

Fund 69010: Sewer Operation and Maintenance

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

Focus The Wastewater Management Program includes wastewater collection and conveyance, wastewater treatment, and planning and monitoring program areas. The primary functions are to strategically plan, and efficiently operate and maintain the wastewater system in the best interest of the County and its customers.



Funding for Fund 69010, Sewer Operation and Maintenance, is financed by a transfer from Fund 69000, Sewer Revenue, which is used to credit all system revenues collected, including availability fees and sewer service charges associated with the program.

This program operates and maintains nearly 3,250 miles of sewer, 63 pump stations and 57 flow-metering stations. Treatment of wastewater generated is provided primarily through six regional wastewater collection and treatment plants. The regional treatment approach takes advantage of economies of scale in wastewater treatment and ensures the economical and efficient operation and management of the program.

One of the six regional plants is the County owned and operated Noman M. Cole, Jr. Pollution Control Plant (NCPCP), which is currently permitted to treat 67 million gallons per day (mgd) of flow. Other regional facilities where the County has purchased treatment capacity include the District of Columbia Water's Blue Plains Treatment Plant with 31 mgd capacity; Alexandria Renew Enterprises Treatment Plant with 32.4 mgd capacity; Upper Occoquan Service Authority's Treatment Plant with 22.1 mgd capacity; Arlington County's Treatment Plant with 3 mgd capacity; and Loudoun Water's Broad Run Plant with 1 mgd capacity. Fairfax County utilizes all of these facilities to accommodate a total capacity of 156.5 mgd.

The Wastewater Management Program is funded by revenues generated by the customers of the sanitary sewer system and recorded in Fund 69000, Sewer Revenue. Sewer Service Charges support system operation and maintenance costs, debt service payments, and capital projects attributable to supporting and improving wastewater treatment services for existing customers. Availability Charges support a proportional share of system costs and capital projects attributable to growth of the system required to support new customers. Existing customers are defined as those who have paid an Availability Charge for access to the system and receive wastewater treatment services. New customers are those who have not paid the Availability Charge. Upon payment of the Availability Charge and connection to the system, a new customer becomes an existing customer. The County allocates expenses, interest income, bond proceeds, debt service payments, capital improvement project costs, and operating costs between existing and new users of the system. In accordance with the County's "Growth Pays for Growth Policy," both existing and new customers must pay for their share of the system's total annual revenue requirements.

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

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

Capacity, Management, Operation, and Maintenance (CMOM) - The United States Environmental Protection Agency (USEPA) has proposed sanitary sewer overflow (SSO) regulations, which require municipalities to develop and implement a Capacity, Management, Operation and Maintenance (CMOM) program to eliminate any sewer overflows and back-ups from the wastewater collection systems. The County has implemented the CMOM program that is featured on the USEPA's website at the following link - https://www3.epa.gov/npdes/pubs/sso_casestudy_fairfax.pdf.

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

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

Asset Management Program - As a result of evaluating the program's financial management strategies, an Asset Management Program was developed. The first phase aligned the program's capital asset policies and procedures with the County's fixed asset policies and developed a process in which to evaluate the program's infrastructure. The second phase developed criteria to identify the program's critical assets. After the criteria were tested and accepted, they were applied to all program assets. Phase three will be the condition assessment of all assets beginning with the most critical assets. In FY 2023, the condition assessment continues on the large diameter pipes, 15-inches and larger, sewer lines that were slip lined in the 1990s and sewer lines with sags.

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Wastewater Collection Division (WCD) - operates and maintains approximately 3,250 miles of collection system, 63 pumping stations, and 57 flow meter stations throughout the service area. The agency continues to take a very proactive approach toward maintenance and strives for continuous improvement in its daily functions. WCD maintains facilities at a high competence level.

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

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

The table below reflects the Wastewater Management Program's projected fiscal health in FY 2023 and FY 2024. The financial planning process incorporates the following indicators that are interrelated and structured to identify the adequacy of rates from a cash flow, business, and compliance standpoint. These indicators are used by the bond rating agencies to determine the Program's credit rating.

Calculated Financial Indicators			
Financial Indicator	Target	FY 2023	FY 2024
Net Revenue Margin	45% to 65%	51%	52%
Days Working Capital ¹	150 to 200 days	210	209
Debt Coverage Senior	Min. 2.00x	2.96x	2.92x
Debt Coverage All-in ²	1.80x to 2.20x	1.89x	1.94x
Affordability (% of median income spent on sewer bill)	Less than 1.2%	0.6%	0.6%
Debt to Net Plant in Service	Below 40.0% Never above 50.0%	37%	39%
Outstanding Debt per Connection	Max \$3,000	\$2,035	\$2,174
Next Sewer Bond Sale Expected in FY 2024 - \$165 million			

¹ The Days Working Capital financial indicator is exclusive of Availability Charges in Fund 69000, Sewer Revenue, debt expenses in the Wastewater debt-related funds, Fund 69300, Sewer Construction Improvements, and Fund 69310, Sewer Bond Construction. It is calculated based on Operating Expenses and 360 days per year.

² The Debt Coverage All-in financial indicator is exclusive of Availability Charges.

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The billing rates for both Sewer Service Charges and Base Charges increased in FY 2023. The Base Charge increased from \$36.54 per quarter to \$40.14 per quarter. The Sewer Service Charge increased from \$7.72 to \$8.09 per 1,000 gallons of water consumed based on Fairfax County's winter quarter average consumption of 16,000 gallons. In addition, as part of the FY 2020 Adopted Budget Plan, the Board of Supervisors approved the establishment of charges to recover a portion of the cost of disposal and treatment of hauled wastewater at the County's septage receiving facility (SRF), which is located at the NCPCP. The Department of Public Works and Environmental Services (DPWES) initially set the charges at a level comparable to the fees charged by the Upper Occoquan Service Authority (UOSA), the only other facility in the County that receives hauled wastewater. Since septic tank and restaurant grease waste has higher strength than portable toilet and landfill leachate waste, the charge for high strength waste remained the same at \$27 per 1,000 gallons of the hauler's truck capacity in FY 2023. The fee for low strength waste also remained at \$7.72 per 1,000 gallons of hauler truck capacity in FY 2023. This fee is based on the prevailing sewer service charge and will be modified as the sewer service charge is adjusted in the future. The projected FY 2023 revenue from charges for hauled wastewater is equal to \$300,000. For more information, please refer to Fund 69000, Sewer Revenue, in Volume 2 of the FY 2023 Adopted Budget Plan.

It is anticipated that these billing charges will support the County's ability to maintain high bond ratings (AAA by Fitch Investor Service and Standard and Poor's Corporation and Aaa by Moody's Investors Service, Inc.) from the rating agencies. These high credit ratings have enabled the County to sell bonds on behalf of the Program at interest rates lower than those obtained by most sewer authorities, thereby achieving savings throughout the life of the bonds.

Organizational Chart



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Budget and Staff Resources

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised	FY 2023 Adopted
FUNDING					
Expenditures:					
Personnel Services	\$34,799,224	\$34,184,486	\$36,535,240	\$36,739,452	\$36,739,452
Operating Expenses	70,152,083	77,416,114	81,437,492	80,051,186	80,051,186
Capital Equipment	1,315,239	2,525,470	2,789,546	3,167,882	3,167,882
Subtotal	\$106,266,546	\$114,126,070	\$120,762,278	\$119,958,520	\$119,958,520
Less:					
Recovered Costs	(\$748,674)	(\$598,010)	(\$598,010)	(\$598,010)	(\$598,010)
Total Expenditures	\$105,517,872	\$113,528,060	\$120,164,268	\$119,360,510	\$119,360,510
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	330 / 330	330 / 330	330 / 330	335 / 335	335 / 335

FY 2023 Funding Adjustments

The following funding adjustments from the FY 2022 Adopted Budget Plan are necessary to support the FY 2023 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the Budget on May 10, 2022.

Employee Compensation \$1,989,093

An increase of \$1,989,093 in Personnel Services includes \$1,285,032 for a 4.01 percent market rate adjustment (MRA) for all employees and \$605,959 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2022. The remaining increase of \$98,102 is included for employee pay increases for specific job classes identified in the County's benchmark class survey of comparator jurisdictions.

New Positions \$736,473

An increase of \$736,473 in Personnel Services is necessary to fund salary and Fringe Benefits requirements associated with 5/5.0 FTE positions in FY 2023, including 2/2.0 FTE Public Works Environmental Services Operations Managers, 2/2.0 FTE Engineers IV, and 1/1.0 FTE Senior Engineer III. The first Public Works Environmental Services Business Operations Manager position will be responsible for evaluation and analysis of the Sewer Maintenance Groups operational effectiveness and efficiency. The second Public Works Environmental Services Operations Manager position will oversee the mechanical maintenance section, providing analysis and evaluating field operations and technical services. Both positions will be responsible for developing, recommending, and implementing long-term and short-term improvements in operations based on the analysis of metrics. The two Engineer IV positions will address the new environmental regulatory compliance requirements, assist with the implementation of the 10-year Capital Improvement Program, support the timely implementation of County strategic initiatives and goals, and help with the existing unmet engineering workload. The Senior Engineer III position will perform complex engineering analysis and project management of sanitary sewer pipelines and pumping station facilities to identify and execute capital improvements and/or maintenance optimization.

Other Post-Employment Benefits (\$170,600)

A decrease of \$170,600 in Personnel Services reflects required adjustments associated with providing Other Post-Employment Benefits (OPEBs) to retirees, including the Retiree Health Benefits Subsidy. For more information on Other Post-Employment Benefits, please refer to Fund 73030, OPEB Trust, in Volume 2 of the FY 2023 Adopted Budget Plan.

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Operational Requirements **\$2,635,072**

An increase of \$2,635,072 in Operating Expenses includes \$17,500 for computer equipment and office supplies for the five new positions included in FY 2023 and \$2,617,572 to fund increased chemical and electrical costs, and expenses associated with the anticipated increase in flows due to new development.

Capital Equipment **\$642,412**

Funding of \$3,167,882 in Capital Equipment, which is an increase of \$642,412 over the FY 2022 Adopted Budget Plan, is necessary to fund replacement and new Capital Equipment. Replacement vehicles and equipment in the amount of \$2,415,000 include vehicles and equipment that have outlived their useful life and are not cost effective to repair. The replacement vehicles and equipment include: \$880,000 for two large flatbed trucks with liftgate, five flatbed trucks, and two bucket loaders to excavate and grade; \$600,000 for a rodder truck to clean sewer mains; \$600,000 for two camera vans for sewer inspection; \$150,000 for a loadligger freightliner; \$65,000 for a mini pipe crawler, \$60,000 for two trailers; and \$60,000 for two GEM electric vehicles. The new Capital Equipment in the amount of \$752,882 includes \$570,000 for several Dell servers, industrial switches, storage disks, and core switches, and \$182,882 for a water purification system, an extraction system, an HR system, and an Uninterrupted Power Supply (UPS) system.

Changes to FY 2022 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2022 Revised Budget Plan since passage of the FY 2022 Adopted Budget Plan. Included are all adjustments made as part of the FY 2021 Carryover Review, FY 2022 Mid-Year Review, FY 2022 Third Quarter Review, and all other approved changes through April 30, 2022.

Carryover Adjustments **\$6,598,855**

As part of the *FY 2021 Carryover Review*, the Board of Supervisors approved funding of \$6,598,855 due to an adjustment of \$313,401 in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees that was paid no later than November 2021, encumbrances of \$6,021,378 in Operating Expenses and encumbrances of \$264,076 in Capital Equipment.

Third Quarter Adjustments **\$37,353**

As part of the *FY 2022 Third Quarter Review*, the Board of Supervisors approved funding of \$37,353 in Personnel Services for the implementation of changes resulting from the FY 2023 General Benchmark Compensation Study that were effective on February 12, 2022.

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Cost Centers Wastewater Collection

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

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised	FY 2023 Adopted
EXPENDITURES					
Total Expenditures	\$18,783,141	\$20,417,642	\$22,796,485	\$22,533,579	\$22,533,579
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	139 / 139	139 / 139	139 / 139	141 / 141	141 / 141

Wastewater Treatment

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

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised	FY 2023 Adopted
EXPENDITURES					
Total Expenditures	\$23,974,446	\$28,281,661	\$30,023,876	\$31,719,938	\$31,719,938
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	136 / 136	136 / 136	136 / 136	138 / 138	138 / 138

Wastewater Planning and Monitoring

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

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised	FY 2023 Adopted
EXPENDITURES					
Total Expenditures	\$62,760,285	\$64,828,757	\$67,343,907	\$65,106,993	\$65,106,993
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	55 / 55	55 / 55	55 / 55	56 / 56	56 / 56

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Position Detail

The FY 2023 Adopted Budget Plan includes the following positions:

WASTEWATER COLLECTION - 141 Positions			
Collection Program			
1	Director	1	Safety Analyst II
1	Human Resources Generalist III	3	Administrative Assistants IV
1	Human Resources Generalist I	2	Administrative Assistants III
1	Management Analyst III		
Projects and Assets			
1	Engineer VI	2	Environmental Services Supervisors
1	Engineer V	7	Instrumentation Technicians II
2	Engineers IV	4	Instrumentation Technicians I
2	Senior Engineers III	3	Project Managers II
2	Engineers III	2	Project Managers I
2	Engineering Technicians III	3	Assistant Project Managers
3	Engineering Technicians II	9	Engineering Technicians I
Gravity Sewers			
1	Public Works Env. Svcs. Mgr.	10	Senior Maintenance Workers
1	Public Works Env. Svcs. Specialist	3	Maintenance Workers
6	Senior Maintenance Supervisors	3	Environmental Services Supervisors
1	Vehicle Maintenance Coordinator	1	Mason
10	Heavy Equipment Operators	1	Engineering Technician II
15	Motor Equipment Operators	1	Industrial Electrician III
1	Instrumentation Technician I	1	Public Works Env. Svcs. Operations Manager [+1]
Pumping Stations			
1	Public Works Env. Svcs. Mgr.	7	Plant Mechanics III
1	Public Works Env. Business Operations Mgr.	8	Plant Mechanics II
1	Instrumentation Supervisor	3	Instrumentation Technicians III
2	Plant Maintenance Supervisors	2	Instrumentation Technicians II
2	Industrial Electricians III	3	Instrumentation Technicians I
2	Industrial Electricians II	1	Public Works Env. Svcs. Operations Manager [+1]
WASTEWATER TREATMENT - 138 Positions			
NCPCP			
1	Director	1	Chief Building Engineer
1	Senior Engineer III	1	Heavy Equipment Supervisor
1	Safety Analyst II	3	Heavy Equipment Operators
1	Management Analyst III	1	Administrative Assistant IV
IT Services			
1	Info. Tech. Prog. Manager I	1	Business Analyst IV
1	Network/Telecomm. Analyst III	1	Programmer Analyst III
4	Network/Telecomm. Analysts II	1	Data Analyst I
1	Network/Telecomm. Analyst I		
Operations			
1	Public Works Env. Svcs. Mgr.	8	Plant Operators III
1	Public Works Env. Svcs. Operations Mgr.	14	Plant Operators II
1	Plant Operation Superintendent	22	Plant Operators I
5	Plant Operations Supervisors		
Engineering Support			
1	Engineer V	1	Engineering Technician III
5	Engineers IV [+2]	3	Assistant Project Managers
2	Engineers III		

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Maintenance			
1	Public Works Env. Svcs. Mgr.	4	Senior Maintenance Workers
1	Industrial Electrician Supervisor	6	Plant Mechanics III
1	Instrumentation Supervisor	8	Plant Mechanics II
2	Plant Maintenance Supervisors	1	Painter II
1	Chief Building Maintenance Section	1	Painter I
5	Industrial Electricians III	2	HVACs II
2	Industrial Electricians II	1	HVAC I
2	Industrial Electricians I	1	General Building Maint. Worker II
2	Welders II	1	General Building Maint. Worker I
3	Instrumentation Technicians III	2	Public Works Env. Svcs. Operations Managers
6	Instrumentation Technicians II	1	Engineering Technician II
WASTEWATER PLANNING AND MONITORING - 56 Positions			
Financial Management and Planning			
1	Deputy Director, Wastewater/Stormwater	2	Administrative Assistants V
1	Director, Planning/Monitoring Division	1	Administrative Assistant IV
1	Finance Manager, Wastewater/Stormwater	4	Administrative Assistants III
1	Management Analyst I	2	Material Mgmt. Specialists III
1	Financial Specialist IV	4	Material Mgmt. Specialists II
1	Financial Specialist III	3	Engineering Technicians III
1	Financial Specialist II	2	Inventory Managers
Engineering Planning and Analysis			
1	Engineer V	4	Senior Engineers III [+1]
2	Engineers IV	1	Engineer III
Environmental Monitoring			
1	Chief, Environmental Monitoring	2	Environmental Technologists III
1	Pretreatment Manager	2	Environmental Technologists II
1	Env. Laboratory Manager	7	Environmental Technologists I
1	Code Specialist III	2	Management Analysts II
3	Code Specialists II	1	Management Analyst I
1	Code Specialist I	1	Administrative Assistant III
+	Denotes New Position(s)		

Performance Measurement Results

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

When comparing average annual sewer service billings for the regional jurisdictions, Fairfax County has a below regional average annual sewer service billing at \$640.24. Other regional jurisdictions range from \$463 to \$1,120 (as of November 1, 2021). The average sewer service billings for the other regional jurisdictions have been developed by applying each jurisdiction's sewer service rate to appropriate Single Family Residence Equivalent's (SFRE) water usage determined from an analysis of Fairfax Water's historical average water usage records for SFREs. Based on the latest rate comparison, Fairfax County has the third lowest annual sewer service charge out of the seven jurisdictions. The program is able to maintain its competitive rates while providing quality service to its customers, protecting the environment, and maintaining sufficient financial resources to fully fund the program's initiatives.

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Indicator	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate
Compliance with Title V air permit and State water quality permit	100%	100%	100%	100%	100%	100%
Blockages causing sewer back-ups per year (5-yr. avg. = 15)	8	10	15	8	15	15
Average household sewer bill compared to other providers in the area	Below regional average	Below regional average	Below regional average	Below regional average	Below regional average	Below regional average
Debt Coverage Ratio: (Revenue - Operating Cost/Debt)	2.26	2.28	1.62	2.86	1.92	1.93

A complete list of performance measures can be viewed at
<https://www.fairfaxcounty.gov/budget/fy-2023-adopted-performance-measures-pm>

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FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan
Beginning Balance	\$5,723,110	\$71,594	\$6,605,238	\$341,323	\$303,970
Transfers In:					
Sewer Revenue (69000)	\$109,250,000	\$116,400,000	\$116,713,000	\$122,100,000	\$122,100,000
Total Transfers In	\$109,250,000	\$116,400,000	\$116,713,000	\$122,100,000	\$122,100,000
Total Available	\$114,973,110	\$116,471,594	\$123,318,238	\$122,441,323	\$122,403,970
Expenditures:					
Personnel Services ¹	\$34,799,224	\$34,184,486	\$36,535,240	\$36,739,452	\$36,739,452
Operating Expenses ¹	70,152,083	77,416,114	81,437,492	80,051,186	80,051,186
Recovered Costs	(748,674)	(598,010)	(598,010)	(598,010)	(598,010)
Capital Equipment ¹	1,315,239	2,525,470	2,789,546	3,167,882	3,167,882
Total Expenditures	\$105,517,872	\$113,528,060	\$120,164,268	\$119,360,510	\$119,360,510
Transfers Out:					
General Fund (10001) ²	\$2,850,000	\$2,850,000	\$2,850,000	\$3,000,000	\$3,000,000
Total Transfers Out	\$2,850,000	\$2,850,000	\$2,850,000	\$3,000,000	\$3,000,000
Total Disbursements	\$108,367,872	\$116,378,060	\$123,014,268	\$122,360,510	\$122,360,510
Ending Balance³	\$6,605,238	\$93,534	\$303,970	\$80,813	\$43,460

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments were reflected as an increase of \$7,343.28 to FY 2021 expenditures to record expenditure accruals in the appropriate fiscal year. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments were found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Funding in the amount of \$3,000,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 69010, Sewer Operation and Maintenance. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

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