Fund 69010
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, and planning and monitoring program areas. The primary functions are to strategically plan, and efficiently operate and maintain the wastewater system in the best interest of the County and its customers. Funding for Fund 69010, Sewer Operation and Maintenance, is financed by a transfer from Fund 69000, Sewer Revenue, which is used to credit all system revenues collected, including availability fees and sewer service charges associated with the program.

Photo of the Noman M. Cole, Jr. Pollution Control Plant

This program operates and maintains nearly 3,422 miles of sewer, 63 pump stations and 57 flow-metering stations. Treatment of wastewater generated is provided primarily through six 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 six regional plants is the County owned and operated Noman M. Cole, Jr. Pollution Control Plant (NCPCP), which is currently permitted to treat 67 million gallons per day (mgd) of flow. Other regional facilities where the County has purchased treatment capacity include the District of Columbia Water's Blue Plains Treatment Plant with 31 mgd capacity; Alexandria Renew Enterprises Treatment Plant with 32.4 mgd capacity; Upper Occoquan Service Authority's Treatment Plant with 22.6 mgd capacity; Arlington County's Treatment Plant with 3 mgd capacity; and Loudoun Water's Broad Run Plant with 1 mgd capacity. Fairfax County utilizes all of these facilities to accommodate a total capacity of 157 mgd.

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The Wastewater Management Program is funded by revenues generated by the customers of the sanitary sewer system and recorded in Fund 69000, Sewer Revenue. Sewer Service Charges support system operation and maintenance costs, debt service payments, and capital projects attributable to supporting and improving wastewater treatment services for existing customers. Availability Charges 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 Charge for access to the system and receive wastewater treatment services. New customers are those who have not paid the Availability Charge. Upon payment of the Availability Charge and connection to the system, a new customer becomes an existing customer. The County allocates expenses, interest income, bond proceeds, debt service payments, capital improvement project costs, and operating costs 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.

A number of trends that may influence the operation and maintenance of the sanitary sewer system over the next two to five years include the following:

Chesapeake Bay Water Quality Program Requirements - The Chesapeake Bay water quality program requires reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified the County that the renewal of the County's National Pollutant Discharge Elimination System (NPDES) permit includes a requirement that nutrient removal be performed using "State of the Art" technology and meet a waste load allocation (cap) for the Nitrogen and Phosphorous nutrients. A phased approach was used to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements. These renovations and upgrades were completed in FY 2015. Other regional plants serving the County are at various stages of upgrade for compliance with the new requirements.

Capacity, Management, Operation, and Maintenance (CMOM) - The United States Environmental Protection Agency (USEPA) has proposed sanitary sewer overflow (SSO) regulations, which require municipalities to develop and implement a Capacity, Management, Operation and Maintenance (CMOM) program to eliminate any sewer overflows and back-ups from the wastewater collection systems. The County has implemented the CMOM program that is featured on the USEPA's website at the following link - http://www.epa.gov/npdespub/pubs/sso_casestudy_fairfax.pdf.

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

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 stable and reliable integrated information technologies that infuse the business process. Presently, the Enterprise Asset Management system (EAM) has successfully integrated with GIS

and ICMMS to provide reports for the SCADA system. The EAM system and SCADA system are not yet integrated. Future customer service needs will require a full enterprise integration of the critical information technology systems to reduce the 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.

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 developed criteria to identify the program's critical assets. After the criteria were tested and accepted, they were applied to all program assets. Phase three will be the condition assessment of all assets beginning with the most critical assets. In FY 2016, the condition assessment continues on the large diameter pipes, 15-inches and larger, sewer lines that were sliplined in the 1990s and sewer lines with sags.

Sewer Operation and Maintenance supports the following County Vision Elements:

- *Maintaining Safe and Caring Communities*
- *Building Livable Spaces*
- *Maintaining Healthy Economies*
- *Practicing Environmental Stewardship*
- *Exercising Corporate Stewardship*

Wastewater Collection Division (WCD) - operates and maintains approximately 3,422 miles of collection system, 63 pumping stations, and 57 flow meter stations throughout the service area. The agency continues to take a very proactive approach toward maintenance and strives for continuous improvement in its daily functions. WCD maintains facilities at a high competence level.

Wastewater Treatment Division (WTD) - operates and maintains the Noman M. Cole Jr., Pollution Control Plant. The agency has an exemplary record of producing high-quality clean water which surpasses regulatory requirements at a low unit cost relative to other advanced wastewater treatment plants in the region. Construction of facilities for the Enhanced Nutrient Removal upgrades at the plant are complete.

Wastewater Planning and Monitoring Division (WPMD) - establishes and manages the future requirements for the Wastewater Management Program in regards to expansion needs of facilities by reviewing and monitoring new and potential developments in the County. WPMD also analyzes the financial position of the Program in order to maintain competitive rates, high bond rating, and achieving financial targets. WPMD and Fairfax County Department of Finance work together annually to create award winning Comprehensive Annual Financial Reports (CAFR) for the Integrated Sewer System. In addition, WPMD documents the high quality of the County's treated wastewater by analyzing an extensive number of water samples. While actively promoting outreach throughout the County, WPMD passes audits, confirms discharge quality, and runs a successful Industrial Pretreatment program to prevent damage to the collection system and the treatment processes, and to protect the health and safety of the employees and the public.

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The table below reflects the Wastewater Management Program's projected fiscal health in FY 2017 and FY 2018. The financial planning process incorporates the following indicators that are interrelated and structured to identify the adequacy of rates from a cash flow, business, and compliance standpoint. These indicators are used by the bond rating agencies to determine the Program's credit rating.

Calculated Financial Indicators

Financial Indicator	Target	Achieved	FY 2017	FY 2018
Net Revenue Margin	37.0% to 50.0%	Yes	49.7%	49.8%
Days Working Capital[1]	150 to 200 days	Yes	163	157
Debt Coverage Senior	Min. 3.00x	Yes	3.88x	3.99x
Debt Coverage All-in	1.80x to 2.20x	Yes	1.85x	1.91x
Affordability (% of median income spent on sewer bill)	Less than 1.2%	Yes	0.5%	0.5%
Debt to Net Plant in Service	Below 40.0% Never above 50.0%	Yes	35.8%	36.0%
Outstanding Debt per Connection	Max $3,000	Yes	$1,837	$1,705
Anticipated Sewer Bond Sales Through FY 2018				$110.0 M

(1) The Days Working Capital financial indicator is exclusive of Availability Charges in Fund 69000, Sewer Revenue, and Fund 69300, Sewer Construction Improvement. It is calculated based on Operating Expenses and 360 days.

The billing rates for both Sewer Service Charges and Base Charges are revised in FY 2017. The Base Charge increases from $20.15 per quarter to $24.68 per quarter. The Sewer Service Charge increases from $6.65 to $6.68 per 1,000 gallons of water consumed. Based on Fairfax County's winter quarter average consumption of 18,000 gallons, the average customer will see an annual cost increase of $20.28 or 3.6 percent. It is anticipated that these billing charges will support the County's ability to maintain high bond ratings (AAA by Fitch Investor Service and Standard and Poor's Corporation and Aaa by Moody's Investors Service, Inc.) from rating agencies. These high credit ratings have enabled the County to sell bonds on behalf of the Program at interest rates lower than those obtained by most sewer authorities, thereby achieving savings throughout the life of the bonds.

Budget and Staff Resources

Category	FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2017 Advertised	FY 2017 Adopted
FUNDING					
Expenditures:					
Personnel Services	$25,873,228	$29,169,379	$29,169,379	$29,735,586	$29,735,586
Operating Expenses	66,422,612	66,225,546	66,951,707	68,783,063	68,783,063
Capital Equipment	2,324,677	1,233,615	1,785,112	528,792	528,792
Subtotal	$94,620,517	$96,628,540	$97,906,198	$99,047,441	$99,047,441
Less:					
Recovered Costs	($713,878)	($345,468)	($345,468)	($349,795)	($349,795)
Total Expenditures	$93,906,639	$96,283,072	$97,560,730	$98,697,646	$98,697,646
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	315 / 315	315 / 315	316 / 316	319 / 319	319 / 319

FY 2017 Funding Adjustments

The following funding adjustments from the FY 2016 Adopted Budget Plan are necessary to support the FY 2017 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the budget on April 26, 2016.

- **Employee Compensation** **$1,004,988**
  An increase of $1,004,988 in Personnel Services includes $348,464 for a 1.33 percent market rate adjustment (MRA) for all employees and $387,376 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2016, as well as $269,148 for employee pay increases for specific job classes identified in the County's benchmark class survey of comparator jurisdictions.

- **New Positions** **$0**
  No funding increase is necessary to support the creation of 3/3.0 FTE positions in FY 2017. These positions include 1/1.0 FTE Plant Mechanic III, 1/1.0 FTE Engineering Technician III, and 1/1.0 FTE Administrative Assistant III. The Plant Mechanic III will support multiple areas of responsibility including water reuse operation and maintenance, contractor coordination for capital projects and job order contract projects, Robert McMath Stormwater Pollution Prevention Plan inspection requirements, and Fire Marshal and Risk Management inspection coordination. The Engineering Technician III will assist with the Capital Improvement Program by working with contractors, providing as-built drawings, and supporting geographic information system (GIS) and computer-aided design and drafting (CADD) functions. This will help the plant by providing construction coordination support in CIP construction and special projects, implementing the underground asset program, and supporting succession planning. The Administrative Assistant III is required to serve as an agency-wide support to the Director, the three Branch Chiefs, the Safety Analyst, the HR Manager and all agency employees, as needed.

- **Other Post-Employment Benefits** **($438,781)**
  A decrease of $438,781 in Personnel Services reflects required adjustments associated with providing Other Post-Employment Benefits (OPEBs) to retirees, including the Retiree Health Benefits Subsidy. For more information on Other Post-Employment Benefits, please refer to Fund 73030, OPEB Trust Fund, in Volume 2 of the FY 2017 Adopted Budget Plan.

- **Operational Requirements** **$2,557,517**
  An increase of $2,557,517 in Operating Expenses is primarily associated with higher payments to the Treatment by Contract jurisdictions for higher operating cost associated with stricter discharge regulations and limits.

- **Recovered Costs** **($4,327)**
  An increase of $4,327 in Recovered Costs is based on actual experience.

- **Capital Equipment** **$528,792**
  Capital Equipment funding of $528,792 includes $521,092 for replacement vehicles and equipment that have outlived their useful life and are not cost effective to repair, and $7,700 for new equipment. The replacement vehicles and equipment include: $108,000 for a cargo van and two trucks to provide transportation for crews and their equipment; $125,092 for the replacement of critical laboratory equipment including one Biochemical Oxygen Demand incubator, two gas manifolds, one Millipore lab water system, one sterilizer for both solids and liquids, and two systems that analyze Mercury and Phosphorus levels in wastewater samples; and $288,000 for other replacement technical support equipment used for maintenance requirements. The new equipment includes $7,700 for a block digestion system that is used for analyzing compliance samples for total Phosphorus levels for the Noman M. Cole, Jr. Pollution Control Plant and the stormwater division. This system can digest 72 samples at one time, which is very efficient, and it is safe because it utilizes plastic tubes for the digestion.

Changes to FY 2016 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2016 Revised Budget Plan since passage of the FY 2016 Adopted Budget Plan. Included are all adjustments made as part of the FY 2015 Carryover Review, FY 2016 Third Quarter Review, and all other approved changes through April 30, 2016.

- **Carryover Adjustments** **$1,277,658**
  As part of the FY 2015 Carryover Review, the Board of Supervisors approved encumbered funding of $726,161 in Operating Expenses and encumbered funding of $551,497 in Capital Equipment.

- **Position Adjustment** **$0**
  In order to properly align staff with workload requirements, 1/1.0 FTE Industrial Electrician III was transferred from Fund 40170, I-95 Refuse Disposal, to Fund 69010, Sewer Operation and Maintenance. The cost of the position will be absorbed by the fund.

Cost Centers

Wastewater Collection

The Wastewater Collection Division is responsible for the operation and maintenance of the collection system which includes the physical inspection of sewer lines, the rehabilitation of aging and deteriorated sewer lines, and pumping stations; raising manholes, sewer line location and marking for the Miss Utility Program. The division also responds to emergency repair of sewer lines and provides 24-hour hotline and service response to homeowners in the County.

Category	FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2017 Advertised	FY 2017 Adopted
EXPENDITURES					
Total Expenditures	$15,077,093	$16,115,714	$16,751,883	$15,850,673	$15,850,673
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	132 / 132	132 / 132	132 / 132	134 / 134	134 / 134

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	Collection Program		Gravity Sewers		Pumping Stations
1	Director	1	Public Works Env. Svcs. Mgr.	1	Public Works Env. Svcs. Mgr.
1	Human Resources Generalist III	6	Senior Maintenance Sups.	1	Industrial Electrician Supervisor
1	Safety Analyst	12	Heavy Equipment Operators	1	Instrumentation Supervisor
1	Emergency Mgmt. Specialist III	2	Maintenance Crew Chiefs	1	Plant Maintenance Supervisor
2	Administrative Assistants IV	12	Motor Equipment Operators	1	Industrial Electrician III
2	Administrative Assistants III (1)	2	Truck Drivers	4	Industrial Electricians II
1	Administrative Assistant II	8	Senior Maintenance Workers	7	Plant Mechanics III (1)
		8	Maintenance Workers	8	Plant Mechanics II
	Projects and Assets	3	Environmental Services Sups.	3	Instrumentation Technicians III
2	Public Works Env. Svcs. Specs.	1	Map Drafter	2	Instrumentation Technicians II
1	Engineer V	1	Engineer III	3	Instrumentation Technicians I
1	Senior Engineer III	1	Engineering Technician II		
2	Engineers III	1	Engineering Technician I		
1	Engineering Technician III	1	Industrial Electrician III		
4	Engineering Technicians II				
9	Engineering Technicians I				
2	Environmental Services Sups.				
7	Instrumentation Technicians II				
5	Instrumentation Technicians I				

TOTAL POSITIONS
134 (2) Positions / 134.0 (2.0) FTE

( ) Denotes New Positions

Wastewater Treatment

The Wastewater Treatment Division includes a variety of activities to support the advanced treatment of wastewater which includes regulatory requirements associated with the Chesapeake Bay, Clean Water Act and other environmental standards. The plant also provides enhanced odor control services, water and energy management, and water reuse.

Category	FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2017 Advertised	FY 2017 Adopted
EXPENDITURES					
Total Expenditures	$20,032,601	$23,404,777	$23,771,742	$22,175,764	$22,175,764
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	129 / 129	130 / 130	131 / 131	132 / 132	132 / 132

Fund 69010
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	Noman M. Cole, Jr. Pollution Control Plant		Operations		Maintenance
1	Director	1	Public Works Env. Svcs. Mgr.	1	Public Works Env. Svcs. Mgr.
2	Senior Engineers III	1	Plant Operations Superintendent	1	Industrial Electrician Supervisor
1	Safety Analyst	6	Plant Operations Supervisors	1	Instrumentation Supervisor
1	Heavy Equipment Supervisor	8	Plant Operators III	2	Plant Maintenance Supervisors
2	Heavy Equipment Operators	26	Plant Operators II	1	Chief Building Maintenance
1	Administrative Assistant IV	13	Plant Operators I	4	Industrial Electricians III
		1	Instrumentation Technician II	4	Industrial Electricians II
				2	Industrial Electricians I
	IT Services		Engineering Support	2	Welders II
1	Info. Tech. Prog. Manager I	1	Engineer V	3	Instrumentation Technicians III
1	Network/Telecomm. Analyst III	2	Engineers III	5	Instrumentation Technicians II
4	Network/Telecomm. Analysts II	2	Engineering Technicians III (1)	1	Senior Maintenance Supervisor
2	Network/Telecomm. Analysts I	1	Engineering Technician II	5	Senior Maintenance Workers
1	Programmer Analyst III			6	Plant Mechanics III
1	Data Analyst I			8	Plant Mechanics II
				1	Painter II
				2	Painters I
				1	HVAC II
				1	General Building Maint. Worker I
				1	Plant Operator II

TOTAL POSITIONS
132 Positions (1) / 132.0 FTE (1.0)

( ) Denotes New Position

Wastewater Planning and Monitoring

The Wastewater Planning and Monitoring Division assesses and monitors long-term planning needs for the Wastewater Management Program and conducts environmental monitoring for regulatory compliance and for protection of the wastewater system and the environment. The staff also determines and plans for infrastructure expansion requirements and financial demands for the entire wastewater system.

Category	FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2017 Advertised	FY 2017 Adopted
EXPENDITURES					
Total Expenditures	$58,796,945	$56,762,581	$57,037,105	$60,671,209	$60,671,209
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	54 / 54	53 / 53	53 / 53	53 / 53	53 / 53

Fund 69010
Sewer Operation and Maintenance

	Financial Management and Planning		Engineering Planning and Analysis		Environmental Monitoring
1	Deputy Director, Wastewater/Stormwater	1	Engineer V	1	Chief, Environmental Monitoring
1	Director, Planning/Monitoring Division	1	Engineer IV	1	Pretreatment Manager
1	Management Analyst IV	3	Engineers III	1	Env. Laboratory Manager
1	Management Analyst I	1	Geog. Info. Spatial Analyst III	3	Code Specialists II
1	Financial Specialist IV	1	Geog. Info. Spatial Analyst II	2	Environmental Technologists III
1	Financial Specialist III	1	Geog. Info. Spatial Analyst I	9	Environmental Technologists I
1	Financial Specialist II			2	Management Analysts II
2	Administrative Assistants IV			1	Management Analyst I
4	Administrative Assistants III			1	Administrative Assistant III
2	Inventory Managers				
1	Material Mgmt. Specialist III				
4	Material Mgmt. Specialists II				
1	Material Mgmt. Assistant				
1	Engineering Technician III				
2	Engineering Technicians II				

TOTAL POSITIONS
53 Positions / 53.0 FTE

Key Performance Measures

Indicator	Prior Year Actuals FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate/Actual	Current Estimate FY 2016	Future Estimate FY 2017
Wastewater Management Program					
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 2014, 5-yr. avg. = 15)	16	15	15/16	15	15
Average household sewer bill compared to other providers in the area	2nd lowest out of 7	2nd lowest out of 7	2nd lowest out of 7/ 2nd lowest out of 7	Below regional average	Below regional average
Debt Coverage Ratio: (Revenue - Operating Cost/Debt)	2.00	2.03	2.02/2.00	2.00	2.00

A complete list of performance measures can be viewed at www.fairfaxcounty.gov/dmb/fy2017/adopted/pm/69010.pdf

Performance Measurement Results

The Wastewater Management Program continues to maintain 100 percent compliance with Title V air permit and State water quality permit requirements.

When comparing average annual sewer service billings for the regional jurisdictions, Fairfax County has a below regional average annual sewer service billing at $559. Other regional jurisdictions range from $425 to $710 (as of January 1, 2016). 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 Equivalent's (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 has the second lowest annual sewer service charge out of the seven jurisdictions. 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.

Fund 69010
Sewer Operation and Maintenance

FUND STATEMENT

Fund 69010, Sewer Operation and Maintenance

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan
Beginning Balance	$14,917,369	$7,024,102	$11,210,730	$0	$0
Transfer In:					
Sewer Revenue (69000)	$92,000,000	$92,150,000	$89,200,000	$101,550,000	$101,550,000
Total Transfer In	$92,000,000	$92,150,000	$89,200,000	$101,550,000	$101,550,000
Total Available	$106,917,369	$99,174,102	$100,410,730	$101,550,000	$101,550,000
Expenditures:					
Personnel Services[1]	$25,873,228	$29,169,379	$29,169,379	$29,735,586	$29,735,586
Operating Expenses	66,422,612	66,225,546	66,951,707	68,783,063	68,783,063
Recovered Costs	(713,878)	(345,468)	(345,468)	(349,795)	(349,795)
Capital Equipment	2,324,677	1,233,615	1,785,112	528,792	528,792
Total Expenditures	$93,906,639	$96,283,072	$97,560,730	$98,697,646	$98,697,646
Transfer Out:					
General Fund (10001)[2]	$1,800,000	$2,850,000	$2,850,000	$2,850,000	$2,850,000
Total Transfer Out	$1,800,000	$2,850,000	$2,850,000	$2,850,000	$2,850,000
Total Disbursements	$95,706,639	$99,133,072	$100,410,730	$101,547,646	$101,547,646
Ending Balance[3]	$11,210,730	$41,030	$0	$2,354	$2,354

[1] In order to account for expenditures in the proper fiscal year, an audit adjustment in the amount of $0.55 has been reflected as an increase to FY 2015 Personnel Services. The audit adjustment was included in the FY 2015 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustment were included in the FY 2016 Third Quarter package.

[2] Funding in the amount of $2,850,000 is transferred to the General Fund to partially offset central support services supported by the General Fund which benefit Fund 69010, Sewer Operation and Maintenance. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

[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.