmer Analyst IV</p> <p>1 Data Base Administrator I</p> <p>1 Engineer IV</p> <p>1 Engineer II</p> <p>1 Safety Analyst</p> <p>2 Network/Telecommunications Analysts II</p> <p>1 Engineering Technician III</p> <p>1 Warehouse Supervisor</p> <p>1 Heavy Equipment Supervisor</p> <p>2 Inf. Technology Technicians II</p> <p>1 Engineering Drafter</p> <p>1 Administrative Assistant IV</p> <p>1 Warehouse Specialist</p> <p>3 Heavy Equipment Operators</p> <p>3 Administrative Assistants III</p> <p>1 Warehouse Worker-Driver</p> <p>2 Storekeepers</p>	<p><u>Operations</u></p> <p>1 Engineer IV</p> <p>1 Engineer III</p> <p>1 Engineer II</p> <p>1 Plant Operations Superintendent</p> <p>7 Plant Operations Supervisors</p> <p>8 Senior Plant Operators</p> <p>17 Lead Plant Operators</p> <p>32 Plant Operators</p> <p>1 Engineering Technician II</p>	<p><u>Maintenance</u></p> <p>1 Engineer IV</p> <p>1 Plant Maintenance Superintendent</p> <p>1 Industrial Electrician Supervisor</p> <p>1 Instrumentation Supervisor</p> <p>1 Plant Maintenance Supervisor</p>	<p>1 Chief Building Maintenance</p> <p>4 Industrial Electricians III</p> <p>3 Instrumentation Technicians III</p> <p>1 Senior Maintenance Supervisor</p> <p>3 Industrial Electricians II</p> <p>7 Plant Mechanics III</p> <p>5 Instrumentation Technicians II</p> <p>2 Welders II</p> <p>9 Plant Mechanics II</p> <p>3 Painters I</p> <p>1 Industrial Electrician I</p> <p>1 Maintenance Trade Helper II</p> <p>1 Senior Maintenance Worker</p> <p>2 Maintenance Workers</p> <p>2 Custodians II</p> <p>1 Heating/Maintenance Worker</p>
TOTAL POSITIONS			
145 Positions / 145.0 Staff Years			

Goal

To ensure efficient and effective operation and maintenance of the County's wastewater treatment facilities within the laws and standards established by the Congress of the United States in Public Law 92-500 which designates regulatory powers to the USEPA and the Virginia Department of Environmental Quality.

Wastewater Planning and Monitoring

Funding Summary					
Category	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	45/ 44.5	45/ 44.5	43/ 42.5	44/ 43.5	43/ 42.5
Total Expenditures	\$39,785,372	\$40,453,766	\$42,453,770	\$42,674,349	\$42,674,349

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Position Summary		
<u>Financial Management and Planning</u>	<u>Engineering Planning and Analysis</u>	<u>Environmental Monitoring</u>
1 Director	1 Engineer IV	1 Environmental Services Director
1 Management Analyst IV	1 Engineer III	2 Asst. Environmental Services Directors
1 Fiscal Administrator	1 Geog. Info. Spatial Analyst II	3 Environmental Health Specialists II
1 Management Analyst III	2 Geog. Info. System Technicians	2 Environmental Technologists III
1 Programmer Analyst III	4 Engineers II	3 Environmental Technologists II
1 Accountant II	3 Engineering Technicians III	7 Environmental Technologists I
2 Engineering Technicians II		1 Administrative Assistant II
1 Administrative Assistant IV		
1 Administrative Assistant III PT		
2 Administrative Assistants II		
TOTAL POSITIONS		
43 Positions / 42.5 Staff Years		PT Denotes Part-Time Position

Goal

To manage sewer revenue collection; to monitor and report County sewage flows treated at non-County facilities; to control, plan, and develop the Wastewater Management Program; and to environmentally monitor County treatment facilities, other publicly and privately-owned treatment facilities in the program, and nearby embayments.

Key Performance Measures

Objectives

- ◆ To achieve a pure and natural state of air and water in Fairfax County by achieving performance results at Wastewater Management Program facilities better than state air and water permits require 100 percent of the time.
- ◆ To maintain the sewer infrastructure effectively by reducing blockages that cause sewer back-ups to less than the 5-year rolling annual average. The 5-year rolling annual average is the average of current year and four previous years of data.
- ◆ To ensure efficient wastewater collection and treatment services by providing service to customers at rates that are the lowest in the area.
- ◆ To provide excellent financial and asset management by ensuring a debt coverage ratio greater than 1.0.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2002 Actual	FY 2003 Actual	FY 2004 Estimate/Actual	FY 2005	FY 2006
Output:					
Total average daily wastewater flow treated (million gallons)	96.1	106.0	110.0 / 108.3	110.0	113.2
Emergency repair work orders processed	1,664	2,011	2,400 / 2,299	2,100	2,100
Service trouble calls received	1,348	1,657	1,500 / 1,584	1,500	1,500
Operating Reserve maintained (millions)	\$17.2	\$17.2	\$17.8 / \$17.9	\$18.7	\$18.8

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Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2002 Actual	FY 2003 Actual	FY 2004 Estimate/Actual	FY 2005	FY 2006
Efficiency:					
Percent of treatment capacity available for growth	28%	28%	32% / 33%	30%	30%
Emergency repairs, as a percent of total work orders	4.2%	4.7%	5.6% / 4.5%	4.8%	4.8%
Sewer Service Billing Rate, \$/1,000 gallons	\$2.88	\$2.95	\$3.03 / \$3.03	\$3.20	\$3.28
Service Quality:					
Sanitary sewer overflows (SSOs) per year (FY 2004, 5-yr. avg. = 28)	28	37	28 / 16	28	28
Percent of customers responded to within 24 hours	100%	100%	100% / 100%	100%	100%
Percentage of sewage back-ups responded to within 2 hours	100%	100%	100% / 100%	100%	100%
Odor complaints per year (FY 2004, 5-yr. avg. = 41)	84	41	55 / 25	55	41
Percent Capital Improvement Program funded	100%	100%	100% / 100%	100%	100%
Outcome:					
Compliance with Title V air permit and State water quality permit	100%	100%	100% / 100%	100%	100%
Blockages causing sewer back-ups per year (FY 2004, 5-yr. avg. = 40)	27	96	35 / 27	35	40
Average household sewer bill compared to other providers in the area	Lowest	Lowest	Lowest / Lowest	Lowest	Lowest
Debt Coverage Ratio: (Revenue - Operating Cost/Debt)	1.59	1.24	1.50 / 1.73	1.50	1.50

Performance Measurement Results

In FY 2004, there were 341,705 connections to the sanitary sewer system, an increase of 2,960 connections over FY 2003. Approximately 87 percent of Fairfax County households are connected to the sewer system. Odor complaints were significantly lower in FY 2004 due to the completion of the odor control system which was a major source of odorous gases for the aeration tanks.

Wastewater flows were up due to an increase in new customers in FY 2004. Sanitary sewer overflows were down from last year mainly due to the increased effort by the Wastewater Collection staff monitoring trouble areas and having temporary pumps in place to divert flow during severe storm events. The decrease in sanitary sewage blockages was based on the agency's efforts to monitor the sewer program and keep the sewer system clean.

When comparing average annual sewer service billings for the regional jurisdictions, Fairfax County has the lowest average annual sewer service billings at \$243. Other regional jurisdictions range from \$263 to \$386. Rates are effective as of January 1, 2004 (FY 2005). The average sewer service billings for the other regional jurisdictions have been developed by applying each jurisdiction's sewer service rate to appropriate Single Family Residence Equivalents (SFRE) water usage determined from an analysis of Fairfax Water's historical average water usage records for SFREs. Based on the latest rate comparison, Fairfax County had the lowest annual sewer service charge. The program is able to maintain its competitive rates while providing quality service to its customers, protecting the environment, and maintaining sufficient financial resources to fully fund the program's initiatives.

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FUND STATEMENT

Fund Type G40, Enterprise Funds

Fund 401, Sewer Operation and Maintenance

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan
Beginning Balance	\$2,674,650	\$468,036	\$4,481,187	\$1,177,213	\$1,177,213
Transfer In:					
Sewer Revenue (400) ¹	\$69,640,262	\$72,596,080	\$72,596,080	\$74,565,928	\$74,565,928
Total Transfer In	\$69,640,262	\$72,596,080	\$72,596,080	\$74,565,928	\$74,565,928
Total Available	\$72,314,912	\$73,064,116	\$77,077,267	\$75,743,141	\$75,743,141
Expenditures:					
Personnel Services	\$19,682,272	\$23,146,926	\$21,672,349	\$24,295,163	\$24,295,163
Operating Expenses ²	47,774,865	51,108,514	53,330,336	51,208,337	51,208,337
Recovered Costs	(551,958)	(589,153)	(589,153)	(600,834)	(600,834)
Capital Equipment	928,546	1,145,799	1,486,522	461,155	461,155
Total Expenditures ^{1,2}	\$67,833,725	\$74,812,086	\$75,900,054	\$75,363,821	\$75,363,821
Total Disbursements	\$67,833,725	\$74,812,086	\$75,900,054	\$75,363,821	\$75,363,821
Ending Balance^{1,3}	\$4,481,187	(\$1,747,970)	\$1,177,213	\$379,320	\$379,320
PC Replacement Reserve ⁴	\$244,830	\$252,030	\$252,030	\$379,320	\$379,320
Unreserved Balance	\$4,236,357	(\$2,000,000)	\$925,183	\$0	\$0

¹ The negative ending balance from the FY 2005 Adopted Budget Plan resulted from a decrease of \$2 million in the FY 2004 Transfer In from Fund 400, Sewer Revenue and was adjusted by FY 2005 expenditure adjustments and year end balances.

² In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$65,045 has been reflected as an increase to the FY 2004 expenditures. The audit adjustment has been included in the FY 2004 Comprehensive Annual Financial Report (CAFR). Details of the FY 2004 audit adjustments were included in the *FY 2005 Third Quarter Package*.

³ The Wastewater Management Program maintains fund balances at adequate levels relative to projected operation and maintenance expenses. These costs change annually; therefore, funding for sewer operations and maintenance is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

⁴ The PC Replacement Reserve was established for the timely replacement of computer equipment.