

**FAIRFAX COUNTY
WASTEWATER MANAGEMENT PROGRAM**



Quality of Water = Quality of Life

**Wastewater Revenue
Sufficiency and Rate Analysis**

**Forecast Period Fiscal Year 2010
Through Fiscal Year 2015**

**Executive Summary and
Recommendations**

February 12, 2010



Public Resources Management Group, Inc.
Utility, Rate, Financial and Management Consultants

BLUEWATER CONSULTING, INC.



February 12, 2010

Mr. Randy Bartlett
Deputy Public Works Director
Department of Public Works and Environmental Services
12000 Government Center Parkway, Suite 358
Fairfax, VA 22035-0058

Subject: **2010 Wastewater Revenue Sufficiency and Rate Analysis**

Dear Mr. Bartlett:

Public Resources Management Group, Inc. (PRMG) and BlueWater Consulting, Inc. (collectively, the "Project Team") has completed its study of the sufficiency of the existing and adopted wastewater rates for Fairfax County, Virginia (the "County") and has summarized the results of our analyses, assumptions, recommendations, and conclusions in this executive summary that is submitted for your consideration. This executive summary summarizes the basis for the recommended rates for wastewater services that is considered necessary, along with other appropriate sources of funds, to meet the near term expenditure requirements of the wastewater system. The Wastewater System revenue sufficiency and rate analysis was based on the Adopted Fiscal Year 2010 Budget and encompassed the subsequent five (5) fiscal year period ending June 30, 2015 (collectively, the "Forecast Period"). Although the analysis focused primarily on the financial needs identified for the Forecast Period, the financial analysis also included a ten fiscal year period ending June 30, 2019 (referred to as the "Planning Period") to support management's long-term planning efforts.

The proposed rates are intended to meet a number of goals and objectives. The most important objective of the study was to develop proposed wastewater utility rates that fully recover the projected expenditure requirements of the Wastewater System in order to maintain sound financial operations and fund the anticipated capital needs of the utility systems. The other goals and objectives considered in the study include:

- Wastewater rates should be based on cost of service (full cost recovery) principles;
- Wastewater rates should be reasonable among customer classes;
- Wastewater rates should comply with the covenants as required by the resolutions and loan agreements adopted by the County associated with the issuance of the outstanding debt; and
- Proposed wastewater rates should promote the Wastewater Management Program's (the "WWM") financial creditworthiness and maintain adequate reserves for emergencies and unforeseen capital needs.

Mr. Randy Bartlett
Fairfax County, VA
February 12, 2010
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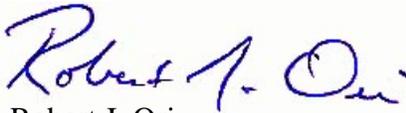
Following this letter, the executive summary briefly summarizes the results of our study and outlines our recommendations and conclusions with respect to the recommended rates for the Forecast Period. The accompanying executive summary provides additional details regarding the rate and financial analyses conducted on behalf of the County.

The recommended rates for wastewater service are based on the recovery of the total costs anticipated for the County's wastewater utility service area and overall capacity needs of the System. As such, the recommended rates and charges are considered by the Project Team to be reasonable and to reflect the cost of providing service.

We appreciate the opportunity to be of service to the County.

Respectfully submitted,

Public Resources Management Group, Inc.



Robert J. Ori
President

BlueWater Consulting, Inc.



G. Blair Troutman, P. E.
President



Felipe A. Salcedo
Senior Rate Analyst

RJO/dlm
Attachments

FAIRFAX COUNTY
WASTEWATER MANAGEMENT PROGRAM
WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS

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FAIRFAX COUNTY
WASTEWATER MANAGEMENT PROGRAM
WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS

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**FAIRFAX COUNTY
WASTEWATER MANAGEMENT PROGRAM**

WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS

EXECUTIVE SUMMARY

INTRODUCTION

The purpose of this executive summary of the rate sufficiency and rate analysis (the "Executive Summary") is to document the financial and rate evaluation prepared on behalf of Fairfax County, Virginia (the "County") and the Fairfax County Wastewater Management Program (the "WWM") and to provide our observations and recommendations as to the level of wastewater system rates that should be charged for utility service. This analysis is prepared annually, primarily in support of the County's budget and capital improvement planning process. The revenue sufficiency and rate analysis reflected in this Executive Summary was based on the Adopted Fiscal Year 2010 Budget and encompassed the subsequent five (5) fiscal year period ending June 30, 2015 (collectively, the "Forecast Period") and supports the recommendations for the rates for wastewater service to be presented to the Fairfax County Board of Supervisors (the "Board"). Although the analysis focused primarily on the financial needs identified for the Forecast Period, the financial analysis also included a ten fiscal year period ending June 30, 2019 (referred to as the "Planning Period") to support management's long-term planning efforts.

WWM's wastewater system is comprised of wastewater treatment facilities, both owned and operated by the County as well as treatment capacity entitled to the County through specific service agreements with other public entities, a wastewater collection system, and a pumping and transmission system (all of these assets are collectively referred to as the "System"). The WWM currently provides service to an estimated population of 880,000 residents. As of June 30, 2009, WWM reported that its gross plant investment, including capacity entitlements in wastewater treatment facilities owned by other local governments, in the System was \$1.797 Billion.

As documented in this Executive Summary, WWM's operations and financial position are continuing to be impacted by a variety of factors, including: i) increased and immediate capital expenditures predominantly required to meet the effluent discharge standards associated with the Chesapeake Bay Program as well as the need to continually perform needed renewals and replacements to maintain adequate and ongoing levels of service; ii) the lingering effects of the economic downturn, which is immediately impacting cash flow and overall capital funding needs; iii) the continued effects of inflation on the cost of operations and construction (even though WWM has continued to perform systematic evaluations of its operations to reduce costs); iv) the need to maintain a strong financial position in the market in order to attract future capital as well as maintain competitive rates over the long-term and meet the rate covenant requirements of the General Bond Resolution adopted by the Board on July 29, 1985, as amended, restated, and supplemented from time to time by the County (the "General Bond Resolution") authorizing the issuance of the Outstanding Bonds; and v) meeting the terms and conditions of the Virginia Resources Authority (VRA) Financing Agreement between the County and the Virginia Water

Facilities Revolving Fund acting by and through the Virginia Resources Authority (VRA) (the "VRA Financing Agreement").

The effect of these significant factors was recognized last year in the preparation of the Wastewater Revenue Sufficiency and Rate Analysis for the Forecast Period Fiscal Year 2009 through Fiscal Year 2014, which was prepared in support of the Fiscal Year 2010 Budget (the "2009 Report"). The 2009 Report recognized the immediate strain on the ability of the existing wastewater rates for service to meet the overall expenditure requirements during the Forecast Period and recognized the criticality of the need for a change in the level and structure of wastewater rates charged for service. The recommended changes identified in the 2009 Report included an increase in the recommended volumetric rate as well as the adoption of a per bill service charge to increase revenue reliability and promote rate equity as shown below.

	Fiscal Year Ending June 30,			
	2010	2011	2012	2013
Approved In Support of FY 2009 Budget				
Volumetric Rate - \$ per 1,000 Gallons	\$4.50	\$4.94	\$5.42	N/A
Percent Change from Prior Year	9.75%	9.78%	9.72%	N/A
Approved In Support of FY 2010 Budget				
[1]				
Volumetric Rate - \$ per 1,000 Gallons [2]	\$4.50	\$5.27	\$6.17	\$7.03
Percent Change from Prior Year	9.75%	17.11%	17.08%	13.94%
[3]				
Service Charge - \$ per Bill Rendered [3]	\$5.00	\$5.00	\$5.00	\$5.00
Percent Change from Prior Year	n/a	0.00%	0.00%	0.00%
Percent Combined Change from Prior Year for Usage of 19,000 Gallons per Quarter	16.17%	16.17%	16.27%	13.37%
Quarterly Increase in Wastewater Bill for Usage of 19,000 Gallons per Quarter	<u>\$12.60</u>	<u>\$14.63</u>	<u>\$17.10</u>	<u>\$16.34</u>

[1] Recommended rates as identified in the 2009 Report which were adopted by the Board in April, 2009.

[2] Amount shown for the Fiscal Year 2010 volumetric rate reflects no change in the level of the rates charged for billed wastewater flow when compared to the rate that was previously adopted by the Board; all rates assumed to be effective with service rendered beginning July 1st of each fiscal year.

[3] Amount reflects new charge implemented in Fiscal Year 2010 (in addition to volumetric rates) to pass-through the cost of billing and to initiate a fixed cost recovery process in the rates for wastewater service.

SUMMARY OF RECOMMENDATIONS

Based on the financial plan as presented herein, we offer the following observations and recommendations:

1. The existing rates and remaining three-year schedule of rates for wastewater service as presented in the 2009 Report and as adopted by the Board in April 2009 are considered to be sufficient to meet WWM's identified expenditure requirements during the Forecast Period and should be maintained at such rate levels.
2. The existing wastewater rates currently in effect and as adopted by the Board are summarized below:

Existing and Adopted Wastewater Rate and Percent Change in Rates

	Fiscal Year Ending June 30,			
	2010 (Existing)	2011 (Adopted)	2012 (Adopted)	2013 (Adopted)
Existing and Adopted Rates [1]				
Volumetric Rate - \$ per 1,000 Gallons	\$4.50	\$5.27	\$6.17	\$7.03
Percent Change from Prior Year		17.1%	17.1%	14.0%
Service Charge - \$ per Bill	\$5.00	\$5.00	\$5.00	\$5.00
Percent Change from Prior Year		0.0%	0.0%	0.0%

[1] Based on rates identified in the 2009 Report and approved by the Board in support of the Fiscal Year 2010 Budget; the Board has historically reviewed the rates subsequent to the immediate year of the 5-year rate adoption process to ensure that the financial condition of the System is maintained.

3. It is recommended that the County maintain and adopt the following rates for wastewater service:

Recommended Rates and Percent Change in Rates

	2011 (Previously Adopted and Recommended)	2012 (Previously Adopted and Recommended)	2013 (Previously Adopted and Recommended)	2014 (Recommended)	2015 (Recommended)
Volumetric Rate - \$ per 1,000 Gallons [1]	\$5.27	\$6.17	\$7.03	\$7.72	\$7.95
Percent Change from Prior Year	17.11%	17.08%	13.94%	9.82%	2.98%
Service Charge - \$ per Bill Rendered [2]	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Percent Change from Prior Year	0.00%	0.00%	0.00%	0.00%	0.00%
Percent Combined Change from Prior Year for Usage of 19,000 Gallons per Quarter	16.17%	16.27%	13.37%	9.46%	2.88%
Quarterly Increase in Wastewater Bill for Usage of 19,000 Gallons per Quarter	<u>\$14.63</u>	<u>\$17.10</u>	<u>\$16.34</u>	<u>\$13.11</u>	<u>\$4.37</u>

[1] Amounts shown for the Fiscal Years 2011 through 2013 rates reflect no change in the level of the rates charged for wastewater service when compared to the rates that were previously adopted by the Board; all rates assumed to be effective with service rendered beginning July 1st of each fiscal year.

[2] Amount reflects new charge implemented in Fiscal Year 2010 (in addition to volumetric rates) to pass-through the cost of billing and to initiate a fixed cost recovery process in the rates for wastewater service.

As can be seen above, no change in the volumetric rates from those previously adopted by the Board last fiscal year is recommended at this time. As noted above, no changes in the service charge from the current charge of \$5.00 per bill is recommended over the Forecast Period. However, the WWM is currently considering an increase in the service charge to more fully recover fixed cost of operations, as WWM's fixed costs account for approximately 77.0% of the total revenue requirements (generally considered typical for a wastewater utility system). It is recommended that any additional revenues associated with the increase in the service charge be offset by a corresponding decrease in the volumetric rate. It is anticipated that WWM's consideration of a cost recovery restructuring will be incorporated into the rate recommendations for Fiscal Year 2012 through Fiscal Year 2017.

4. The recommended wastewater rates recognize the need to fund the issuance of additional bonds during the Fiscal Year 2011 (estimated in the principal amount of \$158,400,000) in order to: i) finance a portion of WWM's capital program; and ii) allow WWM to maintain appropriate levels of cash reserves. It is recommended that the County: i) first initiate the

rate adoption process as identified in this Executive Summary to provide for additional rate revenues to be earned by WWM; and ii) subsequent to the adoption of the recommended rates, then initiate the bond financing program to secure funds for WWM's System capital needs.

5. It is recommended that the County continue to index the service availability fee (which is charged to new development to recover the cost of capacity allocated to such development and which provides additional funds to the System) for the Fiscal Year 2011, which will result in the following fees for the standard residential dwelling unit:

	Recommended Service Availability Fees				
	Existing Fee	Recommended Fee			
	2010 (\$/SFRE)	2011 (\$/SFRE) [1]	2012 (\$/SFRE) [2]	2013 (\$/SFRE) [2]	2014 (\$/SFRE) [2]
Single-Family Detached	\$7,310	\$7,750	\$7,750	\$7,750	\$7,750
Lodging House, Hotel, Inn, or Tourist					
Cabin	\$7,310	\$7,750	\$7,750	\$7,750	\$7,750
Townhouse	5,848	6,200	6,200	6,200	6,200
Apartment	5,848	6,200	6,200	6,200	6,200
Mobile Home	5,848	6,200	6,200	6,200	6,200
Any other residential dwelling unit	5,848	6,200	6,200	6,200	6,200
Hotel, Motel, or Dormitory rental unit	1,827	1,938	1,938	1,938	1,938
All Other Uses per Fixture Unit					
Commercial or Industrial	\$378	\$401	\$401	\$401	\$401

[1] Represents fees previously adopted by the Board; fee adjustments reflect application of an index adjustment as used by the County.

[2] Represents no change from previous year. The County is currently conducting a detailed review of the calculation of the availability fee; these fees will be adjusted based upon the results of this review in the FY 2011 through FY 2016 rate recommendations.

Subsequent to the Fiscal Year 2011, we have assumed no change in the service availability fees for the financial forecast presented in this Executive Summary. It is recommended that a detailed analysis of the service availability fees be performed by WWM prior to the end of the Fiscal Year 2011 which would include, but not be limited to, a review of the unit flow factors, identification of the capital costs associated with new customer capacity, and allocation of new customer administrated-related operating expenses and recovery of such costs from future customers.

6. Because of the inherent risks associated with utility operations and financial planning in the current dynamic environment, we recommended that WWM review its operations and financial position on a continuous basis and continue its formal annual review and reporting activities.

PRIMARY REASONS FOR RATE INCREASE

The three primary reasons for the increase in the rates for wastewater service are associated with: i) the increased funding requirements associated with identified capital improvement plan (CIP); ii) the impact of a reduced customer growth and new development upon the financial resources of WWM; and iii) the need to continue maintain the creditworthiness of the County (AAA rating) in order to attract capital, especially recognizing the current condition and overall credit requirements of the financial markets. The following is a summary of these three primary factors.

Funding of Capital Improvement Plan

During the initial capital planning process, WWM staff developed recommendations for the 5-year and 10-year CIP based on consideration of a number of factors including regulatory compliance requirements, system asset condition and criticality, and status of projects currently under construction. The initial 5-year capital budget request identified in this process was approximately \$50 Million (approximately 10 percent) higher than the budget identified for this period in last year's study. To limit the effect of the CIP on the requested rate adjustments, WWM staff conducted a series of evaluations designed to prioritize capital projects and to align the CIP budget requests with those identified in last year's study. Based on: i) the information contained in the Noman Cole Pollution Control Plant (NCPCP) master plan; ii) the capital plans provided by the wholesale wastewater providers to the County (referred to as the "treatment by contract or TbC providers"); iii) County cost estimates for the collection system; and iv) the results of the WWM capital evaluation mentioned above, the CIP for the ten-year Planning Period was estimated to be approximately \$827 million. As shown on the table below, the CIP recognized in this report represents a decrease in the amount of capital expenditures to be funded of \$76.9 million when compared to the capital plan included in the last financial forecast prepared on behalf of the Fiscal Year 2009 Budget as shown below.

	Capital Improvement Program in \$ Millions		
	5-Year FY 2010 to 2014	5-Year FY 2015 to 2019	10-Year Total
Current (FY 2011) Study	\$506.8	\$320.2	\$827.0
Prior (FY 2010) Study [1]	<u>537.8</u>	<u>366.1</u>	<u>903.9</u>
Cost Increase / (Decrease) from Prior Study	<u>(\$31.0)</u>	<u>(\$45.9)</u>	<u>(\$76.9)</u>

[1] Based on information as contained in the 2009 Report.

In addition to the 67.0 million gallons a day (MGD) of wastewater treatment capacity at NCPCP, the County has also secured 91.0 MGD of wastewater treatment capacity on a contractual basis from four adjacent public utilities. Referred to as Treatment by Contract (TbC), this capacity currently represents approximately 58% of the total wastewater treatment capacity of the System. Based on information recently received by WWM, the public entities providing the contracted wastewater treatment service have increased their estimated CIP expenditures significantly to account for costs associated primarily with complying with the Chesapeake Bay Program effluent discharge standards.

Wastewater Entity	WWM Capacity		
	Current Capacity (MGD)	Planned Additional Capacity (MGD)	Total Capacity (MGD)
Fairfax County (NCPCP)	67.0	0.0	67.0
Alexandria Sanitation Authority	32.4	0.0	32.4
Arlington County	3.0	0.0	3.0
UOSA	24.6	0.0	24.6
WSSC (Blue Plains)	31.0	5.0	36.0
Loudoun Water (Broad Run)	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
Total	<u>158.0</u>	<u>6.0</u>	<u>164.0</u>

WWM has identified the need to purchase 1.0 MGD of additional wastewater treatment capacity at Loudoun County's Broad Run Wastewater Reclamation Plant and 5.0 MGD of additional wastewater treatment capacity at the Blue Plains Wastewater Treatment Plant owned by District of Columbia Water and Sewer Authority (DCWASA) to meet the projected growth demands during and beyond the Planning Period for the sewer sheds serviced from these wastewater treatment facilities. The cost for this additional capacity is approximately \$65 Million over the Planning Period.

Finally, the County's wastewater collection, pumping, and transmission system (collectively, the "collection system") is in constant need of renewals, replacement and betterments as a result of the facilities reaching their useful service life. Historically, WWM has spent between \$6 million to \$10 million annually on the ongoing capital needs of the collection system and based on the service life conditions of such plant, it is expected that these expenditures will continue to be required during the Forecast Period.

It should be noted that the CIP cost estimate does not include an estimated \$132 million in County allocated capital costs from the Upper Occoquan Sewer Authority (UOSA and a TbC provider), which finances the capital costs directly (included as a component of subordinated debt of the County). The County generally has no direct control over the capital plans of the TbC providers and is obligated by contract to finance its allocable cost for any capital improvements when requested. The estimated County capital costs for the six-year Forecast Period are \$701 Million, which includes \$569 Million in CIP costs and \$132 Million in UOSA capital costs.

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Summary of Capital Costs for the Forecast Period (in \$000s)

Description	Fiscal Year Ending June 30,						Total
	2010	2011	2012	2013	2014	2015	
Pump Station & Collection	\$16,485	\$29,082	\$21,082	\$15,601	\$14,001	\$14,651	\$110,902
Noman Cole PCP	25,281	60,870	56,191	15,961	23,052	34,292	215,647
TbC Plant	<u>50,388</u>	<u>43,652</u>	<u>60,643</u>	<u>51,637</u>	<u>22,904</u>	<u>13,216</u>	<u>242,439</u>
Total CIP Cost	<u>\$92,154</u>	<u>\$133,604</u>	<u>\$137,916</u>	<u>\$83,199</u>	<u>\$59,957</u>	<u>\$62,159</u>	<u>\$568,988</u>
UOSA Capital Cost [1]	<u>32,868</u>	<u>38,576</u>	<u>35,497</u>	<u>13,935</u>	<u>6,979</u>	<u>4,324</u>	<u>132,179</u>
Total Capital Cost	<u>\$125,022</u>	<u>\$172,180</u>	<u>\$173,413</u>	<u>\$97,134</u>	<u>\$66,936</u>	<u>\$66,483</u>	<u>\$701,167</u>

[1] The UOSA capital cost estimate was developed from capital project cost information and cost allocation factors contained in the *Preliminary Analysis- Upper Occoquan Sewage Authority, Plan of Finance* presented by Davenport & Company LLC to UOSA dated January 27, 2009.

Customer and Sales Forecast

In addition to the capital plan, the negative impact of the severe downturn in the economy and its effects on the growth of the System is projected to continue to have a material effect on the financial forecast during the Planning Period (primarily in the first four years of such period). Specifically, it is projected that growth in new customers will continue to be materially less than recent historical periods and that the growth will continue to be dampened during the Planning Period. The prior forecast assumed a reduction in growth, with the actual reductions in growth being approximately what was expected. The net effect of this reduction in customer growth is that both rate revenues derived from new customer additions and service availability fee receipts from new customers are less than would be realized under historic growth rates.

The following table summarizes the change in projected equivalent residential connections (ERCs) between the two forecasts. As can be seen below, the net reduction in ERCs is projected to be approximately 8,792 ERCs over the Planning Period when compared to historic growth rates. This net reduction in ERCs is projected to result in a corresponding reduction in total billed sales over the Planning Period of approximately 3,900 million gallons (MG). It should be noted that even if growth were to rebound during the Planning Period, it is not expected that this would occur for several years and would not affect the recommended rates for the first three years of the Forecast Period as previously discussed.

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Description	For the Planning Period - Fiscal Year Ending June 30, [1]								
	2010	2011	2012	2013	2014	2015	2016	2017	2018
Account Growth Projections									
Cumulative Reduced Account Connection Growth	1,868	3,631	5,394	6,607	7,735	8,440	8,792	8,792	8,792
Billed Wastewater Flow (Sales)									
Cumulative Reduced Total Billed Sales Amount (MG) [2]	117.8	342.8	675.0	1,092.9	1,596.5	2,153.8	2,737.7	3,321.7	3,905.7

[1] Reflects those years in Planning Period compared to an annual average growth rate of 2,820 ERCs equivalent to 2,000 accounts.

[2] Calculated based on average consumption of 19,000 gallons per quarter per ERC.

As a result of this reduced rate of growth, the amount of rate revenues and service availability fees are also planned to be less than would be realized under historic growth rates. As can be seen in the table below, the net reduction over the Planning Period in service availability fees and rate revenues and are estimated to be \$67.3 Million and \$30.5 Million respectively, which is material.

Description	For the Planning Period - Fiscal Year Ending June 30, (in \$1,000)								
	2010	2011	2012	2013	2014	2015	2016	2017	2018
Service Availability Fee Revenue Projections:									
Reduced Annual Revenue Amount	\$13,655	\$13,663	\$13,663	\$9,401	\$8,742	\$5,464	\$2,728	\$0	\$0
Cumulative Reduced Revenue Amount	\$13,655	\$27,318	\$40,981	\$50,382	\$59,124	\$64,588	\$67,316	\$67,316	\$67,316
Sewer Service Charge Revenue Projections:									
Reduced Annual Revenue Amount	\$552	\$1,228	\$2,112	\$3,016	\$3,982	\$4,534	\$4,892	\$5,038	\$5,184
Cumulative Reduced Revenue Amount	\$552	\$1,780	\$3,892	\$6,908	\$10,890	\$15,424	\$30,316	\$25,354	\$30,538

[1] Reflects reduction on sale revenue as a result of the reduced billed wastewater flow.

Residential Customer Sewer Service Charge Impact and Rate Comparison

In order to provide additional information to the County regarding the effects of the recommended change in monthly rates for service, an analysis to illustrate the impact for the typical residential customer was prepared. This customer was selected since it represents the majority of customers served by the System and due to the average low billed wastewater flow, would potentially experience the greatest percent change in the bill received for service. The effect of the recommended rate adjustments for Fiscal Year 2011, recognizing an average quarterly use per residence of 19,000 gallons, will result in an approximate increase of \$14.63 per quarter (\$4.88/month) or 16.2% as shown below:

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**Single-Family Residential Wastewater Service –
Change in Bills at 19,000 Quarterly Gallons**

	<u>Wastewater Bill</u>
<u>Existing Rates Effective July 1, 2009</u>	
Volumetric Charge	\$85.50
Service Charge	<u>5.00</u>
Total Bill Rates Effective July 1, 2009	\$90.50
<u>Recommended Rates Effective July 1, 2010</u>	
Volumetric Charge	\$100.13
Service Charge	<u>5.00</u>
Total Bill Rates Effective July 1, 2010	\$105.13
<u>Difference:</u>	
Amount	\$14.63
Percent	<u>16.2%</u>

In addition to the estimated impact for the typical residential customer, a survey of the County's existing and recommended rates with other neighboring utilities was prepared. This comparison was based on wastewater service or user rates that would be charged to a typical residential single family customer uses approximately 19,000 quarterly gallons of service. Based on the results of this survey, the existing and recommended rates charged by the County result in bills that are lower when compared with the average of the bills charged for similar service by other surveyed utilities. It should be noted that several of the utilities surveyed are anticipating a rate change in the next twelve months, which should further improve the competitive position of the County.

**Single-Family Residential Wastewater Service
Using 19,000 Quarterly Water Gallons (25.4 Quarterly CCF) [1]**

	<u>Wastewater Service @ 19,000 Gal.</u>
<u>Fairfax County:</u>	
Existing Rates Effective July 1, 2009	\$90.50
Recommended Rates Effective July 1, 2010	105.13
<u>Other Neighboring Utilities:</u>	
City of Alexandria	\$144.35
Arlington County	147.82
DC Water and Sewer Authority (DCWASA)	101.27
Loudoun Water	70.96
Prince William County Service Authority	125.60
Stafford County	96.31
Washington Suburban Sanitary Commission	102.02
Other Neighboring Utilities' Average	\$112.62

[1] Amounts derived from utility survey as shown on Table 11 exclusive of taxes or Franchise Fees, if any. Reflects rates in effect January 2010.

Note: Based on information provided by the County, it has been assumed that the average residential single-family water consumption during the winter quarter for County customers is approximately 19,000 gallons.

Residential Customer Availability Fee Impact and Fee Comparison

In order to provide additional information to the County regarding the effects of the recommended service availability fee, an analysis to illustrate the impact for the residential customer was prepared. The effect of the recommended service availability fee for Fiscal Year 2010 will result in an approximate increase of \$440 or 6.0% as shown below:

Single-Family Residential Service – Change in Service Availability Fee	
	Fee
<u>Fairfax County:</u>	
Existing Fee Effective July 1, 2009	\$7,310
Recommended Fee Effective July 1, 2009	<u>7,750</u>
<u>Difference:</u>	
Amount	\$440
Percent	<u>6.0%</u>

In addition to the above, a survey of the County's existing and recommended service availability fees with neighboring utilities levels was prepared. This comparison was based on wastewater service availability fee that would be charged to a typical residential single family residence (considered as 1 ERC) as shown below. As can be seen in the comparison, the existing and recommended fees charged by the County produce charges which are higher when compared with the fees charged by other neighboring utilities. It should be noted that several of the utilities surveyed are anticipating a fee change in the next twelve months, which should improve the competitive position of the County.

Wastewater Service Availability Fee – Rate per ERC	
	Rate per ERC
<u>Fairfax County:</u>	
Existing Fee Effective July 1, 2008	\$7,310
Recommended Fee Effective July 1, 2009	7,750
<u>Other Neighboring Utilities [1]</u>	
City of Alexandria	\$7,432
Arlington County	2,470
DC Water and Sewer Authority (DCWASA)	N/A
Loudoun County	6,945
Prince William County	9,500
Stafford County	6,135
Washington Suburban Sanitary Commission (WSSC)	2,850
Other Surveyed Average Utilities [1]	\$5,889

[1] It should be noted that no evaluation of the methodology for determining these availability fees was conducted. The availability fees reflect differences in the methodology utilized in their development as well as differences in such factors as the level of service, regulatory requirements, and receipt of grants.

CRITICAL ASSUMPTIONS

This Executive Summary utilizes assumptions that are considered critical to the results and recommendations in this Executive Summary. Because the results and recommendations may be materially affected to the extent that the assumptions change, WWM should annually evaluate these assumptions on a continuous basis. These assumptions, documented throughout this Executive Summary include, but are not limited to, the following:

1. It is assumed that the growth in accounts and equivalent residential connections will average approximately 0.5% annually through Fiscal Year 2015, which is substantially less than recent historical periods; such reduced rate of growth will affect the amount of sewer service charge revenues and service availability fees received for the benefit of the System.
2. It was generally assumed that trends in billed sewer flows will continue to reflect historic trends, with the level of billed wastewater flows per dwelling unit continuing to decrease. Therefore, it is assumed that the rate revenue contribution margin per customer served is projected to decrease consistent with the historical trends.
3. Additional operations and maintenance (O&M) costs for compliance with the discharge requirements of the Chesapeake Bay Program at NCPCP and the TbC wastewater treatment plants were recognized in the forecast based on estimates provided by WWM staff; such costs will not be known until such facilities are on line and such costs may be greater than anticipated, which could materially affect the financial plan presented in this report.
4. No adjustments have been made to the NCPCP and TbC CIP in regard to the timing of projects or magnitude of project costs.
5. In order to develop a programmed capital funding plan from rates, the study recognizes a minimum deposit for renewals and replacements equal to 2.0% of the original gross plant in service; this funding plan (referred to as pay-as-you-go) needs to be enhanced in the future due to the magnitude of the capital investment in wastewater facilities that are owned by the County.
6. In order to fund WWM's capital plan, it is anticipated that the County will issue additional utility system revenue bonds on parity with the Outstanding Senior Lien Bonds starting on or about March 1, 2011, and then on or about July 1, 2012 and finally on or about July 1, 2014; all under the terms and assumptions subsequently documented in this Executive Summary.
7. No grant funding for capital project financing has been recognized; the receipt of any grant funds would provide a financial and capital funding benefit to the Wastewater System.
8. To the extent that the UOSA CIP and resulting debt service payment requirements change as UOSA continues to refine its CIP and corresponding financing plan, WWM's payment requirements could change, which could be material and potentially affect WWM's financial position.

DEBT SERVICE COVERAGE AND COVENANT COMPLIANCE

Debt Service Covenant Compliance

An important component in the development of the revenue sufficiency and rate analysis is the determination of whether the rate covenants as outlined in the General Bond Resolution authorizing the issuance of WWM's Outstanding Senior Lien and Additional Parity Bonds will be met. Generally, these covenants are in the form of certain debt service coverage ratios, which are applicable to the level of rates both currently and projected to be in place. The County's General Bond Resolution contains a rate covenant (reference is made to Article V, Section 501 (a)) which provides that the County will at all times fix, charge and collect reasonable rates and charges so that:

“The Net Revenues, excluding for purposes of paragraph (a)(i)(A) Excluded Revenues, will be sufficient to provide in each Bond Year and amount at least equal to

(A) one hundred twenty-five percent (125%) of the sum of

(I) the Principal and Interest Requirements in such Bond Year on account of all the Bonds then outstanding under this Resolution in such Bond Year, and

(II) the Debt Service Requirement relating to Parity Indebtedness in such Bond Year; and

(B) one hundred percent (100%) of the sum of

(I) the debt service requirements of Subordinate Obligations in such applicable Bond Year,

(II) the Debt Service Requirements relating to Parity Indebtedness in such Bond Year; and

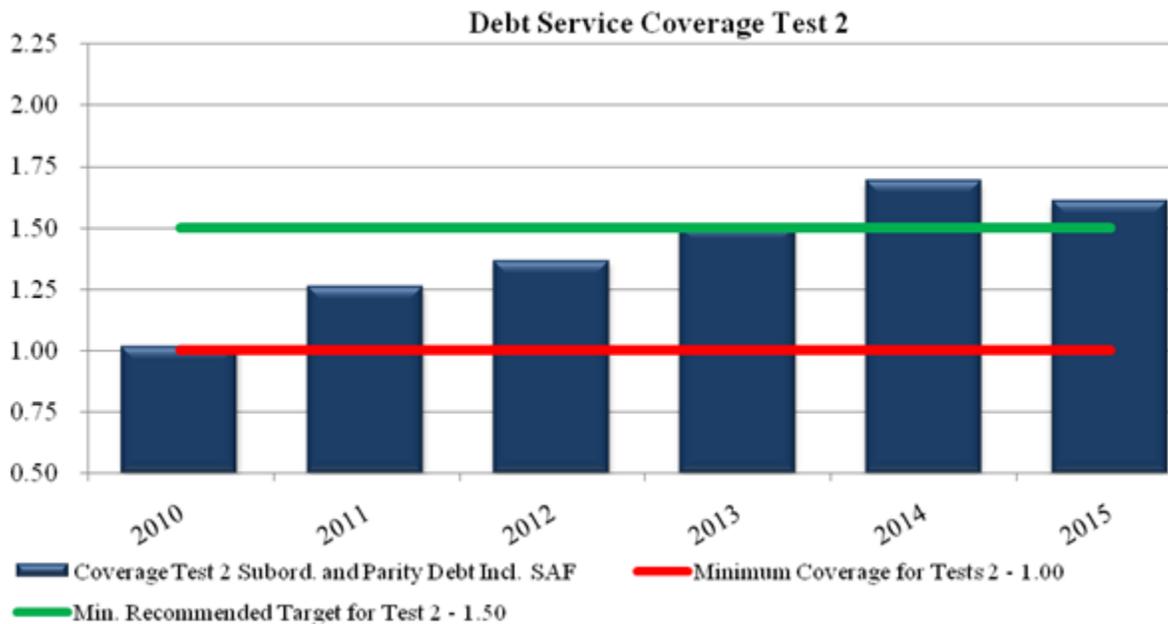
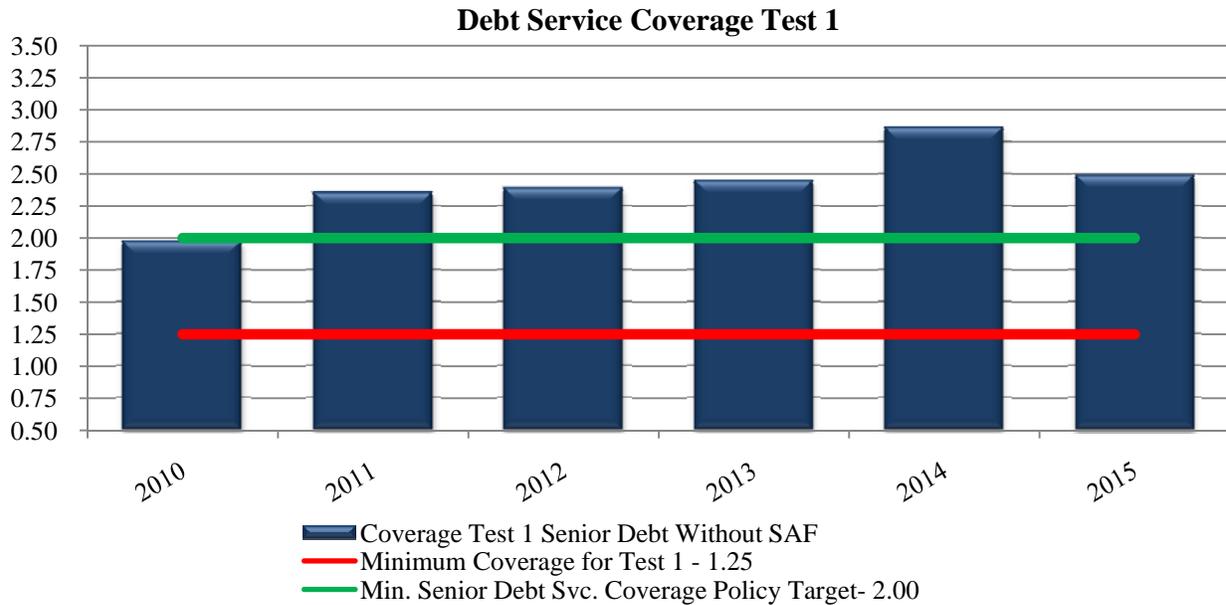
(III) the sum of Principal and Interest Requirements in such Bond Year on account of all the Bonds then outstanding under this Resolution in such Bond Year.”

In addition to the terms of the General Bond Resolution, the County must also set rates to meet the terms and conditions of the Virginia Resources Authority (VRA) Financing Agreement between the County and the Virginia Water Facilities Revolving Fund acting by and through the VRA. The VRA Loans are considered as a subordinate obligation to the Outstanding Senior Lien Bonds. Under the terms of the Financing Agreement, the County shall fix, charge, and collect reasonable rates and charges so that:

“...each Fiscal Year the Net Revenues Available for Parity Debt Service will equal at least the amount required during the Fiscal Year to pay the principal of and interest on the Local Bond, the Additional Payments, if any, and all other

Parity Indebtedness and Subordinate Indebtedness of the Borrower payable from Net Revenues Available for Parity Debt Service."

As shown below and summarized on Table 5 at the end of this report, WWM’s anticipated revenue, assuming that the County adopts the recommended rate adjustments as identified in this report for the Fiscal Years 2010 through 2014, should be adequate for the Forecast Period to meet the rate covenant requirements defined in the County’s General Bond Resolution.



As can be seen above and assuming the implementation of the proposed adjustments as identified in this report, it is anticipated that: i) WWM's Net Revenues excluding the Excluded Revenues will meet the 125% debt service coverage requirement on the Outstanding Bonds and the Debt Service Requirements relating to Parity Indebtedness, as required by the General Bond Resolution; ii) WWM's Net Revenues will meet the 100% debt service coverage requirement of the sum of the debt service requirements of the Subordinate Obligations, the Debt Service Requirements relating to Parity Indebtedness and the sum of Principal and Interest Requirements, also as required by the General Bond Resolution; and iii) the Net Revenues after the payment of the Outstanding Senior Lien Bonds and Additional Parity Bonds will meet the loan coverage requirement as required by the VRA Financing Agreement executed with the Virginia Water Facilities Fund during the Forecast Period.

In addition to these requirements, the County Board of Supervisors passed a resolution to adopt financial policies for the financial management of the System. These policies are not legally binding but ". . . state the current and continuing good faith intentions of this Board of Supervisors as to its intended management of the System and its finances." These policies, considered by WWM in its financial planning activities, state that the Net Revenues of the System, less any Excluded Revenues will be sufficient to provide the following:

Beginning with the Fiscal Year commencing July 1, 2010:

"...an amount at least equal to the sum of two hundred percent (200%) of the sum of (A) the Principal and Interest Requirements in such Bond Year on account of all the Bonds then outstanding under the General Resolution in such Bond Year and (B) the Debt Service Requirements relating to Parity Indebtedness in such Bond Year (the "Senior Debt Service Coverage Policy")."

And beginning no later than the Fiscal Year commencing July 1, 2012:

"...an amount at least equal to (A) the amounts required to meet the Senior Debt Service Coverage Policy and (B) one hundred twenty-five percent (125%) of the sum of (I) the debt service requirements of Subordinate Obligations in such applicable Bond Year, (II) the Debt Service Requirements relating to Parity Indebtedness in such Bond Year and (III) the Principal and Interest Requirements in such Bond Year on account of all the Bonds then outstanding under the General Resolution in such Bond Year (the "Collective Debt Service Coverage Policy")."

Other Financial Consideration and Performance

Included as part of the development of Ten-Year Financial Forecast and the review of the overall sufficiency of WWM revenues, is an evaluation of WWM's financial position. This evaluation includes: i) the development of ratios and the review of financial performance indicators to evaluate "where WWM will be financially"; and ii) a presentation of the projected financial statements (Balance Sheet and Statement of Revenues, Expenses, and Net Assets) to illustrate the projected financial position of the utility based on the assumptions documented in this Executive Summary. In the development of the net revenue requirements to be funded from

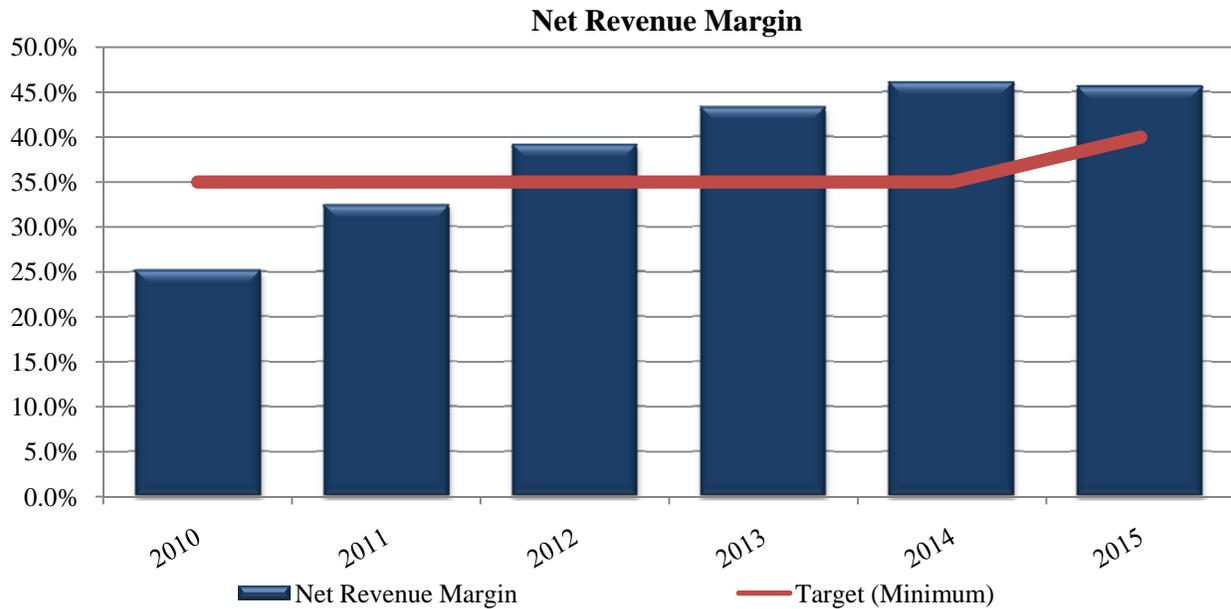
rates, consideration as to the financial performance was recognized. The primary purpose of this additional analysis was to develop a financial plan to maintain a strong credit rating, especially when one recognizes the current financial constraints being placed upon WWM (e.g., low growth and development, need to meet increased regulations due to Chesapeake Bay Program, etc.).

The analysis includes a series of charts and figures prepared to provide the WWM with a visual representation of the financial and statistical trends in the selected financial ratios or benchmarks anticipated for WWM over the Forecast Period. A complete copy of the Management Dashboard prepared as a component of the financial modeling process is included in Appendix A at the end of this report. The following is a brief description of financial ratios and financial results evaluated for WWM's consideration.

Projected Net Revenue Ratio

The Net Revenue Ratio is a measure of a utility system's ability to meet its operating expenses and indicates the net contribution margin estimated to be earned by WWM. The contribution margin represents the amount of Net Revenues from WWM operations that are available to meet WWM's other expenditure requirements after the payment of the operating expenses (e.g., debt service, deposits to a capital fund, etc.). Since service availability fees are restricted as to use for new customers (expansion-related expenditures) and are a one-time revenue (not recurring like sales of service revenue), the Project Team has not recognized the service availability fees in the evaluation of the Net Revenue Margin. A relatively low Net Revenue Ratio (say, 25 percent) indicates that a large portion of operating revenue is used to pay operating expenses. A high Net Revenue Ratio (say, 45 percent) indicates a significant portion of operating revenues is available for WWM expenditures other than the payment of operating expenses. As can be seen below and assuming the implementation of the recommended rate adjustments, the Net Revenue Ratio is projected to increase during the Forecast Period. This increase in the Net Revenue Ratio is recommended by the Project Team. This indicates that WWM's contribution margins will increase over time which is consistent with the need fund increased debt service payments to finance the capital program as well as the establishment of a dedicated deposit for ongoing (existing customer) pay-as-you-go (PAYGO) capital financing.

WWM should aim to maintain the Net Revenue Ratio at a minimum of 35% in the early portion of the Forecast Period to promote WWM's financial health for the next five Fiscal Year period, which also approximates Moody's Investors Services, Inc. median for municipal water and wastewater utilities. The Project Team recommends that a minimum Net Revenue Margin of 45% be targeted by the end of the Planning Period. As can be seen in the figure below, it is projected WWM will generally maintain a favorable Net Revenue Ratio throughout the majority of the Forecast Period, however the ratio tends to be below the target at the beginning of the Forecast Period. This indicates that rates on a stand-alone basis are not producing sufficient revenue to fund other utility expenditures and that WWM is reliant on the use of service availability fees to fund the annual expenditures. The Program will need to monitor its operating expenses closely after the CIP program is completed to maintain a long-term favorable Net Revenue Margin.

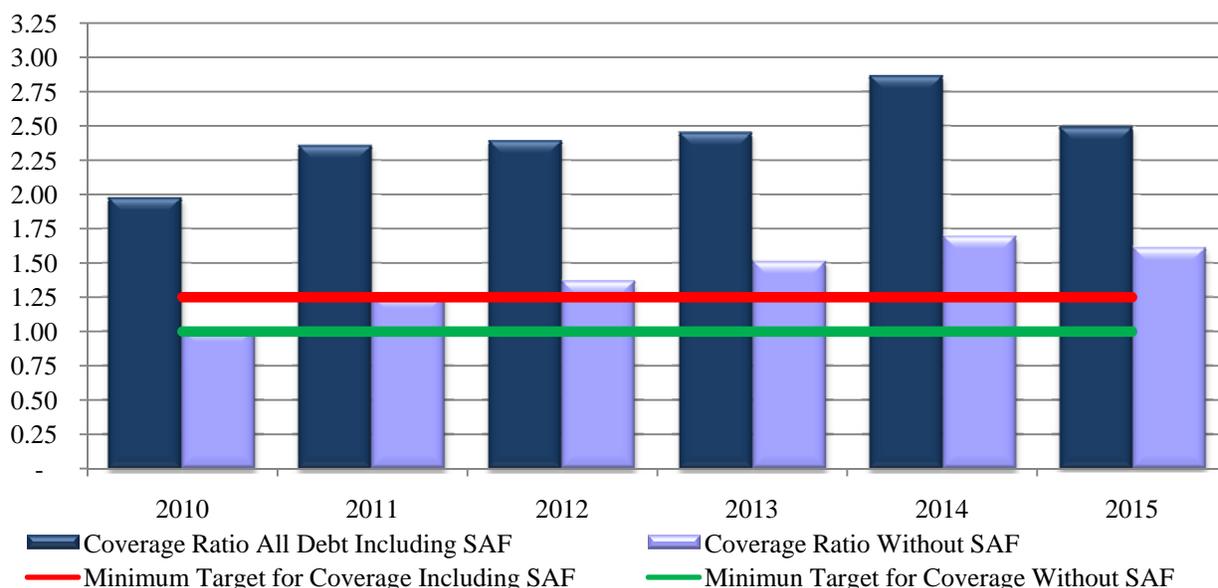


All-In Debt Service Coverage

In addition to the debt service coverage ratio by individual category (priority) of bonds as discussed earlier in this report, an evaluation of the debt service coverage on a combined or “All-in” basis was prepared. This calculation presents the debt service coverage for the aggregate of all WWM debt and loans paid from WWM revenues, which more accurately reflects the ability of the Net Revenues of WWM to fund the annual debt service requirements. The ratio only includes a presentation of using only WWM’s Net Revenues since service availability fees (although considered as a pledged revenue) are one-time fees and not considered as a recurring revenue for debt repayment purposes. Additionally, the rating agencies rely on this ratio in the review of utility credits since it links to the total ability to pay debt from ongoing revenues of the utility over the life of the repayment term of such debt and presents the overall leveraging capability of such utility. The Project Team would recommend that the County consider the evaluation of the debt on a Net Revenue-only basis to promote the overall financial health and ability to pay the debt in the future. The All-In Debt Service Coverage ratio for the Forecast Period is presented below:

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Total System Debt Service Coverage Ratio (All Senior and Sub. Debt)



The median debt service coverage ratio is 2.00 as reported by Moody's Investor Service, Inc. (for Outstanding Bonds) and the debt service coverage ratio target was set at 1.25. Although slightly lower than the median average, it is worth noting that these medians serve as broad indicators and any significant deviation is not necessarily an indicator of credit quality. The debt service coverage ratios are considered by the Project Team to be very low in the beginning of the Forecast Period due to the low amount of service availability fees being received by WWM. As can be seen on the figure above, we are recommending an approach to limit the necessity of using service availability fees to meet the debt service requirements during the Forecast Period. Based on this change in financial policy, the debt service coverage ratios become more favorable during the Forecast Period, especially with a utility that has a high degree of additional investment due to enhanced treatment standards being imposed on the System.

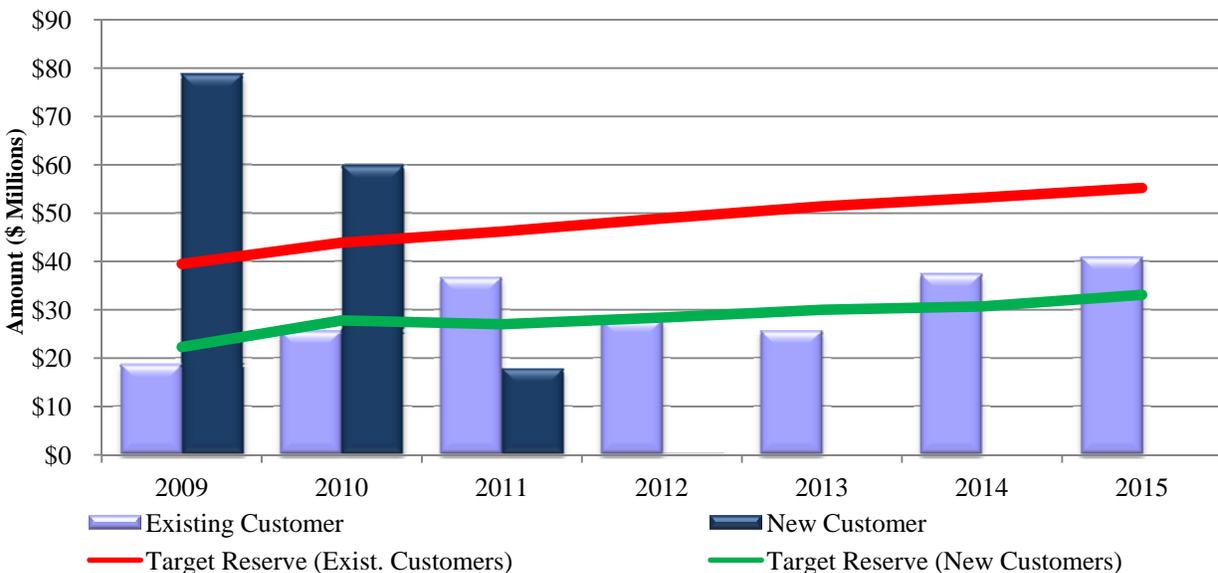
Available Working Capital and Cash Balances

Another important component of the evaluation of WWM's operations is the resulting ending cash balance or cash position of the utility. The estimated cash flow (deposits and withdrawals) are shown in detail on Table 8 at the end of this report and a summary of the estimated ending cash balances allocated to existing and new customers for the Forecast Period is shown below. In the development of the cash balances, such amounts do not include i) debt service reserve funds established as part of the issuance of bonds and ii) funds on deposit in the Construction Fund which is funded by bond proceeds; both of which are restricted to a particular purpose in accordance with the issuance of bonds. The cash balances allocable to the existing customers are driven primarily from sales of service (rate) charges and the cash balances allocable to new customers is primarily a result of the receipt of service availability fees.

As can be seen below the ending cash balance for the existing customer funds are relatively stable but are projected to be less than the target reserve. With respect to the new customer

funds, it is anticipated that the funds will be fully utilized to meet WWM’s cash flow needs. Subsequent to the Fiscal Year 2011, all anticipated service availability fees were assumed to be used to fund future capital projects under the financial policy of attempting to reduce future debt issuances above what is already reflected in the forecast (total debt issues by the County in the principal amount of \$324 Million during the Planning Period). With respect to the recommended rate increases, it is evident that even with the increases, the projected existing customer cash balances are not substantively increasing; this is due to the need to fund the capital program which is primarily allocated to existing customers during the Planning Period. It should be noted that to the extent that System growth is greater than assumed, if there is a delay in the need to fund the CIP in what is reflected in the financial forecast presented in this report, or if the County were to receive grant funds for capital financing, then it is expected that the cash balances as presented in the figure below would improve.

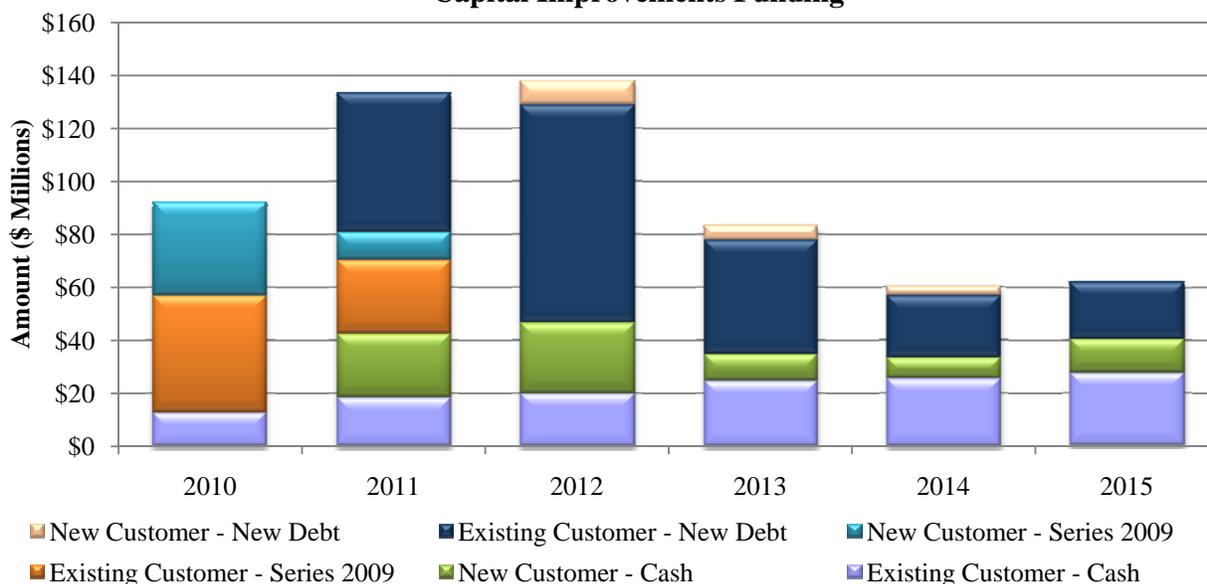
Available Fiscal Year-End Fund Balances



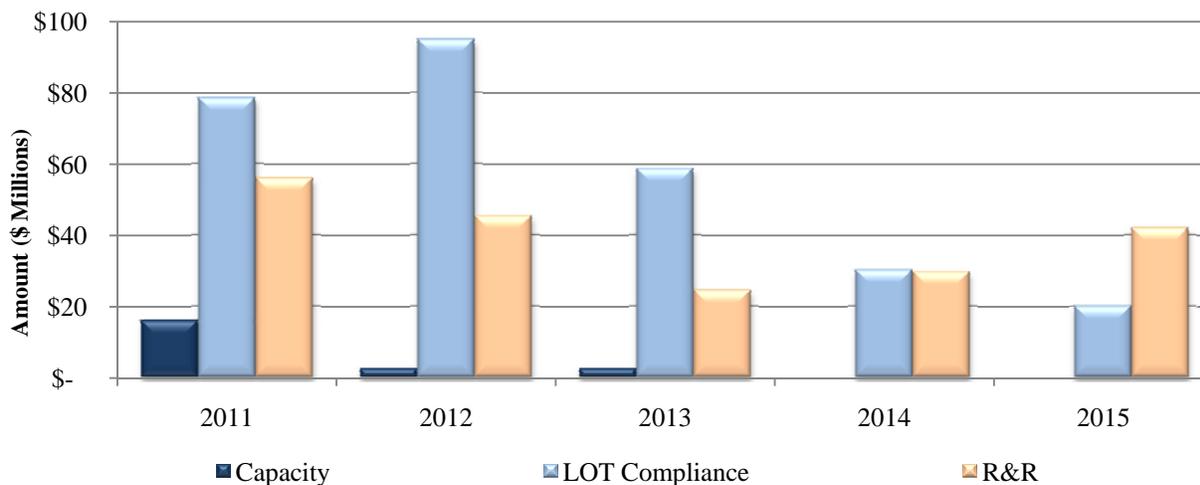
Capital Improvement Program Allocation and Funding

As previously mentioned, the funding of the capital program is a major driver with respect to the level of rates being recommended and on the resulting financial position (primarily as it relates to the ending cash balances). The following figure summarizes not only the total amount of the annual capital needs of the System allocated to existing and new customer service requirements during the Forecast Period but also the anticipated projected funding sources of the County's CIP during such period. A summary of the functional capital requirements and the breakdown of the funding of the Capital Program, which is based on information provided by the County and its consulting engineers, was derived utilizing 2009 dollars (i.e., does not reflect an allowance for the impact of inflation in the future Fiscal Years).

Capital Improvements Funding



Sub-Components of County Capital Improvements Program

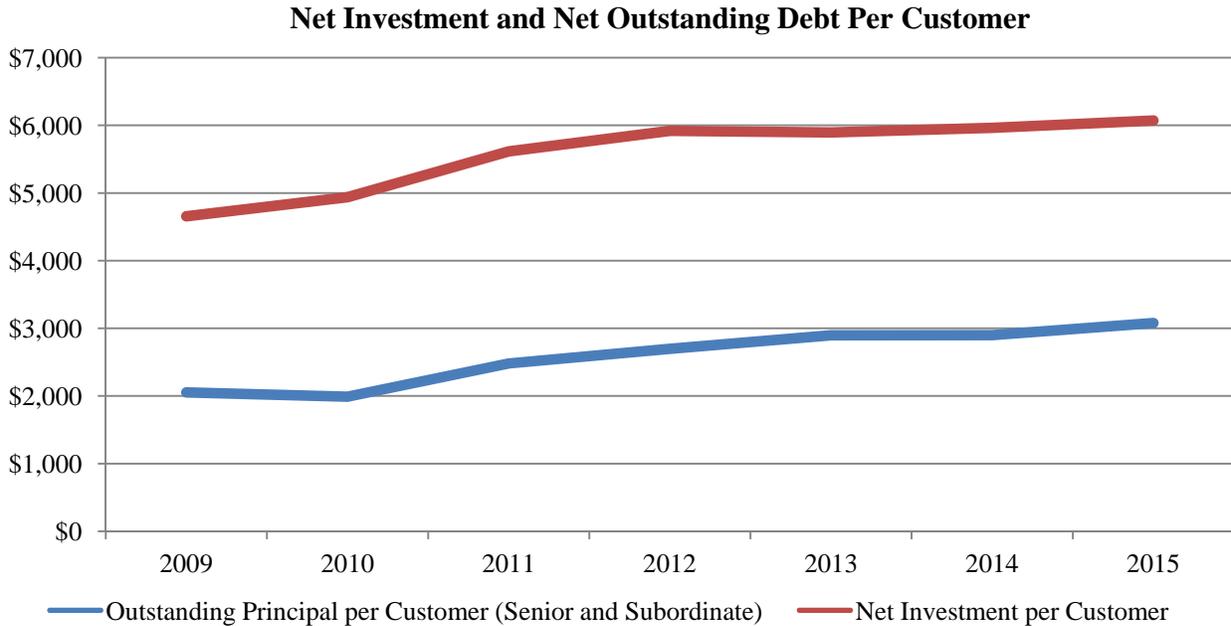


As can be seen above, the majority of the capital expenditures are allocable to (benefits) the existing customer service needs (primarily due to increased levels of treatment without increased capacity) and therefore should be funded by wastewater rates for service.

Net Investment and Principal Amount of Outstanding Indebtedness per Customer

The net investment and principal amount of debt outstanding per customer measures the amount of investment that a utility has provided and the financial risk a utility has undertaken relative to the customers served. The higher the net customer debt burden, generally the higher the rates for service and the greater reliance on service availability fees or other external sources of funds to meet operating needs. It is also an indication of the amount of potential "leveraging" capability a

utility may have relative to funding future capital needs. The figure shown below illustrates for the System during the most recent historical Fiscal Year and for the Planning Period, the amount of outstanding principal debt (both senior- and subordinate-related debt) in relation to the amount of projected wastewater system customers served. Overall, the debt per customer appears reasonable recognizing the amount of plant investment that has been funded by the County on behalf of WWM.

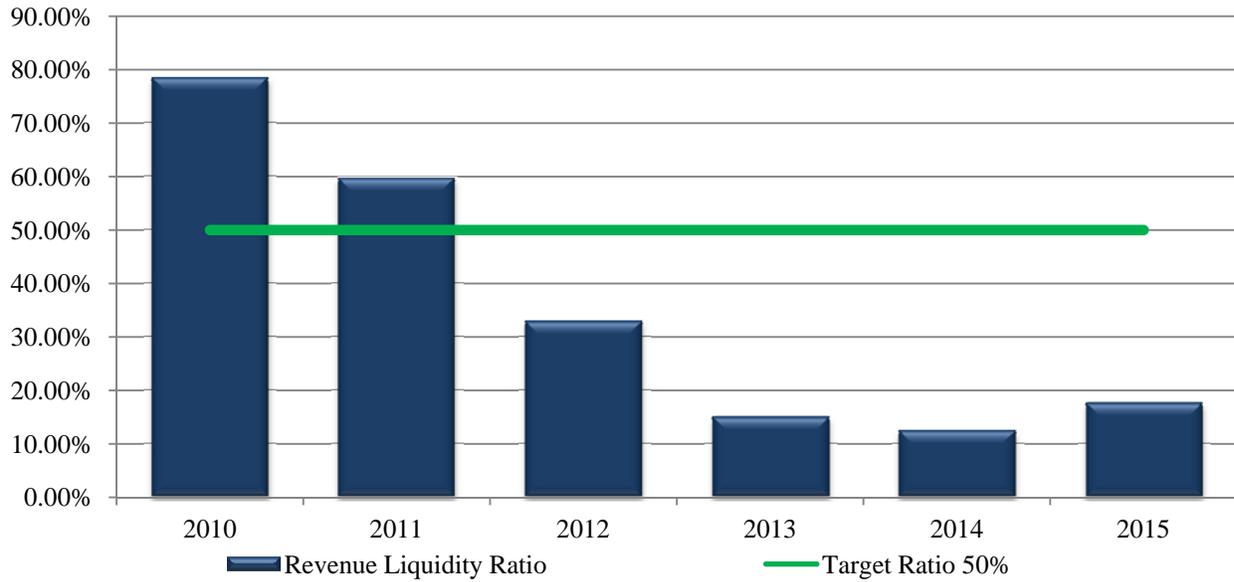


Projected Revenue Liquidity Ratio

This figure recognizes the amount of available unrestricted fund balances in relation to WWM’s total revenues during the Forecast Period. The purpose of this ratio is to determine if a utility is maintaining a level of reserves commensurate with WWM’s corresponding revenue. Although it is projected that the amount of unrestricted fund balances will decrease during the Forecast Period, WWM’s liquidity ratio averages 60% during the Forecast Period but is expected to be at low levels by the end of the Forecast Period. The Project Team is of the opinion that the resultant ratios at the end of the Forecast Period are well below the ratio target assumed for the purposes of this report and is considered as an issue for future County consideration. As was the case with the Net Revenue Margin, the County will need to monitor its cash position after completion of the capital program to maintain a long-term favorable financial position.

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Unrestricted Fund Balances to Total System Revenues Ratio

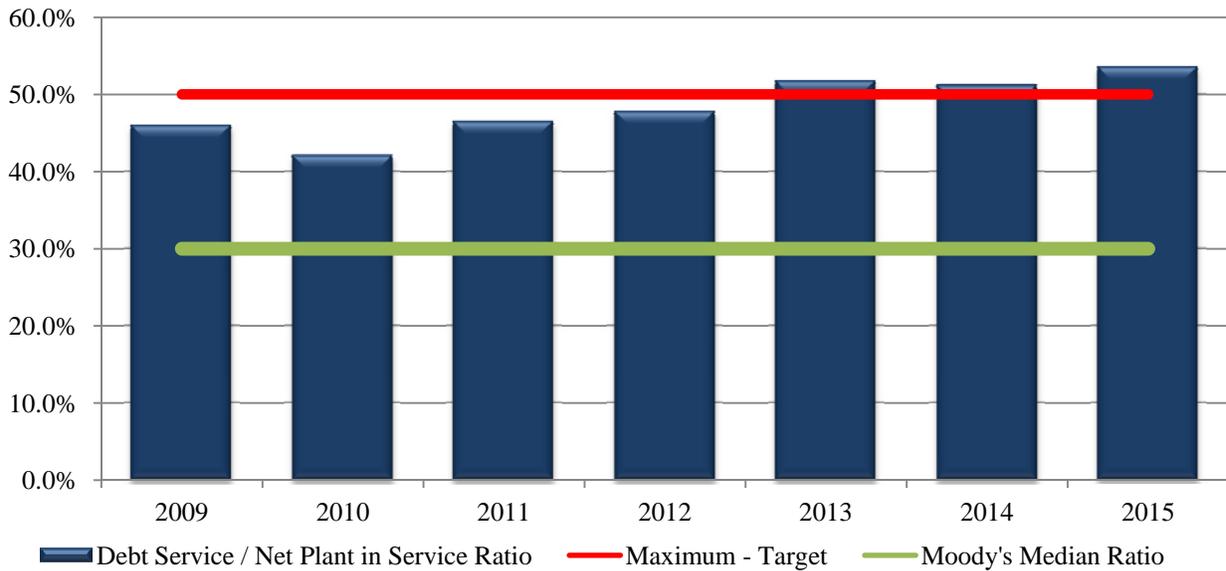


Debt Outstanding to Net Plant Investment (Debt) Ratio

This figure illustrates the amount of debt issued to fund the net plant investment in service to meet the wastewater demands of the System service area. This ratio presents the net equity of the utility (in terms of plant investment) and provides an indication of the reliance on debt to fund existing assets as well as the flexibility in terms of funding future capital assets and overall rate stability. Generally, the higher the ratio, the greater the need to have a larger portion of the rate revenues being dedicated to principal retirement. The median Debt Ratio is approximately 30% as reported by Moody's Investor Service, Inc. for wastewater utilities (note that this is an average and the Project Team believes that the Debt Ratio for "high growth" systems or systems with increased treatment standard [higher technology] would have a higher percent). With respect to the County, we have identified a maximum target for this ratio since it is expected that additional capital projects anticipated to be funded from additional bond proceeds will be required during and beyond the Forecast Period. As can be seen below, the Debt Ratio is projected to increase during the Forecast Period and be higher than the Moody's median ratio. Overall, the ratio tends to be below the maximum target (although remaining close to the target) which the Project Team considers to be generally favorable with respect to the County.

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Debt Service / Net Plant in Service Ratio



Projected Financial Statements

As part of the Annual Disclosure Report requirements, the County annually publishes forecasted annual financial statements (the “Projected Forecasted Statements”) which include the Forecasted Statement of Net Assets, and the Forecasted Statement of Liabilities and Equity. Included in Tables 9A and 9B at the end of this report are the Projected Forecasted Statements for the Planning Period which are based on the assumptions included in this report for the County’s consideration.

The Project Team developed the Forecasted Statements for disclosure purposes only and they should not be considered as audited Financial Statements and the Project Team offers no opinion thereto.

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FAIRFAX COUNTY
WASTEWATER MANAGEMENT PROGRAM
WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS

LIST OF TABLES

Table No.	Description
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12	Comparison of Wastewater Service Availability Fees (Impact Fees) per Single-Family Residential Equivalent Unit

Table 1
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projection of Operating Expenses

Line No.	Description	Escalation Reference	Projected Fiscal Year Ending June 30,												
			Actual 2009	Proposed 2010	Adjustments	Adjusted 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
WCD - Wastewater Collection Department															
<u>WCD - Administration</u>															
1	Personnel Costs	Labor	\$ 1,361,873	\$ 1,854,981	\$ (220,733)	\$ 1,634,248	\$ 1,715,960	\$ 1,801,758	\$ 1,891,846	\$ 1,986,438	\$ 2,085,760	\$ 2,190,048	\$ 2,299,550	\$ 2,414,528	\$ 2,535,254
2	Prof. Consultant	Inflation	4,925	176,800	0	176,800	180,866	184,665	188,543	193,068	198,473	204,229	210,356	216,667	223,167
3	Expend. Supplies	Inflation	90,278	175,307	0	175,307	179,339	183,105	186,950	191,437	196,797	202,505	208,580	214,837	221,282
4	Water	Water	1,679	4,000	0	4,000	4,200	4,410	4,631	4,862	5,105	5,360	5,628	5,910	6,205
5	Telephones and Radios	Inflation	263,905	307,140	0	307,140	314,204	320,803	327,539	335,400	344,792	354,790	365,434	376,397	387,689
6	Electricity	Electricity	74,548	70,016	15,000	85,016	89,267	95,962	100,760	105,798	111,088	116,642	122,474	128,598	135,028
7	Equipment Repair	Repair	23,029	109,635	0	109,635	114,294	119,438	125,111	131,367	138,263	145,868	154,255	163,511	173,730
8	Insurance	Insurance	95,000	116,500	0	116,500	122,325	128,441	134,863	141,606	148,687	156,121	163,927	172,124	180,730
9	Capital Costs	Eliminate	45,994	30,000	(30,000) [1]	0	0	0	0	0	0	0	0	0	0
10	Other Costs	Inflation	103,547	160,194	0	160,194	163,878	167,320	170,834	174,934	179,832	185,047	190,598	196,316	202,206
11	Total WCD - Administration		\$ 2,064,778	\$ 3,004,573	\$ (235,733)	\$ 2,768,840	\$ 2,884,334	\$ 3,005,901	\$ 3,131,077	\$ 3,264,910	\$ 3,408,797	\$ 3,560,611	\$ 3,720,804	\$ 3,888,887	\$ 4,065,291
<u>WCD - Gravity Sewers</u>															
12	Personnel Costs	Labor	\$ 5,293,162	\$ 5,767,661	\$ 0	\$ 5,767,661	\$ 6,056,044	\$ 6,358,846	\$ 6,676,789	\$ 7,010,628	\$ 7,361,159	\$ 7,729,217	\$ 8,115,678	\$ 8,521,462	\$ 8,947,535
13	Expend. Supplies	Inflation	496,389	411,223	0	411,223	420,681	429,515	438,535	449,060	461,634	475,021	489,272	503,950	519,068
14	Foundry Supplies	Inflation	33,969	41,690	0	41,690	42,649	43,544	44,459	45,526	46,801	48,158	49,603	51,091	52,623
15	Equipment Repair	Repair	231,876	257,052	0	257,052	267,977	280,036	293,337	308,004	324,174	342,004	361,669	383,369	407,330
16	Vehicle Expenses	Inflation	738,082	443,693	250,000	693,693	709,648	724,551	739,766	757,520	778,731	801,314	825,354	850,114	875,618
17	Recovered Costs	Inflation	(427,243)	(445,688)	0	(445,688)	(455,939)	(465,514)	(475,289)	(486,696)	(500,324)	(514,833)	(530,278)	(546,186)	(562,572)
18	Capital Costs	Eliminate	481,541	255,254	(255,254) [1]	0	0	0	0	0	0	0	0	0	0
19	Other Costs	Inflation	65,981	242,826	(50,000)	192,826	197,261	201,403	205,633	210,568	216,464	222,742	229,424	236,306	243,396
20	Total WCD - Gravity Sewers		6,913,757	6,973,711	(55,254)	6,918,457	7,238,321	7,572,382	7,923,230	8,294,611	8,688,640	\$ 9,103,623	\$ 9,540,721	\$ 10,000,107	\$ 10,482,998
<u>WCD - Pumping Stations</u>															
21	Personnel Costs	Labor	\$ 2,487,973	\$ 3,518,340	\$ (532,772)	\$ 2,985,568	\$ 3,134,846	\$ 3,291,588	\$ 3,456,168	\$ 3,628,976	\$ 3,810,425	\$ 4,000,946	\$ 4,200,993	\$ 4,411,043	\$ 4,631,595
22	Prof. Consultant	Inflation	54,548	50,000	0	50,000	51,150	52,224	53,321	54,601	56,129	57,757	59,490	61,275	63,113
23	Expend. Supplies	Inflation	136,007	121,259	21,548	142,807	146,092	149,160	152,292	155,947	160,314	164,963	169,912	175,009	180,259
24	Chemicals	Chemicals	47,376	90,052	0	90,052	96,356	103,101	110,318	118,040	126,303	135,144	144,604	154,726	165,557
25	Water	Water	14,770	20,172	(3,187)	16,986	17,835	18,727	19,663	20,646	21,678	22,762	23,900	25,095	26,350
26	Electricity	Electricity	1,086,071	954,147	186,228	1,140,375	1,197,393	1,287,198	1,351,558	1,419,136	1,490,092	1,564,597	1,642,827	1,724,968	1,811,217
27	Equipment Repair	Repair	49,625	88,677	0	88,677	92,446	96,606	101,195	106,254	111,833	117,983	124,768	132,254	140,519
28	Vehicle Expenses	Inflation	148,510	428,049	(205,284)	222,765	227,889	232,674	237,560	243,262	250,073	257,325	265,045	272,996	281,186
29	Recovered Costs	Inflation	(58,675)	(56,279)	0	(56,279)	(57,573)	(58,782)	(60,017)	(61,457)	(63,178)	(65,010)	(66,961)	(68,969)	(71,038)
30	Capital Costs	Eliminate	37,169	0	0 [1]	0	0	0	0	0	0	0	0	0	0
31	Other Costs	Inflation	52,254	30,000	20,000	50,000	51,150	52,224	53,321	54,601	56,129	57,757	59,490	61,275	63,113
32	Total WCD - Pumping Stations		4,055,628	5,244,417	(513,467)	4,730,950	4,957,583	5,224,719	5,475,378	5,740,005	6,019,798	\$ 6,314,225	\$ 6,624,068	\$ 6,949,671	\$ 7,291,871
<u>WCD - Other Operational Expenses</u>															
33	Additional Costs Not Yet Identified	Inflation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
34	Additional Costs Not Yet Identified	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Additional Costs Not Yet Identified	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Additional Costs Not Yet Identified	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total WCD - Other Operational Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
38	Total Wastewater Collection Department		\$ 13,034,163	\$ 15,222,701	\$ (804,454)	\$ 14,418,247	\$ 15,080,238	\$ 15,803,002	\$ 16,529,684	\$ 17,299,525	\$ 18,117,235	\$ 18,978,458	\$ 19,885,593	\$ 20,838,665	\$ 21,840,161
39	Percentage Change					10.62%	4.59%	4.79%	4.60%	4.66%	4.73%	4.75%	4.78%	4.79%	4.81%

Footnotes on Page 4 of 4.

**Table 1
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis**

Projection of Operating Expenses

Line No.	Description	Escalation Reference	Actual 2009	Projected Fiscal Year Ending June 30,											
				Proposed 2010	Adjustments	Adjusted 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
WT - Wastewater Treatment (Noman M. Cole, Jr., Pollution Control Plant)															
<u>WT - Operations</u>															
40	Personnel Costs	Labor	\$ 4,454,758	\$ 6,512,581	\$ (1,612,347)	\$ 4,900,234	\$ 5,145,245	\$ 5,402,508	\$ 5,672,633	\$ 5,956,265	\$ 6,254,078	\$ 6,566,782	\$ 6,895,121	\$ 7,239,877	\$ 7,601,871
41	Expend. Supplies	Inflation	130,269	381,984	(100,000)	281,984	288,470	294,527	300,713	307,930	316,552	325,732	335,504	345,569	355,936
42	Water	Water	88,012	107,529	0	107,529	112,905	118,551	124,478	130,702	137,237	144,099	151,304	158,869	166,813
43	Electricity	Electricity	3,192,634	4,192,854	(680,957)	3,511,897	3,687,492	3,964,054	4,162,257	4,370,370	4,588,888	4,818,333	5,059,249	5,312,212	5,577,822
44	Fuel (Heat)	Electricity	80,359	122,828	(22,379)	100,449	105,471	113,382	119,051	125,003	131,253	137,816	144,707	151,942	159,539
45	Cl2	Chemicals	529,190	735,690	0	735,690	787,188	842,291	901,252	964,340	1,031,843	1,104,072	1,181,357	1,264,052	1,352,536
46	SO2	Chemicals	219,122	260,728	0	260,728	278,979	298,507	319,403	341,761	365,685	391,282	418,672	447,979	479,338
47	Lime	Chemicals	161,976	145,597	0	145,597	155,789	166,694	178,363	190,848	204,207	218,502	233,797	250,163	267,674
48	FeCl3	Chemicals	392,048	525,307	(35,247)	490,060	524,364	561,070	600,345	642,369	687,335	735,448	786,929	842,014	900,955
49	Polymer	Chemicals	358,890	373,193	0	373,193	399,317	427,269	457,177	489,180	523,422	560,062	599,266	641,215	686,100
50	Other Chemicals	Chemicals	596,205	1,099,056	(383,610)	715,446	765,527	819,114	876,452	937,804	1,003,450	1,073,692	1,148,850	1,229,269	1,315,318
51	Fuel (Incin.)	Gas	1,184,347	3,618,453	(2,078,802)	1,539,651	1,724,409	1,853,740	1,946,427	2,043,748	2,145,936	2,253,232	2,365,894	2,484,189	2,608,398
52	Ash Disposal	Inflation	219,283	292,317	0	292,317	299,040	305,320	311,732	319,213	328,151	337,668	347,798	358,232	368,979
53	Capital Costs	Eliminate	136,028	48,555	(48,555) [1]	0	0	0	0	0	0	0	0	0	0
54	Other Costs	Inflation	0	122,825	(50,000)	72,825	74,500	76,064	77,662	79,526	81,752	84,123	86,647	89,246	91,924
55	Total WT - Operations		\$ 11,743,121	\$ 18,539,497	\$ (5,011,897)	\$ 13,527,600	\$ 14,348,698	\$ 15,243,092	\$ 16,047,944	\$ 16,899,058	\$ 17,799,790	\$ 18,750,843	\$ 19,755,096	\$ 20,814,829	\$ 21,933,203
<u>WT - Maintenance</u>															
56	Personnel Costs	Labor	\$ 3,578,776	\$ 4,556,987	\$ (620,333)	\$ 3,936,654	\$ 4,133,486	\$ 4,340,161	\$ 4,557,169	\$ 4,785,027	\$ 5,024,278	\$ 5,275,492	\$ 5,539,267	\$ 5,816,230	\$ 6,107,042
57	Expend. Supplies	Inflation	169,789	26,500	151,778	178,278	182,379	186,209	190,119	194,682	200,133	205,937	212,115	218,479	225,033
58	Equipment Rental	Inflation	3,188	25,000	0	25,000	25,575	26,112	26,660	27,300	28,065	28,879	29,745	30,637	31,556
59	Equipment Repair	Repair	611,457	274,420	398,183	672,603	701,188	732,742	767,547	805,924	848,235	894,888	946,344	1,003,125	1,065,820
60	Parts	Repair	727,546	748,813	0	748,813	780,638	815,766	854,515	897,241	944,346	996,285	1,053,571	1,116,786	1,186,585
61	Support Services	Inflation	0	370,527	(250,000)	120,527	123,299	125,888	128,532	131,617	135,302	139,226	143,403	147,705	152,136
62	Capital Costs	Eliminate	0	0	0 [1]	0	0	0	0	0	0	0	0	0	0
63	Other Costs	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Total WT - Maintenance		5,090,756	6,002,247	(320,372)	5,681,875	5,946,565	6,226,878	6,524,542	6,841,791	7,180,360	7,540,707	7,924,446	\$ 8,332,962	\$ 8,768,172
<u>WT - Administration</u>															
65	Personnel Costs	Labor	\$ 1,893,395	\$ 2,082,840	\$ 0	\$ 2,082,840	\$ 2,186,982	\$ 2,296,331	\$ 2,411,148	\$ 2,531,705	\$ 2,658,290	\$ 2,791,205	\$ 2,930,765	\$ 3,077,303	\$ 3,231,168
66	Expend. Supplies	Inflation	304,929	48,858	265,219	314,077	321,301	328,048	334,937	342,975	352,579	362,804	373,688	384,898	396,445
67	Uniforms/Clothing	Inflation	130,055	91,001	20,000	111,001	113,554	115,939	118,373	121,214	124,608	128,222	132,069	136,031	140,112
68	Telephones	Inflation	26,765	21,000	0	21,000	21,483	21,934	22,395	22,932	23,574	24,258	24,986	25,735	26,507
69	Books/Subscriptions	Inflation	25,294	49,400	0	49,400	50,536	51,597	52,681	53,945	55,456	57,064	58,776	60,539	62,355
70	Vehicle Expenses	Inflation	183,479	163,533	38,294	201,827	206,469	210,805	215,232	220,397	226,568	233,139	240,133	247,337	254,757
71	Insurance	Insurance	104,000	116,400	0	116,400	122,220	128,331	134,748	141,485	148,559	155,987	163,786	171,976	180,575
72	Conference Expense	Inflation	94,124	216,485	(108,242)	108,243	110,732	113,058	115,432	118,202	121,512	125,036	128,787	132,650	136,630
73	Capital Costs	Eliminate	13,511	30,000	(30,000) [1]	0	0	0	0	0	0	0	0	0	0
74	Other Costs	Inflation	60,078	245,258	(125,102)	120,156	122,920	125,501	128,136	131,212	134,886	138,797	142,961	147,250	151,668
75	Total WT - Administration		2,835,630	3,064,775	60,168	3,124,943	3,256,197	3,391,544	3,533,081	3,684,068	3,846,032	\$ 4,016,511	\$ 4,195,950	\$ 4,383,720	\$ 4,580,217
<u>WT - Other Operational Expenses</u>															
76	Additional LOT Compliance Related O&M Costs	Inflation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 1,536,000	\$ 1,579,008	\$ 1,624,799	\$ 1,673,543	\$ 1,723,750	\$ 1,775,462
77	Additional Costs Not Yet Identified	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Total WT - Other Operational Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 1,536,000	\$ 1,579,008	\$ 1,624,799	\$ 1,673,543	\$ 1,723,750	\$ 1,775,462
79	Total WT - Wastewater Treat. (Noman M. Cole, Jr.)		\$ 19,669,507	\$ 27,606,519	\$ (5,272,101)	\$ 22,334,418	\$ 23,551,459	\$ 24,861,513	\$ 27,605,567	\$ 28,960,918	\$ 30,405,190	\$ 31,932,861	\$ 33,549,035	\$ 35,255,260	\$ 37,057,055
80	Percentage Change					13.55%	5.45%	5.56%	11.04%	4.91%	4.99%	5.02%	5.06%	5.09%	5.11%

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Table 1
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projection of Operating Expenses

Line No.	Description	Escalation Reference	Projected Fiscal Year Ending June 30,												
			Actual 2009	Proposed 2010	Adjustments	Adjusted 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
WPM - Wastewater Planning & Monitoring (Inc. TBC)															
<u>WPM - Administration</u>															
81	Personnel Costs	Labor	\$ 924,223	\$ 841,373	\$ 175,272	\$ 1,016,645	\$ 1,067,478	\$ 1,120,851	\$ 1,176,894	\$ 1,235,739	\$ 1,297,526	\$ 1,362,402	\$ 1,430,522	\$ 1,502,048	\$ 1,577,151
82	Prof. Consultant	Inflation	584,285	896,333	(282,834)	613,499	627,610	640,790	654,246	669,948	688,707	708,679	729,939	751,838	774,393
83	Expend. Supplies	Inflation	141,782	226,300	(77,429)	148,871	152,295	155,493	158,759	162,569	167,121	171,967	177,126	182,440	187,913
84	Support Services	Inflation	557,759	614,931	0	614,931	629,074	642,285	655,773	671,512	690,314	710,333	731,643	753,592	776,200
85	Recovered Costs	Inflation	(145,600)	(145,600)	0	(145,600)	(148,949)	(152,077)	(155,270)	(158,997)	(163,449)	(168,189)	(173,234)	(178,431)	(183,784)
86	Other Costs	Inflation	68,840	133,961	0	133,961	137,042	139,920	142,858	146,287	150,383	154,744	159,386	164,168	169,093
87	Total WPM - Administration		\$ 2,131,289	\$ 2,567,298	\$ (184,990)	\$ 2,382,308	\$ 2,464,550	\$ 2,547,263	\$ 2,633,260	\$ 2,727,057	\$ 2,830,601	\$ 2,939,937	\$ 3,055,383	\$ 3,175,655	\$ 3,300,965
<u>WPM - Accounts and Revenue</u>															
88	Personnel Costs	Labor	\$ 303,082	\$ 664,373	\$ (330,983)	\$ 333,390	\$ 350,060	\$ 367,563	\$ 385,941	\$ 405,238	\$ 425,500	\$ 446,775	\$ 469,113	\$ 492,569	\$ 517,198
89	Total WPM - Accounts and Revenue		303,082	664,373	(330,983)	333,390	350,060	367,563	385,941	405,238	425,500	446,775	469,113	492,569	517,198
<u>WPM - Engineering Planning And Analysis</u>															
90	Personnel Costs	Labor	\$ 1,119,491	\$ 1,123,314	\$ 108,126	\$ 1,231,440	\$ 1,293,012	\$ 1,357,663	\$ 1,425,546	\$ 1,496,823	\$ 1,571,664	\$ 1,650,248	\$ 1,732,760	\$ 1,819,398	\$ 1,910,368
91	Expend. Supplies	Inflation	543	48,000	0	48,000	49,104	50,135	51,188	52,417	53,884	55,447	57,110	58,824	60,588
92	Other Costs	Inflation	33,581	0	0	0	0	0	0	0	0	0	0	0	
93	Total WPM - Engineering Planning And Analysis		1,153,615	1,171,314	108,126	1,279,440	1,342,116	1,407,798	1,476,734	1,549,240	1,625,548	1,705,694	1,789,870	1,878,221	1,970,956
<u>WPM - Laboratory</u>															
94	Personnel Costs	Labor	\$ 1,674,302	\$ 1,860,489	\$ (18,757)	\$ 1,841,732	\$ 1,933,819	\$ 2,030,510	\$ 2,132,035	\$ 2,238,637	\$ 2,350,569	\$ 2,468,097	\$ 2,591,502	\$ 2,721,077	\$ 2,857,131
95	Prof. Consultant	Inflation	67,880	100,000	0	100,000	102,300	104,448	106,642	109,201	112,259	115,514	118,980	122,549	126,226
96	Expend. Supplies	Inflation	31,771	69,950	0	69,950	71,559	73,062	74,596	76,386	78,525	80,802	83,226	85,723	88,295
97	Lab Supplies	Inflation	116,125	191,705	(17,518)	174,188	178,194	181,936	185,757	190,215	195,541	201,211	207,248	213,465	219,869
98	Recovered Costs	Inflation	(43,070)	(20,000)	0	(20,000)	(20,460)	(20,890)	(21,328)	(21,840)	(22,452)	(23,103)	(23,796)	(24,510)	(25,245)
99	Capital Costs	Eliminate	0	17,870	(17,870) [1]	0	0	0	0	0	0	0	0	0	0
100	Other Costs	Inflation	138,510	86,207	0	86,207	88,190	90,042	91,933	94,139	96,775	99,581	102,569	105,646	108,815
101	Total WPM - Laboratory		1,985,518	2,306,221	(54,144)	2,252,077	2,353,601	2,459,108	2,569,634	2,686,738	2,811,216	2,942,104	3,079,729	3,223,951	3,375,091
<u>WPM - Other Operational Expenses</u>															
102	Additional LOT Compliance Related O&M Costs	Inflation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
103	Total WPM - Other Operational Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
104	Total Wastewater Planning And Monitoring Division		\$ 5,573,504	\$ 6,709,206	\$ (461,991)	\$ 6,247,215	\$ 6,510,327	\$ 6,781,731	\$ 7,065,568	\$ 7,368,273	\$ 7,692,866	\$ 8,034,509	\$ 8,394,095	\$ 8,770,396	\$ 9,164,210
105	Percentage Change					12.09%	4.21%	4.17%	4.19%	4.28%	4.41%	4.44%	4.48%	4.48%	4.49%
<u>TBC - Treatment by Contract</u>															
PWCSA - Prince William County Sanitation															
106	Authority	Composite	\$ 0	\$ 0	\$ 25,000	\$ 25,000	\$ 26,000	\$ 27,040	\$ 28,122	\$ 29,246	\$ 30,416	\$ 31,633	\$ 32,898	\$ 34,214	\$ 35,583
107	ASA - Alexandria Sanitation Authority [2]	Input [2]	14,170,985	14,542,063	0	14,542,063	15,057,128	15,694,566	16,268,086	16,874,938	17,584,806	18,329,660	19,111,297	19,928,231	20,782,162
108	DCWASA - Blue Plains [3]	Input [3]	12,516,382	13,200,167	0	13,200,167	13,525,451	13,834,685	14,151,421	14,514,007	14,938,303	15,388,581	15,866,375	16,359,148	16,867,375
109	Arlington County [4]	Input [4]	1,595,998	1,484,066	138,156	1,622,222	1,764,538	1,795,143	1,895,414	2,046,955	2,210,234	2,364,246	2,528,721	2,704,661	2,892,861
110	Vienna	Composite	0	1,000	0	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423
111	Loudoun	Composite	476	1,000	0	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423
112	Falls Church	Composite	265,949	150,000	129,246	279,246	290,416	302,033	314,114	326,679	339,746	353,336	367,469	382,168	397,455
113	UOSA [5]	Input [5]	13,171,944	13,641,963	0	13,641,963	14,213,148	14,807,938	15,427,300	16,072,240	16,742,456	17,604,293	18,506,303	19,450,274	20,436,446
114	Colchester - Harbor View	Inflation	406,350	400,000	18,541	418,541	428,167	437,158	446,339	457,051	469,848	483,474	497,978	512,917	528,305
115	Total TBC - Treatment by Contract		\$ 42,128,084	\$ 43,420,259	\$ 310,943	\$ 43,731,202	\$ 45,306,928	\$ 46,900,726	\$ 48,533,045	\$ 50,323,456	\$ 52,318,242	\$ 54,557,753	\$ 56,913,674	\$ 59,374,352	\$ 61,943,034
116	Percentage Change					3.81%	3.60%	3.52%	3.48%	3.69%	3.96%	4.28%	4.32%	4.32%	4.33%

Footnotes on Page 4 of 4.

Table 1
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projection of Operating Expenses

Line No.	Description	Escalation Reference	Projected Fiscal Year Ending June 30,												
			Actual 2009	Proposed 2010	Adjustments	Adjusted 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
TBC - Billing Agent Fees															
117	FCWA	AgentFee	\$ 4,491,248	\$ 4,500,000	\$ 125,985	\$ 4,625,985	\$ 4,750,532	\$ 4,868,822	\$ 4,993,770	\$ 5,136,868	\$ 5,310,573	\$ 5,500,442	\$ 5,707,670	\$ 5,922,382	\$ 6,144,840
118	City of Falls Church	AgentFee	559,511	500,000	73,499	573,499	588,939	603,604	619,094	636,835	658,369	681,908	707,599	734,217	761,796
119	Town of Vienna	AgentFee	71,321	75,000	(1,896)	73,104	75,072	76,942	78,916	81,177	83,923	86,923	90,198	93,591	97,106
120	Total TBC - Billing Agent Fees		\$ 5,122,080	\$ 5,075,000	\$ 197,588	\$ 5,272,588	\$ 5,414,543	\$ 5,549,368	\$ 5,691,780	\$ 5,854,880	\$ 6,052,865	\$ 6,269,273	\$ 6,505,467	\$ 6,750,190	\$ 7,003,742
121	Total TBC - Treatment by Contract		\$ 47,250,164	\$ 48,495,259	\$ 508,531	\$ 49,003,791	\$ 50,721,471	\$ 52,450,094	\$ 54,224,825	\$ 56,178,336	\$ 58,371,107	\$ 60,827,026	\$ 63,419,141	\$ 66,124,542	\$ 68,946,776
122	Total Wastewater Planning & Monitoring (Inc. TBC)		\$ 52,823,668	\$ 55,204,465	\$ 46,540	\$ 55,251,005	\$ 57,231,798	\$ 59,231,825	\$ 61,290,394	\$ 63,546,609	\$ 66,063,973	\$ 68,861,536	\$ 71,813,236	\$ 74,894,938	\$ 78,110,985
123	Subtotal Operation and Maintenance Expenses		\$ 85,527,338	\$ 98,033,685	\$ (6,030,015)	\$ 92,003,670	\$ 95,863,495	\$ 99,896,340	\$ 105,425,645	\$ 109,807,052	\$ 114,586,399	\$ 119,772,855	\$ 125,247,864	\$ 130,988,863	\$ 137,008,201
124	Percentage Change					7.57%	4.20%	4.21%	5.54%	4.16%	4.35%	4.53%	4.57%	4.58%	4.60%
Additional Contingency															
125	Percentage	1.00%				1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
126	Amount		\$ 0	\$ 0	\$ 920,000	\$ 920,000	\$ 958,600	\$ 999,000	\$ 1,054,300	\$ 1,098,100	\$ 1,145,900	\$ 1,197,700	\$ 1,252,500	\$ 1,309,900	\$ 1,370,100
127	Total Operation and Maintenance Expenses		\$ 85,527,338	\$ 98,033,685	\$ (5,110,015)	\$ 92,923,670	\$ 96,822,095	\$ 100,895,340	\$ 106,479,945	\$ 110,905,152	\$ 115,732,299	\$ 120,970,555	\$ 126,500,364	\$ 132,298,763	\$ 138,378,301
128	Amount Allocated to New Customers [6]		\$ 1,253,151	\$ 1,835,687	\$ (222,857)	\$ 1,612,830	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
129	Amount Allocated to Existing Customers		\$ 84,274,187	\$ 96,197,998	\$ (4,887,158)	\$ 91,310,840	\$ 96,822,095	\$ 100,895,340	\$ 106,479,945	\$ 110,905,152	\$ 115,732,299	\$ 120,970,555	\$ 126,500,364	\$ 132,298,763	\$ 138,378,301
130	Percentage Change					8.35%	6.04%	4.21%	5.54%	4.16%	4.35%	4.53%	4.57%	4.58%	4.60%

Footnotes:

[1] Equipment expenses and other capital outlay are adjusted from projected operating expenses and reflected in the capital improvements program. The total amount adjusted is as follows:

Equipment expenses and other capital outlay reflected on the CIP equal \$381,679.

[2] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by ASA; and ii) escalation of costs based on information provided by ASA and discussions with WWM Staff.

[3] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by DCWASA; and ii) escalation of costs based on information provided by DCWASA and discussions with WWM Staff.

[4] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by Arlington County; and ii) escalation of costs based on information provided by Arlington County and discussions with WWM Staff.

[5] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by UOSA; and ii) escalation of costs based on information provided by UOSA and discussions with WWM Staff.

[6] O&M Expenses Funded from Availability Charges calculated based on the following table:

Accounts and Revenue Portion	Input [a]	\$ 303,082	\$ 664,373	\$ (330,983)	\$ 333,390	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Engineering And Planning Portion	Input [a]	1,153,615	1,171,314	108,126	1,279,440	0	0	0	0	0	0	0	0	0	0
Allowance for Miss Utility	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Max. Allowed O&M Exp. Funded from Avail. Charges		\$ 1,456,697	\$ 1,835,687	\$ (222,857)	\$ 1,612,830	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Amount Funded From Availability Charges (Dependant on Available Fund Balances)		\$ 1,612,830	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

[a] Based on projected expenditures for the specific cost function as contained on the WPM - Wastewater Planning & Monitoring cost center and as shown above.

Table 2
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projection of Operating Expenses for Treatment By Contract (TBC)

Line No.	Description	Escalation Reference [1]	Actual 2009	Projected Fiscal Year Ending June 30,											
				Proposed [1] 2010	Adjustments	Adjusted 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
ASA - Alexandria Sanitation Authority															
<u>ASA - O&M Costs Allocated to Fairfax Co.[2]</u>															
1	Personnel Services - Administration	Labor ASA	\$ 539,259	\$ 555,436	\$ 0	\$ 555,436	\$ 577,654	\$ 600,760	\$ 624,790	\$ 649,782	\$ 675,773	\$ 702,804	\$ 730,916	\$ 760,153	\$ 790,559
2	Personnel Services - Operation and Maintenance	Labor ASA	4,149,346	4,273,826	0	4,273,826	4,444,779	4,622,570	4,807,473	4,999,772	5,199,763	5,407,753	5,624,064	5,849,026	6,082,987
3	Personnel Services - Less: Reimbursable Services	Labor ASA	(698)	(719)	0	(719)	(747)	(777)	(808)	(841)	(874)	(909)	(946)	(983)	(1,023)
4	Employee Welfare	Labor ASA	882,141	908,605	0	908,605	944,949	982,747	1,022,057	1,062,939	1,105,457	1,149,675	1,195,662	1,243,489	1,293,228
5	Employee Retirement	Labor ASA	623,381	642,083	0	642,083	667,766	694,477	722,256	751,146	781,192	812,439	844,937	878,734	913,884
6	Property & Liability Insurance	Insurance	189,433	195,116	0	195,116	204,872	215,116	225,872	237,165	249,023	261,475	274,548	288,276	302,690
7	Fuel, Power & Utilities	Electricity	2,204,679	2,270,819	0	2,270,819	2,384,360	2,563,187	2,691,347	2,825,914	2,967,210	3,115,570	3,271,349	3,434,916	3,606,662
8	Equipment & Structure and Grounds O&M	Inflation	650,671	670,191	0	670,191	685,606	700,004	714,704	731,856	752,348	774,167	797,392	821,313	845,953
9	Process Chemicals	Chemicals	1,025,724	1,056,496	0	1,056,496	1,130,451	1,209,582	1,294,253	1,384,851	1,481,790	1,585,516	1,696,502	1,815,257	1,942,325
10	Professional Services	Inflation	506,015	521,195	0	521,195	533,183	544,380	555,812	569,151	585,087	602,055	620,116	638,720	657,882
11	Customer Billing, Collecting & Accounting	Eliminate	0	0	0	0	0	0	0	0	0	0	0	0	
12	Sewage Disposal Services - Arlington Co.	Eliminate	0	0	0	0	0	0	0	0	0	0	0	0	
13	Biosolids Disposal	Inflation	480,419	494,832	0	494,832	506,213	516,843	527,697	540,362	555,492	571,601	588,749	606,411	624,604
14	General Expenses	Inflation	350,144	360,648	0	360,648	368,943	376,691	384,601	393,831	404,859	416,600	429,098	441,971	455,230
15	Accruals/Fiscal Year End Adjustments	Inflation	820,471	800,000	0	800,000	818,400	835,586	853,134	873,609	898,070	924,114	951,837	980,393	1,009,804
16	IR&R Costs Allocated to Fairfax County	[4]	1,750,000	1,793,534	0	1,793,534	1,790,700	1,833,400	1,844,900	1,855,400	1,929,616	2,006,801	2,087,073	2,170,556	2,257,378
17	Additional Costs	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	
18	Total ASA - O&M Costs Allocated to Fairfax Co.[2]		<u>\$14,170,985</u>	<u>\$14,542,063</u>	<u>\$ 0</u>	<u>\$14,542,063</u>	<u>\$15,057,128</u>	<u>\$15,694,566</u>	<u>\$16,268,086</u>	<u>\$16,874,938</u>	<u>\$17,584,806</u>	<u>\$18,329,660</u>	<u>\$19,111,297</u>	<u>\$19,928,231</u>	<u>\$20,782,162</u>
19	Percentage Change			2.62%		2.62%	3.54%	4.23%	3.65%	3.73%	4.21%	4.24%	4.26%	4.27%	4.29%
Arlington County - WPCP															
<u>Arlington WPCP - O&M Costs Allocated to Fairfax Co.[5]</u>															
20	Arlington Total Operating Expenses	Composite	\$17,998,364	\$18,500,000	\$ 1,500,000	\$20,000,000	\$22,600,000	\$24,400,000	\$26,300,000	\$28,141,000	\$30,111,000	\$32,219,000	\$34,474,000	\$36,887,000	\$39,469,000
21	Annual Sewage Flow - Fairfax Co. to Arlington	Input	722,700	730,000	0	730,000	740,950	751,900	762,850	773,800	784,750	788,400	792,050	795,700	799,350
22	Annual Sewage Flow at Arlington (WPCP)	Input	9,100,000	9,100,000	(100,000)	9,000,000	9,490,000	10,220,000	10,585,000	10,638,000	10,691,000	10,744,000	10,798,000	10,852,000	10,906,000
23	Allocation Factor (Line 21/Line 22)		7.9%	8.0%	(100,000)	8.1%	7.8%	7.4%	7.2%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
24	Fairfax County Allocable O&M Payment		\$ 1,429,387	\$ 1,484,066	138,156	\$ 1,622,222	\$ 1,764,538	\$ 1,795,143	\$ 1,895,414	\$ 2,046,955	\$ 2,210,234	\$ 2,364,246	\$ 2,528,721	\$ 2,704,661	\$ 2,892,861
25	Accruals/Fiscal Year End Adjustments [6]		166,611	0	0	0	0	0	0	0	0	0	0	0	
26	Total Arlington WPCP - O&M Costs Allocated to Fairfax C		<u>\$ 1,595,998</u>	<u>\$ 1,484,066</u>	<u>\$ 138,156</u>	<u>\$ 1,622,222</u>	<u>\$ 1,764,538</u>	<u>\$ 1,795,143</u>	<u>\$ 1,895,414</u>	<u>\$ 2,046,955</u>	<u>\$ 2,210,234</u>	<u>\$ 2,364,246</u>	<u>\$ 2,528,721</u>	<u>\$ 2,704,661</u>	<u>\$ 2,892,861</u>
27	Percentage Change			-7.01%		1.64%	8.77%	1.73%	5.59%	8.00%	7.98%	6.97%	6.96%	6.96%	6.96%

Footnotes on Page 3 of 3.

Table 2
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projection of Operating Expenses for Treatment By Contract (TBC)

Line No.	Description	Escalation Reference [1]	Actual 2009	Projected Fiscal Year Ending June 30,											
				Proposed [1] 2010	Adjustments	Adjusted 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Blue Plains - DCWASA															
<u>DCWASA - O&M Costs Allocated to Fairfax Co.[7]</u>															
28	Interceptors	Inflation	\$ 280,358	\$ 280,358	\$ 0	\$ 280,358	\$ 286,806	\$ 292,829	\$ 298,979	\$ 306,154	\$ 314,726	\$ 323,853	\$ 333,569	\$ 343,576	\$ 353,883
29	Pumping Stations	Inflation	283,822	283,822	0	283,822	290,350	296,447	302,673	309,937	318,615	327,855	337,691	347,821	358,256
30	Screen Chambers	Inflation	41	41	0	41	42	43	44	45	46	47	49	50	52
31	Wastewater Treatment Plant	Inflation	7,553,487	7,553,487	0	7,553,487	7,727,217	7,889,489	8,055,168	8,248,492	8,479,450	8,725,354	8,987,114	9,256,728	9,534,430
32	D.C. Sludge Costs	DC Sludge	1,275,289	1,275,289	0	1,275,289	1,326,301	1,379,353	1,434,527	1,491,908	1,551,584	1,613,647	1,678,193	1,745,321	1,815,134
33	Indirect Costs	Inflation	1,522,587	1,522,587	0	1,522,587	1,557,607	1,590,316	1,623,713	1,662,682	1,709,237	1,758,805	1,811,569	1,865,916	1,921,894
34	Rental and User Fees	Inflation	318,079	318,079	0	318,079	325,395	332,228	339,205	347,346	357,071	367,427	378,449	389,803	401,497
35	WSSC Biosolids	Inflation	673,001	673,001	0	673,001	688,480	702,938	717,700	734,925	755,502	777,412	800,734	824,756	849,499
36	Excess Flow and Other Payments	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Additional Costs	Inflation	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Accruals/Fiscal Year End Adjustments [8]	Inflation	609,718	1,293,503	0	1,293,503	1,323,253	1,351,042	1,379,414	1,412,520	1,452,070	1,494,180	1,539,006	1,585,176	1,632,731
39	Total DCWASA - O&M Costs Allocated to Fairfax Co.[7]		<u>\$12,516,382</u>	<u>\$13,200,167</u>	<u>\$ 0</u>	<u>\$13,200,167</u>	<u>\$13,525,451</u>	<u>\$13,834,685</u>	<u>\$14,151,421</u>	<u>\$14,514,007</u>	<u>\$14,938,303</u>	<u>\$15,388,581</u>	<u>\$15,866,375</u>	<u>\$16,359,148</u>	<u>\$16,867,375</u>
40	Percentage Change			5.46%		5.46%	2.46%	2.29%	2.29%	2.56%	2.92%	3.01%	3.10%	3.11%	3.11%
Upper Occoquan Sewage Authority - UOSA															
<u>UOSA - O&M Costs Allocated to Fairfax Co.[9]</u>															
41	UOSA Total Operating Expenses	Composite	\$26,517,600	\$27,201,600	\$ 0	\$27,201,600	\$28,289,664	\$29,421,251	\$30,598,101	\$31,822,025	\$33,094,906	\$34,418,702	\$35,795,450	\$37,227,268	\$38,716,359
Ann. Sewage Flow - Fairfax Co. to															
42	UOSA (MG)	Input	4,540,600	4,562,500	0	4,562,500	4,595,046	4,627,592	4,660,137	4,692,683	4,725,229	4,809,331	4,893,433	4,977,535	5,061,638
43	Annual Sewage Flow at UOSA (MG)	Input	10,833,635	10,500,000	0	10,500,000	10,553,000	10,606,000	10,659,000	10,712,000	10,766,000	10,820,000	10,874,000	10,928,000	10,983,000
44	Allocation Factor (Line 42/Line 43)		41.9%	43.5%	0	43.5%	43.5%	43.6%	43.7%	43.8%	43.9%	44.4%	45.0%	45.5%	46.1%
45	Fairfax County Allocable O&M Payment		\$11,113,526	\$11,819,743	\$ 0	\$11,819,743	\$12,318,043	\$12,837,029	\$13,377,555	\$13,940,505	\$14,525,452	\$15,298,608	\$16,108,391	\$16,956,446	\$17,842,864
46	Accruals/Fiscal Year End Adjustments [10]		206,121	0	0	0	0	0	0	0	0	0	0	0	0
47	Reserve and Maintenance Fund Deposits	Composite	\$ 4,066,023	\$ 4,000,000	\$ 0	\$ 4,000,000	\$ 4,160,000	\$ 4,326,400	\$ 4,499,456	\$ 4,679,434	\$ 4,866,612	\$ 5,061,276	\$ 5,263,727	\$ 5,474,276	\$ 5,693,247
Fairfax Co. Reserved Capac. from															
48	UOSA	Input	24.60	24.60	0.00	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
49	Total Capacity of UOSA WWTP	Input	54.00	54.00	0.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00
50	Allocation Factor (Line 48/Line 49)			45.56%		45.56%	45.56%	45.56%	45.56%	45.56%	45.56%	45.56%	45.56%	45.56%	45.56%
51	Fairfax County Allocable R&M Deposits		\$ 1,852,297	\$ 1,822,220	\$ 0	\$ 1,822,220	\$ 1,895,105	\$ 1,970,909	\$ 2,049,745	\$ 2,131,735	\$ 2,217,004	\$ 2,305,685	\$ 2,397,912	\$ 2,493,828	\$ 2,593,582
52	Accruals/Fiscal Year End Adjustments [10]		0	0	0	0	0	0	0	0	0	0	0	0	0
53	Total UOSA Allocated Cost (Lines 45 + 46 + 51 + 52)		<u>\$13,171,944</u>	<u>\$13,641,963</u>	<u>\$ 0</u>	<u>\$13,641,963</u>	<u>\$14,213,148</u>	<u>\$14,807,938</u>	<u>\$15,427,300</u>	<u>\$16,072,240</u>	<u>\$16,742,456</u>	<u>\$17,604,293</u>	<u>\$18,506,303</u>	<u>\$19,450,274</u>	<u>\$20,436,446</u>
54	Percentage Change			3.57%		3.57%	4.19%	4.18%	4.18%	4.18%	4.17%	5.15%	5.12%	5.10%	5.07%

Footnotes on Page 3 of 3.

Table 2
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projection of Operating Expenses for Treatment By Contract (TBC)

Footnotes:

- [1] Escalation reference only applies for costs escalations starting on Fiscal Year 2011 and beyond.
- [2] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by ASA; and ii) escalation of costs based on information provided by ASA and discussions with WWM Staff.
- [3] Adjustment made for Historical Fiscal Years to account for: i) true up of the operating costs performed by ASA at the end of the Fiscal Year; ii) adjustments to account for the difference in the Fiscal Year period between ASA and Fairfax County.
- [4] Projected IR&R contribution based on the master indenture of trust agreement that entitles ASA to collect IR&R Funds not to exceed 0.70% of the prior year's gross utility plant in service multiplied by the Fairfax Allocation of such plant in service (currently at 60.0%).
- [5] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by Arlington County; and ii) escalation of costs based on information provided by Arlington County and discussions with WWM Staff.
- [6] Adjustment made for Historical Fiscal Years to account for: i) true up of the operating costs performed by Arlington County at the end of the Fiscal Year.
- [7] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by DCWASA; and ii) escalation of costs based on information provided by DCWASA and discussions with WWM Staff.
- [8] Adjustment made for Historical Fiscal Years to account for: i) true up of the operating costs performed by DCWASA at the end of the Fiscal Year; ii) adjustments to account for the difference in the Fiscal Year period between DCWASA and Fairfax County.
- [9] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by UOSA; and ii) escalation of costs based on information provided by UOSA and discussions with WWM Staff.
- [10] Adjustment made for Historical Fiscal Years to account for: i) true up of the operating costs performed by UOSA at the end of the Fiscal Year; ii) Interest earnings and additional charges/credits that occurred during the Fiscal Year.

Table 3
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Historical and Projected Sales of Service (Bulk Sales) and Other Revenue

Line No.	Description	Escalation Factors	Actual 2009	Proposed 2010 [1]	Adjustments	Projected Fiscal Year Ending June 30,									
						2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Sales of Service (Bulk Sales)															
1	City of Fairfax [2]	Input [2]	\$ 1,886,339	\$ 2,981,249	\$ (828,101)	\$ 2,153,148	\$ 2,163,276	\$ 2,376,559	\$ 2,484,225	\$ 2,597,950	\$ 2,718,298	\$ 2,832,704	\$ 2,952,964	\$ 3,079,140	\$ 3,211,557
2	Town of Herndon [3]	Input [3]	2,221,125	2,236,000	0	2,236,000	2,236,000	2,270,400	2,304,800	2,339,200	2,408,000	2,476,800	2,554,200	2,631,600	2,709,000
3	Arlington County [4]	Input [4]	657,187	669,750	0	669,750	706,421	735,248	774,666	805,866	839,883	876,781	915,724	956,551	999,348
4	Fort Belvoir [5]	Input [5]	1,285,825	1,433,750	0	1,433,750	1,677,875	1,977,300	2,312,000	2,698,750	2,779,500	2,860,250	2,949,500	3,038,750	3,128,000
5	City of Falls Church [6]	Input [6]	1,242,233	1,275,067	0	1,275,067	1,252,907	1,249,260	1,243,203	1,240,217	1,243,539	1,287,806	1,334,516	1,383,634	1,435,289
6	Town of Vienna [7]	Input [7]	453,261	603,146	(89,159)	513,987	519,509	559,993	582,883	607,218	633,133	658,427	685,198	713,492	743,404
7	FCWA [8]	Input [8]	62,053	64,783	0	64,783	75,868	88,824	101,205	111,138	114,449	117,904	121,503	125,102	128,845
8	I-95 ERRF (Covanta) [9]	Input [9]	109,177	118,819	0	118,819	139,719	164,394	188,503	208,584	216,766	225,360	234,378	243,554	253,169
9	LCSA [10]	Input [10]	122,716	123,243	0	123,243	136,669	142,263	148,085	154,143	160,441	156,005	163,051	170,402	178,065
10	Sales of Service (Bulk Revenue)		<u>\$ 8,039,916</u>	<u>\$ 9,505,805</u>	<u>\$ (917,261)</u>	<u>\$ 8,588,545</u>	<u>\$ 8,908,244</u>	<u>\$ 9,564,242</u>	<u>\$10,139,569</u>	<u>\$10,763,065</u>	<u>\$11,114,009</u>	<u>\$11,492,039</u>	<u>\$11,911,035</u>	<u>\$12,342,224</u>	<u>\$12,786,679</u>
11	Percentage Change					6.82%	3.72%	7.36%	6.02%	6.15%	3.26%	3.40%	3.65%	3.62%	3.60%
Other Revenue															
12	Lateral Spur Fees [11]	Connections	\$ 25,200	\$ 10,000	\$ 0	\$ 10,000	\$ 10,038	\$ 10,077	\$ 10,123	\$ 10,169	\$ 10,226	\$ 10,293	\$ 10,370	\$ 10,447	\$ 10,523
13	Connection Charges [11]	Connections	39,600	50,000	(15,000)	35,000	35,134	35,268	35,430	35,591	35,792	36,027	36,295	36,564	36,832
14	Miscellaneous Revenue	Constant	124,871	150,000	(25,000)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
15	Reclaimed Water Revenue	Constant	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Industrial Pretreatment Charges	Constant	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Engineering Fees	Constant	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Sale Surplus Property	Constant	48,613	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0
19	Total Other Revenue		<u>\$ 238,284</u>	<u>\$ 240,000</u>	<u>\$ (70,000)</u>	<u>\$ 170,000</u>	<u>\$ 170,173</u>	<u>\$ 170,345</u>	<u>\$ 170,552</u>	<u>\$ 170,759</u>	<u>\$ 171,018</u>	<u>\$ 171,320</u>	<u>\$ 171,665</u>	<u>\$ 172,010</u>	<u>\$ 172,356</u>
20	Percentage Change					-28.66%	0.10%	0.10%	0.12%	0.12%	0.15%	0.18%	0.20%	0.20%	0.20%

Footnotes Start on Page 2 of 7.

Table 3
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Historical and Projected Sales of Service (Bulk Sales) and Other Revenue

Footnotes: _____

[1] Historical amounts obtained from information as provided by the County.

[2] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provide by the County; iii) other information as provided by the County. Amounts derived from the following table:

City of Fairfax:	Actual	Proposed	Adjustments	Projected Fiscal Year Ending June 30,									
	2009 [1]	2010		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Noman Cole WWTP O&M Costs [a]	\$21,300,336	\$29,509,939	\$ (5,329,260)	\$24,180,679	\$25,478,434	\$26,872,089	\$28,203,663	\$29,616,004	\$31,116,503	\$32,702,775	\$34,380,020	\$36,151,036	\$38,021,569
Sewage Flows, MG/Year													
City of Fairfax Allocated	1,304	1,380	0	1,380	1,381	1,382	1,383	1,384	1,385	1,386	1,387	1,388	1,389
Other Noman Cole WWTP Flows	13,704	13,850	0	13,850	14,610	14,124	14,261	14,398	14,534	14,735	14,935	15,136	15,336
Total Noman Cole WWTP Sewage Flow	15,008	15,230	0	15,230	15,991	15,506	15,644	15,782	15,919	16,121	16,322	16,524	16,725
City of Fairfax Share of Sewage Flows, MG/Year	8.69%	9.06%		9.06%	8.64%	8.91%	8.84%	8.77%	8.70%	8.60%	8.50%	8.40%	8.30%
Allocated O&M Cost to City of Fairfax (O&M Costs * City's Share of Flow)	\$ 1,850,761	\$ 2,673,916	\$ (482,888)	\$ 2,191,028	\$ 2,200,277	\$ 2,395,056	\$ 2,493,381	\$ 2,597,240	\$ 2,707,147	\$ 2,811,628	\$ 2,921,454	\$ 3,036,683	\$ 3,157,612
Plus: Overhead Calculated at 9.5% of Allocated O&M Costs	175,822	254,022	(45,874)	208,148	209,026	227,530	236,871	246,738	257,179	267,105	277,538	288,485	299,973
Subtotal Allocated O&M Cost to City of Fairfax	\$ 2,026,583	\$ 2,927,938	\$ (528,762)	\$ 2,399,176	\$ 2,409,304	\$ 2,622,587	\$ 2,730,253	\$ 2,843,978	\$ 2,964,326	\$ 3,078,732	\$ 3,198,992	\$ 3,325,168	\$ 3,457,585
City of Fairfax Share of Pender SPS O&M Costs	\$ 3,972	\$ 3,972	\$ 0	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972
City of Fairfax Share of Noman Cole WWTP Capital Costs	49,337	49,339	(49,339)	0	0	0	0	0	0	0	0	0	0
Subtotal Allocated Pender O&M Cost and Noman Cole Capital to City of Fairfax	\$ 53,309	\$ 53,311	\$ (49,339)	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972	\$ 3,972
Total Sales of Services Allocated to the City of Fairfax	\$ 2,079,892	\$ 2,981,249	\$ (578,101)	\$ 2,403,148	\$ 2,413,276	\$ 2,626,559	\$ 2,734,225	\$ 2,847,950	\$ 2,968,298	\$ 3,082,704	\$ 3,202,964	\$ 3,329,140	\$ 3,461,557
Adjustments for Accruals/True-Up	(193,553)	0	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Adjusted Total Sales of Service Revenue for the City of Fairfax	\$ 1,886,339	\$ 2,981,249	\$ (828,101)	\$ 2,153,148	\$ 2,163,276	\$ 2,376,559	\$ 2,484,225	\$ 2,597,950	\$ 2,718,298	\$ 2,832,704	\$ 2,952,964	\$ 3,079,140	\$ 3,211,557

[a] Based on O&M costs as follows:

WT - Operations and Maintenance	\$ 16,833,877	\$ 24,541,744	\$ (5,332,269)	\$ 19,209,475	\$ 20,295,263	\$ 21,469,970	\$ 22,572,486	\$ 23,740,849	\$ 24,980,150	\$ 26,291,550	\$ 27,679,541	\$ 29,147,791	\$ 30,701,376
WT - Administration	2,835,630	3,064,775	60,168	3,124,943	3,256,197	3,391,544	3,533,081	3,684,068	3,846,032	4,016,511	4,195,950	4,383,720	4,580,217
WPM - Laboratory (Allocated to Noman Cole WWTP)	1,417,700	1,646,690	(38,660)	1,608,030	1,680,520	1,755,850	1,834,770	1,918,380	2,007,260	2,100,720	2,198,990	2,301,960	2,409,880
WPM - Administration (Allocated to Noman Cole)	213,129	256,730	(18,499)	238,231	246,455	254,726	263,326	272,706	283,060	293,994	305,538	317,565	330,097
Total Noman Cole WWTP O&M Costs	\$ 21,300,336	\$ 29,509,939	\$ (5,329,260)	\$ 24,180,679	\$ 25,478,434	\$ 26,872,089	\$ 28,203,663	\$ 29,616,004	\$ 31,116,503	\$ 32,702,775	\$ 34,380,020	\$ 36,151,036	\$ 38,021,569

Footnotes Continued on Subsequent Pages.

Table 3
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Historical and Projected Sales of Service (Bulk Sales) and Other Revenue

Footnotes (Cont'd.):

[3] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

	Actual 2009	[1]	Proposed 2010	Adjustments	Projected Fiscal Year Ending June 30,									
					2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Town of Herndon:														
Sewage Flows, Kg/Year	857,563		860,000	0	860,000	860,000	860,000	860,000	860,000	860,000	860,000	860,000	860,000	860,000
Rate Charged per Kg of Flow	Constant HerndonIncr \$ 2.60		\$ 2.60	\$ 0.00	\$ 2.60	\$ 2.60	\$ 2.64	\$ 2.68	\$ 2.72	\$ 2.80	\$ 2.88	\$ 2.97	\$ 3.06	\$ 3.15
Total Sales of Services Receivables Allocated to the Town of Herndon	\$ 2,229,663		\$ 2,236,000	\$ 0	\$ 2,236,000	\$ 2,236,000	\$ 2,270,400	\$ 2,304,800	\$ 2,339,200	\$ 2,408,000	\$ 2,476,800	\$ 2,554,200	\$ 2,631,600	\$ 2,709,000
Adjustments:														
Current Period Accrual	\$ 206,638		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Previous Period Accrual	(215,175)		0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue for the Town of Herndon	<u>\$ 2,221,125</u>		<u>\$ 2,236,000</u>	<u>\$ 0</u>	<u>\$ 2,236,000</u>	<u>\$ 2,236,000</u>	<u>\$ 2,270,400</u>	<u>\$ 2,304,800</u>	<u>\$ 2,339,200</u>	<u>\$ 2,408,000</u>	<u>\$ 2,476,800</u>	<u>\$ 2,554,200</u>	<u>\$ 2,631,600</u>	<u>\$ 2,709,000</u>

[4] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

Arlington County:

1. Blue Plains O&M Payments (IMA)

Fairfax Co. Payments of O&M to Blue Plains (Accrued)	O&M_ASA \$ 11,534,445	\$ 12,177,806	\$ 0	\$ 12,177,806	\$ 12,688,702	\$ 13,222,507	\$ 13,954,379	\$ 14,534,310	\$ 15,166,916	\$ 15,853,399	\$ 16,578,090	\$ 17,337,980	\$ 18,134,714
Arlington County Share of Payments [a]	5.00%	4.89%	0.00%	4.89%	5.34%	5.34%	5.34%	5.34%	5.34%	5.34%	5.34%	5.34%	5.34%
Blue Plains O&M Payments (IMA)	\$ 576,232	\$ 596,059	\$ 0	\$ 596,059	\$ 678,189	\$ 706,720	\$ 745,838	\$ 776,834	\$ 810,646	\$ 847,337	\$ 886,070	\$ 926,685	\$ 969,269

2. Blue Plains User Fee Payments (IMA)

Fairfax County Payments (Accrued Margin)	\$ 333,572	\$ 338,575	\$ 0	\$ 338,575	\$ 339,831	\$ 344,928	\$ 350,102	\$ 353,603	\$ 357,139	\$ 360,710	\$ 364,318	\$ 367,961	\$ 371,640
Arlington County Share of Payments [a]	5.81%	5.81%	0.00%	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%
Blue Plains User Fee Payments (IMA)	\$ 19,369	\$ 19,659	\$ 0	\$ 19,659	\$ 19,732	\$ 20,028	\$ 20,329	\$ 20,532	\$ 20,737	\$ 20,944	\$ 21,154	\$ 21,365	\$ 21,579

3. PIMMIT Trunk and Meter O&M Costs

Fairfax County Payments (Accrued)	\$ 40,197	\$ 25,080	\$ 0	\$ 25,080	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Arlington County Share of Payments [a]	17.02%	16.07%	0.00%	16.07%	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%	17.00%
Blue Plains O&M Payments (IMA)	\$ 6,842	\$ 4,031	\$ 0	\$ 4,031	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500

Total Sales of Services Receivables Allocated to Arlington County

	\$ 602,443	\$ 619,750	\$ 0	\$ 619,750	\$ 706,421	\$ 735,248	\$ 774,666	\$ 805,866	\$ 839,883	\$ 876,781	\$ 915,724	\$ 956,551	\$ 999,348
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Adjustments:

Current Period Accrual	\$ 620,660	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Previous Period Accrual	(565,916)	50,000	0	50,000	0	0	0	0	0	0	0	0	0

Adjusted Total Sales of Service Revenue for

	<u>\$ 657,187</u>	<u>\$ 669,750</u>	<u>\$ 0</u>	<u>\$ 669,750</u>	<u>\$ 706,421</u>	<u>\$ 735,248</u>	<u>\$ 774,666</u>	<u>\$ 805,866</u>	<u>\$ 839,883</u>	<u>\$ 876,781</u>	<u>\$ 915,724</u>	<u>\$ 956,551</u>	<u>\$ 999,348</u>
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[a] Based on sewage flows and/or capacity allocations.

Footnotes Continued on Subsequent Pages.

Table 3
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Historical and Projected Sales of Service (Bulk Sales) and Other Revenue

Footnotes (Cont'd.) :

[5] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

	Actual 2009	Proposed 2010	Adjustments	Projected Fiscal Year Ending June 30,										
				2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Fort Belvoir:														
Sewage Flows, Kg/Year	385,688	387,500	0	387,500	387,500	390,000	400,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Rate Charged per Kg of Flow	\$ 3.37	\$ 3.70	\$ 0.00	\$ 3.70	\$ 4.33	\$ 5.07	\$ 5.78	\$ 6.35	\$ 6.54	\$ 6.73	\$ 6.94	\$ 7.15	\$ 7.36	
Total Sales of Services Receivables allocated to Fort Belvoir	\$ 1,299,769	\$ 1,433,750	\$ 0	\$ 1,433,750	\$ 1,677,875	\$ 1,977,300	\$ 2,312,000	\$ 2,698,750	\$ 2,779,500	\$ 2,860,250	\$ 2,949,500	\$ 3,038,750	\$ 3,128,000	
Adjustments:														
Current Period Accrual	\$ 114,338	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Previous Period Accrual	(128,283)	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue for Fort Belvoir	<u>\$ 1,285,825</u>	<u>\$ 1,433,750</u>	<u>\$ 0</u>	<u>\$ 1,433,750</u>	<u>\$ 1,677,875</u>	<u>\$ 1,977,300</u>	<u>\$ 2,312,000</u>	<u>\$ 2,698,750</u>	<u>\$ 2,779,500</u>	<u>\$ 2,860,250</u>	<u>\$ 2,949,500</u>	<u>\$ 3,038,750</u>	<u>\$ 3,128,000</u>	

[6] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

City of Falls Church:														
ASA WWTP O&M Costs	\$ 14,170,985	\$ 14,542,063	\$ 0	\$ 14,542,063	\$ 15,057,128	\$ 15,694,566	\$ 16,268,086	\$ 16,874,938	\$ 17,584,806	\$ 18,329,660	\$ 19,111,297	\$ 19,928,231	\$ 20,782,162	
Sewage Flows, MG/Day														
Fairfax County Allocated	15.912	15.900	0.000	15.900	16.927	17.942	18.958	19.973	20.989	21.064	21.139	21.214	21.289	
City of Falls Church Allocated	0.988	1.100	0.000	1.100	1.100	1.111	1.122	1.133	1.145	1.156	1.168	1.179	1.191	
Total ASA WWTP Sewage Flow	16.900	17.000	0.000	17.000	18.027	19.053	20.080	21.107	22.133	22.220	22.307	22.393	22.480	
City of Falls Church Share of Sewage Flows,	5.85%	6.47%		6.47%	6.10%	5.83%	5.59%	5.37%	5.17%	5.20%	5.23%	5.27%	5.30%	
Allocated O&M Cost to City of Falls Church (O&M Costs * City Share of Low)														
Plus: Sisters	\$ 828,577	\$ 940,957	\$ 0	\$ 940,957	\$ 918,797	\$ 915,150	\$ 909,093	\$ 906,107	\$ 909,429	\$ 953,696	\$ 1,000,406	\$ 1,049,524	\$ 1,101,179	
Plus: Tinnors Hill	1,195	1,295	0	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	
Plus: Capital Payments	4,504	4,504	0	4,504	4,504	4,504	4,504	4,504	4,504	4,504	4,504	4,504	4,504	
Plus: Falls Church Share of ASA Upgrade Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Plus: Westgate	328,311	328,311	0	328,311	328,311	328,311	328,311	328,311	328,311	328,311	328,311	328,311	328,311	
Total Sales of Services Allocated to the City of Falls Church	<u>\$ 1,162,587</u>	<u>\$ 1,275,067</u>	<u>\$ 0</u>	<u>\$ 1,275,067</u>	<u>\$ 1,252,907</u>	<u>\$ 1,249,260</u>	<u>\$ 1,243,203</u>	<u>\$ 1,240,217</u>	<u>\$ 1,243,539</u>	<u>\$ 1,287,806</u>	<u>\$ 1,334,516</u>	<u>\$ 1,383,634</u>	<u>\$ 1,435,289</u>	
Total Sales of Services Allocated to the City of Falls Church														
Adjustments for Accruals/True-Up	\$ 1,162,587	\$ 1,275,067	\$ 0	\$ 1,275,067	\$ 1,252,907	\$ 1,249,260	\$ 1,243,203	\$ 1,240,217	\$ 1,243,539	\$ 1,287,806	\$ 1,334,516	\$ 1,383,634	\$ 1,435,289	
Adjusted Total Sales of Service Revenue for the City of Falls Church	<u>\$ 79,646</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Adjusted Total Sales of Service Revenue for the City of Falls Church	<u>\$ 1,242,233</u>	<u>\$ 1,275,067</u>	<u>\$ 0</u>	<u>\$ 1,275,067</u>	<u>\$ 1,252,907</u>	<u>\$ 1,249,260</u>	<u>\$ 1,243,203</u>	<u>\$ 1,240,217</u>	<u>\$ 1,243,539</u>	<u>\$ 1,287,806</u>	<u>\$ 1,334,516</u>	<u>\$ 1,383,634</u>	<u>\$ 1,435,289</u>	

Footnotes Continued on Subsequent Pages.

**Table 3
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis**

Historical and Projected Sales of Service (Bulk Sales) and Other Revenue

Footnotes (Cont'd.) :

[7] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

Town of Vienna	Actual	Proposed	Adjustments	Projected Fiscal Year Ending June 30,										
	2009 [1]	2010		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Payment Number 1	\$ 104,511	\$ 104,511	\$ 0	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511	\$ 104,511
Payment Number 2														
A. Noman Cole O&M Costs	\$21,300,336	\$29,509,939	\$ (5,329,260)	\$24,180,679	\$25,478,434	\$26,872,089	\$28,203,663	\$29,616,004	\$31,116,503	\$32,702,775	\$34,380,020	\$36,151,036	\$38,021,569	
Sewage Flows, MG/Year														
Town of Vienna Allocated	245	245	0	245	247	250	252	255	257	260	263	265	268	
Other Noman Cole WWTP Flows	14,763	14,985	0	14,985	15,744	15,256	15,391	15,527	15,662	15,861	16,060	16,259	16,457	
Total Noman Cole Sewage Flow	15,008	15,230	0	15,230	15,991	15,506	15,644	15,782	15,919	16,121	16,322	16,524	16,725	
Town of Vienna Share of Sewage Flows, MG/Year	1.631%	1.609%		1.609%	1.547%	1.612%	1.614%	1.615%	1.617%	1.613%	1.609%	1.606%	1.602%	
Allocated O&M Cost to Town of Vienna (O&M Costs * City Share of Low)	\$ 347,479	\$ 474,717	\$ (85,730)	\$ 388,987	\$ 394,250	\$ 433,128	\$ 455,089	\$ 478,440	\$ 503,309	\$ 527,581	\$ 553,272	\$ 580,426	\$ 609,137	
Plus: Overhead Calculated at 4.0% of Allocated O&M Costs	13,899	18,989	(3,429)	15,559	15,770	17,325	18,204	19,138	20,132	21,103	22,131	23,217	24,365	
Subtotal Allocated Noman Cole O&M Costs	\$ 361,378	\$ 493,706	\$ (89,159)	\$ 404,546	\$ 410,020	\$ 450,453	\$ 473,293	\$ 497,578	\$ 523,442	\$ 548,684	\$ 575,402	\$ 603,643	\$ 633,502	
B. O&M Allocated Expenses: i) Great Falls and ii) Nutley Street & Vienna Woods (Lower Potomac) Flow Meters														
1. Great Falls Meter Margin	\$ 3,040	\$ 3,500	\$ 0	\$ 3,500	\$ 3,535	\$ 3,570	\$ 3,606	\$ 3,642	\$ 3,679	\$ 3,715	\$ 3,752	\$ 3,790	\$ 3,828	
Town of Vienna Flow Thru Meters, MG/Year	235	240	0	240	240	240	240	240	240	240	240	240	240	
Total Flow Thru Meters, MG/Year	3,568	3,500	0	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
Town of Vienna Share	6.59%	6.85%		6.85%	6.85%	6.85%	6.85%	6.85%	6.85%	6.85%	6.85%	6.85%	6.85%	
Allocated Great Falls Meter Cost to City of Fairfax (Costs * City Share of Low)	\$ 200	\$ 240		\$ 240	\$ 242	\$ 244	\$ 247	\$ 249	\$ 252	\$ 254	\$ 257	\$ 260	\$ 262	
2. Nutley St. & Vienna Woods Margin	\$ 4,297	\$ 4,500	\$ 0	\$ 4,500	\$ 4,545	\$ 4,590	\$ 4,636	\$ 4,683	\$ 4,730	\$ 4,777	\$ 4,825	\$ 4,873	\$ 4,922	
Town of Vienna Flow Thru Meters, MG/Year	245	260	0	260	260	260	260	260	260	260	260	260	260	
Total Flow Thru Meters, MG/Year	245	260	0	260	260	260	260	260	260	260	260	260	260	
Town of Vienna Share	100.00%	100.00%		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Allocated Nutley St. & Vienna Woods Cost to City of Fairfax (Costs * City Share of Low)	\$ 4,297	\$ 4,500		\$ 4,500	\$ 4,545	\$ 4,590	\$ 4,636	\$ 4,683	\$ 4,730	\$ 4,777	\$ 4,825	\$ 4,873	\$ 4,922	
Subtotal Cost Allocated to Town of Vienna	\$ 4,498	\$ 4,740		\$ 4,740	\$ 4,787	\$ 4,835	\$ 4,883	\$ 4,932	\$ 4,981	\$ 5,031	\$ 5,082	\$ 5,132	\$ 5,184	
3. Overhead Calculated at 4.0% of Allocated Cost	\$ 180	\$ 190	\$ 0	\$ 190	\$ 191	\$ 193	\$ 195	\$ 197	\$ 199	\$ 201	\$ 203	\$ 205	\$ 207	
Subtotal Cost Allocated to Town of Vienna (Including Overhead)	\$ 4,677	\$ 4,929	\$ 0	\$ 4,929	\$ 4,979	\$ 5,028	\$ 5,079	\$ 5,129	\$ 5,181	\$ 5,232	\$ 5,285	\$ 5,338	\$ 5,391	

Footnotes Continued on Subsequent Pages.

Table 3
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Historical and Projected Sales of Service (Bulk Sales) and Other Revenue

Footnotes (Cont'd.) :	Actual	Proposed	Adjustments	Projected Fiscal Year Ending June 30,										
	2009	2010		2010	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
C. O&M Allocated Expenses, Trunk Sewers "B" and "C"														
Section "B"	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Section "C"	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Payment Number 2	\$ 366,055	\$ 498,635	\$ (89,159)	\$ 409,476	\$ 414,998	\$ 455,482	\$ 478,372	\$ 502,707	\$ 528,622	\$ 553,916	\$ 580,687	\$ 608,981	\$ 638,893	
Total Sales of Services Allocated to the Town of Vienn	\$ 470,566	\$ 603,146	\$ (89,159)	\$ 513,987	\$ 519,509	\$ 559,993	\$ 582,883	\$ 607,218	\$ 633,133	\$ 658,427	\$ 685,198	\$ 713,492	\$ 743,404	
Adjustments for Accruals/True-Up	\$ (17,305)	0	0	0	0	0	0	0	0	0	0	0	0	
Adjusted Total Sales of Service Revenue for the	\$ 453,261	\$ 603,146	\$ (89,159)	\$ 513,987	\$ 519,509	\$ 559,993	\$ 582,883	\$ 607,218	\$ 633,133	\$ 658,427	\$ 685,198	\$ 713,492	\$ 743,404	

[8] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

FCWA:														
Sewage Flows, Kg/Year	Constant	14,396	14,396	14,396	14,396	14,396	14,396	14,396	14,396	14,396	14,396	14,396	14,396	14,396
Rate Charged per Kg of Flow	Input	\$ 4.10	\$ 4.50	\$ 4.50	\$ 5.27	\$ 6.17	\$ 7.03	\$ 7.72	\$ 7.95	\$ 8.19	\$ 8.44	\$ 8.69	\$ 8.95	
Total Sales of Services Receivables Allocated to Fairfax Water		\$ 59,024	\$ 64,783	\$ 64,783	\$ 75,868	\$ 88,824	\$ 101,205	\$ 111,138	\$ 114,449	\$ 117,904	\$ 121,503	\$ 125,102	\$ 128,845	
Adjustments:														
Current Period Accrual		\$ 6,472	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Previous Period Accrual		(3,443)	0	0	0	0	0	0	0	0	0	0	0	
Adjusted Total Sales of Service Revenue for Fairfax Water		\$ 62,053	\$ 64,783	\$ 0	\$ 64,783	\$ 75,868	\$ 88,824	\$ 101,205	\$ 111,138	\$ 114,449	\$ 117,904	\$ 121,503	\$ 128,845	

[9] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

I-95 ERRF (Covanta):														
Sewage Flows, Kg/Year	Margin	25,404	25,404	25,404	25,658	25,915	26,174	26,436	26,700	26,967	27,237	27,509	27,784	
Rate Charged per Kg of Flow	Input	\$ 4.10	\$ 4.50	\$ 4.50	\$ 5.27	\$ 6.17	\$ 7.03	\$ 7.72	\$ 7.95	\$ 8.19	\$ 8.44	\$ 8.69	\$ 8.95	
Total Sales of Services Receivables allocated to		\$ 104,157	\$ 114,319	\$ 114,319	\$ 135,219	\$ 159,894	\$ 184,003	\$ 204,084	\$ 212,266	\$ 220,860	\$ 229,878	\$ 239,054	\$ 248,669	
WCD Expenses	Constant	\$ 4,239	\$ 4,500	\$ 0	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	
Adjustments:														
Current Period Accrual		\$ 8,527	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Previous Period Accrual		(7,747)	0	0	0	0	0	0	0	0	0	0	0	
Adjusted Total Sales of Service Revenue for		\$ 109,177	\$ 118,819	\$ 0	\$ 118,819	\$ 139,719	\$ 164,394	\$ 188,503	\$ 208,584	\$ 216,766	\$ 225,360	\$ 234,378	\$ 253,169	

Footnotes Continued on Subsequent Pages.

**Table 3
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis**

Historical and Projected Sales of Service (Bulk Sales) and Other Revenue

Footnotes (Cont'd.) :

[10] Amounts calculated from: i) assumptions as contained on the respective agreement; ii) review of historical invoices as provided by the County; iii) other information as provided by the County. Amounts derived from the following table:

Loudoun County Sanitation Authority:	Actual	Proposed	Adjustments	Projected Fiscal Year Ending June 30,										
	2009	2010		2010	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. UOSA O&M Payments Billed to Fairfax Co.														
Fairfax County Payments of O&M to UOSA (Ac)	\$ 11,465,936	\$ 11,819,743	\$ 0	\$ 11,819,743	\$ 12,318,043	\$ 12,837,029	\$ 13,377,555	\$ 13,940,505	\$ 14,525,452	\$ 15,298,608	\$ 16,108,391	\$ 16,956,446	\$ 17,842,864	
LCSA Share of Payments [a]	0.48%	0.48%	0.00%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.41%	0.41%	0.41%	0.41%	
UOSA O&M Payments Allocated to LCSA	\$ 55,507	\$ 57,220	\$ 0	\$ 57,220	\$ 59,633	\$ 62,145	\$ 64,762	\$ 67,487	\$ 70,319	\$ 62,278	\$ 65,574	\$ 69,027	\$ 72,635	
2. UOSA Reserve Maintenance Billed to Fairfax Co.														
Fairfax County Payments (Accrued)	\$ 1,650,606	\$ 1,822,220	\$ 0	\$ 1,822,220	\$ 1,895,105	\$ 1,970,909	\$ 2,049,745	\$ 2,131,735	\$ 2,217,004	\$ 2,305,685	\$ 2,397,912	\$ 2,493,828	\$ 2,593,582	
LCSA Share of Payments [a]	3.62%	3.62%	0.00%	3.62%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	4.07%	
UOSA R&M Payments Allocated to LCSA	\$ 59,805	\$ 66,022	\$ 0	\$ 66,022	\$ 77,037	\$ 80,118	\$ 83,323	\$ 86,656	\$ 90,122	\$ 93,727	\$ 97,476	\$ 101,375	\$ 105,430	
Total Sales of Services Allocated to LCSA	\$ 115,312	\$ 123,243	\$ 0	\$ 123,243	\$ 136,669	\$ 142,263	\$ 148,085	\$ 154,143	\$ 160,441	\$ 156,005	\$ 163,051	\$ 170,402	\$ 178,065	
Adjustments:														
Current Period Accrual	\$ 37,630	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Previous Period Accrual	(30,226)	0	0	0	0	0	0	0	0	0	0	0	0	
Adjusted Total Sales of Service Revenue for LCSA	\$ 122,716	\$ 123,243	\$ 0	\$ 123,243	\$ 136,669	\$ 142,263	\$ 148,085	\$ 154,143	\$ 160,441	\$ 156,005	\$ 163,051	\$ 170,402	\$ 178,065	

[a] Based on sewage flows and/or capacity allocations.

[11] Amounts shown considered as a Non-recurring Revenue pursuant to the General Bond Resolution.

Table 4
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Development of Wastewater System Revenue Requirements and Revenue Sufficiency

Line No.	Description	Projected Fiscal Year Ending June 30,									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1	Operating Expenses (Including TBC) [1]	\$ 92,923,670	\$ 96,822,095	\$ 100,895,340	\$ 106,479,945	\$ 110,905,152	\$ 115,732,299	\$ 120,970,555	\$ 126,500,364	\$ 132,298,763	\$ 138,378,301
	Debt Service [2] [3]										
2	Total Outstanding Senior Lien Debt	\$ 16,461,838	\$ 16,402,075	\$ 16,454,264	\$ 16,468,584	\$ 16,488,804	\$ 16,506,627	\$ 16,536,554	\$ 16,555,877	\$ 16,575,960	\$ 16,597,085
3	Series 2011 Bonds	0	3,733,110	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331
4	Series 2012 Bonds	0	0	0	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159
5	Series 2014 Bonds	0	0	0	0	0	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159
6	N/A Bonds	0	0	0	0	0	0	0	0	0	0
7	Subtotal - Senior Debt Service	\$ 16,461,838	\$ 20,135,185	\$ 27,653,594	\$ 33,673,074	\$ 33,693,294	\$ 39,716,276	\$ 39,746,203	\$ 39,765,526	\$ 39,785,609	\$ 39,806,734
8	Total Outstanding Subordinate Lien Debt [4]	\$ 24,297,130	\$ 24,910,740	\$ 24,910,386	\$ 24,908,807	\$ 24,908,894	\$ 24,906,821	\$ 25,030,961	\$ 25,031,273	\$ 25,029,710	\$ 25,028,460
9	(UOSA) New Bonds [5]	0	0	2,373,713	4,747,427	6,622,570	7,498,636	7,865,961	8,939,744	10,012,553	10,461,895
10	Series 2011 - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
11	Series 2012 - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
12	Series 2014 - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
13	N/A - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
14	Subtotal - Subordinate Debt Service	\$ 24,297,130	\$ 24,910,740	\$ 27,284,099	\$ 29,656,234	\$ 31,531,464	\$ 32,405,457	\$ 32,896,922	\$ 33,971,017	\$ 35,042,263	\$ 35,490,355
15	Total Debt Service	\$ 40,758,968	\$ 45,045,925	\$ 54,937,694	\$ 63,329,308	\$ 65,224,758	\$ 72,121,733	\$ 72,643,125	\$ 73,736,543	\$ 74,827,872	\$ 75,297,089
	Other Revenue Requirements										
16	Pay-Go Capital Funding Allowance (Fund 400) Plant	\$ 20,660,000	\$ 21,977,000	\$ 23,649,000	\$ 24,737,000	\$ 25,424,000	\$ 26,284,000	\$ 27,219,000	\$ 28,130,000	\$ 29,039,000	\$ 29,905,000
17	Additional Capital Funding Allowance (Fund 400)	0	0	0	0	0	0	0	0	0	0
18	Transfer to Construction Improvement Fund (402)	0	0	0	0	0	0	0	0	0	0
19	Transfer to Reserves - Fund (400)	10,152,893	30,238,280	14,084,058	22,494,916	30,759,164	10,686,919	16,013,753	8,839,408	21,248,790	27,280,234
20	Subtotal - Transfers	\$ 30,812,893	\$ 52,215,280	\$ 37,733,058	\$ 47,231,916	\$ 56,183,164	\$ 36,970,919	\$ 43,232,753	\$ 36,969,408	\$ 50,287,790	\$ 57,185,234
21	Total Other Revenue Requirements	\$ 71,571,860	\$ 97,261,205	\$ 92,670,751	\$ 110,561,224	\$ 121,407,922	\$ 109,092,652	\$ 115,875,877	\$ 110,705,951	\$ 125,115,662	\$ 132,482,324
22	Gross Revenue Requirements	\$ 164,495,531	\$ 194,083,300	\$ 193,566,092	\$ 217,041,169	\$ 232,313,073	\$ 224,824,950	\$ 236,846,432	\$ 237,206,315	\$ 257,414,426	\$ 270,860,624
	Less Income and Funds from Other Sources:										
23	Sales of Service (Bulk Revenue) [6]	\$ 8,588,545	\$ 8,908,244	\$ 9,564,242	\$ 10,139,569	\$ 10,763,065	\$ 11,114,009	\$ 11,492,039	\$ 11,911,035	\$ 12,342,224	\$ 12,786,679
24	Other Operating Revenues [7]	170,000	170,173	170,345	170,552	170,759	171,018	171,320	171,665	172,010	172,356
25	Subtotal Other Operating Revenues	\$ 8,758,545	\$ 9,078,416	\$ 9,734,587	\$ 10,310,121	\$ 10,933,824	\$ 11,285,027	\$ 11,663,359	\$ 12,082,701	\$ 12,514,235	\$ 12,959,034
26	Use of Availability Fees for Debt Service [8]	\$ 26,159,682	\$ 26,990,833	\$ 0	\$ 3,235,175	\$ 5,885,175	\$ 4,137,250	\$ 8,291,000	\$ 0	\$ 11,659,000	\$ 16,206,000
27	Use of Availability Fees for Operating Expenses [8]	1,612,830	0	0	0	0	0	0	0	0	0
28	Unrestricted Interest Income [8]	1,376,000	1,169,000	1,437,000	1,412,000	1,970,000	2,238,000	2,448,000	2,657,000	2,657,000	2,638,000
29	Use of Fund 400/401 Reserves	0	0	0	0	0	0	0	0	0	0
30	Subtotal Income from Other Sources	\$ 29,148,513	\$ 28,159,833	\$ 1,437,000	\$ 4,647,175	\$ 7,855,175	\$ 6,375,250	\$ 10,739,000	\$ 2,657,000	\$ 14,316,000	\$ 18,844,000
31	Net Revenue Requirements	\$ 126,588,473	\$ 156,845,052	\$ 182,394,505	\$ 202,083,873	\$ 213,524,074	\$ 207,164,673	\$ 214,444,074	\$ 222,466,614	\$ 230,584,191	\$ 239,057,590
	Revenues from Adopted Sewer Service Charges:										
32	Adopted Five-Year Rates	\$ 115,342,572	\$ 134,055,600	\$ 155,892,739	\$ 177,266,555	\$ 177,639,973	\$ 178,472,415	\$ 179,470,078	\$ 180,807,366	\$ 182,144,654	\$ 183,481,942
33	Revenue Surplus/(Deficiency)	\$ (11,245,901)	\$ (22,789,452)	\$ (26,501,766)	\$ (24,817,318)	\$ (35,884,100)	\$ (28,692,258)	\$ (34,973,995)	\$ (41,659,248)	\$ (48,439,536)	\$ (55,575,648)
	Revenues from Proposed Sewer Service Charges:										
34	Revenue Under Proposed Rates	\$ 115,342,572	\$ 134,055,600	\$ 155,892,739	\$ 177,266,555	\$ 194,554,965	\$ 201,130,751	\$ 208,198,130	\$ 215,987,004	\$ 223,868,146	\$ 232,094,748
35	Revenue Surplus/(Deficiency)	\$ (11,245,901)	\$ (22,789,452)	\$ (26,501,766)	\$ (24,817,318)	\$ (18,969,109)	\$ (6,033,923)	\$ (6,245,944)	\$ (6,479,610)	\$ (6,716,045)	\$ (6,962,842)
36	Percentage Revenue Surplus/(Deficiency)	-9.75%	-17.00%	-17.00%	-14.00%	-9.75%	-3.00%	-3.00%	-3.00%	-3.00%	-3.00%

Table 4
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Development of Wastewater System Revenue Requirements and Revenue Sufficiency

Footnotes:

- [1] Amounts shown derived from information as contained on Table 1.
- [2] The total Outstanding Senior Lien Debt Service represents the debt service for the only Senior Lien Bonds currently Outstanding (the Sewer Refunding Revenue Bonds, Series 2004 (the "Series 2004 Bonds")).
- [3] The following table summarizes the assumptions utilized for additional Senior Lien Debt:

	Series 2011	Series 2012	Series 2014	N/A
Term-Years	30	30	30	30
Interest Rate	5.75%	6.00%	6.00%	6.00%
Issue Month - Principal Pmt (Jan=1)	3	7	7	7
Total CIP Drawdown Period (Yrs)	2	2	3	0
Interim Financing Yrs (During Draw Period)	0	0	0	0
LOC / CP / BAN / None	None	None	None	None
Initial Year of Draws (Fiscal Year)	2011	2013	2015	2018
Conversion Conventional Finance (FY)	2011	2013	2015	2018
Total Projects Funded	\$ 144.0	\$ 75.0	\$ 75.0	\$ -
Existing Customer Percent	94%	89%	66%	N/A
Total Principal Issued	\$ 158.4	\$ 82.7	\$ 82.7	\$ -
Annual Debt Service	\$ 11.2	\$ 6.0	\$ 6.0	\$ -

- [4] The components of the Total Outstanding Subordinate Lien Debt are as follows:

	Projected Fiscal Year Ending June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2001 VRA	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284
2002 VRA	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788
Upper Occoquan Sewage Authority (UOSA) [a]	17,660,058	18,273,668	18,273,314	18,271,735	18,271,822	18,269,749	18,393,888	18,394,201	18,392,638	18,391,388
Subtotal - Current Subordinate Debt Service	\$ 24,297,130	\$ 24,910,740	\$ 24,910,386	\$ 24,908,807	\$ 24,908,894	\$ 24,906,821	\$ 25,030,961	\$ 25,031,273	\$ 25,029,710	\$ 25,028,460

[a] Includes Fairfax debt service share for the following UOSA bonds: Series 1995A, Series 2003 (Refunding of Series 1993), Series 2004 (Refunding of Series 1995A), Series 2005 (Refunding of Series 1995A), Series 2007A(Refunding of Series 1995A), and Series 2007B; it also reflects the County's sale of capacity to Prince William and Manassas.

- [5] Includes Fairfax debt service share for additional UOSA bonds; based on information received by UOSA. Numbers reflected are not final and are subject to change.
- [6] Amounts shown derived from information as contained on Table 3.
- [7] Other Revenues includes revenues derived from: lateral spur fees, connection charges, miscellaneous revenue and the sale of property.
- [8] Amounts shown derived from information as contained on Table 7.

Table 5
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projected Operating Results and Debt Service Coverage Analysis

Line No.	Description	Projected Fiscal Year Ending June 30,									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Operating Revenue: [1]											
1	Sewer Service Charges (Retail Customers)	\$ 115,342,572	\$ 134,055,600	\$ 155,892,739	\$ 177,266,555	\$ 194,554,965	\$ 201,130,751	\$ 208,198,130	\$ 215,987,004	\$ 223,868,146	\$ 232,094,748
2	Sales of Service (Bulk revenue)	8,588,545	8,908,244	9,564,242	10,139,569	10,763,065	11,114,009	11,492,039	11,911,035	12,342,224	12,786,679
3	Other Revenues [2]	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
4	Interest Income	1,376,000	1,169,000	1,437,000	1,412,000	1,970,000	2,238,000	2,448,000	2,657,000	2,657,000	2,638,000
5	Other	0	0	0	0	0	0	0	0	0	0
6	Total Operating Revenue Before Availability Fees	\$ 125,432,116	\$ 144,257,843	\$ 167,018,981	\$ 188,943,124	\$ 207,413,030	\$ 214,607,759	\$ 222,263,168	\$ 230,680,039	\$ 238,992,371	\$ 247,644,427
Operating Expenses: [3]											
7	Total Operating Expenses	\$ 92,923,670	\$ 96,822,095	\$ 100,895,340	\$ 106,479,945	\$ 110,905,152	\$ 115,732,299	\$ 120,970,555	\$ 126,500,364	\$ 132,298,763	\$ 138,378,301
8	Net Operating Revenue	\$ 32,508,446	\$ 47,435,748	\$ 66,123,640	\$ 82,463,178	\$ 96,507,878	\$ 98,875,461	\$ 101,292,613	\$ 104,179,675	\$ 106,693,607	\$ 109,266,126
Recurring Revenue and Revenue Subfund Credit: [4]											
9	Service Availability Fee Revenues [5]	\$ 6,957,293	\$ 8,195,625	\$ 8,195,625	\$ 12,457,350	\$ 13,113,000	\$ 16,391,250	\$ 19,127,000	\$ 21,855,000	\$ 21,855,000	\$ 21,855,000
10	Service Availability Fee Interest Income [5]	1,943,000	1,058,000	774,000	594,000	779,000	835,000	863,000	893,000	901,000	905,000
11	Other Recurring Revenues [6]	45,000	45,173	45,345	45,552	45,759	46,018	46,320	46,665	47,010	47,356
12	Moneys Held to Credit of Revenue Subfund [7]	0	0	0	0	0	0	0	0	0	0
13	Net Revenue [8]	\$ 41,453,739	\$ 56,734,546	\$ 75,138,610	\$ 95,560,081	\$ 110,445,637	\$ 116,147,729	\$ 121,328,933	\$ 126,974,340	\$ 129,496,618	\$ 132,073,482
Rate Covenant Test [9]											
TEST 1 - Net Revenue Less Excluded Revenues											
14	Net Revenue [8]	\$ 41,453,739	\$ 56,734,546	\$ 75,138,610	\$ 95,560,081	\$ 110,445,637	\$ 116,147,729	\$ 121,328,933	\$ 126,974,340	\$ 129,496,618	\$ 132,073,482
Less: Excluded Revenues [4]:											
15	Availability Fee Revenues	\$ (6,957,293)	\$ (8,195,625)	\$ (8,195,625)	\$ (12,457,350)	\$ (13,113,000)	\$ (16,391,250)	\$ (19,127,000)	\$ (21,855,000)	\$ (21,855,000)	\$ (21,855,000)
16	Availability Fee Interest Earned	(1,943,000)	(1,058,000)	(774,000)	(594,000)	(779,000)	(835,000)	(863,000)	(893,000)	(901,000)	(905,000)
17	Other Excluded Revenues	(45,000)	(45,173)	(45,345)	(45,552)	(45,759)	(46,018)	(46,320)	(46,665)	(47,010)	(47,356)
18	Net Revenue Available Less Excluded Revenues	\$ 32,508,446	\$ 47,435,748	\$ 66,123,640	\$ 82,463,178	\$ 96,507,878	\$ 98,875,461	\$ 101,292,613	\$ 104,179,675	\$ 106,693,607	\$ 109,266,126
Debt Service Requirements:											
Principal and Interest Requirements [10]											
19	Series 1996 Bonds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20	Series 2004 Bonds	6,708,090	6,722,742	6,743,983	6,755,476	6,774,342	6,787,967	6,810,925	6,830,175	6,844,185	6,861,873
21	Series 2009 Bonds	9,753,748	9,679,333	9,710,280	9,713,108	9,714,463	9,718,660	9,725,629	9,725,702	9,731,775	9,735,213
22	Series 2011 Bonds	0	3,733,110	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331	11,199,331
23	Series 2012 Bonds	0	0	0	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159
24	Series 2014 Bonds	0	0	0	0	0	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159
25	N/A Bonds	0	0	0	0	0	0	0	0	0	0
26	Parity Indebtedness [11]	0	0	0	0	0	0	0	0	0	0
27	Total Debt Service Requirements	\$ 16,461,838	\$ 20,135,185	\$ 27,653,594	\$ 33,673,074	\$ 33,693,294	\$ 39,716,276	\$ 39,746,203	\$ 39,765,526	\$ 39,785,609	\$ 39,806,734
28	Calculated Coverage	1.97	2.36	2.39	2.45	2.86	2.49	2.55	2.62	2.68	2.74
29	Required Coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25

Table 5
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projected Operating Results and Debt Service Coverage Analysis

Line No.	Description	Projected Fiscal Year Ending June 30,									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
TEST 2 - Net Revenue With Excluded Revenues											
30	Net Revenue [8]	\$ 41,453,739	\$ 56,734,546	\$ 75,138,610	\$ 95,560,081	\$ 110,445,637	\$ 116,147,729	\$ 121,328,933	\$ 126,974,340	\$ 129,496,618	\$ 132,073,482
Debt Service Requirements:											
Subordinate Obligations [12]:											
31	2001 VRA	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284
32	2002 VRA	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788
33	Subtotal VRA Debt Service	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072	\$ 6,637,072
34	Upper Occoquan Sewage Authority (UOSA)	\$ 17,660,058	\$ 18,273,668	\$ 18,273,314	\$ 18,271,735	\$ 18,271,822	\$ 18,269,749	\$ 18,393,888	\$ 18,394,201	\$ 18,392,638	\$ 18,391,388
35	(UOSA) New Bonds	0	0	2,373,713	4,747,427	6,622,570	7,498,636	7,865,961	8,939,744	10,012,553	10,461,895
36	Subtotal UOSA Debt Service	\$ 17,660,058	\$ 18,273,668	\$ 20,647,027	\$ 23,019,162	\$ 24,894,392	\$ 25,768,385	\$ 26,259,849	\$ 27,333,944	\$ 28,405,191	\$ 28,853,283
	Series 2011 - CP / BAN Interest Only	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Series 2012 - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
	Series 2014 - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
	N/A - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
	Subtotal Interim Financing Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
37	Total Subordinate Obligations	\$ 24,297,130	\$ 24,910,740	\$ 27,284,099	\$ 29,656,234	\$ 31,531,464	\$ 32,405,457	\$ 32,896,922	\$ 33,971,017	\$ 35,042,263	\$ 35,490,355
38	Total Parity Indebtedness [11]	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
39	Principal and Interest Requirements [10]	\$ 16,461,838	\$ 20,135,185	\$ 27,653,594	\$ 33,673,074	\$ 33,693,294	\$ 39,716,276	\$ 39,746,203	\$ 39,765,526	\$ 39,785,609	\$ 39,806,734
40	Total Debt Service Requirements	\$ 40,758,968	\$ 45,045,925	\$ 54,937,694	\$ 63,329,308	\$ 65,224,758	\$ 72,121,733	\$ 72,643,125	\$ 73,736,543	\$ 74,827,872	\$ 75,297,089
41	Calculated Coverage	1.02	1.26	1.37	1.51	1.69	1.61	1.67	1.72	1.73	1.75
42	Required Minimum Coverage	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
43	Net Revenue [8]	\$ 41,453,739	\$ 56,734,546	\$ 75,138,610	\$ 95,560,081	\$ 110,445,637	\$ 116,147,729	\$ 121,328,933	\$ 126,974,340	\$ 129,496,618	\$ 132,073,482
Less Transfers to Other Funds [13]:											
44	Debt Service Subfund [14]	\$ 16,461,838	\$ 20,135,185	\$ 27,653,594	\$ 33,673,074	\$ 33,693,294	\$ 39,716,276	\$ 39,746,203	\$ 39,765,526	\$ 39,785,609	\$ 39,806,734
45	Subordinate Obligations Subfund [15]	24,297,130	24,910,740	27,284,099	29,656,234	31,531,464	32,405,457	32,896,922	33,971,017	35,042,263	35,490,355
46	Amount Available for Other Purposes	\$ 694,771	\$ 11,688,621	\$ 20,200,917	\$ 32,230,773	\$ 45,220,880	\$ 44,025,996	\$ 48,685,809	\$ 53,237,798	\$ 54,668,746	\$ 56,776,392

Table 5
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projected Operating Results and Debt Service Coverage Analysis

Footnotes:

SAF = Service Availability Fees.

- [1] Operating Revenue reflects rates recently adopted by the Board of Supervisors pursuant to the Rate Ordinance and implementation of additional wastewater rates for Fiscal Years 2011-2019 as proposed by the Feasibility Consultants.
- [2] Amounts shown include other miscellaneous revenues of the System (customer service fees, sale of property, etc.); amounts do not include Non-Recurring revenue associated with lateral spur fees and connection charges.
- [3] Amounts derived from Table 1 and includes the Operating Component of the Cost of Contracted Services, i.e., treatment by contract (TbC) costs. Amounts shown do not include depreciation and amortization expenses, which are non-cash expenses and are not considered Operating Expenses as defined in the General Bond Resolution.
- [4] The sum of the amounts shown for Non-recurring Revenue and the Revenue Subfund credit balance is defined in the General Bond Resolution as the "Excluded Revenues".
- [5] Amounts shown represent fees charged to new development and interest income earned on the balance of deposits from such fees for the allocable share of conveyance, treatment and disposal capacity constructed by the County for the benefit of such development.
- [6] Amounts shown include lateral spur fees, connection charges for meter replacement and other similar charges which are considered as a Non-recurring Revenue in the General Bond Resolution (represents a one-time charge generally to new development to initiate or receive service).
- [7] Pursuant to the General Bond Resolution, Net Revenues shall include income previously received and currently held by the County to the credit of the Revenue Subfund and all rights to receive the same (cash and cash equivalents). For the purposes of this report, no recognition for the availability of funds held by the County in the Revenue Subfund has been assumed for purposes of determining Net Revenues as defined in the General Bond Resolution; such amounts were assumed to be available for ongoing System purposes (Operating Expenses and Capital Project Funding) exclusive of compliance with the rate covenant per the General Bond Resolution.
- [8] Net Revenues as defined in the General Bond Resolution includes i) Non-recurring Revenues (e.g., availability fee revenue and investment earnings on available balances, connection fees, reconnection fees, charges for meter replacements, etc.) and ii) income previously received and currently held by the County to the credit of the Revenue Subfund and all rights to receive the same.
- [9] Rate Covenant requirements as defined in the General Bond Resolution under Article V, Section 501.
- [10] Amounts shown reflect Debt Service Requirement on all Outstanding Bonds and Additional Parity Bonds assumed to be issued during the Forecast Period on parity with the Outstanding Bonds.
- [11] Parity Indebtedness defined in the General Bond Resolution shall include i) the Debt Service Components of the Cost of Contracted Services under Service Contracts where the Chief Financial Officer for the County certifies that the County has elected to treat such Debt Service Components as payable on a parity with the Principal and Interest Requirements of the Bonds and ii) any other Indebtedness payable on a parity with the Principal and Interest Requirements of the Bonds. Based on discussions with the County, there currently is no debt outstanding that is considered as Parity Indebtedness and no future Parity Indebtedness is assumed to be issued during the Forecast Period.
- [12] Subordinate Obligations as defined in the General Bond Resolution includes any Debt Service Component of the Cost of Contracted Services (for the UOSA debt obligation) (other than Parity Debt Service Components) and any other obligations of the County with respect to the System (VRA obligations).
- [13] Amounts shown reflect transfers to other subfunds as delineated in the General Bond Resolution.
- [14] Amounts shown reflect transfers to the Debt Service Subfund associated with the payment of the Principal and Interest Requirements on the Outstanding and Additional Parity Bonds based on the deposit requirements delineated in the General Bond Resolution (on an accrual basis and not when the payments are made). Also included in the recognized deposits would be funds required to pay Parity Indebtedness, if any, which are required to be set aside in a special account in the Debt Service Subfund.
- [15] Amounts shown reflect transfers to the Subordinate Obligations Subfund associated with the payment of debt on any loans considered subordinate to the Senior Lien Bonds and the Parity Indebtedness.

Table 6
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Summary of Debt Service Payments - Outstanding and Additional Debt

Line No.	Description	Projected Fiscal Year Ending June 30,									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Current Senior Lien Debt Outstanding											
1	Series 2004 Bonds	\$ 6,708,090	\$ 6,722,742	\$ 6,743,983	\$ 6,755,476	\$ 6,774,342	\$ 6,787,967	\$ 6,810,925	\$ 6,830,175	\$ 6,844,185	\$ 6,861,873
2	Series 2009 Bonds	9,753,748	9,679,333	9,710,280	9,713,108	9,714,463	9,718,660				
3	Subtotal - Current Senior Lien Debt Service	\$ 16,461,838	\$ 16,402,075	\$ 16,454,264	\$ 16,468,584	\$ 16,488,804	\$ 16,506,627	\$ 16,536,554	\$ 16,555,877	\$ 16,575,960	\$ 16,597,085
Additional Senior Lien Debt [1]											
4	Series 2011 Bonds	\$ 0	\$ 3,733,110	\$ 11,199,331	\$ 11,199,331	\$ 11,199,331	\$ 11,199,331	\$ 11,199,331	\$ 11,199,331	\$ 11,199,331	\$ 11,199,331
5	Series 2012 Bonds	0	0	0	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159
6	Series 2014 Bonds	0	0	0	0	0	6,005,159	6,005,159	6,005,159	6,005,159	6,005,159
7	Subtotal - Additional Senior Debt Service	\$ 0	\$ 3,733,110	\$ 11,199,331	\$ 17,204,490	\$ 17,204,490	\$ 23,209,649	\$ 23,209,649	\$ 23,209,649	\$ 23,209,649	\$ 23,209,649
Total Senior Debt Service		\$ 16,461,838	\$ 20,135,185	\$ 27,653,594	\$ 33,673,074	\$ 33,693,294	\$ 39,716,276	\$ 39,746,203	\$ 39,765,526	\$ 39,785,609	\$ 39,806,734
Current Subordinate Debt Outstanding											
8	2001 VRA	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284	\$ 2,999,284
9	2002 VRA	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788	3,637,788
10	Upper Occoquan Sewage Authority (UOSA) [2]	17,660,058	18,273,668	18,273,314	18,271,735	18,271,822	18,269,749	18,393,888	18,394,201	18,392,638	18,391,388
11	Subtotal - Current Subordinate Debt Service	\$ 24,297,130	\$ 24,910,740	\$ 24,910,386	\$ 24,908,807	\$ 24,908,894	\$ 24,906,821	\$ 25,030,961	\$ 25,031,273	\$ 25,029,710	\$ 25,028,460
Additional Subordinate Debt Outstanding											
12	(UOSA) New Bonds [3]	\$ 0	\$ 0	\$ 2,373,713	\$ 4,747,427	\$ 6,622,570	\$ 7,498,636	\$ 7,865,961	\$ 8,939,744	\$ 10,012,553	\$ 10,461,895
	N/A - CP / BAN Interest Only	0	0	0	0	0	0	0	0	0	0
13	Subtotal - Subordinate Debt Service	\$ 0	\$ 0	\$ 2,373,713	\$ 4,747,427	\$ 6,622,570	\$ 7,498,636	\$ 7,865,961	\$ 8,939,744	\$ 10,012,553	\$ 10,461,895
14	Total Subordinate Debt Service	\$ 24,297,130	\$ 24,910,740	\$ 27,284,099	\$ 29,656,234	\$ 31,531,464	\$ 32,405,457	\$ 32,896,922	\$ 33,971,017	\$ 35,042,263	\$ 35,490,355
15	Total Debt Service (Senior Lien and Subordinate)	\$ 40,758,968	\$ 45,045,925	\$ 54,937,694	\$ 63,329,308	\$ 65,224,758	\$ 72,121,733	\$ 72,643,125	\$ 73,736,543	\$ 74,827,872	\$ 75,297,089

Footnotes:

[1] The following table summarizes the assumptions utilized for additional Senior Lien Debt:

	Series 2011		
	Actual	Series 2012	Series 2014
Term-Years	30	30	30
Interest Rate	5.75%	6.00%	6.00%
Issue Month - Principal Pmt (Jan=1)	3	7	7
Total CIP Drawdown Period (Yrs)	2	2	3
Interim Financing Yrs (During Draw Period)	0	0	0
LOC / CP / BAN / None	None	None	None
Initial Year of Draws (Fiscal Year)	2011	2013	2015
Conversion Conventional Finance (FY)	2011	2013	2015
Total Projects Funded (in Millions)	\$ 144.0	\$ 75.0	\$ 75.0
Existing Customer Percent	94%	89%	66%
Total Principal Issued (in Millions)	\$ 158.4	\$ 82.7	\$ 82.7
Annual Debt Service (in Millions)	\$ 9.7	\$ 6.0	\$ 6.0

[2] Includes County debt service share for the following UOSA Bonds: Series 1995A Bonds, Series 2003 Bonds (Refunding of Series 1993), Series 2004 Bonds (Refunding a portion of the Series 1995A), Series 2005 Bonds (Refunding a portion of Series 1995A), Series 2007A Bonds (Refunding a portion of Series 1995A), and Series 2007B Bonds; it also reflects the change in debt service allocation associated with the County's sale of capacity to Prince William County in Fiscal Year 2008.

[3] Includes County debt service share for additional UOSA Bonds; based on information received by UOSA. Amounts shown are not final and are subject to change based on actual sale of such bonds.

Table 7

County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projected Fund Balances and Interest Income Determination

Line No.	Description	Historical FY	Projected Fiscal Year Ending June 30,									
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Ending Fund Balance Summary												
1	Fund 400 and Fund 401 -Existing Customers	\$ 11,801,338	\$ 25,537,048	\$ 36,640,345	\$ 27,877,105	\$ 25,554,703	\$ 37,344,758	\$ 40,755,754	\$ 49,281,562	\$ 51,641,361	\$ 47,890,106	\$ 49,525,498
2	Fund 400-A - Availability Fees - New Customers [1]	78,569,411	59,697,191	17,727,322	171,000	0	0	0	0	0	0	0
3	Fund 400-VRA- Debt Service Reserve	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070
4	TOTAL Fund 400 Ending Balance	\$ 96,887,819	\$ 91,751,308	\$ 60,884,736	\$ 34,565,175	\$ 32,071,773	\$ 43,861,828	\$ 47,272,823	\$ 55,798,632	\$ 58,158,430	\$ 54,407,176	\$ 56,042,568
5	Fund 402 Construction Improvement -Exist. Cust. [2]	\$ 6,828,718	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Fund Rate Stabilization Fund	0	0	0	0	0	0	0	0	0	0	0
7	Fund 406 Debt Service Reserve	17,864,660	17,864,660	29,063,991	29,063,991	29,063,991	35,069,150	35,069,150	41,074,309	41,074,309	41,074,309	41,074,309
8	Fund 408 Sewer Bond Construction	117,939,330	38,444,330	91,395,522	0	26,525,175	0	53,455,000	40,015,000	0	0	0
9	Total Projected Ending Balance	\$ 239,520,527	\$ 148,060,298	\$ 181,344,249	\$ 63,629,166	\$ 87,660,938	\$ 78,930,977	\$ 135,796,973	\$ 136,887,941	\$ 99,232,739	\$ 95,481,484	\$ 97,116,877
10	Total Existing Customer Year End Fund Balance	\$ 102,449,515	\$ 65,220,507	\$ 145,607,087	\$ 54,559,378	\$ 76,917,318	\$ 69,871,282	\$ 100,387,207	\$ 99,825,026	\$ 87,923,824	\$ 84,172,569	\$ 85,807,962
11	Total New Customer Ending Fund Balance	137,071,012	\$ 82,839,792	\$ 35,737,162	\$ 9,069,787	\$ 10,743,620	\$ 9,059,696	\$ 35,409,766	\$ 37,062,915	\$ 11,308,915	\$ 11,308,915	\$ 11,308,915
12	Total Projected Ending Balance	\$ 239,520,527	\$ 148,060,298	\$ 181,344,249	\$ 63,629,166	\$ 87,660,938	\$ 78,930,977	\$ 135,796,973	\$ 136,887,941	\$ 99,232,739	\$ 95,481,484	\$ 97,116,877
Fund 400 and Fund 401 - Existing Customers												
13	Beginning Balance		\$ 11,801,338	\$ 25,537,048	\$ 36,640,345	\$ 27,877,105	\$ 25,554,703	\$ 37,344,758	\$ 40,755,754	\$ 49,281,562	\$ 51,641,361	\$ 47,890,106
Revenues / Transfers In												
14	Transfers In from Rates (End of Year Surplus)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15	Transfers In from Fund 406		0	0	0	0	0	0	0	0	0	0
16	Transfers In from Fund 400 - VRA		0	0	0	0	0	0	0	0	0	0
17	Transfers In from Fund 400A - Availability Fees		0	0	0	0	0	0	0	0	0	0
18	Transfers In from Rate Stabilization Fund		0	0	0	0	0	0	0	0	0	0
19	Transfers In from Revreq (Addition to Reserves)		10,152,893	30,238,280	14,084,058	22,494,916	30,759,164	10,686,919	16,013,753	8,839,408	21,248,790	27,280,234
20	Transfers In from Revreq (Pay-go Allowance)		20,660,000	21,977,000	23,649,000	24,737,000	25,424,000	26,284,000	27,219,000	28,130,000	29,039,000	29,905,000
21	Total Transfers In		30,812,893	52,215,280	37,733,058	47,231,916	56,183,164	36,970,919	43,232,753	36,969,408	50,287,790	57,185,234
Expenditures / Transfers Out												
22	Transfers Out (Rev. Requirements)		\$ 11,245,901	\$ 22,789,452	\$ 26,501,766	\$ 24,817,318	\$ 18,969,109	\$ 6,033,923	\$ 6,245,944	\$ 6,479,610	\$ 6,716,045	\$ 6,962,842
23	Transfers Out to Rate Stabilization Fund		0	0	0	0	0	0	0	0	0	0
24	Transfers Out to Prevent Fund 400-A to go Below Zero		0	0	0	0	0	0	0	0	0	0
25	Transfers Out to Fund 402 - Existing		5,831,282	18,322,531	19,994,531	24,737,000	25,424,000	27,526,000	28,461,000	28,130,000	47,323,000	48,587,000
26	Total Transfers Out		17,077,183	41,111,983	46,496,297	49,554,318	44,393,109	33,559,923	34,706,944	34,609,610	54,039,045	55,549,842
27	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
28	Interest Income		280,000	466,000	645,000	534,000	786,000	976,000	1,125,000	1,262,000	1,244,000	1,218,000
29	Recognition Of Interest in Revenue Requirements	Yes	280,000	466,000	645,000	534,000	786,000	976,000	1,125,000	1,262,000	1,244,000	1,218,000
30	Ending Balance (Excl. New Customer Share)		\$ 25,537,048	\$ 36,640,345	\$ 27,877,105	\$ 25,554,703	\$ 37,344,758	\$ 40,755,754	\$ 49,281,562	\$ 51,641,361	\$ 47,890,106	\$ 49,525,498
31	Minimum Reserve (90 Days Operating Plus 1 Year Capital Replacement)		43,890,918	46,182,524	48,872,835	51,356,986	53,150,288	55,217,075	57,461,639	59,755,091	62,113,691	64,499,575
32	Meet Minimum Reserve Balance - Yes or No		No	No	No	No	No	No	No	No	No	No

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Table 7

County of Fairfax, Virginia

2010 Wastewater Revenue Sufficiency and Rate Analysis

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Projected Fund Balances and Interest Income Determination

Line No.	Description	Historical FY 2009	Projected Fiscal Year Ending June 30,									
			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fund 400-A - Availability Fees - New Customers [1]												
33	Beginning Balance		\$ 78,569,411	\$ 59,697,191	\$ 17,727,322	\$ 171,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues / Transfers In												
34	Transfers In from Service Availability Fees Collected		6,957,293	8,195,625	8,195,625	12,457,350	13,113,000	16,391,250	19,127,000	21,855,000	21,855,000	21,855,000
35	Transfers In From Fund 400 to Prevent Fund 400-A to go Below Zero		0	0	0	0	0	0	0	0	0	0
36	Transfers In (Interest Income From Debt Service Reserve Funds) [6]		921,000	485,000	603,000	594,000	779,000	835,000	863,000	893,000	901,000	905,000
37	Total Transfers In		7,878,293	8,680,625	8,798,625	13,051,350	13,892,000	17,226,250	19,990,000	22,748,000	22,756,000	22,760,000
38	Total Available Funds before Disbursement		86,447,704	68,377,816	26,525,947	13,222,350	13,892,000	17,226,250	19,990,000	22,748,000	22,756,000	22,760,000
Expenditures / Transfers Out												
Total Available Disbursements												
39	Transfers Out - CIP		0	24,232,661	26,525,947	9,987,175	8,006,825	13,089,000	11,699,000	22,748,000	11,097,000	6,554,000
40	Transfers Out - O&M Expense		1,612,830	0	0	0	0	0	0	0	0	0
41	Transfers Out - Debt Service		26,159,682	26,990,833	28,373,051	29,951,231	30,659,105	33,052,775	33,330,877	33,694,112	34,053,787	34,212,331
Disbursements Recognized												
42	Transfers Out - CIP		0	24,232,661	26,525,947	9,987,175	8,006,825	13,089,000	11,699,000	22,748,000	11,097,000	6,554,000
43	Transfers Out - O&M Expense		1,612,830	0	0	0	0	0	0	0	0	0
44	Transfers Out - Debt Service		26,159,682	26,990,833	0	3,235,175	5,885,175	4,137,250	8,291,000	0	11,659,000	16,206,000
45	Transfer Out - Fund 400		0	0	0	0	0	0	0	0	0	0
46	Total Transfers Out		\$ 27,772,513	\$ 51,223,494	\$ 26,525,947	\$ 13,222,350	\$ 13,892,000	\$ 17,226,250	\$ 19,990,000	\$ 22,748,000	\$ 22,756,000	\$ 22,760,000
47	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
48	Interest Income		1,022,000	573,000	171,000	0	0	0	0	0	0	0
49	Recognition Of Interest in Revenue Requirements	No	0	0	0	0	0	0	0	0	0	0
50	Ending Balance (Availability Fees Fund)		\$ 59,697,191	\$ 17,727,322	\$ 171,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund 400-VRA- Debt Service Reserve												
51	Beginning Balance		\$ 6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070	6,517,070
Revenues / Transfers In												
52	Transfers In	Debt Retirement	0	0	0	0	0	0	0	0	0	0
Expenditures / Transfers Out												
53	Transfers Out	2023	0	0	0	0	0	0	0	0	0	0
54	Interest Rate	Med. Term	1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
55	Interest Income		98,000	98,000	130,000	130,000	163,000	163,000	163,000	163,000	163,000	163,000
56	Recognition Of Interest in Revenue Requirements	Yes	98,000	98,000	130,000	130,000	163,000	163,000	163,000	163,000	163,000	163,000
57	Ending Balance		\$ 6,517,070	\$ 6,517,070	\$ 6,517,070	\$ 6,517,070	\$ 6,517,070	\$ 6,517,070	\$ 6,517,070	\$ 6,517,070	\$ 6,517,070	\$ 6,517,070
58	TOTAL Fund 400 Ending Balance		\$ 91,751,308	\$ 60,884,736	\$ 34,565,175	\$ 32,071,773	\$ 43,861,828	\$ 47,272,823	\$ 55,798,632	\$ 58,158,430	\$ 54,407,176	\$ 56,042,568

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Table 7

County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projected Fund Balances and Interest Income Determination

Line No.	Description	Historical FY 2009	Projected Fiscal Year Ending June 30,									
			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fund 402 Construction Improvement -Exist. Cust. [2]												
59	Beginning Balance		\$ 6,828,718	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues / Transfers In												
60	Transfers In from Operations (RevReq)		0	0	0	0	0	0	0	0	0	0
61	Transfers In From Fund 400		5,831,282	18,322,531	19,994,531	24,737,000	25,424,000	27,526,000	28,461,000	28,130,000	47,323,000	48,587,000
62	Total Transfers In		5,831,282	18,322,531	19,994,531	24,737,000	25,424,000	27,526,000	28,461,000	28,130,000	47,323,000	48,587,000
Expenditures / Transfers Out												
63	Transfers Out Capital Expenditures [3]		12,660,000	18,322,531	19,994,531	24,737,000	25,424,000	27,526,000	28,461,000	28,130,000	47,323,000	48,587,000
64	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
65	Interest Income		51,000	0	0	0	0	0	0	0	0	0
66	Recognition Of Interest in Revenue Requirements	Yes	51,000	0	0	0	0	0	0	0	0	0
67	Ending Balance		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund 403 Senior Sinking Fund												
68	Annual Senior Debt Service		\$ 16,461,838	\$ 20,135,185	\$ 27,653,594	\$ 33,673,074	\$ 33,693,294	\$ 39,716,276	\$ 39,746,203	\$ 39,765,526	\$ 39,785,609	\$ 39,806,734
69	Average Balance		4,115,459	5,033,796	6,913,399	8,418,268	8,423,323	9,929,069	9,936,551	9,941,381	9,946,402	9,951,684
70	Percentage of Debt Service Reserve Allocated to Existing Customers		30.00%	69.40%	69.40%	74.17%	74.17%	72.47%	72.47%	72.47%	72.47%	72.47%
Existing Customers Interest Portion Calculation												
71	Interest Rate	Long Term	1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
72	Interest Income		19,000	52,000	96,000	125,000	156,000	180,000	180,000	180,000	180,000	180,000
73	Recognition Of Interest in Revenue Requirements	Yes	19,000	52,000	96,000	125,000	156,000	180,000	180,000	180,000	180,000	180,000
New Customers Interest Portion Calculation												
74	Interest Rate	Long Term	1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
75	Interest Income		43,000	23,000	42,000	43,000	54,000	68,000	68,000	68,000	68,000	68,000
76	Recognition Of Interest in Revenue Requirements [6]	No	43,000	23,000	42,000	43,000	54,000	68,000	68,000	68,000	68,000	68,000

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Table 7
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projected Fund Balances and Interest Income Determination

Line No.	Description	Historical FY	Projected Fiscal Year Ending June 30,									
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fund 406 Debt Service Reserve												
77	Beginning Balance		\$ 17,864,660	17,864,660	29,063,991	29,063,991	29,063,991	35,069,150	35,069,150	41,074,309	41,074,309	41,074,309
Revenues / Transfers In												
78	Transfers in Series 2011		0	11,199,331	0	0	0	0	0	0	0	0
79	Transfers in Series 2012		0	0	0	0	6,005,159	0	0	0	0	0
80	Transfers in Series 2014	Bond	0	0	0	0	0	0	6,005,159	0	0	0
	Transfers in N/A		0	0	0	0	0	0	0	0	0	0
Expenditures / Transfers Out												
		Retirement										
81	Transfers out Series 2004 Bonds [4]	2029	0	0	0	0	0	0	0	0	0	0
82	Transfers out Series 2011 [4]	2039	0	0	0	0	0	0	0	0	0	0
83	Transfers out Series 2012 [4]	2041	0	0	0	0	0	0	0	0	0	0
84	Transfers out Series 2014 [4]	2043	0	0	0	0	0	0	0	0	0	0
	Transfers out N/A [4]	2045	0	0	0	0	0	0	0	0	0	0
85	Percentage of Debt Service Reserve Allocated to Existing Customers		30.00%	69.40%	69.40%	74.17%	74.17%	72.47%	72.47%	72.47%	72.47%	72.47%
Existing Customers Interest Portion Calculation												
86	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
87	Interest Income		80,000	244,000	403,000	431,000	595,000	635,000	690,000	744,000	744,000	744,000
88	Recognition Of Interest in Revenue Requirements	Yes	80,000	244,000	403,000	431,000	595,000	635,000	690,000	744,000	744,000	744,000
New Customers Interest Portion Calculation												
89	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
90	Interest Income		188,000	108,000	178,000	150,000	207,000	241,000	262,000	283,000	283,000	283,000
91	Recognition Of Interest in Revenue Requirements [6]	Yes	188,000	108,000	178,000	150,000	207,000	241,000	262,000	283,000	283,000	283,000
92	Ending Balance		\$ 17,864,660	\$ 29,063,991	\$ 29,063,991	\$ 29,063,991	\$ 35,069,150	\$ 35,069,150	\$ 41,074,309	\$ 41,074,309	\$ 41,074,309	\$ 41,074,309
Fund 407 Subordinate Debt Sinking Fund												
93	Annual Subordinate Debt Service		\$ 24,297,130	\$ 24,910,740	\$ 27,284,099	\$ 29,656,234	\$ 31,531,464	\$ 32,405,457	\$ 32,896,922	\$ 33,971,017	\$ 35,042,263	\$ 35,490,355
94	Percentage of Subordinate Debt Service Reserve Allocated to Existing Customers		27.32%	26.64%	29.79%	32.43%	34.25%	35.03%	35.22%	36.24%	37.19%	37.58%
94	Average Balance		6,074,283	6,227,685	6,821,025	7,414,059	7,882,866	8,101,364	8,224,230	8,492,754	8,760,566	8,872,589
Existing Customers Interest Portion Calculation												
95	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
96	Interest Income		100,000	100,000	163,000	192,000	270,000	284,000	290,000	308,000	326,000	333,000
97	Recognition Of Interest in Revenue Requirements	Yes	100,000	100,000	163,000	192,000	270,000	284,000	290,000	308,000	326,000	333,000
New Customers Interest Portion Calculation												
98	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
99	Interest Income		265,000	274,000	383,000	401,000	518,000	526,000	533,000	542,000	550,000	554,000
100	Recognition Of Interest in Revenue Requirements [6]	Yes	265,000	274,000	383,000	401,000	518,000	526,000	533,000	542,000	550,000	554,000

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Table 7
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Projected Fund Balances and Interest Income Determination

Line No.	Description	Historical FY 2009	Projected Fiscal Year Ending June 30,									
			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fund 408 Sewer Bond Construction - Existing and New Debt												
Subfund 408-A - Existing Debt (Series 2009)												
101	Beginning Balance - Existing Customers		\$ 71,942,991	\$ 27,806,991	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
102	Beginning Balance - New Customers		45,996,339	10,637,339	0	0	0	0	0	0	0	0
103	Total Beginning Balance		<u>\$ 117,939,330</u>	<u>\$ 38,444,330</u>	<u>\$ 0</u>							
Revenues / Transfers In												
104	Transfers In		0	0	0	0	0	0	0	0	0	0
	Transfers In - New Customers											
Expenditures / Transfers Out [5]												
105	Transfers Out - CIP Existing Customers		44,136,000	27,806,991	0	0	0	0	0	0	0	0
106	Transfers Out - CIP New Customers		35,359,000	10,637,339	0	0	0	0	0	0	0	0
Existing Customers Interest Portion Calculation												
107	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
108	Interest Income		748,000	209,000	0	0	0	0	0	0	0	0
109	Recognition Of Interest in Revenue Requirements	Yes	<u>748,000</u>	<u>209,000</u>	<u>0</u>							
New Customers Interest Portion Calculation												
110	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
111	Interest Income		425,000	80,000	0	0	0	0	0	0	0	0
112	Recognition Of Interest in Revenue Requirements [6]	Yes	<u>425,000</u>	<u>80,000</u>	<u>0</u>							
113	Existing Customers Ending Balance		\$ 27,806,991	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
114	New Customers Ending Balance		10,637,339	0	0	0	0	0	0	0	0	0
115	Ending Balance Fund 408-A		<u>\$ 38,444,330</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Table 7

County of Fairfax, Virginia

2010 Wastewater Revenue Sufficiency and Rate Analysis

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Projected Fund Balances and Interest Income Determination

Line No.	Description	Historical FY 2009	Projected Fiscal Year Ending June 30,									
			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Subfund 408-B - New Debt												
116	Beginning Balance - Existing Customers		\$ 0	\$ 0	\$ 82,280,322	\$ (4,147)	\$ 23,289,353	\$ (647)	\$ 27,699,353	\$ 14,259,353	\$ (1,647)	\$ (1,647)
117	Beginning Balance - New Customers		0	0	9,115,200	4,147	3,235,822	647	25,755,647	25,755,647	1,647	1,647
118	Total Beginning Balance		\$ 0	\$ 0	\$ 91,395,522	\$ 0	\$ 26,525,175	\$ 0	\$ 53,455,000	\$ 40,015,000	\$ 0	\$ 0
Revenues / Transfers In												
119	Transfers In Series 2011		\$ 0	\$ 144,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
120	Transfers In Series 2012		0	0	0	75,000,000	0	0	0	0	0	0
121	Transfers In Series 2014		0	0	0	0	0	75,000,000	0	0	0	0
122	Transfers In N/A		0	0	0	0	0	0	0	0	0	0
CIP Expenditures / Transfers Out												
123	Existing Customers Transfers out CIP Projects Funded From Series 2011		\$ 0	\$ 52,604,478	\$ 82,284,469	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
124	New Customers Transfers out CIP Projects Funded From Series 2011		0	0	9,111,053	0	0	0	0	0	0	0
125	Existing Customers Transfers out CIP Projects Funded From Series 2012		\$ 0	\$ 0	\$ 0	\$ 43,119,000	\$ 23,290,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
126	New Customers Transfers out CIP Projects Funded From Series 2012		0	0	0	5,355,825	3,235,175	0	0	0	0	0
127	Existing Customers Transfers out CIP Projects Funded From Series 2014		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,545,000	\$ 13,440,000	\$ 14,261,000	\$ 0	\$ 0
128	New Customers Transfers out CIP Projects Funded From Series 2014		0	0	0	0	0	0	0	25,754,000	0	0
129	Existing Customers Transfers out CIP Projects Funded From N/A		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
130	New Customers Transfers out CIP Projects Funded From N/A		0	0	0	0	0	0	0	0	0	0
131	Total Existing Cust. Transfers out CIP Proj. Funded From New Bonds		\$ 0	\$ 52,604,478	\$ 82,284,469	\$ 43,119,000	\$ 23,290,000	\$ 21,545,000	\$ 13,440,000	\$ 14,261,000	\$ 0	\$ 0
132	Total New Cust. Transfers out CIP Proj. Funded From New Bonds		-	-	9,111,053	5,355,825	3,235,175	-	-	25,754,000	-	-
Existing Customers Interest Portion Calculation												
133	Interest Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
134	Interest Income		0	0	0	0	0	0	0	0	0	0
135	Recognition Of Interest in Revenue Requirements	Yes	0	0	0	0	0	0	0	0	0	0
New Customers Interest Portion Calculation												
136	Interest Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
137	Interest Income		0	0	0	0	0	0	0	0	0	0
138	Recognition Of Interest in Revenue Requirements [6]	Yes	0	0	0	0	0	0	0	0	0	0
139	Existing Customers Ending Balance		\$ 0	\$ 82,280,322	\$ (4,147)	\$ 23,289,353	\$ (647)	\$ 27,699,353	\$ 14,259,353	\$ (1,647)	\$ (1,647)	\$ (1,647)
140	New Customers Ending Balance		0	9,115,200	4,147	3,235,822	647	25,755,647	25,755,647	1,647	1,647	1,647
141	Ending Balance Fund 408-A		\$ 0	\$ 91,395,522	\$ 0	\$ 26,525,175	\$ 0	\$ 53,455,000	\$ 40,015,000	\$ 0	\$ 0	\$ 0
142	Existing Customers Ending Balance		\$ 27,806,991	\$ 82,280,322	\$ (4,147)	\$ 23,289,353	\$ (647)	\$ 27,699,353	\$ 14,259,353	\$ (1,647)	\$ (1,647)	\$ (1,647)
143	New Customers Ending Balance		\$ 10,637,339	\$ 9,115,200	\$ 4,147	\$ 3,235,822	\$ 647	\$ 25,755,647	\$ 25,755,647	\$ 1,647	\$ 1,647	\$ 1,647
144	TOTAL Fund 408 Ending Balance		\$ 38,444,330	\$ 91,395,522	\$ 0	\$ 26,525,175	\$ 0	\$ 53,455,000	\$ 40,015,000	\$ 0	\$ 0	\$ 0

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**Table 7
County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis**

Projected Fund Balances and Interest Income Determination

Line No.	Description	Historical FY 2009	Projected Fiscal Year Ending June 30,									
			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fund ___ Rate Stabilization Fund												
145	Beginning Balance		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues / Transfers In												
146	Transfers In from Fund 400		0	0	0	0	0	0	0	0	0	0
Expenditures / Transfers Out												
147	Transfers Out to Fund 400		0	0	0	0	0	0	0	0	0	0
148	Interest Rate		1.50%	1.50%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
149	Interest Income		0	0	0	0	0	0	0	0	0	0
150	Recognition Of Interest in Revenue Requirements	Yes	0	0	0	0	0	0	0	0	0	0
151	Ending Balance		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
152	TOTAL UNRESTRICTED INTEREST INCOME		\$ 1,376,000	\$ 1,169,000	\$ 1,437,000	\$ 1,412,000	\$ 1,970,000	\$ 2,238,000	\$ 2,448,000	\$ 2,657,000	\$ 2,657,000	\$ 2,638,000

Footnotes

- [1] Fund 400A will be used only to finance new customer capital projects. Fund 400A includes new customer monies from Fund 402.
- [2] Fund 402 includes only existing customers. New customer portion funds are shown in Fund 400A.
- [3] Capital Expenditures from Fund 402 are cash funded projects for existing customers only.
- [4] Fund 406 transfers out due to bond retirement and/or purchasing of assurance.
- [5] Fund 408 transfers from unspent bond proceeds to pay for certain capital projects.
- [6] Interest from the New Customer portion of fund balances is deposited in Fund 400-A.

Table 8
County of Fairfax, Virginia
Integrated Sewer System

Forecasted Statements of Flows of Financial Resources and Changes in Fund Balance (in \$000s)

Line No.	Description	Projected Fiscal Year Ending June 30,														
		2010			2011			2012			2013			2014		
		Total	Existing	New	Total	Existing	New	Total	Existing	New	Total	Existing	New	Total	Existing	New
1	Beginning Balance	\$ 239,521	\$ 102,450	\$ 137,071	\$ 148,060	\$ 65,221	\$ 82,840	\$ 181,344	\$ 145,607	\$ 35,737	\$ 63,629	\$ 54,559	\$ 9,070	\$ 87,661	\$ 76,917	\$ 10,744
Operating Revenues:																
2	Sewer Service Charges	\$ 115,343	\$ 115,343	\$ 0	\$ 134,056	\$ 134,056	\$ 0	\$ 155,893	\$ 155,893	\$ 0	\$ 177,267	\$ 177,267	\$ 0	\$ 194,555	\$ 194,555	\$ 0
3	Sales of Service (Bulk Revenue)	8,589	8,589	0	8,908	8,908	0	9,564	9,564	0	10,140	10,140	0	10,763	10,763	0
4	Other Revenues [1]	170	170	0	170	170	0	170	170	0	171	171	0	171	171	0
5	Subtotal	\$ 124,101	\$ 124,101	\$ 0	\$ 143,134	\$ 143,134	\$ 0	\$ 165,627	\$ 165,627	\$ 0	\$ 187,577	\$ 187,577	\$ 0	\$ 205,489	\$ 205,489	\$ 0
Non-Operating Revenues:																
6	Loan and Debt Proceeds [2]	\$ 0	\$ 0	\$ 0	\$ 144,000	\$ 134,885	\$ 9,115	\$ 0	\$ 0	\$ 0	\$ 75,000	\$ 66,413	\$ 8,588	\$ 0	\$ 0	\$ 0
7	Additions to Debt Svc Reserve Fund	0	0	0	11,199	14,810	(3,611)	0	0	0	(0)	1,387	(1,387)	6,005	4,454	1,551
8	Availability Fees	6,957	0	6,957	8,196	0	8,196	8,196	0	8,196	12,457	0	12,457	13,113	0	13,113
9	Availability Interest Earned	1,943	0	1,943	1,058	0	1,058	774	0	774	594	0	594	779	0	779
10	Unrestricted Interest Earned	1,376	1,376	0	1,169	1,169	0	1,437	1,437	0	1,412	1,412	0	1,970	1,970	0
11	Subtotal	\$ 10,276	\$ 1,376	\$ 8,900	\$ 165,622	\$ 150,864	\$ 14,758	\$ 10,407	\$ 1,437	\$ 8,970	\$ 89,463	\$ 69,211	\$ 20,252	\$ 21,867	\$ 6,424	\$ 15,443
12	Total Funds Available	\$ 373,898	\$ 227,927	\$ 145,971	\$ 456,816	\$ 359,218	\$ 97,598	\$ 357,378	\$ 312,671	\$ 44,707	\$ 340,669	\$ 311,347	\$ 29,322	\$ 315,017	\$ 288,830	\$ 26,187
Operating Expenses																
13	Wastewater Collection Division [3]	\$ 14,418	\$ 12,805	\$ 1,613	\$ 15,080	\$ 15,080	\$ 0	\$ 15,803	\$ 15,803	\$ 0	\$ 16,530	\$ 16,530	\$ 0	\$ 17,300	\$ 17,300	\$ 0
14	Wastewater Treatment Division	22,334	22,334	0	23,551	23,551	0	24,862	24,862	0	27,606	27,606	0	28,961	28,961	0
15	Wastewater Planning & Monit. Div. (Inc. TBC) [4]	56,171	56,171	0	58,190	58,190	0	60,231	60,231	0	62,345	62,345	0	64,645	64,645	0
16	Subtotal	\$ 92,924	\$ 91,311	\$ 1,613	\$ 96,822	\$ 96,822	\$ 0	\$ 100,895	\$ 100,895	\$ 0	\$ 106,480	\$ 106,480	\$ 0	\$ 110,905	\$ 110,905	\$ 0
Capital Expenses																
17	Cash Financed	\$ 12,660	\$ 12,660	\$ 0	\$ 42,555	\$ 18,323	\$ 24,233	\$ 46,520	\$ 19,995	\$ 26,526	\$ 34,724	\$ 24,737	\$ 9,987	\$ 33,431	\$ 25,424	\$ 8,007
18	Existing Debt - Series 2009 Financed	79,495	44,136	35,359	38,444	27,807	10,637	0	0	0	0	0	0	0	0	0
19	Debt Financed	0	0	0	52,604	52,604	0	91,396	82,284	9,111	48,475	43,119	5,356	26,525	23,290	3,235
20	Subtotal	\$ 92,155	\$ 56,796	\$ 35,359	\$ 133,604	\$ 98,734	\$ 34,870	\$ 137,916	\$ 102,279	\$ 35,637	\$ 83,199	\$ 67,856	\$ 15,343	\$ 59,956	\$ 48,714	\$ 11,242
Debt Service:																
21	Subtotal Senior Debt Service	\$ 16,462	\$ 7,962	\$ 8,500	\$ 20,135	\$ 11,418	\$ 8,717	\$ 27,654	\$ 27,654	\$ 0	\$ 33,673	\$ 30,438	\$ 3,235	\$ 33,693	\$ 27,808	\$ 5,885
22	Subtotal Subordinate Debt Service	24,297	6,637	17,660	24,911	6,637	18,274	27,284	27,284	0	29,656	29,656	0	31,531	31,531	0
23	Subtotal all Debt Service	\$ 40,759	\$ 14,599	\$ 26,160	\$ 45,046	\$ 18,055	\$ 26,991	\$ 54,938	\$ 54,938	\$ 0	\$ 63,329	\$ 60,094	\$ 3,235	\$ 65,225	\$ 59,340	\$ 5,885
24	Total Use of Funds	\$ 225,838	\$ 162,706	\$ 63,132	\$ 275,472	\$ 213,611	\$ 61,861	\$ 293,749	\$ 258,112	\$ 35,637	\$ 253,008	\$ 234,430	\$ 18,578	\$ 236,086	\$ 218,959	\$ 17,127
25	Ending Balance Before Reserves	\$ 148,060	\$ 65,221	\$ 82,840	\$ 181,344	\$ 145,607	\$ 35,737	\$ 63,629	\$ 54,559	\$ 9,070	\$ 87,661	\$ 76,917	\$ 10,744	\$ 78,931	\$ 69,871	\$ 9,060
Reserves:																
26	Operation and Maintenance [5]	\$ 43,891	\$ 43,891	\$ 0	\$ 46,183	\$ 46,183	\$ 0	\$ 48,873	\$ 48,873	\$ 0	\$ 51,357	\$ 51,357	\$ 0	\$ 53,150	\$ 53,150	\$ 0
27	VRA Debt Reserve	6,517	6,517	0	6,517	6,517	0	6,517	6,517	0	6,517	6,517	0	6,517	6,517	0
28	Senior (Parity) Bond Reserve	17,865	5,359	12,505	29,064	20,169	8,895	29,064	20,169	8,895	29,064	21,556	7,508	35,069	26,010	9,059
29	Subtotal	\$ 68,273	\$ 55,767	\$ 12,505	\$ 81,764	\$ 72,869	\$ 8,895	\$ 84,454	\$ 75,559	\$ 8,895	\$ 86,938	\$ 79,430	\$ 7,508	\$ 94,737	\$ 85,677	\$ 9,059
30	Ending Fund Balance - Excluding Reserves, June 30th	\$ 79,788	\$ 9,453	\$ 70,335	\$ 99,581	\$ 72,738	\$ 26,843	\$ (20,825)	\$ (21,000)	\$ 175	\$ 723	\$ (2,513)	\$ 3,236	\$ (15,806)	\$ (15,806)	\$ 1
31	Ending Fund Balance - Including Reserves, June 30th	\$ 148,060	\$ 65,221	\$ 82,840	\$ 181,344	\$ 145,607	\$ 35,737	\$ 63,629	\$ 54,559	\$ 9,070	\$ 87,661	\$ 76,917	\$ 10,744	\$ 78,931	\$ 69,871	\$ 9,060

Footnotes:

- [1] Other Revenues includes revenues derived from: lateral spur fees, connection charges, miscellaneous revenue and the sale of property.
- [2] Loan and debt proceeds includes the amount needed for reserves from debt in Fund 406. Amount is allocated to existing/new customers based on the use of debt proceeds.
- [3] Amount allocated to new customers corresponds to the cost of the engineering planning section, the cost to manage the customer service counter, and the cost of the miss utility section in the wastewater collection.
- [4] Includes additional contingency as applicable.
- [5] Reserve amount equal to 90 days of Operating and Maintenance Fund expenses plus 1 year capital replacement. Amount is 100% allocated to existing customers.

Table 8
County of Fairfax, Virginia
Integrated Sewer System

Forecasted Statements of Flows of Financial Resources and Changes in Fund Balance (in \$000s)

Line No.	Description	Projected Fiscal Year Ending June 30,														
		2015			2016			2017			2018			2019		
		Total	Existing	New	Total	Existing	New	Total	Existing	New	Total	Existing	New	Total	Existing	New
1	Beginning Balance	\$ 78,931	\$ 69,871	\$ 9,060	\$ 135,797	\$ 100,387	\$ 35,410	\$ 136,888	\$ 99,825	\$ 37,063	\$ 99,233	\$ 87,924	\$ 11,309	\$ 95,481	\$ 84,173	\$ 11,309
Operating Revenues:																
2	Sewer Service Charges	\$ 201,131	\$ 201,131	\$ 0	\$ 208,198	\$ 208,198	\$ 0	\$ 215,987	\$ 215,987	\$ 0	\$ 223,868	\$ 223,868	\$ 0	\$ 232,095	\$ 232,095	\$ 0
3	Sales of Service (Bulk Revenue)	11,114	11,114	0	11,492	11,492	0	11,911	11,911	0	12,342	12,342	0	12,787	12,787	0
4	Other Revenues [1]	171	171	0	171	171	0	172	172	0	172	172	0	172	172	0
5	Subtotal	\$ 212,416	\$ 212,416	\$ 0	\$ 219,861	\$ 219,861	\$ 0	\$ 228,070	\$ 228,070	\$ 0	\$ 236,382	\$ 236,382	\$ 0	\$ 245,054	\$ 245,054	\$ 0
Non-Operating Revenues:																
6	Loan and Debt Proceeds [2]	\$ 75,000	\$ 49,245	\$ 25,755	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7	Additions to Debt Svc Reserve Fund	(0)	(595)	595	6,005	4,352	1,653	0	0	0	0	0	0	0	0	0
8	Availability Fees	16,391	0	16,391	19,127	0	19,127	21,855	0	21,855	21,855	0	21,855	0	21,855	0
9	Availability Interest Earned	835	0	835	863	0	863	893	0	893	901	0	901	905	0	905
10	Unrestricted Interest Earned	2,238	2,238	0	2,448	2,448	0	2,657	2,657	0	2,657	2,657	0	2,638	2,638	0
11	Subtotal	\$ 94,464	\$ 50,888	\$ 43,576	\$ 28,443	\$ 6,800	\$ 21,643	\$ 25,405	\$ 2,657	\$ 22,748	\$ 25,413	\$ 2,657	\$ 22,756	\$ 25,398	\$ 2,638	\$ 22,760
12	Total Funds Available	\$ 385,811	\$ 333,175	\$ 52,636	\$ 384,102	\$ 327,049	\$ 57,053	\$ 390,363	\$ 330,552	\$ 59,811	\$ 361,028	\$ 326,963	\$ 34,065	\$ 365,933	\$ 331,864	\$ 34,069
Operating Expenses																
13	Wastewater Collection Division [3]	\$ 18,117	\$ 18,117	\$ 0	\$ 18,978	\$ 18,978	\$ 0	\$ 19,886	\$ 19,886	\$ 0	\$ 20,839	\$ 20,839	\$ 0	\$ 21,840	\$ 21,840	\$ 0
14	Wastewater Treatment Division	30,405	30,405	0	31,933	31,933	0	33,549	33,549	0	35,255	35,255	0	37,057	37,057	0
15	Wastewater Planning & Monit. Div. (Inc. TBC) [4]	67,210	67,210	0	70,059	70,059	0	73,066	73,066	0	76,205	76,205	0	79,481	79,481	0
16	Subtotal	\$ 115,732	\$ 115,732	\$ 0	\$ 120,971	\$ 120,971	\$ 0	\$ 126,500	\$ 126,500	\$ 0	\$ 132,299	\$ 132,299	\$ 0	\$ 138,378	\$ 138,378	\$ 0
Capital Expenses																
17	Cash Financed	\$ 40,615	\$ 27,526	\$ 13,089	\$ 40,160	\$ 28,461	\$ 11,699	\$ 50,878	\$ 28,130	\$ 22,748	\$ 58,420	\$ 47,323	\$ 11,097	\$ 55,141	\$ 48,587	\$ 6,554
18	Existing Debt - Series 2009 Financed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Debt Financed	21,545	21,545	0	13,440	13,440	0	40,015	14,261	25,754	0	0	0	0	0	0
20	Subtotal	\$ 62,160	\$ 49,071	\$ 13,089	\$ 53,600	\$ 41,901	\$ 11,699	\$ 90,893	\$ 42,391	\$ 48,502	\$ 58,420	\$ 47,323	\$ 11,097	\$ 55,141	\$ 48,587	\$ 6,554
Debt Service:																
21	Subtotal Senior Debt Service	\$ 39,716	\$ 35,579	\$ 4,137	\$ 39,746	\$ 31,455	\$ 8,291	\$ 39,766	\$ 39,766	\$ 0	\$ 39,786	\$ 28,127	\$ 11,659	\$ 39,807	\$ 27,748	\$ 12,059
22	Subtotal Subordinate Debt Service	32,405	32,405	0	32,897	32,897	0	33,971	33,971	0	35,042	35,042	0	35,490	31,343	4,147
23	Subtotal all Debt Service	\$ 72,122	\$ 67,984	\$ 4,137	\$ 72,643	\$ 64,352	\$ 8,291	\$ 73,737	\$ 73,737	\$ 0	\$ 74,828	\$ 63,169	\$ 11,659	\$ 75,297	\$ 59,091	\$ 16,206
24	Total Use of Funds	\$ 250,014	\$ 232,788	\$ 17,226	\$ 247,214	\$ 227,224	\$ 19,990	\$ 291,130	\$ 242,628	\$ 48,502	\$ 265,547	\$ 242,791	\$ 22,756	\$ 268,816	\$ 246,056	\$ 22,760
25	Ending Balance Before Reserves	\$ 135,797	\$ 100,387	\$ 35,410	\$ 136,888	\$ 99,825	\$ 37,063	\$ 99,233	\$ 87,924	\$ 11,309	\$ 95,481	\$ 84,173	\$ 11,309	\$ 97,117	\$ 85,808	\$ 11,309
Reserves:																
26	Operation and Maintenance [5]	\$ 55,217	\$ 55,217	\$ 0	\$ 57,462	\$ 57,462	\$ 0	\$ 59,755	\$ 59,755	\$ 0	\$ 62,114	\$ 62,114	\$ 0	\$ 64,500	\$ 64,500	\$ 0
27	VRA Debt Reserve	6,517	6,517	0	6,517	6,517	0	6,517	6,517	0	6,517	6,517	0	6,517	6,517	0
28	Senior (Parity) Bond Reserve	35,069	25,415	9,654	41,074	29,767	11,307	41,074	29,767	11,307	41,074	29,767	11,307	41,074	29,767	11,307
29	Subtotal	\$ 96,803	\$ 87,149	\$ 9,654	\$ 105,053	\$ 93,746	\$ 11,307	\$ 107,346	\$ 96,039	\$ 11,307	\$ 109,705	\$ 98,398	\$ 11,307	\$ 112,091	\$ 100,784	\$ 11,307
30	Ending Fund Balance - Excluding Reserves, June 30th	\$ 38,994	\$ 13,238	\$ 25,756	\$ 31,835	\$ 6,079	\$ 25,756	\$ (8,114)	\$ (8,115)	\$ 2	\$ (14,224)	\$ (14,225)	\$ 2	\$ (14,974)	\$ (14,976)	\$ 2
31	Ending Fund Balance - Including Reserves, June 30th	\$ 135,797	\$ 100,387	\$ 35,410	\$ 136,888	\$ 99,825	\$ 37,063	\$ 99,233	\$ 87,924	\$ 11,309	\$ 95,481	\$ 84,173	\$ 11,309	\$ 97,117	\$ 85,808	\$ 11,309

Footnotes:

- [1] Other Revenues includes revenues derived from: lateral spur fees, connection charges, miscellaneous revenue and the sale of property.
- [2] Loan and debt proceeds includes the amount needed for reserves from debt in Fund 406. Amount is allocated to existing/new customers based on the use of debt proceeds.
- [3] Amount allocated to new customers corresponds to the cost of the engineering planning section, the cost to manage the customer service counter, and the cost of the miss utility section in the wastewater collection.
- [4] Includes additional contingency as applicable.
- [5] Reserve amount equal to 90 days of Operating and Maintenance Fund expenses plus 1 year capital replacement. Amount is 100% allocated to existing customers.

Table 9A
County of Fairfax, Virginia
Integrated Sewer System

Forecasted Statement of Net Assets (in \$000s) [1]

Line No.	Description	Fiscal Year Ending June 30,										
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Current Assets [2]												
1	Cash & Investments [3]	\$ 67,471	\$ 101,913	\$ 38,260	\$ 14,475	\$ 7,431	\$ 24,582	\$ 22,896	\$ 37,144	\$ 40,157	\$ 37,531	\$ 39,916
2	Investments	245	333	169	108	90	134	130	167	174	168	174
3	Restricted Investments	4,734	6,448	3,280	2,097	1,746	2,600	2,516	3,225	3,374	3,243	3,371
4	Accrued Interest Receivables	199	199	199	199	199	199	199	199	199	199	199
5	Due from Other Governmental Units	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568
6	Unbilled Service Charges	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889
7	Inventories and Other	2,540	3,460	1,760	1,125	937	1,395	1,350	1,730	1,810	1,740	1,809
8	Subtotal Current Assets	\$ 102,645	\$ 139,810	\$ 71,126	\$ 45,461	\$ 37,860	\$ 56,366	\$ 54,548	\$ 69,922	\$ 73,171	\$ 70,337	\$ 72,926
Restricted Assets [2]												
9	Cash & Investments [3]	\$ 160,311	\$ 6,637	\$ 98,033	\$ 6,637	\$ 33,162	\$ 6,637	\$ 60,092	\$ 46,652	\$ 6,637	\$ 6,637	\$ 6,637
10	Investments	6,900	16,548	27,747	27,747	33,752	33,752	39,758	39,758	39,758	39,758	39,758
11	Subtotal Restricted Assets	\$ 167,212	\$ 23,185	\$ 125,780	\$ 34,384	\$ 66,915	\$ 40,389	\$ 99,850	\$ 86,410	\$ 46,395	\$ 46,395	\$ 46,395
Capital Assets												
12	Land [4]	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660
13	Equipment [5]	11,377	11,377	11,377	11,377	11,377	11,377	11,377	11,377	11,377	11,377	11,377
14	Buildings, Improvements and Sewer Lines	1,000,721	1,042,488	1,132,440	1,209,713	1,241,275	1,278,327	1,327,271	1,371,871	1,418,393	1,462,780	1,504,992
15	Plus: Construction in Progress	48,839	41,767	89,952	77,273	31,562	37,052	48,944	44,600	46,522	44,387	42,212
16	Purchased Capacity [6]	718,700	808,345	891,254	965,359	1,030,458	1,070,591	1,101,036	1,123,358	1,181,050	1,208,405	1,221,334
17	Gross Capital Assets	1,797,297	1,921,637	2,142,683	2,281,382	2,332,332	2,415,006	2,506,287	2,568,865	2,675,002	2,744,608	2,797,574
18	Less: Accumulated Depreciation	(610,364)	(657,116)	(706,849)	(760,366)	(816,346)	(873,879)	(933,358)	(994,954)	(1,058,612)	(1,124,327)	(1,192,002)
19	Subtotal Net of Capital Assets	\$ 1,186,933	\$ 1,264,521	\$ 1,435,834	\$ 1,521,015	\$ 1,515,985	\$ 1,541,127	\$ 1,572,929	\$ 1,573,911	\$ 1,616,389	\$ 1,620,281	\$ 1,605,572
Other Assets												
20	Investments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21	Miscellaneous (Net of Amortization) [7]	1,174	1,115	1,051	987	923	858	794	730	666	601	537
22	Subtotal Other Assets	\$ 1,174	\$ 1,115	\$ 1,051	\$ 987	\$ 923	\$ 858	\$ 794	\$ 730	\$ 666	\$ 601	\$ 537
23	TOTAL ASSETS	\$ 1,457,964	\$ 1,428,631	\$ 1,633,790	\$ 1,601,847	\$ 1,621,682	\$ 1,638,741	\$ 1,728,120	\$ 1,730,972	\$ 1,736,620	\$ 1,737,614	\$ 1,725,429

Footnotes Start on Page 2 of 3.

**Table 9A
County of Fairfax, Virginia
Integrated Sewer System**

Forecasted Statement of Net Assets (in \$000s) [1]

Footnotes:

[1] All information for Fiscal Year 2009 based on The Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2009.

[2] Allocation between unrestricted cash -assets- and restricted cash -assets- based on the following table:

	Escalation Reference	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		2009	2010									
Fund Balance - Including Reserves June 30th		\$ 255,572	\$ 148,060	\$ 181,344	\$ 63,629	\$ 87,661	\$ 78,931	\$ 135,797	\$ 136,888	\$ 99,233	\$ 95,481	\$ 97,117
Plus/Minus: Adjustments		894	0	0	0	0	0	0	0	0	0	0
		<u>\$ 256,466</u>	<u>\$ 148,060</u>	<u>\$ 181,344</u>	<u>\$ 63,629</u>	<u>\$ 87,661</u>	<u>\$ 78,931</u>	<u>\$ 135,797</u>	<u>\$ 136,888</u>	<u>\$ 99,233</u>	<u>\$ 95,481</u>	<u>\$ 97,117</u>
Unrestricted Cash												
Cash & Investments	Input	\$ 67,471	\$ 101,913	\$ 38,260	\$ 14,475	\$ 7,431	\$ 24,582	\$ 22,896	\$ 37,143	\$ 40,155	\$ 37,544	\$ 39,952
Short Term Investments [a]	Input	245	333	169	108	90	134	130	167	174	168	174
Short Term Restricted Investments [a]	Input	4,734	6,448	3,280	2,097	1,746	2,600	2,516	3,225	3,375	3,244	3,363
Accrued Interest Receivables	Constant	199	199	199	199	199	199	199	199	199	199	199
Due from Other Governmental Units	Constant	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568	15,568
Unbilled Service Charges	Constant	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889	11,889
Inventories and Other [a]	Input	2,540	3,460	1,760	1,125	937	1,395	1,350	1,730	1,811	1,740	1,805
Total Short-term Assets		<u>\$ 102,645</u>	<u>\$ 139,810</u>	<u>\$ 71,126</u>	<u>\$ 45,461</u>	<u>\$ 37,860</u>	<u>\$ 56,366</u>	<u>\$ 54,548</u>	<u>\$ 69,921</u>	<u>\$ 73,170</u>	<u>\$ 70,352</u>	<u>\$ 72,950</u>
Payables												
Accrued Salaries and Wages	Expense	\$ 1,171	\$ 1,272	\$ 1,325	\$ 1,381	\$ 1,457	\$ 1,518	\$ 1,584	\$ 1,656	\$ 1,732	\$ 1,811	\$ 1,894
Accounts Payable and Accrued Liab.	Expense	3,769	4,095	4,266	4,446	4,692	4,887	5,100	5,330	5,574	5,830	6,097
Contracts Payable	Expense	3,990	4,335	4,517	4,707	4,968	5,174	5,399	5,644	5,902	6,172	6,456
Due to County of Fairfax	Expense	356	387	403	420	443	462	482	504	527	551	576
Accrued Interest Payable	Expense	3,214	3,492	3,639	3,792	4,002	4,168	4,349	4,546	4,754	4,972	5,201
Compensated Absences	Input	891	1,354	1,411	1,470	1,551	1,616	1,686	1,763	1,843	1,928	2,016
Subtotal Payables		<u>\$ (13,391)</u>	<u>\$ (14,935)</u>	<u>\$ (15,561)</u>	<u>\$ (16,216)</u>	<u>\$ (17,113)</u>	<u>\$ (17,825)</u>	<u>\$ (18,600)</u>	<u>\$ (19,442)</u>	<u>\$ (20,331)</u>	<u>\$ (21,263)</u>	<u>\$ (22,240)</u>
Total Unrestricted Cash		<u>\$ 89,254</u>	<u>\$ 124,875</u>	<u>\$ 55,564</u>	<u>\$ 29,245</u>	<u>\$ 20,746</u>	<u>\$ 38,542</u>	<u>\$ 35,947</u>	<u>\$ 50,478</u>	<u>\$ 52,839</u>	<u>\$ 49,089</u>	<u>\$ 50,710</u>
Restricted Cash [b]												
Subordinate Service Reserves	Input	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637	\$ 6,637
Long Term Restricted Investments	Input	6,900	16,548	27,747	27,747	33,752	33,752	39,758	39,758	39,758	39,758	39,758
Net Unspent Bond Proceeds	Input	0	0	91,396	0	26,525	0	53,455	40,015	0	0	0
Extensions and Improvements	Input	153,674	0	0	0	0	0	0	0	0	0	0
Subtotal Restricted Cash		<u>\$ 167,212</u>	<u>\$ 23,185</u>	<u>\$ 125,780</u>	<u>\$ 34,384</u>	<u>\$ 66,915</u>	<u>\$ 40,389</u>	<u>\$ 99,850</u>	<u>\$ 86,410</u>	<u>\$ 46,395</u>	<u>\$ 46,395</u>	<u>\$ 46,395</u>

[a] Values are forecasted according to the portion that they represent of the total Short-term Assets as of the end of FY 2009.

[b] It is assumed that the County will lower its restricted cash position by 3.0% per year commencing on FY2010.

[3] Deposited with the County of Fairfax, VA.

[4] Non-Depreciable Capital Asset.

[5] Depreciation expense for any given year is set to be equal to new purchases of equipment. As a consequence, it is assumed that the value of equipment does not change overtime.

Table 9A
County of Fairfax, Virginia
Integrated Sewer System

Forecasted Statement of Net Assets (in \$000s) [1]

Footnotes (Cont'd.)

[6] Amounts based on the following table:

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
(*) Purchased Capacity											
Beginning of Year	\$ 684,908	\$ 718,700	\$ 808,345	\$ 891,254	\$ 965,359	\$ 1,030,458	\$ 1,070,591	\$ 1,101,036	\$ 1,123,358	\$ 1,181,050	\$ 1,208,405
Plus: Capital Improvements [c]											
Alexandria WWTP	N/A	\$ 14,369	\$ 15,955	\$ 21,639	\$ 17,397	\$ 7,070	\$ 3,000	\$ 6,000	\$ 3,000	\$ 0	\$ 0
Blue Plains WWTP	N/A	11,019	17,197	29,504	29,240	11,834	6,216	0	39,371	14,033	12,929
Arlington WWTP	N/A	9,000	8,000	7,000	5,000	4,000	4,000	3,000	2,000	0	0
UOSA WWTP	N/A	39,257	39,257	13,462	13,462	17,229	17,229	13,322	13,322	13,322	0
Loudoun WWTP	N/A	16,000	2,500	2,500	0	0	0	0	0	0	0
Subtotal Capital Improvements	\$ 33,792	\$ 89,645	\$ 82,909	\$ 74,105	\$ 65,099	\$ 40,133	\$ 30,445	\$ 22,322	\$ 57,693	\$ 27,355	\$ 12,929
Total Balance Purchased Capacity (000s)	\$ 718,700	\$ 808,345	\$ 891,254	\$ 965,359	\$ 1,030,458	\$ 1,070,591	\$ 1,101,036	\$ 1,123,358	\$ 1,181,050	\$ 1,208,405	\$ 1,221,334

[c] Based on projected capital expenditures, except for the UOSA WWTP that is based on the amount of projected UOSA Bonds to be issued for the forecast period.

[7] Amounts calculated based on the following amortization schedule:

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Bond Issuance Cost -From Fund 403	\$ 140	\$ 132	\$ 125	\$ 117	\$ 109	\$ 102	\$ 94	\$ 86	\$ 79	\$ 71	\$ 64
Bond Issuance -From Fund 404	159	150	142	133	124	116	107	98	90	81	72
Intangible Assets	959	959	959	959	959	959	959	959	959	959	959
Less: Accum, Amort Of Intangible	(78)	(126)	(174)	(222)	(270)	(318)	(366)	(414)	(462)	(510)	(558)
Adjustment to Issuance Cost	(5)	0	0	0	0	0	0	0	0	0	0
Total Amortization Schedule	\$ 1,174	\$ 1,115	\$ 1,051	\$ 987	\$ 923	\$ 858	\$ 794	\$ 730	\$ 666	\$ 601	\$ 537

Table 9B
County of Fairfax, Virginia
Integrated Sewer System

Forecasted Statement of Liabilities and Equity (in \$000s) [1]

Line No.	Description	Projected Fiscal Year Ending June 30,										
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Current Liabilities [2]												
1	Accrued Salaries/Wages Payable	\$ 1,171	\$ 1,272	\$ 1,325	\$ 1,381	\$ 1,457	\$ 1,518	\$ 1,584	\$ 1,656	\$ 1,732	\$ 1,811	\$ 1,894
2	Accounts Payable/Accrued Liabilities	4,089	4,443	4,629	4,824	5,091	5,303	5,533	5,784	6,048	6,325	6,616
3	Contracts Payable	3,990	4,335	4,517	4,707	4,968	5,174	5,399	5,644	5,902	6,172	6,456
4	Due to the County of Fairfax	356	387	403	420	443	462	482	504	527	551	576
5	Accrued Interest Payable	3,124	3,394	3,537	3,686	3,890	4,051	4,228	4,419	4,621	4,833	5,055
6	Compensated Absences	891	1,354	1,411	1,470	1,551	1,616	1,686	1,763	1,843	1,928	2,016
7	Bonds Payable, Current Portion	12,287	16,715	18,838	20,743	22,738	24,932	26,699	28,070	29,509	31,472	33,058
8	Bond Discount (Net of Amortization)	395	395	395	395	395	395	395	395	395	395	395
9	Deferred Amount on Refunding	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(223)	(223)	(223)	(223)
10	Subtotal Current Liabilities	\$ 26,137	\$ 32,129	\$ 34,889	\$ 37,460	\$ 40,367	\$ 43,284	\$ 45,840	\$ 48,011	\$ 50,354	\$ 53,264	\$ 55,844
Long-Term Liabilities												
11	Compensated Absences [3]	\$ 1,186	\$ 903	\$ 940	\$ 980	\$ 1,034	\$ 1,077	\$ 1,124	\$ 1,175	\$ 1,229	\$ 1,285	\$ 1,344
12	Bonds Payable [4]	546,783	523,529	742,273	801,479	889,493	891,677	947,887	953,492	957,242	924,495	916,726
13	Bond Discount (Net of Amortization) [5]	10,069	2,074	1,955	1,835	1,715	1,596	1,476	1,356	1,237	1,117	997
14	Deferred Amounts on Refunding [5]	(4,293)	(4,127)	(3,960)	(3,793)	(3,627)	(3,460)	(3,237)	(3,015)	(2,792)	(2,569)	(2,569)
15	Subtotal Long-term Liabilities	\$ 553,744	\$ 522,380	\$ 741,208	\$ 800,501	\$ 888,616	\$ 890,890	\$ 947,250	\$ 953,009	\$ 956,916	\$ 924,328	\$ 916,498
16	TOTAL Liabilities	\$ 579,881	\$ 554,509	\$ 776,097	\$ 837,961	\$ 928,983	\$ 934,174	\$ 993,091	\$ 1,001,019	\$ 1,007,269	\$ 977,592	\$ 972,342
Fund Equity - Net Assets												
17	Invested in Capital Assets [6]	\$ 635,397	\$ 749,285	\$ 710,883	\$ 734,907	\$ 645,826	\$ 666,543	\$ 646,326	\$ 640,229	\$ 677,416	\$ 711,988	\$ 703,582
18	Restricted [7]	162,266	8,796	100,079	8,569	34,961	8,316	61,591	48,078	7,930	7,794	7,654
19	Unrestricted	80,420	116,041	46,730	20,411	11,912	29,707	27,113	41,644	44,004	40,253	41,888
20	Subtotal Fund Equity - Net Assets	\$ 878,082	\$ 874,123	\$ 857,693	\$ 763,887	\$ 692,699	\$ 704,566	\$ 735,030	\$ 729,951	\$ 729,349	\$ 760,034	\$ 753,124
21	TOTAL LIABILITIES AND EQUITY	\$ 1,457,964	\$ 1,428,631	\$ 1,633,790	\$ 1,601,847	\$ 1,621,682	\$ 1,638,741	\$ 1,728,120	\$ 1,730,971	\$ 1,736,619	\$ 1,737,627	\$ 1,725,466

Footnotes Start on Page 2 of 3.

Table 9B
County of Fairfax, Virginia
Integrated Sewer System

Forecasted Statement of Liabilities and Equity (in \$000s) [1]

Footnotes:

[1] All information for Fiscal Year 2009 based on The Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2009.

[2] Amounts based on the following table:

	Escalation Reference	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<u>Current Liabilities</u>												
Accrued Salaries/Wages Payable	Expense	\$ 1,171	\$ 1,272	\$ 1,325	\$ 1,381	\$ 1,457	\$ 1,518	\$ 1,584	\$ 1,656	\$ 1,732	\$ 1,811	\$ 1,894
Accounts Payable/Accrued Liabilities	Expense	4,089	4,443	4,629	4,824	5,091	5,303	5,533	5,784	6,048	6,325	6,616
Contracts Payable	Expense	3,990	4,335	4,517	4,707	4,968	5,174	5,399	5,644	5,902	6,172	6,456
Due to the County of Fairfax	Expense	356	387	403	420	443	462	482	504	527	551	576
Accrued Interest Payable	Expense	3,124	3,394	3,537	3,686	3,890	4,051	4,228	4,419	4,621	4,833	5,055
Compensated Absences	Input	891	1,354	1,411	1,470	1,551	1,616	1,686	1,763	1,843	1,928	2,016
Bonds Payable, Current Portion	Input	12,287	16,715	18,838	20,743	22,738	24,932	26,699	28,070	29,509	31,472	33,058
Bond Discount (Net of Amort.)	Input	395	395	395	395	395	395	395	395	395	395	395
Deferred Amount on Refunding	Input	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(223)	(223)	(223)	(223)
Total Current Liabilities		\$ 26,137	\$ 32,129	\$ 34,889	\$ 37,460	\$ 40,367	\$ 43,284	\$ 45,840	\$ 48,011	\$ 50,354	\$ 53,264	\$ 55,844

[3] Long - term compensated absences are equal to 40% of all compensated absences. Future schedule based on the following table:

	Escalation Reference	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Compensated Absences Short-term		\$ 891	\$ 1,354	\$ 1,411	\$ 1,470	\$ 1,551	\$ 1,616	\$ 1,686	\$ 1,763	\$ 1,843	\$ 1,928	\$ 2,016
Compensated Absences Long-term		1,186	903	940	980	1,034	1,077	1,124	1,175	1,229	1,285	1,344
Total Compensated Absences	Expense	\$ 2,077	\$ 2,256	\$ 2,351	\$ 2,450	\$ 2,586	\$ 2,693	\$ 2,810	\$ 2,938	\$ 3,072	\$ 3,213	\$ 3,360

[4] Long - term bond payable amount is based on the following table:

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Sewer Revenue Bonds - 1996	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Ref. Revenue Bonds - 2004	85,278	82,451	79,525	76,489	73,343	70,023	66,523	62,825	58,922	54,809	50,473
Sewer Revenue Bonds - 2009	152,255	150,073	147,634	145,102	142,443	139,649	136,711	133,619	130,372	126,956	123,365
Subordinate Revenue Bonds - 2001	27,441	25,548	23,576	21,523	19,384	17,157	14,838	12,422	9,907	7,287	4,559
Subordinate Revenue Bonds - 2002	36,231	33,931	31,543	29,065	26,493	23,824	21,054	18,179	15,195	12,099	8,885
Subordinate UOSA Revenue Bonds	253,661	248,241	320,464	313,858	333,855	325,621	316,959	341,820	331,715	321,078	336,077
Anticipated New Debt	0	0	158,370	236,187	316,713	340,336	418,502	412,698	440,641	433,738	426,425
Total Outstanding Debt	554,866	540,244	761,111	822,222	912,231	916,609	974,587	981,562	986,751	955,967	949,783

[5] Bond Discount (Net of Amortization) and Deferred Amount on Refunding values are based on the following schedule:

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Bond Discount (Net of Amortization)	\$ 10,069	\$ 2,074	\$ 1,955	\$ 1,835	\$ 1,715	\$ 1,596	\$ 1,476	\$ 1,356	\$ 1,237	\$ 1,117	\$ 997
Deferred Amounts on Refunding											
Deferred Amount on Refunding (County Rev. Bonds)	\$ (6,932)	\$ (6,530)	\$ (6,127)	\$ (5,725)	\$ (5,322)	\$ (4,920)	\$ (4,517)	\$ (4,115)	\$ (3,712)	\$ (3,310)	\$ (3,310)
Deferred Revenue (UOSA Refunding)	2,639	2,403	2,167	1,931	1,696	1,460	1,280	1,100	921	741	741
Total Deferred Amounts on Refunding	\$ (4,293)	\$ (4,127)	\$ (3,960)	\$ (3,793)	\$ (3,627)	\$ (3,460)	\$ (3,237)	\$ (3,015)	\$ (2,792)	\$ (2,569)	\$ (2,569)

Table 9B
County of Fairfax, Virginia
Integrated Sewer System

Forecasted Statement of Liabilities and Equity (in \$000s) [1]

Footnotes (Cont'd.)

[6] Invested in Capital Assets, net of related debt values are based on the following table:

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Net Capital Assets	\$ 1,186,933	\$ 1,264,521	\$ 1,435,834	\$ 1,521,015	\$ 1,515,985	\$ 1,541,127	\$ 1,572,929	\$ 1,573,911	\$ 1,616,389	\$ 1,620,281	\$ 1,605,572
Long Term Debt w/discount											
Long Term Debt w/discount	(546,783)	(523,529)	(742,273)	(801,479)	(889,493)	(891,677)	(947,887)	(953,492)	(957,242)	(924,495)	(916,726)
Deferred Loss on Refunding	6,932	6,530	6,127	5,725	5,322	4,920	4,517	4,115	3,712	3,310	3,310
(Premium) Discount	(10,069)	(2,074)	(1,955)	(1,835)	(1,715)	(1,596)	(1,476)	(1,356)	(1,237)	(1,117)	(997)
Deferred Gains on Refunding	(2,639)	(2,403)	(2,167)	(1,931)	(1,696)	(1,460)	(1,224)	(1,100)	(921)	(741)	(741)
Short Term Debt											
Bonds Payable, Current Portion	(12,287)	(16,715)	(18,838)	(20,743)	(22,738)	(24,932)	(26,699)	(28,070)	(29,509)	(31,472)	(33,058)
(Premium) Discount	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)	(395)
Deferred Gains on Refunding [a]	167	167	167	167	167	167	167	223	223	223	223
Revenue Bond Reserve											
1996 Series	0	0	0	0	0	0	0	0	0	0	0
2004 Series	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
2009 Series	0	9,648	9,648	9,648	9,648	9,648	9,648	9,648	9,648	9,648	9,648
Anticipated New Debt	0	0	11,199	11,199	17,204	17,204	23,210	23,210	23,210	23,210	23,210
Adjustments [b]	0	0	0	0	0	0	0	0	0	0	0
Adjustments for VRA reserves											
For \$40 Million	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999
For \$50 Million	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638
Anticipated New Debt	0	0	0	0	0	0	0	0	0	0	0
Total Invested in Capital Assets, net of related debt	\$ 635,397	\$ 749,285	\$ 710,883	\$ 734,907	\$ 645,826	\$ 666,543	\$ 646,326	\$ 640,229	\$ 677,416	\$ 711,988	\$ 703,582

[a] Constant until Fiscal Year 2015.

[b] Adjustment needed to reconcile reserve amounts.

[7] Restricted Net Assets are based on the following table:

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Extensions, Improvements and Net Unspent Bond Proceeds	\$ 153,674	\$ 0	\$ 91,396	\$ 0	\$ 26,525	\$ 0	\$ 53,455	\$ 40,015	\$ 0	\$ 0	\$ 0
Revenue Bond Reserve											
1996 Series	0	0	0	0	0	0	0	0	0	0	0
2004 Series	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
2009 Series	0	9,648	9,648	9,648	9,648	9,648	9,648	9,648	9,648	9,648	9,648
Anticipated New Debt	0	0	11,199	11,199	17,204	17,204	23,210	23,210	23,210	23,210	23,210
Adjustments [c]	0	2	(238)	(478)	(776)	(1,066)	(1,438)	(1,701)	(2,033)	(2,379)	(2,722)
Adjustments for VRA Reserves											
For \$40 million	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999
For \$50 million	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638	3,638
Anticipated New Debt	0	0	0	0	0	0	0	0	0	0	0
Current Debt Service Due July 15th,											
1996 Series	0	0	0	0	0	0	0	0	0	0	0
2004 Series	4,714	4,825	4,890	4,951	5,047	5,144	5,255	5,367	5,478	5,599	5,709
2009 Series	5,968	6,059	6,121	6,186	6,254	6,328	6,409	6,486	6,574	6,663	6,757
Excess Investments	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)
Subtotal Restricted Net Assets	\$ 175,803	\$ 31,981	\$ 134,464	\$ 42,953	\$ 75,350	\$ 48,706	\$ 107,985	\$ 94,472	\$ 54,325	\$ 54,188	\$ 54,049
Minus: Reserves	(13,537)	(23,185)	(34,384)	(34,384)	(40,389)	(40,389)	(46,395)	(46,395)	(46,395)	(46,395)	(46,395)
Total Restricted Net assets	\$ 162,266	\$ 8,796	\$ 100,079	\$ 8,569	\$ 34,961	\$ 8,316	\$ 61,591	\$ 48,078	\$ 7,930	\$ 7,794	\$ 7,654

[c] Adjustment needed to reconcile reserve amounts.

[d] Anticipated new debt is assumed to have the same payment schedule as that of the 2004 Series. On July fifteen, the amount due will be the full amount of the principal payment in addition to half of the interest payment for that year

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Customer Allocation			FY 2010 Revised Budget	Adjustments	Total Project Cost	Year Initiated	Duration Years	Fiscal Year Ending June 30,									
		Basis	Existing	New						Total Existing And New Customers Capital Improvement Program Costs									
										2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
LOT Plant Upgrade Projects																			
104	On-going Projects	S	61.2%	38.8%	\$ 0	\$ 0	\$ 0	2009	1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105	Methanol Building	S	61.2%	38.8%	0	0	0	2009	1	0	0	0	0	0	0	0	0	0	0
106	ENR Design I	S	62.1%	37.9%	12,000	0	12,000	2010	4	3,000	3,000	3,000	3,000	0	0	0	0	0	0
107	ENR Design II	S	64.4%	35.6%	600	0	600	2014	1	0	0	0	0	600	0	0	0	0	0
107	ENR PACKAGE 1 - MBBR; Methanol; ASE Mods & Screens	S	62.1%	37.9%	7,000	0	7,000	2010	1	7,000	0	0	0	0	0	0	0	0	0
108	ENR PACKAGE 1 - MBBR; Methanol; ASE Mods & Screens	S	65.2%	34.8%	48,000	0	48,000	2011	2	0	24,000	24,000	0	0	0	0	0	0	0
109	ENR PACKAGE 1 - MBBR; Methanol; ASE Mods & Screens	S	63.8%	36.2%	4,000	0	4,000	2013	1	0	0	0	4,000	0	0	0	0	0	0
110	ENR PACKAGE 2 - AST Modifications	S	62.1%	37.9%	500	0	500	2010	1	500	0	0	0	0	0	0	0	0	0
111	ENR PACKAGE 2 - AST Modifications	S	65.2%	34.8%	1,500	0	1,500	2011	1	0	1,500	0	0	0	0	0	0	0	0
112	ENR PACKAGE 2 - AST Modifications	S	63.2%	36.8%	500	0	500	2012	1	0	0	500	0	0	0	0	0	0	0
111	ENR PACKAGE 3 - Reuse Facilities	S	62.1%	37.9%	10,000	0	10,000	2010	3	5,000	2,500	2,500	0	0	0	0	0	0	0
113	ENR PACKAGE 3 - Reuse Facilities	S	63.2%	36.8%	7,500	0	7,500	2012	1	0	0	7,500	0	0	0	0	0	0	0
114	ENR PACKAGE 3 - Reuse Facilities Federal Stimulus Grant	S	63.2%	36.8%	0	(6,500)	(6,500)	2012	1	0	0	(6,500)	0	0	0	0	0	0	0
115	ENR PACKAGE 3 - Reuse Facilities State Grant	S	62.1%	37.9%	0	(1,650)	(1,650)	2010	3	(825)	(413)	(413)	0	0	0	0	0	0	0
116	ENR PACKAGE 3 - Reuse Facilities Pending State Grant	S	62.1%	37.9%	0	(1,500)	(1,500)	2010	3	(750)	(375)	(375)	0	0	0	0	0	0	0
117	ENR PACKAGE 3 - Reuse Facilities Pending State Grant	S	63.2%	36.8%	0	0	0	2012	1	0	0	0	0	0	0	0	0	0	0
118	ENR PACKAGE 3 - Reuse Facilities Pending State Grant	S	63.2%	36.8%	0	0	0	2012	1	0	0	0	0	0	0	0	0	0	0
114	Reuse Study and Master Plan	S	63.2%	36.8%	700	0	700	2012	1	0	0	700	0	0	0	0	0	0	0
113	ENR PACKAGE 4 - EQ Tank and Pumps	S	62.1%	37.9%	5,000	0	5,000	2010	2	1,250	3,750	0	0	0	0	0	0	0	0
114	ENR PACKAGE 4 - EQ Tank and Pumps	S	63.2%	36.8%	930	0	930	2012	1	0	0	930	0	0	0	0	0	0	0
119	ENR PACKAGE 5 - Monomedia/Gravity Filter	S	64.4%	35.6%	8,025	0	8,025	2014	3	0	0	0	0	2,675	2,675	2,675	0	0	0
120	ENR PACKAGE 5 - Monomedia/Gravity Filter	S	66.6%	33.4%	8,025	0	8,025	2017	3	0	0	0	0	0	0	0	2,675	2,675	2,675
121	Minor Backwash Effluent System Rehabilitation	S	64.4%	35.6%	300	0	300	2014	1	0	0	0	0	300	0	0	0	0	0
122	Minor Backwash Effluent System Rehabilitation	S	64.9%	35.1%	900	0	900	2015	2	0	0	0	0	0	450	450	0	0	0
123	Minor Backwash Effluent System Rehabilitation	S	66.6%	33.4%	300	0	300	2017	1	0	0	0	0	0	0	0	300	0	0
124	Rehabilitate Backwash Effluent System	S	66.6%	33.4%	0	0	0	2017	1	0	0	0	0	0	0	0	0	0	0
125	ENR PACKAGE 6 - Lining QQ1 EQ Basin	S	64.4%	35.6%	7,500	0	7,500	2014	2	0	0	0	0	3,750	3,750	0	0	0	0
126	Future Projects	S	63.8%	36.2%	0	0	0	2013	1	0	0	0	0	0	0	0	0	0	0
127	Placeholder for Delta (Master Plan)	S	62.1%	37.9%	0	0	0	2010	1	0	0	0	0	0	0	0	0	0	0
128	TOTAL NCCP				\$ 370,973	\$ (9,650)	\$ 361,323			\$ 25,281	\$ 60,870	\$ 56,191	\$ 15,961	\$ 23,052	\$ 34,292	\$ 30,250	\$ 32,499	\$ 30,666	\$ 28,291
ALEXANDRIA WWTP																			
<u>General Plant Projects</u>																			
129	On-going Projects	S	52.2%	47.8%	0	0	0	2009	1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
130	Land Acquisition	S	52.5%	47.5%	9,360	0	9,360	2010	1	9,360	0	0	0	0	0	0	0	0	0
131	Engineering - Joint Projects	S	52.5%	47.5%	2,009	0	2,009	2010	1	2,009	0	0	0	0	0	0	0	0	0
132	Engineering - Joint Projects	S	55.6%	44.4%	955	0	955	2011	1	0	955	0	0	0	0	0	0	0	0
133	Engineering - Joint Projects	S	58.8%	41.2%	1,639	0	1,639	2012	1	0	0	1,639	0	0	0	0	0	0	0
134	Engineering - Joint Projects	S	62.0%	38.0%	2,397	0	2,397	2013	1	0	0	0	2,397	0	0	0	0	0	0
135	Engineering - Joint Projects	S	65.1%	34.9%	70	0	70	2014	1	0	0	0	0	70	0	0	0	0	0
136	Construction - Joint Projects	S	52.5%	47.5%	3,000	0	3,000	2010	1	3,000	0	0	0	0	0	0	0	0	0
137	Construction - Joint Projects	S	55.6%	44.4%	15,000	0	15,000	2011	1	0	15,000	0	0	0	0	0	0	0	0
138	Construction - Joint Projects	S	58.8%	41.2%	20,000	0	20,000	2012	1	0	0	20,000	0	0	0	0	0	0	0
139	Construction - Joint Projects	S	62.0%	38.0%	15,000	0	15,000	2013	1	0	0	0	15,000	0	0	0	0	0	0
140	Construction - Joint Projects	S	65.1%	34.9%	7,000	0	7,000	2014	1	0	0	0	0	7,000	0	0	0	0	0
141	Construction - Joint Projects	S	68.3%	31.7%	3,000	0	3,000	2015	1	0	0	0	0	0	3,000	0	0	0	0
142	Future Projects	S	68.6%	31.4%	6,000	0	6,000	2016	1	0	0	0	0	0	0	6,000	0	0	0
143	Future Projects	S	68.9%	31.2%	3,000	0	3,000	2017	1	0	0	0	0	0	0	0	3,000	0	0
144	NR (LOT) Upgrade And Land Acquisition	S	52.2%	47.8%	0	0	0	2009	1	0	0	0	0	0	0	0	0	0	0
145	TOTAL ALEXANDRIA WWTP				\$ 88,429	\$ 0	\$ 88,429			\$ 14,369	\$ 15,955	\$ 21,639	\$ 17,397	\$ 7,070	\$ 3,000	\$ 6,000	\$ 3,000	\$ 0	\$ 0

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Fiscal Year Ending June 30,										Fiscal Year Ending June 30,									
		Existing Customers Capital Improvement Program Costs										New Customers Capital Improvement Program Costs									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
LOT Plant Upgrade Projects																					
104	On-going Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105	Methanol Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	ENR Design I	1,863	1,863	1,863	1,863	0	0	0	0	0	0	1,137	1,137	1,137	1,137	0	0	0	0	0	0
107	ENR Design II	0	0	0	0	386	0	0	0	0	0	0	0	0	0	214	0	0	0	0	0
107	ENR PACKAGE 1 - MBBR; Methanol; ASE Mods & Screens	4,348	0	0	0	0	0	0	0	0	0	2,652	0	0	0	0	0	0	0	0	0
108	ENR PACKAGE 1 - MBBR; Methanol; ASE Mods & Screens	0	15,650	15,650	0	0	0	0	0	0	0	0	8,350	8,350	0	0	0	0	0	0	0
109	ENR PACKAGE 1 - MBBR; Methanol; ASE Mods & Screens	0	0	0	2,552	0	0	0	0	0	0	0	0	0	1,448	0	0	0	0	0	0
110	ENR PACKAGE 2 - AST Modifications	311	0	0	0	0	0	0	0	0	0	189	0	0	0	0	0	0	0	0	0
111	ENR PACKAGE 2 - AST Modifications	0	978	0	0	0	0	0	0	0	0	0	522	0	0	0	0	0	0	0	0
112	ENR PACKAGE 2 - AST Modifications	0	0	316	0	0	0	0	0	0	0	0	0	184	0	0	0	0	0	0	0
111	ENR PACKAGE 3 - Reuse Facilities	3,106	1,553	1,553	0	0	0	0	0	0	0	1,895	947	947	0	0	0	0	0	0	0
113	ENR PACKAGE 3 - Reuse Facilities	0	0	4,742	0	0	0	0	0	0	0	0	0	2,758	0	0	0	0	0	0	0
113	ENR PACKAGE 3 - Reuse Facilities Federal Stimulus Grant	0	0	(4,110)	0	0	0	0	0	0	0	0	0	(2,390)	0	0	0	0	0	0	0
115	ENR PACKAGE 3 - Reuse Facilities Grant	(512)	(256)	(256)	0	0	0	0	0	0	0	(313)	(156)	(156)	0	0	0	0	0	0	0
116	ENR PACKAGE 3 - Reuse Facilities Pending State Grant	(466)	(233)	(233)	0	0	0	0	0	0	0	(284)	(142)	(142)	0	0	0	0	0	0	0
117	ENR PACKAGE 3 - Reuse Facilities Pending State Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118	ENR PACKAGE 3 - Reuse Facilities Pending State Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	Reuse Study and Master Plan	0	0	443	0	0	0	0	0	0	0	0	0	257	0	0	0	0	0	0	0
113	ENR PACKAGE 4 - EQ Tank and Pumps	776	2,329	0	0	0	0	0	0	0	0	474	1,421	0	0	0	0	0	0	0	0
114	ENR PACKAGE 4 - EQ Tank and Pumps	0	0	588	0	0	0	0	0	0	0	0	0	342	0	0	0	0	0	0	0
119	ENR PACKAGE 5 - Monomedia/Gravity Filter	0	0	0	0	1,722	1,722	1,722	0	0	0	0	0	0	0	953	953	953	0	0	0
120	ENR PACKAGE 5 - Monomedia/Gravity Filter Minor Backwash Effluent System Rehabilitation	0	0	0	0	193	0	0	0	0	0	0	0	0	0	107	0	0	0	0	0
122	ENR PACKAGE 5 - Monomedia/Gravity Filter Minor Backwash Effluent System Rehabilitation	0	0	0	0	0	292	292	0	0	0	0	0	0	0	0	158	158	0	0	0
123	ENR PACKAGE 5 - Monomedia/Gravity Filter Minor Backwash Effluent System Rehabilitation	0	0	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	100	0	0
124	Rehabilitate Backwash Effluent System	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	ENR PACKAGE 6 - Lining QQ1 EQ Basin	0	0	0	0	2,414	2,414	0	0	0	0	0	0	0	0	1,337	1,337	0	0	0	0
126	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127	Placeholder for Delta (Master Plan)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
128	TOTAL NCCPC	\$ 16,954	\$ 40,478	\$ 37,107	\$ 11,473	\$ 16,548	\$ 23,906	\$ 21,620	\$ 25,202	\$ 24,870	\$ 25,934	\$ 8,328	\$ 20,392	\$ 19,084	\$ 4,487	\$ 6,504	\$ 10,387	\$ 8,629	\$ 7,298	\$ 5,796	\$ 2,357
ALEXANDRIA WWTP																					
General Plant Projects																					
129	On-going Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
130	Land Acquisition	4,911	0	0	0	0	0	0	0	0	0	4,449	0	0	0	0	0	0	0	0	0
131	Engineering - Joint Projects	1,054	0	0	0	0	0	0	0	0	0	955	0	0	0	0	0	0	0	0	0
132	Engineering - Joint Projects	0	531	0	0	0	0	0	0	0	0	0	424	0	0	0	0	0	0	0	0
133	Engineering - Joint Projects	0	0	964	0	0	0	0	0	0	0	0	0	675	0	0	0	0	0	0	0
134	Engineering - Joint Projects	0	0	0	1,486	0	0	0	0	0	0	0	0	0	911	0	0	0	0	0	0
135	Engineering - Joint Projects	0	0	0	0	45	0	0	0	0	0	0	0	0	0	24	0	0	0	0	0
136	Construction - Joint Projects	1,574	0	0	0	0	0	0	0	0	0	1,426	0	0	0	0	0	0	0	0	0
137	Construction - Joint Projects	0	8,346	0	0	0	0	0	0	0	0	0	6,654	0	0	0	0	0	0	0	0
138	Construction - Joint Projects	0	0	11,762	0	0	0	0	0	0	0	0	0	8,238	0	0	0	0	0	0	0
139	Construction - Joint Projects	0	0	0	9,297	0	0	0	0	0	0	0	0	0	5,703	0	0	0	0	0	0
140	Construction - Joint Projects	0	0	0	0	4,560	0	0	0	0	0	0	0	0	0	2,440	0	0	0	0	0
141	Construction - Joint Projects	0	0	0	0	0	2,049	0	0	0	0	0	0	0	0	0	951	0	0	0	0
142	Future Projects	0	0	0	0	0	0	4,115	0	0	0	0	0	0	0	0	0	1,885	0	0	0
143	Future Projects	0	0	0	0	0	0	0	2,066	0	0	0	0	0	0	0	0	0	935	0	0
144	NR (LOT) Upgrade And Land Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	TOTAL ALEXANDRIA WWTP	\$ 7,539	\$ 8,877	\$ 12,726	\$ 10,783	\$ 4,605	\$ 2,049	\$ 4,115	\$ 2,066	\$ 0	\$ 0	\$ 6,830	\$ 7,078	\$ 8,913	\$ 6,614	\$ 2,464	\$ 951	\$ 1,885	\$ 935	\$ 0	\$ 0

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Customer Allocation			FY 2010 Revised Budget	Adjustments	Total Project Cost	Year Initiated	Duration Years	Fiscal Year Ending June 30,										
		Basis	Existing	New						Total Existing And New Customers Capital Improvement Program Costs										
										2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
BLUE PLAINS WWTP																				
<u>General Plant Projects</u>																				
146	Purchase of Blue Plains Capacity - 5.0 MGD	N	0.0%	100.0%	\$ 39,371	\$ 0	\$ 39,371	2017	1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,371	\$ 0	\$ 0	
147	Purchase of Blue Plains Capacity - 5.0 MGD	N	0.0%	100.0%	4,033	0	4,033	2018	8	0	0	0	0	0	0	0	0	0	4,033	0
148	Purchase of Blue Plains Capacity - 5.0 MGD	N	0.0%	100.0%	2,929	0	2,929	2019	8	0	0	0	0	0	0	0	0	0	0	2,929
148	Purchase of Blue Plains Capacity - 5.0 MGD	N	0.0%	100.0%	6,276	0	6,276	2020	8	0	0	0	0	0	0	0	0	0	0	0
149	Liquid Processing	S	90.7%	9.4%	2,455	0	2,455	2010	1	2,455	0	0	0	0	0	0	0	0	0	0
146	Liquid Processing	S	90.7%	9.3%	1,683	0	1,683	2011	1	0	1,683	0	0	0	0	0	0	0	0	0
150	Liquid Processing	S	90.7%	9.3%	2,644	0	2,644	2012	1	0	0	2,644	0	0	0	0	0	0	0	0
151	Liquid Processing	S	90.7%	9.3%	1,280	0	1,280	2013	1	0	0	0	1,280	0	0	0	0	0	0	0
152	Liquid Processing	S	90.7%	9.3%	85	0	85	2014	1	0	0	0	0	85	0	0	0	0	0	0
153	Liquid Processing	S	90.7%	9.3%	319	0	319	2015	1	0	0	0	0	0	319	0	0	0	0	0
154	Plantwide	S	90.7%	9.4%	1,274	0	1,274	2010	1	1,274	0	0	0	0	0	0	0	0	0	0
155	Plantwide	S	90.7%	9.3%	1,351	0	1,351	2011	1	0	1,351	0	0	0	0	0	0	0	0	0
156	Plantwide	S	90.7%	9.3%	1,155	0	1,155	2012	1	0	0	1,155	0	0	0	0	0	0	0	0
157	Plantwide	S	90.7%	9.3%	830	0	830	2013	1	0	0	0	830	0	0	0	0	0	0	0
158	Plantwide	S	90.7%	9.3%	1,258	0	1,258	2014	1	0	0	0	0	1,258	0	0	0	0	0	0
150	Plantwide	S	90.7%	9.3%	543	0	543	2015	1	0	0	0	0	0	543	0	0	0	0	0
150	Solids Processing	S	90.7%	9.4%	2,594	0	2,594	2010	1	2,594	0	0	0	0	0	0	0	0	0	0
151	To Meet LOT Requirements	S	90.7%	9.3%	7,874	0	7,874	2011	1	0	7,874	0	0	0	0	0	0	0	0	0
152	To Meet LOT Requirements	S	90.7%	9.3%	14,298	0	14,298	2012	1	0	0	14,298	0	0	0	0	0	0	0	0
153	To Meet LOT Requirements	S	90.7%	9.3%	8,600	0	8,600	2013	1	0	0	0	8,600	0	0	0	0	0	0	0
154	To Meet LOT Requirements	S	90.7%	9.3%	3,060	0	3,060	2014	1	0	0	0	0	3,060	0	0	0	0	0	0
159	To Meet LOT Requirements	S	90.7%	9.3%	544	0	544	2015	1	0	0	0	0	0	544	0	0	0	0	0
159	Nitrogen Removal	S	90.7%	9.4%	1,232	0	1,232	2010	1	1,232	0	0	0	0	0	0	0	0	0	0
160	Nitrogen Removal	S	90.7%	9.3%	5,244	0	5,244	2011	1	0	5,244	0	0	0	0	0	0	0	0	0
161	Nitrogen Removal	S	90.7%	9.3%	8,827	0	8,827	2012	1	0	0	8,827	0	0	0	0	0	0	0	0
162	Nitrogen Removal	S	90.7%	9.3%	10,192	0	10,192	2013	1	0	0	0	10,192	0	0	0	0	0	0	0
163	Nitrogen Removal	S	90.7%	9.3%	3,596	0	3,596	2014	1	0	0	0	0	3,596	0	0	0	0	0	0
164	Nitrogen Removal	S	90.7%	9.3%	3,588	0	3,588	2015	1	0	0	0	0	0	3,588	0	0	0	0	0
165	CSO	S	90.7%	9.4%	3,195	0	3,195	2010	1	3,195	0	0	0	0	0	0	0	0	0	0
166	CSO	S	90.7%	9.3%	1,028	0	1,028	2011	1	0	1,028	0	0	0	0	0	0	0	0	0
167	CSO	S	90.7%	9.3%	1,490	0	1,490	2012	1	0	0	1,490	0	0	0	0	0	0	0	0
168	CSO	S	90.7%	9.3%	2,036	0	2,036	2013	1	0	0	0	2,036	0	0	0	0	0	0	0
169	CSO	S	90.7%	9.3%	1,523	0	1,523	2014	1	0	0	0	0	1,523	0	0	0	0	0	0
170	CSO	S	90.7%	9.3%	1,128	0	1,128	2015	1	0	0	0	0	0	1,128	0	0	0	0	0
171	Sanitary Sewers	S	90.7%	9.4%	269	0	269	2010	1	269	0	0	0	0	0	0	0	0	0	0
172	To Meet LOT Requirements	S	90.7%	9.3%	17	0	17	2011	1	0	17	0	0	0	0	0	0	0	0	0
173	To Meet LOT Requirements	S	90.7%	9.3%	1,090	0	1,090	2012	1	0	0	1,090	0	0	0	0	0	0	0	0
174	To Meet LOT Requirements	S	90.7%	9.3%	6,302	0	6,302	2013	1	0	0	0	6,302	0	0	0	0	0	0	0
175	To Meet LOT Requirements	S	90.7%	9.3%	2,312	0	2,312	2014	1	0	0	0	0	2,312	0	0	0	0	0	0
176	To Meet LOT Requirements	S	90.7%	9.3%	94	0	94	2015	1	0	0	0	0	0	94	0	0	0	0	0
177	Other General Miscellaneous Projects	S	90.8%	9.2%	30,000	0	30,000	2018	3	0	0	0	0	0	0	0	0	10,000	10,000	
175	To Meet LOT Requirements	S	90.8%	9.3%	0	0	0	2017	1	0	0	0	0	0	0	0	0	0	0	0
164	To Meet LOT Requirements	S	90.8%	9.2%	0	0	0	2018	2	0	0	0	0	0	0	0	0	0	0	0
178	To Meet LOT Requirements	S	90.8%	9.3%	0	0	0	2017	1	0	0	0	0	0	0	0	0	0	0	0
179	TOTAL BLUE PLAINS WWTP				\$ 187,619	\$ 0	\$ 187,619			\$ 11,019	\$ 17,197	\$ 29,504	\$ 29,240	\$ 11,834	\$ 6,216	\$ 0	\$ 39,371	\$ 14,033	\$ 12,929	
ARLINGTON WWTP																				
<u>Purchased Capacity</u>																				
180	Expansion to 40 MGD	S	66.0%	34.0%	\$ 0	\$ 0	\$ 0	2009	4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
181	Arlington WWTP	S	72.7%	27.3%	0	0	0	2018	2	0	0	0	0	0	0	0	0	0	0	0
182	To Meet LOT Requirements	S	66.0%	34.0%	0	0	0	2009	1	0	0	0	0	0	0	0	0	0	0	0
183	To Meet LOT Requirements	S	66.7%	33.3%	9,000	0	9,000	2010	1	9,000	0	0	0	0	0	0	0	0	0	0
184	To Meet LOT Requirements	S	67.7%	32.3%	8,000	0	8,000	2011	1	0	8,000	0	0	0	0	0	0	0	0	0
185	To Meet LOT Requirements	S	68.7%	31.3%	7,000	0	7,000	2012	1	0	0	7,000	0	0	0	0	0	0	0	0
186	To Meet LOT Requirements	S	69.7%	30.3%	5,000	0	5,000	2013	1	0	0	0	5,000	0	0	0	0	0	0	0
187	To Meet LOT Requirements	S	70.7%	29.3%	8,000	0	8,000	2014	2	0	0	0	0	4,000	4,000	0	0	0	0	0
188	To Meet LOT Requirements	S	72.0%	28.0%	3,000	0	3,000	2016	1	0	0	0	0	0	0	3,000	0	0	0	0
189	To Meet LOT Requirements	S	72.3%	27.7%	2,000	0	2,000	2017	1	0	0	0	0	0	0	0	2,000	0	0	0
190	Future Projects	S	73.0%	27.0%	0	0	0	2019	2	0	0	0	0	0	0	0	0	0	0	0
191	TOTAL ARLINGTON WWTP				\$ 42,000	\$ 0	\$ 42,000			\$ 9,000	\$ 8,000	\$ 7,000	\$ 5,000	\$ 4,000	\$ 4,000	\$ 3,000	\$ 2,000	\$ 0	\$ 0	

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Fiscal Year Ending June 30,										Fiscal Year Ending June 30,											
		Existing Customers Capital Improvement Program Costs										New Customers Capital Improvement Program Costs											
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
BLUE PLAINS WWTP																							
General Plant Projects																							
146	Purchase of Blue Plains Capacity - 5.0 MGD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,371	\$ 0	\$ 0	
147	Purchase of Blue Plains Capacity - 5.0 MGD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,033	0	
148	Purchase of Blue Plains Capacity - 5.0 MGD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,929	
148	Purchase of Blue Plains Capacity - 5.0 MGD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
149	Liquid Processing	2,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
146	Liquid Processing	0	1,526	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
150	Liquid Processing	0	0	2,397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
151	Liquid Processing	0	0	0	1,161	0	0	0	0	0	0	0	0	0	0	0	119	0	0	0	0	0	
152	Liquid Processing	0	0	0	0	77	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	
153	Liquid Processing	0	0	0	0	0	289	0	0	0	0	0	0	0	0	0	0	30	0	0	0	0	
154	Plantwide	1,155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
155	Plantwide	0	1,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
156	Plantwide	0	0	1,047	0	0	0	0	0	0	0	0	0	0	0	0	108	0	0	0	0	0	
157	Plantwide	0	0	0	753	0	0	0	0	0	0	0	0	0	0	0	77	0	0	0	0	0	
158	Plantwide	0	0	0	0	1,141	0	0	0	0	0	0	0	0	0	0	117	0	0	0	0	0	
150	Plantwide	0	0	0	0	0	493	0	0	0	0	0	0	0	0	0	0	50	0	0	0	0	
150	Solids Processing	2,351	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
151	To Meet LOT Requirements	0	7,139	0	0	0	0	0	0	0	0	0	0	0	0	0	735	0	0	0	0	0	
152	To Meet LOT Requirements	0	0	12,964	0	0	0	0	0	0	0	0	0	0	0	0	0	1,334	0	0	0	0	
153	To Meet LOT Requirements	0	0	0	7,798	0	0	0	0	0	0	0	0	0	0	0	802	0	0	0	0	0	
154	To Meet LOT Requirements	0	0	0	0	2,775	0	0	0	0	0	0	0	0	0	0	0	285	0	0	0	0	
159	To Meet LOT Requirements	0	0	0	0	0	493	0	0	0	0	0	0	0	0	0	0	0	51	0	0	0	
159	Nitrogen Removal	1,117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115	0	0	0	0	0	
160	Nitrogen Removal	0	4,754	0	0	0	0	0	0	0	0	0	0	0	0	0	490	0	0	0	0	0	
161	Nitrogen Removal	0	0	8,003	0	0	0	0	0	0	0	0	0	0	0	0	824	0	0	0	0	0	
162	Nitrogen Removal	0	0	0	9,242	0	0	0	0	0	0	0	0	0	0	0	0	950	0	0	0	0	
163	Nitrogen Removal	0	0	0	0	3,262	0	0	0	0	0	0	0	0	0	0	0	334	0	0	0	0	
164	Nitrogen Removal	0	0	0	0	0	3,255	0	0	0	0	0	0	0	0	0	0	333	0	0	0	0	
165	CSO	2,896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	299	0	0	0	0	0	
166	CSO	0	932	0	0	0	0	0	0	0	0	0	0	0	0	0	96	0	0	0	0	0	
167	CSO	0	0	1,351	0	0	0	0	0	0	0	0	0	0	0	0	0	139	0	0	0	0	
168	CSO	0	0	0	1,846	0	0	0	0	0	0	0	0	0	0	0	0	190	0	0	0	0	
169	CSO	0	0	0	0	1,381	0	0	0	0	0	0	0	0	0	0	0	142	0	0	0	0	
170	CSO	0	0	0	0	0	1,023	0	0	0	0	0	0	0	0	0	0	0	105	0	0	0	
171	Sanitary Sewers	244	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	0	0	0	0	0	
172	To Meet LOT Requirements	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	
173	To Meet LOT Requirements	0	0	988	0	0	0	0	0	0	0	0	0	0	0	0	0	102	0	0	0	0	
174	To Meet LOT Requirements	0	0	0	5,715	0	0	0	0	0	0	0	0	0	0	0	0	0	587	0	0	0	
175	To Meet LOT Requirements	0	0	0	0	2,097	0	0	0	0	0	0	0	0	0	0	0	0	215	0	0	0	
176	To Meet LOT Requirements	0	0	0	0	0	85	0	0	0	0	0	0	0	0	0	0	0	9	0	0	0	
177	Other General Miscellaneous Projects	0	0	0	0	0	0	0	0	0	0	0	0	9,077	9,077	0	0	0	0	0	0	0	
175	To Meet LOT Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	923	923	
164	To Meet LOT Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
178	To Meet LOT Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
179	TOTAL BLUE PLAINS WWTP	\$ 9,988	\$ 15,591	\$ 26,750	\$ 26,515	\$ 10,733	\$ 5,638	\$ 0	\$ 0	\$ 9,077	\$ 9,077	\$ 0	\$ 0	\$ 1,031	\$ 1,606	\$ 2,754	\$ 2,725	\$ 1,101	\$ 578	\$ 0	\$ 39,371	\$ 4,956	\$ 3,852
ARLINGTON WWTP																							
Purchased Capacity																							
180	Expansion to 40 MGD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
181	Arlington WWTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
182	To Meet LOT Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
183	To Meet LOT Requirements	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
184	To Meet LOT Requirements	0	5,414	0	0	0	0	0	0	0	0	0	0	0	0	0	2,586	0	0	0	0	0	
185	To Meet LOT Requirements	0	0	4,807	0	0	0	0	0	0	0	0	0	0	0	0	0	2,193	0	0	0	0	
186	To Meet LOT Requirements	0	0	0	3,484	0	0	0	0	0	0	0	0	0	0	0	0	1,517	0	0	0	0	
187	To Meet LOT Requirements	0	0	0	0	2,827	2,827	0	0	0	0	0	0	0	0	0	0	1,173	1,173	0	0	0	
188	To Meet LOT Requirements	0	0	0	0	0	0	2,160	0	0	0	0	0	0	0	0	0	0	840	0	0	0	
189	To Meet LOT Requirements	0	0	0	0	0	0	0	0	1,447	0	0	0	0	0	0	0	0	0	0	553	0	
190	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
191	TOTAL ARLINGTON WWTP	\$ 6,000	\$ 5,414	\$ 4,807	\$ 3,484	\$ 2,827	\$ 2,827	\$ 2,160	\$ 1,447	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000	\$ 2,586	\$ 2,193	\$ 1,517	\$ 1,173	\$ 1,173	\$ 840	\$ 553	\$ 0	\$ 0

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Customer Allocation			FY 2010 Revised Budget	Adjustments	Total Project Cost	Year Initiated	Duration Years	Fiscal Year Ending June 30,									
		Basis	Existing	New						Total Existing And New Customers Capital Improvement Program Costs									
										2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Forcemain Rehabilitation																			
213	General Forcemain Replacement	E	100.0%	0.0%	\$ 200	\$ 0	\$ 200	2010	1	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
214	General Forcemain Replacement	E	100.0%	0.0%	4,000	0	4,000	2011	4	0	1,000	1,000	1,000	1,000	0	0	0	0	0
215	General Forcemain Replacement	E	100.0%	0.0%	4,000	0	4,000	2015	4	0	0	0	0	0	1,000	1,000	1,000	1,000	0
216	General Forcemain Replacement	E	100.0%	0.0%	2,000	0	2,000	2019	2	0	0	0	0	0	0	0	0	0	1,000
217	Future Projects	E	100.0%	0.0%	0	0	0	2012	4	0	0	0	0	0	0	0	0	0	0
Sewer Sag Repair																			
218	Sewer Sag Repair- 3	E	100.0%	0.0%	\$ 0	\$ 0	\$ 0	2011	2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
219	Sewer Sag Repair- 4a	E	100.0%	0.0%	0	0	0	2011	2	0	0	0	0	0	0	0	0	0	0
220	Sewer Sag Repair- 4b	E	100.0%	0.0%	0	0	0	2011	2	0	0	0	0	0	0	0	0	0	0
221	Sewer Sag Repair- 5	E	100.0%	0.0%	0	0	0	2011	2	0	0	0	0	0	0	0	0	0	0
220	Doge Creek FM Replacement	E	100.0%	0.0%	0	0	0	2010	1	0	0	0	0	0	0	0	0	0	0
222	Future Projects	E	100.0%	0.0%	0	0	0	2012	4	0	0	0	0	0	0	0	0	0	0
E&I Projects																			
223	Future Projects	N	0.0%	100.0%	\$ 0	\$ 0	\$ 0	2009	3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
224	Future Projects	N	0.0%	100.0%	0	0	0	2010	4	0	0	0	0	0	0	0	0	0	0
225	Future Projects	N	0.0%	100.0%	0	0	0	2014	4	0	0	0	0	0	0	0	0	0	0
226	TOTAL COLLECTION SYSTEM				\$ 107,934	\$ 0	\$ 107,934			\$ 9,184	\$ 18,250	\$ 10,900	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700
PUMPING STATIONS																			
Pumping Station Rehabilitation																			
227	Pump Station Renovations	E	100.0%	0.0%	\$ 0	\$ 0	\$ 0	2009	1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
228	Pumping Stations Condition Assessment	E	100.0%	0.0%	200	0	200	2010	1	200	0	0	0	0	0	0	0	0	0
229	Pumping Stations Condition Assessment	E	100.0%	0.0%	100	0	100	2011	1	0	100	0	0	0	0	0	0	0	0
230	Pumping Stations Condition Assessment	E	100.0%	0.0%	600	0	600	2011	2	0	300	300	0	0	0	0	0	0	0
231	Pumping Stations Condition Assessment	E	100.0%	0.0%	900	0	900	2013	2	0	0	0	600	300	0	0	0	0	0
232	Pumping Stations Condition Assessment	E	100.0%	0.0%	900	0	900	2015	2	0	0	0	0	0	600	300	0	0	0
233	Pumping Stations Condition Assessment	E	100.0%	0.0%	900	0	900	2017	2	0	0	0	0	0	0	0	600	300	0
233	Pumping Stations Condition Assessment	E	100.0%	0.0%	900	0	900	2019	2	0	0	0	0	0	0	0	0	0	600
234	Pumping Stations Condition Assessment	E	100.0%	0.0%	6,000	0	6,000	2011	3	0	2,000	2,000	2,000	0	0	0	0	0	0
235	Pumping Stations Condition Assessment	E	100.0%	0.0%	8,000	0	8,000	2014	2	0	0	0	0	4,000	4,000	0	0	0	0
236	Pumping Stations Condition Assessment	E	100.0%	0.0%	12,000	0	12,000	2016	4	0	0	0	0	0	0	3,000	3,000	3,000	3,000
237	Pumping Stations Condition Assessment	E	100.0%	0.0%	3,000	0	3,000	2020	1	0	0	0	0	0	0	0	0	0	0
238	50/66 Main Pump Station	E	100.0%	0.0%	600	0	600	2010	2	200	400	0	0	0	0	0	0	0	0
238	50/66 Main Pump Station	E	100.0%	0.0%	3,000	0	3,000	2011	1	0	3,000	0	0	0	0	0	0	0	0
239	50/66 Main Pump Station	E	100.0%	0.0%	1,000	0	1,000	2012	1	0	0	1,000	0	0	0	0	0	0	0
240	Future Projects	E	100.0%	0.0%	0	0	0	2009	1	0	0	0	0	0	0	0	0	0	0
Capacity Improvements																			
241	Sewer Capacity Improvement- 1	E	100.0%	0.0%	\$ 0	\$ 0	\$ 0	2011	2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
242	Sewer Capacity Improvement- 2	E	100.0%	0.0%	0	0	0	2011	2	0	0	0	0	0	0	0	0	0	0
243	Future Projects	E	100.0%	0.0%	0	0	0	2010	1	0	0	0	0	0	0	0	0	0	0
Dogee Creek Pump Station Rehab. and Force Main Repl.																			
244	Dogee Creek Pump Station Rehabilitation	E	100.0%	0.0%	\$ 200	\$ 0	\$ 200	2010	1	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
245	Dogee Creek Pump Station Rehabilitation	E	100.0%	0.0%	2,500	0	2,500	2010	1	2,500	0	0	0	0	0	0	0	0	0
246	Dogee Creek Pump Station Rehabilitation	E	100.0%	0.0%	1,500	0	1,500	2011	1	0	1,500	0	0	0	0	0	0	0	0
247	Dogee Creek Pump Station Rehabilitation	E	100.0%	0.0%	5,600	0	5,600	2012	1	0	0	5,600	0	0	0	0	0	0	0
248	Dogee Creek Pump Station Rehabilitation	E	100.0%	0.0%	3,700	0	3,700	2013	1	0	0	0	3,700	0	0	0	0	0	0
246	Future Projects	E	100.0%	0.0%	0	0	0	2010	1	0	0	0	0	0	0	0	0	0	0
Pumping Station Rehabilitation																			
249	Generator System Rehabilitation	S	66.0%	34.0%	\$ 0	\$ 0	\$ 0	2010	1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
250	Rehabilitation of 50/66 Main Pump Station	S	65.3%	34.7%	0	0	0	2009	2	0	0	0	0	0	0	0	0	0	0
251	Gunston Commons Demolition	S	65.3%	34.7%	0	0	0	2009	1	0	0	0	0	0	0	0	0	0	0
252	Gunston Commerce Center PS and FM	S	66.0%	34.0%	300	0	300	2010	1	300	0	0	0	0	0	0	0	0	0
253	Other General Miscellaneous Projects	S	71.3%	28.7%	6,000	0	6,000	2016	5	0	0	0	0	0	0	1,200	1,200	1,200	1,200
254	Hunting Creek, F-Street, Belleview)	S	66.0%	34.0%	400	0	400	2010	2	200	200	0	0	0	0	0	0	0	0
255	Hunting Creek, F-Street, Belleview)	S	68.0%	32.0%	2,000	0	2,000	2011	1	0	2,000	0	0	0	0	0	0	0	0
256	Hunting Creek, F-Street, Belleview)	S	67.9%	32.1%	600	0	600	2012	1	0	0	600	0	0	0	0	0	0	0
257	TOTAL PUMPING STATIONS				\$ 60,900	\$ 0	\$ 60,900			\$ 3,600	\$ 9,500	\$ 9,500	\$ 6,300	\$ 4,300	\$ 4,600	\$ 4,500	\$ 4,800	\$ 4,500	\$ 4,800

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Fiscal Year Ending June 30,										Fiscal Year Ending June 30,									
		Existing Customers Capital Improvement Program Costs										New Customers Capital Improvement Program Costs									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Forcemain Rehabilitation</u>																					
213	General Forcemain Replacement	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
214	General Forcemain Replacement	0	1,000	1,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215	General Forcemain Replacement	0	0	0	0	0	1,000	1,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0
216	General Forcemain Replacement	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0	0	0
217	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Sewer Sag Repair</u>																					
218	Sewer Sag Repair- 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
219	Sewer Sag Repair- 4a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Sewer Sag Repair- 4b	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
221	Sewer Sag Repair- 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Dogee Creek FM Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
222	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>E&I Projects</u>																					
223	Future Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
224	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	TOTAL COLLECTION SYSTEM	\$ 9,184	\$ 18,250	\$ 10,900	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700
PUMPING STATIONS																					
<u>Pumping Station Rehabilitation</u>																					
227	Pump Station Renovations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
228	Pumping Stations Condition Assessment	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
229	Pumping Stations Condition Assessment	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Pumping Stations Condition Assessment	0	300	300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231	Pumping Stations Condition Assessment	0	0	0	600	300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232	Pumping Stations Condition Assessment	0	0	0	0	0	600	300	0	0	0	0	0	0	0	0	0	0	0	0	0
233	Pumping Stations Condition Assessment	0	0	0	0	0	0	0	600	300	0	0	0	0	0	0	0	0	0	0	0
233	Pumping Stations Condition Assessment	0	0	0	0	0	0	0	0	0	600	0	0	0	0	0	0	0	0	0	0
234	Pumping Stations Condition Assessment	0	2,000	2,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Pumping Stations Condition Assessment	0	0	0	0	4,000	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Pumping Stations Condition Assessment	0	0	0	0	0	0	3,000	3,000	3,000	3,000	3,000	0	0	0	0	0	0	0	0	0
237	Pumping Stations Condition Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238	50/66 Main Pump Station	200	400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238	50/66 Main Pump Station	0	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239	50/66 Main Pump Station	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Capacity Improvements</u>																					
241	Sewer Capacity Improvement- 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
242	Sewer Capacity Improvement- 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
243	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Dogee Creek Pump Station Rehab. and Force Main Repl.</u>																					
244	Dogee Creek Pump Station Rehabilitation	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
245	Dogee Creek Pump Station Rehabilitation	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
246	Dogee Creek Pump Station Rehabilitation	0	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
247	Dogee Creek Pump Station Rehabilitation	0	0	5,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248	Dogee Creek Pump Station Rehabilitation	0	0	0	3,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
246	Future Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Pumping Station Rehabilitation</u>																					
249	Generator System Rehabilitation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
250	Rehabilitation of 50/66 Main Pump Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251	Gunston Commons Demolition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252	Gunston Commerce Center PS and FM	198	0	0	0	0	0	0	0	0	0	102	0	0	0	0	0	0	0	0	0
253	Other General Miscellaneous Projects	0	0	0	0	0	0	855	855	855	855	0	0	0	0	0	345	345	345	345	0
254	Pumping Station Rehabilitation (Little Hunting Creek, F-Street, Belleview)	132	132	0	0	0	0	0	0	0	0	68	68	0	0	0	0	0	0	0	0
255	Pumping Station Rehabilitation (Little Hunting Creek, F-Street, Belleview)	0	1,360	0	0	0	0	0	0	0	0	0	640	0	0	0	0	0	0	0	0
256	Pumping Station Rehabilitation (Little Hunting Creek, F-Street, Belleview)	0	0	407	0	0	0	0	0	0	0	0	0	193	0	0	0	0	0	0	0
257	TOTAL PUMPING STATIONS	\$ 3,430	\$ 8,792	\$ 9,307	\$ 6,300	\$ 4,300	\$ 4,600	\$ 4,155	\$ 4,455	\$ 4,155	\$ 4,455	\$ 170	\$ 708	\$ 193	\$ 0	\$ 0	\$ 0	\$ 345	\$ 345	\$ 345	\$ 345

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Customer Allocation			FY 2010 Revised Budget	Adjustments	Total Project Cost	Year Initiated	Duration Years	Fiscal Year Ending June 30,									
		Basis	Existing	New						Total Existing And New Customers Capital Improvement Program Costs									
										2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
TOWN OF VIENNA OR OTHER ACQUISITION RELATED PROJECTS																			
<u>System Rehabilitation</u>																			
258	Total System Rehabilitation projects A	E	100.0%	0.0%	\$ 0	\$ 0	\$ 0	2009	4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
259	Total System Rehabilitation projects B	E	100.0%	0.0%	0	0	0	2013	4	0	0	0	0	0	0	0	0	0	0
260	Total System Rehabilitation projects C	E	100.0%	0.0%	0	0	0	2017	4	0	0	0	0	0	0	0	0	0	0
261	Unspecified	E	100.0%	0.0%	0	0	0	2019	4	0	0	0	0	0	0	0	0	0	0
262	TOTAL TOWN OF VIENNA OR OTHER ACQUISITION RELATED PROJECTS				\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MISCELLANEOUS PROJECTS																			
<u>Other Projects</u>																			
263	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	E	100.0%	0.0%	\$ 0	\$ 0	\$ 0	2010	1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
264	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	E	100.0%	0.0%	159	0	159	2010	1	159	0	0	0	0	0	0	0	0	0
265	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	E	100.0%	0.0%	100	0	100	2010	1	100	0	0	0	0	0	0	0	0	0
266	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	E	100.0%	0.0%	400	0	400	2011	1	0	400	0	0	0	0	0	0	0	0
267	Generator System Rehab (Accotink, Dogue Creek, LHC)	E	100.0%	0.0%	2,400	0	2,400	2010	1	2,400	0	0	0	0	0	0	0	0	0
268	Robert P McMath Facility Rehabilitation	E	100.0%	0.0%	60	0	60	2010	1	60	0	0	0	0	0	0	0	0	0
269	Robert P McMath Facility Rehabilitation	E	100.0%	0.0%	500	0	500	2010	1	500	0	0	0	0	0	0	0	0	0
270	Robert P McMath Facility Rehabilitation	E	100.0%	0.0%	200	0	200	2011	2	0	100	100	0	0	0	0	0	0	0
268	Robert P McMath Facility Rehabilitation	E	100.0%	0.0%	600	0	600	2011	3	0	200	200	200	0	0	0	0	0	0
269	Robert P McMath Facility Rehabilitation	E	100.0%	0.0%	1,000	0	1,000	2014	2	0	0	0	0	500	500	0	0	0	0
266	Grinder Pump System Improvements	E	100.0%	0.0%	900	0	900	2015	2	0	0	0	0	0	450	450	0	0	0
267	Grinder Pump System Improvements	E	100.0%	0.0%	100	0	100	2017	1	0	0	0	0	0	0	0	100	0	0
267	Pump Station Odor Control	E	100.0%	0.0%	250	0	250	2011	1	0	250	0	0	0	0	0	0	0	0
268	Pump Station Odor Control	E	100.0%	0.0%	300	0	300	2016	1	0	0	0	0	0	0	300	0	0	0
269	Pump Station Security Improvements	E	100.0%	0.0%	100	0	100	2010	1	100	0	0	0	0	0	0	0	0	0
270	Pump Station Security Improvements	E	100.0%	0.0%	100	0	100	2014	1	0	0	0	0	100	0	0	0	0	0
271	Pump Station Security Improvements	E	100.0%	0.0%	100	0	100	2018	1	0	0	0	0	0	0	0	0	100	0
270	Robert P McMath Facility Rehabilitation	E	100.0%	0.0%	0	0	0	2010	1	0	0	0	0	0	0	0	0	0	0
271	Robert P McMath Facility Rehabilitation	E	100.0%	0.0%	0	0	0	2010	1	0	0	0	0	0	0	0	0	0	0
272	Gunston Commerce Center PS and FM	E	100.0%	0.0%	0	0	0	2010	1	0	0	0	0	0	0	0	0	0	0
264	Capital Outlays	E	100.0%	0.0%	0	1,527	1,527	2009	4	382	382	382	0	0	0	0	0	0	0
273	Capital Outlays	E	100.0%	0.0%	0	1,603	1,603	2013	4	0	0	0	401	401	401	401	0	0	0
274	Capital Outlays	E	100.0%	0.0%	0	1,683	1,683	2017	4	0	0	0	0	0	0	0	421	421	421
275	TOTAL MISCELLANEOUS PROJECTS				\$ 7,269	\$ 4,813	\$ 12,082			\$ 3,701	\$ 1,332	\$ 682	\$ 601	\$ 1,001	\$ 1,351	\$ 1,151	\$ 521	\$ 521	\$ 421
276	TOTAL WASTEWATER COLLECTIONS AND DISTRIBUTION				\$ 176,103	\$ 4,813	\$ 180,916			\$ 16,485	\$ 29,082	\$ 21,082	\$ 15,601	\$ 14,001	\$ 14,651	\$ 14,351	\$ 14,021	\$ 13,721	\$ 13,921
277	TOTAL CAPITAL PROJECTS ENTIRE SYSTEM				\$ 886,124	\$ (4,837)	\$ 881,287			\$ 92,154	\$ 133,604	\$ 137,916	\$ 83,199	\$ 59,957	\$ 62,159	\$ 53,601	\$ 90,891	\$ 58,420	\$ 55,141
278	TOTAL CAPITAL PROJECTS CUMULATIVE									\$ 92,154	\$ 225,758	\$ 363,674	\$ 446,873	\$ 506,830	\$ 568,989	\$ 622,590	\$ 713,481	\$ 771,901	\$ 827,042

Table 10
Fairfax County, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Allocated Ten-Year Estimated Capital Improvement Program for the Wastewater System (in \$000s)

DATE: UPDATED December 1, 2009
 LAST USER TO UPDATE: FEL

Line No.	Description	Fiscal Year Ending June 30,										Fiscal Year Ending June 30,										
		Existing Customers Capital Improvement Program Costs										New Customers Capital Improvement Program Costs										
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
TOWN OF VIENNA OR OTHER ACQUISITION RELATED PROJECTS																						
<u>System Rehabilitation</u>																						
258	Total System Rehabilitation projects A	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
259	Total System Rehabilitation projects B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Total System Rehabilitation projects C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Unspecified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262	TOTAL TOWN OF VIENNA OR OTHER ACQUISITION RELATED PROJECTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
MISCELLANEOUS PROJECTS																						
<u>Other Projects</u>																						
263	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
264	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
265	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
266	Sluice Gate Rehab/ Odor Control (Scotts Run, Card., Pohick Creek)	0	400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267	Generator System Rehab (Accotink, Dogue Creek, LHC)	2,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268	Robert P McMath Facility Rehabilitation	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269	Robert P McMath Facility Rehabilitation	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Robert P McMath Facility Rehabilitation	0	100	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268	Robert P McMath Facility Rehabilitation	0	200	200	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269	Robert P McMath Facility Rehabilitation	0	0	0	0	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
266	Grinder Pump System Improvements	0	0	0	0	0	450	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267	Grinder Pump System Improvements	0	0	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0
267	Pump Station Odor Control	0	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268	Pump Station Odor Control	0	0	0	0	0	0	300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269	Pump Station Security Improvements	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Pump Station Security Improvements	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Pump Station Security Improvements	0	0	0	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0
270	Robert P McMath Facility Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Robert P McMath Facility Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272	Gunston Commerce Center PS and FM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
264	Capital Outlays	382	382	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
273	Capital Outlays	0	0	0	401	401	401	401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
274	Capital Outlays	0	0	0	0	0	0	0	421	421	421	0	0	0	0	0	0	0	0	0	0	0
275	TOTAL MISCELLANEOUS PROJECTS	\$ 3,701	\$ 1,332	\$ 682	\$ 601	\$ 1,001	\$ 1,351	\$ 1,151	\$ 521	\$ 521	\$ 421	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
276	TOTAL WASTEWATER COLLECTIONS AND DISTRIBUTION	\$ 16,315	\$ 28,374	\$ 20,889	\$ 15,601	\$ 14,001	\$ 14,651	\$ 14,006	\$ 13,676	\$ 13,376	\$ 13,576	\$ 170	\$ 708	\$ 193	\$ 0	\$ 0	\$ 0	\$ 345	\$ 345	\$ 345	\$ 345	
277	TOTAL CAPITAL PROJECTS ENTIRE SYSTEM	\$ 56,796	\$ 98,734	\$ 102,279	\$ 67,856	\$ 48,714	\$ 49,071	\$ 41,901	\$ 42,391	\$ 47,323	\$ 48,587	\$ 35,359	\$ 34,870	\$ 35,637	\$ 15,343	\$ 11,242	\$ 13,089	\$ 11,699	\$ 48,502	\$ 11,097	\$ 6,554	
278	TOTAL CAPITAL PROJECTS CUMULATIVE	\$ 56,796	\$ 155,530	\$ 257,809	\$ 325,665	\$ 374,379	\$ 423,450	\$ 465,351	\$ 507,742	\$ 555,065	\$ 603,652	\$ 35,359	\$ 70,229	\$ 105,866	\$ 121,209	\$ 132,451	\$ 145,540	\$ 157,239	\$ 205,741	\$ 216,838	\$ 223,392	

Table 11

**County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis**

Comparison of Typical Quarterly Residential Bills for Wastewater Service [1] [2]

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter											
		0	2,000	4,000	6,000	8,000	10,000	12,000	15,000	19,000	30,000	40,000	50,000
		Gallons (0.0 CCF)	Gallons (2.7 CCF)	Gallons (5.3 CCF)	Gallons (8.0 CCF)	Gallons (10.7 CCF)	Gallons (13.4 CCF)	Gallons (16.0 CCF)	Gallons (20.1 CCF)	Gallons (25.4 CCF)	Gallons (40.1 CCF)	Gallons (53.5 CCF)	Gallons (66.8 CCF)
Fairfax County													
1	Existing Rates Effective July 1, 2009 [3]	\$5.00	\$14.00	\$23.00	\$32.00	\$41.00	\$50.00	\$59.00	\$72.50	\$90.50	\$140.00	\$185.00	\$230.00
2	Proposed Rates Effective July 1, 2010 [3]	5.00	15.54	26.08	36.62	47.16	57.70	68.24	84.05	105.13	163.10	215.80	268.50
<u>Other Neighboring Utilities:</u>													
3	Alexandria Sanitation Authority [4] [5] [6]	\$4.51	\$19.23	\$33.95	\$48.67	\$63.39	\$78.11	\$92.83	\$114.91	\$144.35	\$225.31	\$298.91	\$372.51
4	Arlington County	0.00	15.56	31.12	46.68	62.24	77.80	93.36	116.70	147.82	233.40	311.20	389.00
5	DC Water and Sewer Authority (DCWASA) [7] [8]	3.02	13.36	23.70	34.04	44.38	54.73	65.07	80.58	101.27	158.15	209.86	261.57
6	Loudoun Water [4]	16.62	22.34	28.06	33.78	39.50	45.22	50.94	59.52	70.96	70.96	70.96	70.96
7	Prince William County Service Authority [4]	19.20	30.40	41.60	52.80	64.00	75.20	86.40	103.20	125.60	170.40	170.40	170.40
8	Stafford County [9]	22.02	29.84	37.66	45.48	53.30	61.12	68.94	80.67	96.31	139.32	139.32	139.32
9	Washington Suburban Sanitary Commission [10]	5.50	11.42	17.34	26.14	33.02	46.00	54.10	75.40	102.02	181.60	256.70	336.50
10	Other Neighboring Utilities' Average	\$10.12	\$20.31	\$30.49	\$41.08	\$51.40	\$62.60	\$73.09	\$90.14	\$112.62	\$168.45	\$208.19	\$248.61

Footnotes on Page 2 of 2.

**County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis**

Comparison of Typical Quarterly Residential Bills for Wastewater Service [1] [2]

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect December 2009 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] It should be noted that utilities may differ by length of billing period and units of measurement used in order to determine the respective utility customer's water and wastewater bill. For purposes of this comparison all bills shown have been adjusted to match bills rendered on a Quarterly basis and recognized in units of Gallons.
- [3] Retail water customers within Fairfax County receive service from the Fairfax County Water Authority ("Fairfax Water") and receive wastewater service from the Fairfax County Wastewater Management Program. With respect to the water rates, an Additional Peak Use Charge for all consumption in the June through November billing periods in excess of the greater of 6,000 gallons above the consumption of the preceding winter quarter billing period or 1.3 times the consumption of the preceding winter quarter billing period is recognized. The winter quarter billing period is defined as any quarterly billing period based on meter readings obtained or estimated in the months of February through April.
- [4] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.
- [5] Alexandria Sanitation Authority (ASA) provides wastewater only service.
- [6] Amounts shown above for the Alexandria Sanitation Authority (ASA) include a sewer service charge of \$1.00 per 1,000 gallons of water usage. This sewer service charge corresponds to the pass-through charge to pay for certain maintenance activities performed by the City of Alexandria.
- [7] Utilities shown bill an administrative, account, or customer service related charge per billing period per respective account or meter. For purposes of this analysis such charges were allocated equally among the water and wastewater bills.
- [8] Amounts shown above for DC Water and Sewer Authority (DCWASA) include a charge for a PILOT (Payment in Lieu of Taxes) of \$0.43 per ccf. For purposes of this analysis and based on conversations with DCWASA's staff, such charge was allocated 60.0% to the water bill and 40.0% to the wastewater bill as applicable. Amounts shown above exclude the ROW (Right of Way Fee) charge, the impervious area charge, and the groundwater sever charge.
- [9] Stafford County recognizes residential sewer charges capped at 120% of the winter months average (November through April). For purposes of this comparison the bills shown reflect the wastewater bill charged assuming a winter quarterly consumption average of 19,000 Gallons.
- [10] The Washington Suburban Sanitary Commission (WASA) bills customers of the utility by calculating the respective customers average daily flow of use, which is in turn used to determine the variable rate charged to the customer. Below is a listing of the variable water rates charged to the customers total respective water consumption / billed wastewater flow based upon the corresponding average daily flow per billing period:

Avg Daily Consumption Ranges (Gallons Per Day)	Converted Quarterly Bill		Converted Quarterly Bill		Rates Charged to Bills		Rates Charged to Bills	
	Rounded Ranges in Gallons		Rounded Ranges in CCF		Within Respective Range (Per Kgal)		Within Respective Range (Per CCF)	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
0 - 49	0 - 4,500	0 - 5.978	\$2.21	\$2.96	\$2.95	\$3.96		
50 - 99	4,600 - 9,100	6.100 - 12.078	2.48	3.44	3.32	4.60		
100 - 149	9,200 - 13,600	12.200 - 18.177	2.71	4.05	3.62	5.41		
150 - 199	13,700 - 18,200	18.299 - 24.277	3.04	4.66	4.06	6.23		
200 - 249	18,300 - 22,800	24.399 - 30.377	3.55	5.08	4.75	6.79		
250 - 299	22,900 - 27,300	30.498 - 36.476	3.85	5.49	5.15	7.34		
300 - 349	27,400 - 31,900	36.598 - 42.576	4.07	5.87	5.44	7.85		
350 - 399	32,000 - 36,500	42.698 - 48.675	4.25	6.14	5.68	8.21		
400 - 449	36,500 - 41,000	48.797 - 54.775	4.42	6.28	5.91	8.40		
450 - 499	41,100 - 45,600	54.897 - 60.874	4.53	6.49	6.06	8.68		
500 - 749	45,700 - 68,400	60.996 - 91.372	4.61	6.62	6.16	8.85		
750 - 999	68,500 - 91,200	91.494 - 121.870	4.73	6.76	6.32	9.04		
1000 - 3999	91,300 - 365,000	121.992 - 487.846	4.82	7.05	6.44	9.43		
4000 - 6999	365,000 - 638,700	487.968 - 853.822	4.93	7.21	6.59	9.64		
7000 - 8999	638,800 - 821,200	853.944 - 1,097.806	4.99	7.32	6.67	9.79		
9000 - Above	821,300 - Above	1,097.928 - Above	5.08	7.51	6.79	10.04		

Table 12

**County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis**

Comparison of Wastewater Service Availability Fees (Impact Fees) per Single-Family Residential Equivalent Unit [1]

<u>Line No.</u>	<u>Description</u>	<u>Fee per Single-Family Residential Unit</u>
County of Fairfax, Virginia		
1	Existing Rates Effective July 1, 2009	\$ 7,310
2	Adopted Rates Effective July 1, 2010	\$ 7,750
<u>Other Neighboring Utilities:</u>		
3	City of Alexandria	\$ 7,432
4	Arlington County [2]	2,470
5	DC Water and Sewer Authority (DCWASA) [3]	N/A
6	Loudoun County	6,945
7	Prince William County	9,500
8	Stafford County	6,135
9	Washington Suburban Sanitary Commission [4]	2,850
10	Other Neighboring Utilities' Average	\$ 5,889

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect December 2009 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges. Excludes all charges for water distribution.
- [2] Impact Fee for Arlington County assumes 26 fixture units (FU's) per Single Family Residential Unit at a cost of \$95/FU.
- [3] District of Columbia Water and Sewer Authority (DCWASA) does not charge a wastewater service availability fee.

APPENDIX A

WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS MODEL OUTPUT – MANAGEMENT DASHBOARD

Figure No.	Description
Panel 1	<p>Control Panel</p> <p>Contains the following for the Planning Period:</p> <ul style="list-style-type: none">▪ Adopted and Proposed Wastewater Rates▪ Available Fiscal Year-End Fund Balances (Existing and New Customers) Graph▪ Debt Service Coverage Ratio Graph▪ Operating Margin Graph▪ Additional Parity Bonds Issuance Assumptions
Panel 2	<p>Additional Indicators (1 of 3)</p> <p>Contains the following Graphs for the Planning Period:</p> <ul style="list-style-type: none">▪ Total Outstanding Debt Graph▪ Summarized Revenue Requirements – Existing Customers Graph▪ Debt Service Coverage Ratio (All Senior And subordinate Debt) – Existing Customers Graph▪ Existing and County/UOSA Proposed Debt Service Payments Graph▪ Debt Service / Net Plant in Service Ratio Graph▪ Net Investment and Net Outstanding Debt per Customer Graph
Panel 3	<p>Additional Indicators (2 of 3)</p> <p>Contains the following Graphs for the Planning Period:</p> <ul style="list-style-type: none">▪ O&M Components Graph▪ Historical and Projected Capitalized Construction Expenses (CIP) Graph▪ Annual CIP by Functional Category Graph▪ End of Year Existing Customer Available CIP Funds Graph▪ End of Year New Customer Available CIP Funds Graph▪ End of Year Funds 400 and 401 Balances – New and Existing Customers Graph
Panel 4	<p>Additional Indicators (3 of 3)</p> <p>Contains the following Graphs for the Planning Period:</p> <ul style="list-style-type: none">▪ Revenue Scenarios Graph▪ Proposed Rate – Rate per (1,000 Gallons) Graph▪ Comparison of Yearly Service Charges for Single-Family Residential Customers Using 19,000 Quarterly Water Gallons (Dec. 2008) Graph▪ Historical and Projected Billed Accounts Growth Graph▪ Historical and Projected Billable Flow Graph▪ Historical and Projected ISS Flows in Total Treatment Area Average Annual Flows Graph



County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Panel 1 - Control Panel

Adopted and Approved Rates:

Quarterly Base Charge	\$ 0.00
Quarterly Billing Charge	\$ 5.00
Flow Charge	\$ 4.50

Adopted and Approved Rate Adj (%):

Quarterly Base Charge	0.00%
Quarterly Billing Charge	0.00%
Flow Charge	9.75%

Proposed Rates:

Quarterly Base Charge	\$ 0.00
Quarterly Billing Charge	\$ 5.00
Flow Charge	\$ 4.50

Proposed Rate Adjustments (%):

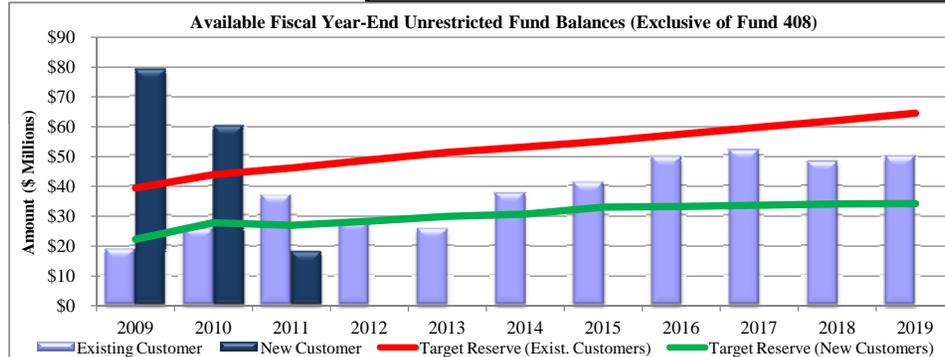
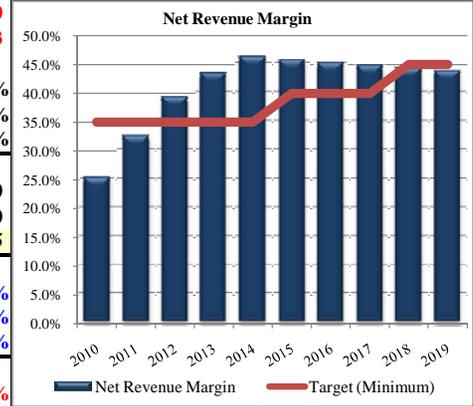
Quarterly Base Charge	0.00%
Quarterly Billing Charge	0.00%
Flow Charge	9.75%

Total Proposed Rate Rev. Adj. (%):

Cumulative (%) Increase

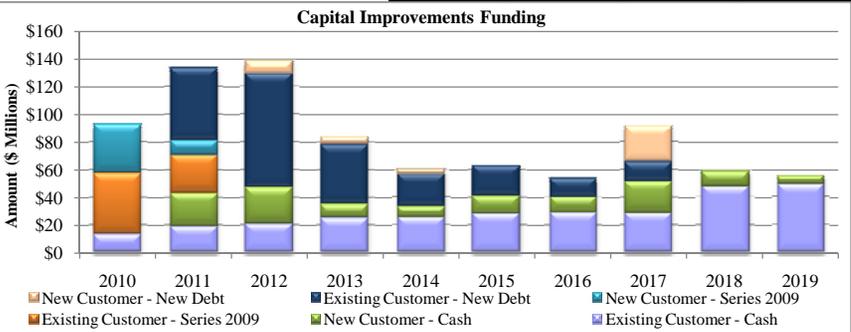
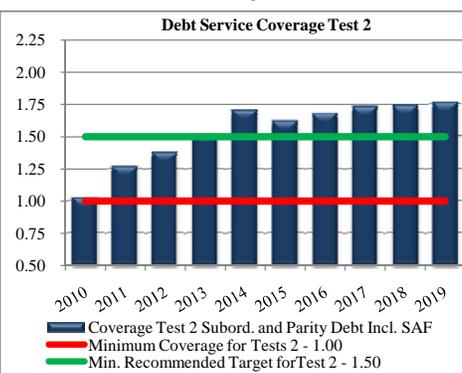
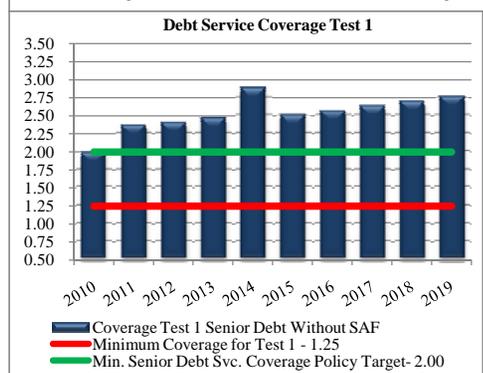
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Projected Fiscal Year Ending June 30,										
Quarterly Base Charge	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Quarterly Billing Charge	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Flow Charge	\$ 4.50	\$ 5.27	\$ 6.17	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03	\$ 7.03
Quarterly Base Charge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Quarterly Billing Charge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flow Charge	9.75%	17.00%	17.00%	14.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Quarterly Base Charge	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Quarterly Billing Charge	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Flow Charge	\$ 4.50	\$ 5.27	\$ 6.17	\$ 7.03	\$ 7.72	\$ 7.95	\$ 8.19	\$ 8.44	\$ 8.69	\$ 8.95
Quarterly Base Charge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Quarterly Billing Charge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Flow Charge	9.75%	17.00%	17.00%	14.00%	9.75%	3.00%	3.00%	3.00%	3.00%	3.00%
Cumulative (%) Increase	0.00%	16.33%	35.42%	53.65%	68.27%	73.15%	78.23%	83.53%	88.83%	94.34%

Model Run/Comments:
\$294.0 Principal Issued
Base Case Scenario Includes Grants



Term-Years	30	30	30	30
Interest Rate	5.75%	6.00%	6.00%	6.00%
Issue Month - Principal Pmt (Jan=1)	3	7	7	7
Total CIP Drawdown Period (Yrs)	2	2	3	0
Interim Financing Yrs (During Draw Period)	0	0	0	0
LOC / CP / BAN / None	None	None	None	None
Initial Year of Draws (Fiscal Year)	2011	2013	2015	2018
Conversion Conventional Finance (FY)	2011	2013	2015	2018
Total Projects Funded	\$ 144,000	\$ 75.00	\$ 75.00	\$ -
Existing Customer Percent	94%	89%	66%	N/A
Total Principal Issued	\$ 158.4	\$ 82.7	\$ 82.7	\$ 0.0
Annual Debt Service	\$ 11.2	\$ 6.0	\$ 6.0	\$ 0.0

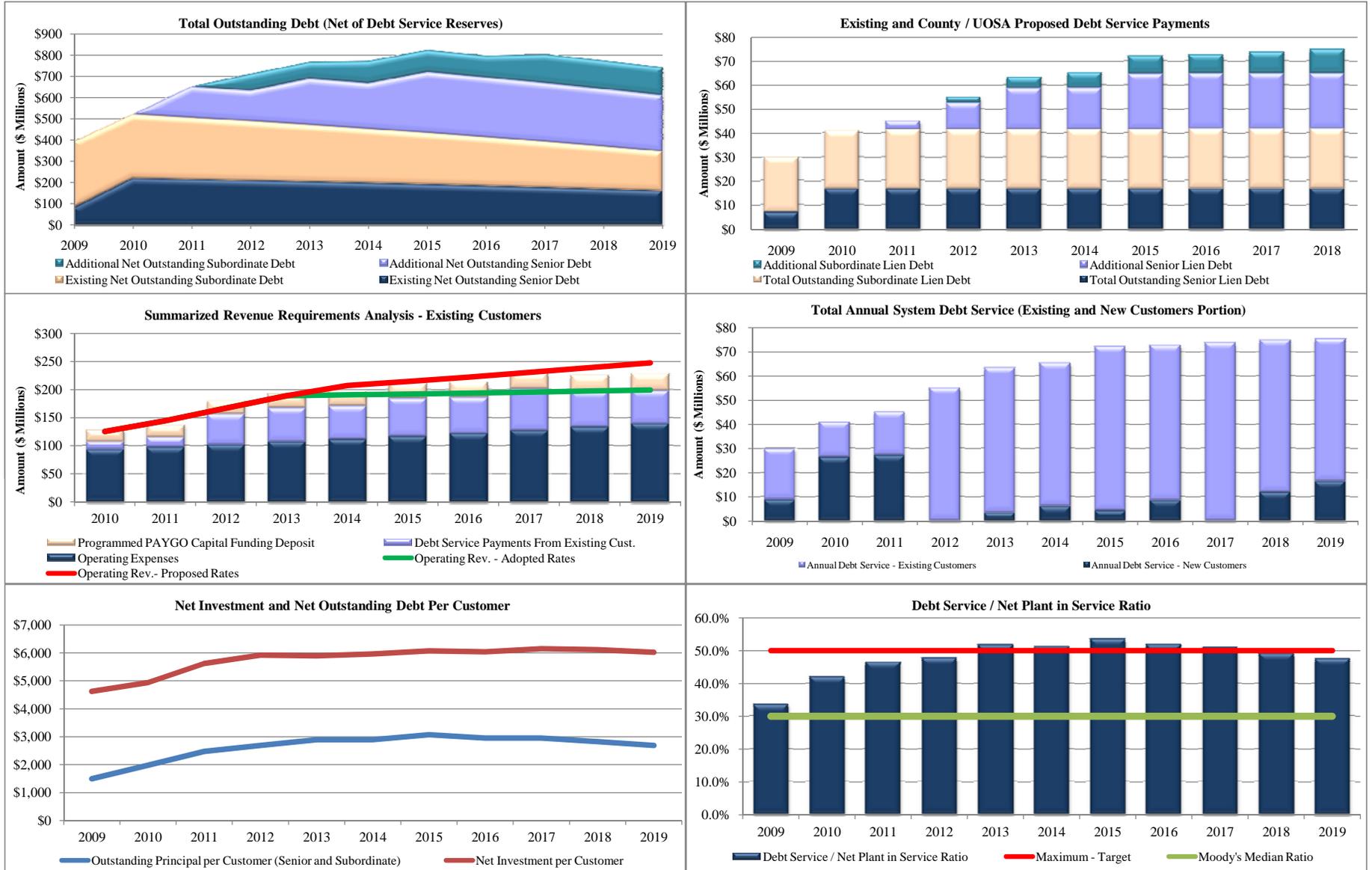
	Series 2011	Series 2012	Series 2014	N/A
Term-Years	30	30	30	30
Interest Rate	5.75%	6.00%	6.00%	6.00%
Issue Month - Principal Pmt (Jan=1)	3	7	7	7
Total CIP Drawdown Period (Yrs)	2	2	3	0
Interim Financing Yrs (During Draw Period)	0	0	0	0
LOC / CP / BAN / None	None	None	None	None
Initial Year of Draws (Fiscal Year)	2011	2013	2015	2018
Conversion Conventional Finance (FY)	2011	2013	2015	2018
Total Projects Funded	\$ 144,000	\$ 75.00	\$ 75.00	\$ -
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Annual Debt Service	\$ 11.2	\$ 6.0	\$ 6.0	\$ 0.0





County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

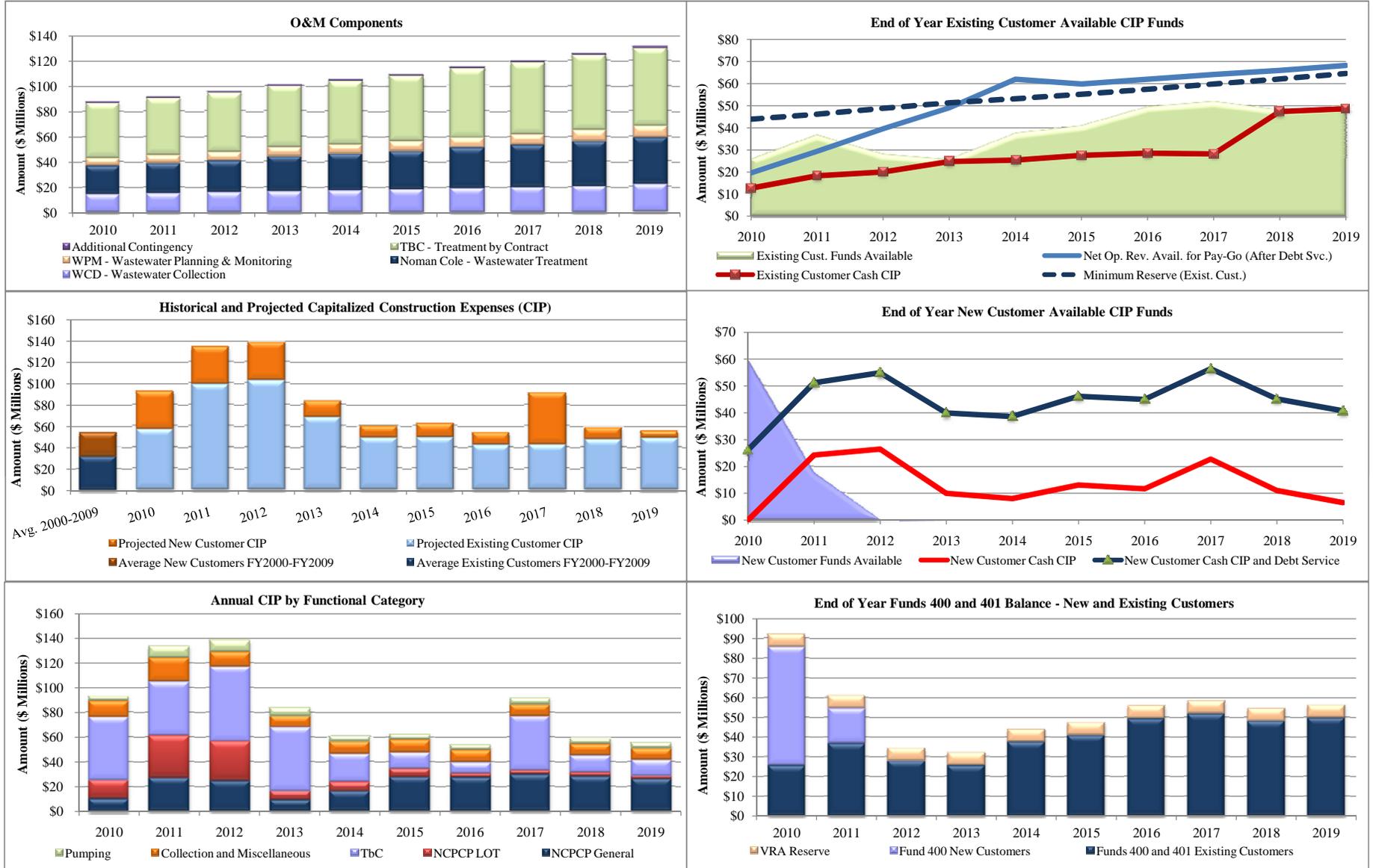
Panel 2 - Additional Indicators (1 of 3)





County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Panel 3 - Additional Indicators (2 of 3)





County of Fairfax, Virginia
2010 Wastewater Revenue Sufficiency and Rate Analysis

Panel 4 - Additional Indicators (3 of 3)

