

Fund 69010: Sewer Operation and Maintenance

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,723,110	\$71,594	\$6,605,238	\$6,605,238	\$0
Transfers In:					
Sewer Revenue (69000)	\$109,250,000	\$116,400,000	\$116,713,000	\$116,713,000	\$0
Total Transfers In	\$109,250,000	\$116,400,000	\$116,713,000	\$116,713,000	\$0
Total Available	\$114,973,110	\$116,471,594	\$123,318,238	\$123,318,238	\$0
Expenditures:					
Personnel Services ¹	\$34,799,224	\$34,184,486	\$34,497,887	\$34,535,240	\$37,353
Operating Expenses ¹	70,152,083	77,416,114	83,437,492	83,437,492	0
Recovered Costs	(748,674)	(598,010)	(598,010)	(598,010)	0
Capital Equipment ¹	1,315,239	2,525,470	2,789,546	2,789,546	0
Total Expenditures	\$105,517,872	\$113,528,060	\$120,126,915	\$120,164,268	\$37,353
Transfers Out:					
General Fund (10001) ²	\$2,850,000	\$2,850,000	\$2,850,000	\$2,850,000	\$0
Total Transfers Out	\$2,850,000	\$2,850,000	\$2,850,000	\$2,850,000	\$0
Total Disbursements	\$108,367,872	\$116,378,060	\$122,976,915	\$123,014,268	\$37,353
Ending Balance³	\$6,605,238	\$93,534	\$341,323	\$303,970	(\$37,353)

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

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