

Fund 69300: Sewer Construction Improvements

FUND STATEMENT

Category	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2023 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$45,077,740	\$0	\$68,968,612	\$68,968,612	\$0
Transfers In:					
Sewer Revenue (69000) ¹	\$86,000,000	\$89,000,000	\$89,000,000	\$89,002,999	\$2,999
Total Transfers In	\$86,000,000	\$89,000,000	\$89,000,000	\$89,002,999	\$2,999
Total Available	\$131,077,740	\$89,000,000	\$157,968,612	\$157,971,611	\$2,999
Total Expenditures²	\$62,109,128	\$89,000,000	\$157,971,611	\$157,971,611	\$0
Total Disbursements	\$62,109,128	\$89,000,000	\$157,971,611	\$157,971,611	\$0
Ending Balance^{3,4}	\$68,968,612	\$0	(\$2,999)	\$0	\$2,999

¹ The FY 2023 Third Quarter Estimate Transfer In from Fund 69000, Sewer Revenue, is recommended to increase \$2,999. This increase is necessary due to audit adjustments reflected in the FY 2022 expenditures in Fund 69300, Sewer Construction Improvements.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$912,509.37 to FY 2022 expenditures to record adjustments to expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$909,510.48 to the *FY 2023 Revised Budget Plan*. The projects affected by this adjustment are WW-000001, Pumping Station Rehabilitation, WW-000008, Force Main Rehabilitation, WW-000009, Noman Cole Treatment Plant Renewal, WW-000028, Gravity Sewers, and WW-000032, Gravity Sewer Capacity Improvements. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2022. Details of the audit adjustments are found in Attachment VI of the *FY 2023 Third Quarter Review*.

³ The capital projects in this sewer fund are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

⁴ The *FY 2023 Revised Budget Plan* Ending Balance was projected to be negative due to audit adjustments. The resulting negative balance is addressed as part of the *FY 2023 Third Quarter Review*.

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2022 Actual Expenditures	FY 2023 Pre-Third Quarter Revised	FY 2023 Third Quarter Revised	Increase/ (Decrease)
Alexandria WWTP Upgrades and Rehab (WW-000021)		\$0.00	\$541,908.46	\$541,908	\$0
Arlington WWTP Upgrades and Rehab (WW-000020)		0.00	220,704.00	220,704	0
Blue Plains WWTP Upgrades and Rehab (WW-000022)		0.00	429,807.47	429,807	0
Collection System Replacement and Rehab (WW-000007)		233,523.43	9,945,175.78	9,945,176	0
Extension and Improvement Projects (WW-000006)		5,299.36	4,737,169.16	4,737,169	0
Force Main Rehabilitation (WW-000008)		559,426.35	3,231,158.83	3,231,159	0
Gravity Sewer Capacity Improvements (WW-000032)		11,055,953.88	30,535,861.42	30,535,861	0
Gravity Sewers (WW-000028)		15,330,369.69	25,343,149.65	25,343,150	0
Integrated Sewer Metering (WW-000005)		282,430.31	1,735,655.05	1,735,655	0
Large Diameter Pipe Rehabilitation and Replacement (WW-000026)		25,103.42	2,722,002.54	2,722,003	0
Noman Cole Treatment Plant Renewal (WW-000009)		16,292,082.96	54,181,345.20	54,181,345	0
Pumping Station Rehabilitation (WW-000001)		9,298,225.10	22,566,689.65	22,566,690	0
Robert P. McMath Facility Improvements (WW-000004)	2,025,000	19,812.57	179,934.52	179,935	0
Sewer Sag Program (WW-000024)		9,003,765.68	1,017,723.39	1,017,723	0
Wastewater Facility Share (WW-000030)	432,000	136.04	377,076.37	377,076	0
Wastewater Operations & Maintenance (WW-000031)	210,000	0.00	206,250.00	206,250	0
Total	\$2,667,000	\$62,106,128.79	\$157,971,611.49	\$157,971,611	\$0