

# **FAIRFAX COUNTY**

## **Wastewater Management Program**

### **Wastewater Rate Study for Fiscal Year 2025 Through Fiscal Year 2030**

Final Report / December 10, 2024





December 10, 2024

Ms. Ellie Coddling, P.E.  
Deputy Director  
Fairfax County – DPWES  
12000 Government Center Parkway, Suite 358  
Fairfax, VA 22035-0058

Subject: **2025 Wastewater Revenue Sufficiency and Rate Analysis**

Dear Ms. Coddling:

Raftelis Financial Consultants, Inc. (“Raftelis”) has completed our study of the sufficiency of the existing and adopted wastewater rates and availability charge revenues (the “Study”) for the Wastewater Management Program (“WMP”) of Fairfax County, Virginia (the “County”) and has summarized the results of our analyses, assumptions, conclusions, and recommendations in this report (the “Report”) that is submitted for your consideration. This Report presents our analyses and assumptions and summarizes the basis for the recommended rates and availability charges for wastewater services that are considered necessary to meet the estimated near-term expenditure and funding requirements of the wastewater utility system (the “System”). The Study period recognized for the rate evaluation encompassed the current Fiscal Year 2025 and the subsequent five- (5) fiscal year period ending June 30, 2030 (collectively, the “Forecast Period”).

The proposed wastewater utility rates and charges are intended to meet a number of goals and objectives. The most important objective of the Study was to develop proposed wastewater utility rates and service availability charges that fully recover the identified expenditure and funding requirements of the System to maintain sound financial operations and finance the anticipated capital needs of the System. 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 loan agreements adopted by the Board of Supervisors of the County (the “Board”) associated with the financing of capital improvements to the System;
- Wastewater rates should comply with requirements associated with adopted County fiscal policies and utility best management practices attributable to the wastewater utility system;
- Proposed wastewater rates should promote the System financial creditworthiness and provide adequate reserves for System emergencies and unforeseen capital needs; and

- Service availability charges should reasonably recover the allocable cost of wastewater treatment and backbone transmission / collection infrastructure costs from new customers to promote the policy of growth paying for growth (i.e., not funded by existing customers).

The Report following this letter summarizes the findings, results, and recommendations of this Study. The Report also 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 Raftelis to be reasonable and to reflect the estimated cost of providing service. We appreciate the opportunity to be of service to the County.

Respectfully submitted,

**RAFTELIS FINANCIAL CONSULTANTS, INC.**



**Thierry Boveri, CGFM**  
*Vice President*



**Mark Tuma**  
*Manager*

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# EXECUTIVE SUMMARY

# FAIRFAX COUNTY WASTEWATER MANAGEMENT PROGRAM

## WASTEWATER RATE STUDY FOR FISCAL YEAR 2025 THROUGH FISCAL YEAR 2030

### EXECUTIVE SUMMARY

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#### General

The objective of the Fairfax County Wastewater Management Program (“WMP”) is to protect and enhance the environment and provide for the health, safety, and well-being of those who work, live, and visit in Fairfax County. The WMP is committed to the following principles:

- Comply with or surpass all regulatory requirements regarding the treatment and disposal of wastewater;
- Seek continual improvement by embracing opportunities and challenges of technological advancement, best management practices, regionalization, and training;
- Strive to eliminate negative environmental impacts through community involvement and engagement, pollution prevention, and employee training; and
- Establish open and consistent communication through employee and community partnerships.

Recognizing the above, the mission of the WMP is to collect, treat and monitor wastewater in compliance with all regulatory requirements, using state-of-the-art technology in the most effective manner for the benefit of our residents. Financial management and planning are integral to the mission of the WMP recognizing that revenues from rates, fees and charges should be sustainable to fully finance the expenditure and funding requirements of the wastewater utility system (the “System”). As part of the management planning cycle, the WMP annually updates and evaluates the financial projections of System operations, cash balances, and fiscal position in order to assess, among other things, the adequacy of the rates, fees and charges to meet: i) future or planned funding requirements for operations and capital investment; ii) compliance with financial policies and required rate (debt) covenants as delineated in the General Bond Resolution adopted by the Board on July 29, 1985, as subsequently amended and restated from time to time (the “General Bond Resolution”) that authorized the issuance of the County's outstanding senior lien bonds; and iii) certain financial targets selected to monitor financial performance and to maintain / promote the overall long-term creditworthiness of the utility. The basis for the financial forecast relied upon a review of the recent historical revenues, expenses, and customer billing / sales records to identify recent trends, the adopted budget and planned capital improvements, a desktop analysis of the utility plant-in-service lives, as well as information provided by others (e.g., treatment-by-contract providers) associated with long-term capital re-investment funding needs, and discussions with WMP staff. The financial forecast is developed with a conservative outlook of the utility's financial performance and considers, among other things, estimated external conditions affecting future costs such as projections of near-term and long-term inflation as reported by the Congressional Budget Office, industry trends in construction costs as reported by Engineering News Record, changes in operations, and financial effects of regulations, such as the Clean Water Act and the Chesapeake Bay Program, among other things.

The County recently revised the “Statement of Policy Regarding Sewage Disposal” policy on December 6, 2022. Included within this policy is the ability of the County to reimburse the developer for the entire cost of the

wastewater line that needs to be enlarged with exception to the capacity required by the developer for their project. The policy will reimburse the developer for a pro rata portion of the cost to oversized wastewater conveyance infrastructure as required by the comprehensive plan ("Reimbursement Policy"). Raftelis developed a technical memorandum with more detail on this policy which can be found in Appendix B of the report.

## **Fiscal Year 2024 Results Summary**

WMP continuously tracks and reviews prior financial forecasts relative to actual results and makes considerations for the findings in the financial and rate planning process for the Forecast Period. For the most recently completed Fiscal Year 2024, WMP observed net revenues and investment income outperforming the corresponding financial projections for such Fiscal Year by \$13.7 million or 10.8% of gross revenues (excluding availability fees). The differences were primarily due to: i) higher than forecasted investment income; and ii) lower operating expenses than previously forecasted.

Availability Charge revenues received by the County, which are the result of the application of a one-time fee to new development (not a recurring revenue from the customer) requesting capacity, were approximately \$30.3 million for the Fiscal Year 2024, which was \$12.1 million more than the \$18.2 million recognized for the last financial forecast. It should be noted that the determination of Wastewater Service Availability Charge ("Availability Charge") revenues is solely dependent on new capacity requests and can significantly vary from year to year based on the timing of growth and the payments for the request of capacity. Because the Availability Charge revenue represents non-recurring revenue from a customer service or payment basis (only paid once) and to develop an attainable revenue forecast, the projection of Availability Charge revenues has been conservatively made. To the extent actual revenues are higher than forecasted, they are recognized as a source of funds for the development of the capital improvement funding plan.

The total debt service payments expressed on an "as-paid" basis (when payments are made to investors from amounts on deposit in the Debt Service Subfund which generally forms the basis for financial reporting) were approximately \$67.7 million or \$6.6 million less than what was forecasted in the 2024 Report. The variance was primarily due to timing differences in the funding of the Debt Service Requirement on an "accrual basis" (when deposits from System revenues are made to the Debt Service Subfund which typically relates to the establishment of the revenue requirements funded from rates) when compared to the requirement expressed on an "as-paid" basis.

The growth in gross plant-in-service for the Fiscal Year 2024 (which includes construction-work-in-progress), less developer contributions and grant funding, was approximately \$160 million as reported in the County's financial statements, which was \$35 million less than what was anticipated to be spent (funded from rate revenues) during such fiscal year as referenced in the 2024 Report. The lower level of spending is attributable to the variance in timing from the appropriation of funds for capital expenditures and when the actual expenditures occur from such project fund appropriations. Therefore, unspent appropriations as of the end of Fiscal Year 2024 are expected to carry-over to the Fiscal Year 2025 (recognized as a component for the Forecast Period capital plan); this will result in a greater beginning net position for the current forecast and may also affect investment income projections.

Overall, WMP began the Fiscal Year 2025 with a higher cash reserve / liquidity balance than previously forecasted primarily due to: i) delayed timing in capital expenditures; and ii) greater net revenues due to lower than expected operating costs. For more detail concerning the actual operating results please reference the Fiscal Year 2024 Results in subsequent sections of this report (pages 4-6).

## Fiscal Year 2025 and 2026 Forecast Snapshot

Fiscal Year 2025 and 2026 forecast is based among other things, the Fiscal Year 2024 actual results and the Fiscal Year 2025 Budget. It also includes the most recent Board-approved rates, including the currently effective rates for the Fiscal Year 2025. The table below gives a summary of the key financial operating revenues and operating expenses of the System:

Fiscal Year 2025 and 2026 Financial Forecast Snapshot [1]		
	2025	2026
<b>Operating Revenues</b>		
Flow Charge Revenues	\$195,448,616	\$206,060,625
Base Charge Revenues	66,872,576	71,869,111
Sales of Service Revenues	10,736,068	10,917,920
Other Miscellaneous Charges	800,000	800,000
Service Availability Charges [2]	22,056,875	22,459,694
Investment Earnings	7,229,000	7,871,000
Operating Revenues and Investment Earnings [3]	\$303,143,135	\$319,978,349
<b>Operating Expenses</b>		
Labor	\$42,200,169	\$49,835,200
Elec / Chem / Fuel / Util	9,210,561	9,096,948
Repair and Maintenance	4,624,585	4,935,000
Treatment by Contract	48,859,343	55,163,134
Billing Agent	7,800,364	8,000,000
Other Operating Expenditures	32,045,978	25,719,321
Total Operating Expenditures	\$144,741,000	\$152,749,603

[1] Represents forecast prepared and presented in the 2025 Report and was based on Fiscal Year 2025 Budget and actual Fiscal Years 2024 operating results. Amounts shown exclude receipt of grant proceeds.

[2] Reflects Availability Charges received by WMP. Amounts shown do not include any contributed property donations which are received by the County and reflect direct capital additions to the System.

[3] Includes charges for service, sales of service (wholesale sales), and other operating revenues. Additionally, the amounts shown include interest income on available fund balances.

## Principal Findings, Assumptions and Recommendations

As previously mentioned, the development of the financial forecast relied upon certain information such as recent financial reports, customer billing statistics, adopted budgets, year-to-date results, projected capital expenditure requirements (including carry-over capital appropriations) and associated funding requirements, as well as certain assumptions concerning the forecast as discussed in greater detail throughout this report, which should be read in its entirety. The forecast also relies upon information and projections of operations and capital funding requirements as provided by the County's contract wastewater treatment providers, which include Alexandria Renew Enterprises (a.k.a., the Alexandria Sanitation Authority), Arlington County, District of Columbia Water and Sewer Authority

(“DCWASA”), Loudoun Water, and the Upper Occoquan Service Authority (“UOSA”) (collectively, the “Contract Providers” or “TBC”). The following provides a summary of key findings and assumptions:

## REVENUE FORECAST

- The System primarily generates revenues from: i) ongoing or recurring charges for wastewater service (user charges) from existing retail and wholesale customers; and ii) Availability Charges related to one-time (non-recurring) revenues from new customer growth or development. For the Fiscal Year 2024 the utility generated approximately \$257.5 million in user charges from retail and wholesale customers. In addition to the reported user charges, WMP reported approximately \$30.3 million in growth-related Availability Charges were received (realized). These two revenue sources account for the majority of gross revenues for the System, with the remaining revenues derived from investment earnings and other operating revenues reported at approximately \$8.5 million. Overall, the County reported approximately \$296.3 million in gross revenues and income during Fiscal Year 2024.
- The revenue forecast assumes an annual average 0.5% growth rate in retail customers served and billed flows above actual Fiscal Year 2024 billing statistics. Availability Charge receipts, which represent revenues from non-recurring charges, were assumed at a conservative \$22.1 million for the Fiscal Year 2025 and then increased to average \$24.1 million for the remainder of the Forecast Period to align more with the historical collections (which supports the continued growth assumption of the System). Overall gross revenues were assumed to grow above Fiscal Year 2025 estimates by approximately 5.5% annually which is primarily due to i) the assumed implementation of the recommended annual retail customer rate adjustments, which are indicated below; and ii) the continuation of System growth in customers served:

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Recommended Quarterly Rate Adjustments to Retail Rates by Fiscal Year						
	Fiscal Year Ending June 30,					
	Existing	Recommended [1]				
Description	2025	2026	2027	2028	2029	2030
Currently Approved Rates:						
Quarterly Base Charge	\$49.73	\$52.62	\$55.78	\$59.08	\$62.57	N/A
Flow Charge	\$8.81	\$9.33	\$9.88	\$10.46	\$11.08	N/A
Rate Revenue Adjustment:						
Effective Increase [2]	5.9%	5.9%	5.9%	5.9%	5.9%	1.4%
Annualized Increase [3]	5.8%	5.9%	5.9%	5.9%	5.9%	0.0%
Recommended Rates:						
Quarterly Base Charge	\$49.51	\$52.31	\$55.36	\$58.55	\$61.92	\$65.48
Incremental Base Charge Increase [4]	0.22	0.31	0.42	0.53	0.65	0.79
Quarterly Base Charge (w/Oversizing)	\$49.73	\$52.62	\$55.78	\$59.08	\$62.57	\$66.27
Flow Charge	\$8.77	\$9.27	\$9.81	\$10.37	\$10.96	\$11.60
Incremental Flow Charge Increase [4]	0.04	0.06	0.07	0.09	0.12	0.14
Flow Charge (w/Oversizing)	\$8.81	\$9.33	\$9.88	\$10.46	\$11.08	\$11.74
Rate Revenue Adjustment:						
Effective Increase [2]	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%
Annualized Increase [3]	5.8%	5.9%	5.9%	5.9%	5.9%	5.9%

- [1] Rates shown for Fiscal Years 2025 through 2030 represent the continuation of rate adjustments that were previously approved by the Board during Fiscal Year 2023 (as part of the ongoing five- (5) year rate adoption process as employed by the Board) absent the adjustment for implementation of the Reimbursement Policy.
- [2] Amounts shown reflect the projected effective revenue increase as applied to projected customer billing statistics assuming rates are in effect for nine (9) months of the Fiscal Year. The County recognizes rate adjustments to service rendered effective July 1<sup>st</sup> of each fiscal year (e.g., bills rendered during the first quarter of the Fiscal Year relate to service provided during a portion of the prior fiscal year).
- [3] Amounts shown reflect the annualized rate revenue increase based on rate increases assumed for an annualized 12-month period as applied to projected customer billing statistics.
- [4] The incremental base charge adjustment is associated with the developer oversizing increase due to the Reimbursement Policy revised by the County during the Fiscal Year 2024.

As can be seen above, the recommended rates for the Fiscal Year 2026 through 2029 are consistent with the rates previously adopted by the Board pursuant to the 2024 rate analysis.

## EXPENDITURE FORECAST

- The total expenditures and funding needs of the System funded from the utility revenues (referred to as the “Gross Revenue Requirements”) can be primarily categorized as follows: i) operating and maintenance expenses accounting for 46% of the Gross Revenue Requirements; ii) annual debt service payments accounting for 26% of the Gross Revenue Requirements; and iii) transfers for maintaining minimum cash reserves and for funding capital re-investment (utility plant renewals, replacements, upgrades, and betterments) accounting for approximately 28% of the Gross Revenue Requirements.

- The Fiscal Year 2025 and 2026 operating budgets served as the baseline of the financial forecast of operating expenses. With respect to the escalation of such costs, the System has observed average annual growth in operating expenses of approximately 8.7% per year since the Fiscal Year 2021 due primarily to higher inflation allowances when compared to prior historical periods coupled with continued System growth. The projection of the operating and maintenance expenses assumes a slightly lower rate of change in such expenses at an average of 3.7% which is primarily due to: i) average annual growth in Treatment by Contract (“TBC”) provider expenses of 2.9% annually based on forecasts of wastewater treated flows and information reported by the individual TBC providers, which account for approximately 36% of total operating expenses; ii) assumed average annual increases in personnel salaries and benefit expenses of 3.0% above budgeted Fiscal Year 2025 amounts to account for cost-of-living adjustments, additional personnel, and inflation of employee benefits (e.g., health insurance) representing approximately 32% of total operating expenses; and iii) escalation of remaining expenses employing varying factors for electricity, chemicals, System growth, general inflation, etc. resulting in an average annual increase of 2.0% and representing 32% of the total operating expenses.
- With respect to existing indebtedness, as of June 30, 2024, the System had approximately \$796 million in the principal amount of debt outstanding, which includes approximately \$210.4 million in subordinated debt issued by UOSA which is allocable to the County. The annual debt service payments for the Fiscal Year 2024 were approximately \$57.7 million expressed on an "as-paid" basis. The outstanding debt was issued to finance capital improvements to the System or for the acquisition of wastewater treatment capacity rights from the County's TBC providers.
- WMP has identified approximately \$2.26 billion in both County-owned wastewater and TBC capital projects for the next six (6) fiscal years (i.e., Fiscal Years 2025 through 2030) (the “CIP”). Approximately \$587.4 million or 26% of the estimated CIP is associated with TBC capital funding requirements, which the County has no control relative to the timing or amount of such expenditures. The identified funding also includes approximately \$21.5 million for departmental (operating) capital outlay related to the purchase of vehicles, equipment, and other short-lived assets (commonly referred to as General Plant). Based on discussions with WMP staff, it is anticipated that a portion of the identified capital funding requirements (projects managed by WMP for County-owned infrastructure) may be deferred from the timing as presented in the CIP later in or possibly after the Forecast Period due to timing of initiation and duration of construction for such projects; including the ability to manage the capital plan internally by the County. The financial forecast assumes approximately \$522.1 million or 31.3% of the identified CIP will be deferred beyond the Fiscal Year 2030 resulting in a net amount of total capital funding reflected in the financial forecast at \$1.67 billion and at \$1.57 billion to be funded from retail rates after netting the forecasted Sales of Service (wholesale) customer capital contributions and oversizing program capital contributions. Average retail customer capital spending (realized use of funds) is estimated at approximately \$262.3 million a year.
- With respect to financing the capital program, approximately 45.2% or \$753.5 million of the total capital expenditure requirements are anticipated to be funded from internal sources (includes unspent bond proceeds obtained from previously issued debt) and contributions from Sales of Service (wholesale) customers. The forecast assumes much of the funding to be derived from net annual operating revenues (i.e., capital re-investment from rates) and Availability Charges used to pay debt totaling approximately \$549.4 million, which averages approximately \$91.6 million per year during the Forecast Period.
- The funding of the remaining 54.8% or approximately \$914.0 million of the identified capital improvement program for the Forecast Period is assumed to be from the issuance of additional parity bonds. The following

table summarizes the principal amount of bonds assumed to be issued and the corresponding estimated annual debt service payments on such additional bonds (the “Additional Bonds”). The following is a summary of the anticipated additional debt assumed to be issued by or on behalf of the County during the Forecast Period.

Proposed Additional Indebtedness – for the Forecast Period [1]						
	Additional Senior Lien / Parity Debt [2]			Additional Subordinate / UOSA Debt [3]		
	<u>Series 2026 Bonds</u>	<u>Series 2028 Bonds</u>	<u>Series 2030 Bonds</u>	<u>Series 2025 Bonds - UOSA</u>	<u>Series 2028 Bonds - UOSA</u>	<u>Total</u>
Principal Amount	\$232,300,000	\$385,811,011	\$337,620,000	\$53,156,320	\$72,260,890	\$1,081,148,221
Deposit to Construction Fund [4]	230,000,000	381,991,100	334,273,400	50,250,200	68,310,300	\$1,064,825,000
Issuance Date (On or About)	4/1/2026	1/1/2028	1/1/2030	7/1/2024	7/1/2027	N/A
Fiscal Year of Final Maturity	2056	2058	2060	2055	2058	N/A
Annual Debt Service Payment:						
2025	\$0	\$0	\$0	\$0	\$0	\$0
2026	3,565,314	0	0	3,211,869	0	\$6,777,183
2027	14,261,255	0	0	3,211,869	0	\$17,473,124
2028	14,261,255	11,842,767	0	3,211,869	0	\$29,315,891
2029	14,261,255	23,685,533	0	3,211,869	4,366,226	\$45,524,883
2030	14,261,255	23,685,533	10,363,506	3,211,869	4,366,226	\$55,888,389
2031	14,261,255	23,685,533	20,727,013	3,211,869	4,366,226	\$66,251,896
2032	14,261,255	23,685,533	20,727,013	3,211,869	4,366,226	\$66,251,896
2033	14,261,255	23,685,533	20,727,013	3,211,869	4,366,226	\$66,251,896
2034	14,261,255	23,685,533	20,727,013	3,211,869	4,366,226	\$66,251,896

[1] Amounts reflect additional senior lien parity bonds assumed to be issued by the County and subordinated indebtedness issued by UOSA on behalf of (allocable to) the County.

[2] Amounts shown were based on financing plan of the CIP recognized for the Forecast Period and assume level debt service payments based on a 30-year repayment term, 1.5% of the total principal amount borrowed associated with cost of issuance, and an average annual interest rate of 4.5% based on assumptions provided by the County's Debt Manager.

[3] Amounts shown for UOSA were based on prior debt issuances of UOSA allocated to the County and assume a 30-year repayment term, 1.5% issuance cost, a 4.2% average annual interest rate with one- (1) year of capitalized interest (i.e., funded from bond proceeds).

[4] Amounts represent the amount of bond proceeds available for capital funding; difference between the principal amount of bonds issued and the Construction Fund deposit made from the proceeds of the respective bond issues is associated with the bond issuance costs and the funding of a debt service Reserve Fund.

## RISK AND FORECAST SENSITIVITY

With any financial forecast there exist certain assumed risks. The following provides a summary of the primary risks identified for this study:

- The majority of a utility's costs are generally considered as being fixed (i.e., do not vary by flow) and include, but are not limited to, the following: personnel, insurance, debt repayment, capital funding, and other related costs. Continued declines in billed wastewater flows (which is based on metered domestic water use) beyond what is already assumed in the Study can erode financial margins from what is projected and result in reduced funds available for ongoing future capital reinvestment. It is estimated that each one percent (1.0%) decline in billed annual wastewater flows would currently result in an approximate (0.8%) percent or \$2 million decline in retail rate revenues. The adopted and recommended rates attempt to minimize this risk through an increase in fixed base rates, which do not vary by flow, and is recommended to continue to be phased in over the next several years.
- The financial forecast has assumed average annual collection of Availability Charges at approximately \$19.8 million annually, which is below recent historical realized collection trends. While this is considered a conservative projection, the receipt of these fees varies greatly and is based on new development in the wastewater service area (driven by economic conditions which may result in variations in realized Availability Charges collected). If the System realized lower collections than what is assumed for the forecast, the projected level of transfers for capital reinvestment would be proportionally reduced or would require a corresponding: i) reduction in expenditures (e.g., additional capital deferral); ii) a decline in financial position (liquidity) which could affect the overall credit rating of the System; or iii) increase in rate revenues to offset the decline in the receipt of Availability Charge revenues.
- TBC providers account for a substantial portion of the total System expenditures, including: i) approximately \$48.8 million or 35.0% of the total annual operating expenses (before budget / actual adjustments); and ii) \$349 million or 36.3% of the identified capital funding for the Forecast Period. Additional increases in the cost of operations or capital needs beyond what is assumed in the financial forecast, which is not under the control of WMP from a cost management perspective, can materially affect the projected financial position of the System. It should be noted that the System is currently in a favorable financial position and WMP annually re-evaluates the financial forecast and estimated fiscal position to address and minimize the long-term effect of such risks.
- The financial forecast assumes average annual retail customer capital spending of approximately \$262.3 million, which is approximately 7.6% of the reported gross fixed assets of the System per year. Capital spending at this level is greater than the reported depreciation expense (calculated to be 2.3% of reported gross fixed assets) and is indicative of significant capital reinvestment and regulatory improvement needs required by the System. The continuation of capital spending at current period levels is anticipated to result in declines in cash reserves and is expected to require the issuance of additional debt beyond the Forecast Period. WMP staff should continue to closely monitor capital spending requirements relative to fiscal policy targets for the fiscal strength and credit rating consideration of the System.
- Regulations such as the Federal Clean Water Act and the Environmental Protection Agency ("EPA") Chesapeake Bay Total Maximum Daily Load ("TMDL") requirements have required significant capital investment to be made from wastewater utilities, including the County and the County's TBC providers, to improve water quality by limiting the amount of pollution or nutrient loadings (e.g., nitrogen) contained in

wastewater effluent discharged to the Chesapeake Bay. To the extent that new regulations arise that require the WMP to make additional capital investment than what is contemplated herein, the issuance of additional debt, additional rate adjustments or reprioritization of existing capital funding may be required.

## **FINDINGS AND RECOMMENDATIONS**

- WMP's financial and rate implementation plan has resulted in a strong financial position in support of meeting the adopted financial policies and selected performance metrics or targets. The rates for service allow for the continuation of a capital re-investment rate equal to or greater than the annual depreciation expense on the current installed infrastructure, which will minimize the need for long-term debt and help promote the long-term sustainability of rates. It is recommended that the business-evaluation approach for the development of the annual net revenue requirements be maintained and that the financial forecast be reviewed annually.
- Based on the assumptions and findings as identified in this report it is recommended that the Board consider implementation of the recommended retail customer rates as previously presented herein. The recommended fee for the upcoming Fiscal Year 2026 represents no change to the currently adopted rates approved by the Board during Fiscal Year 2025. WMP staff should continue monitoring the need for the adopted and identified rate adjustments closer towards implementation of the respective rate adjustments.
- The proposed rate adjustments by the County are anticipated to be sufficient to provide net revenues that:  
i) will continue to meet the rate covenant as delineated in the General Bond Resolution that authorized the issuance of the County's outstanding senior lien bonds; ii) will provide sufficient revenues to fund the increased Debt Service Requirement associated with the issuance of the Additional Parity Bonds anticipated to be issued by the County to fund System capital improvements and allocated Subordinate Obligation debt associated the TBC facility financings and meet the rate covenants associated with such additional indebtedness; and iii) provide for the continued ability to meet the financial targets or objectives of the System as recognized by WMP during the Forecast Period.
- The existing rates for the Fiscal Year 2025 and the recommended Fiscal Year 2026 rates as presented in this report are expected to remain competitive with the rates charged by other neighboring public wastewater utility systems. This competitive position is also anticipated to be maintained during the remainder of the Forecast Period. The table below provides a comparison of the existing and adopted quarterly wastewater utility bill at 16,000 gallons (typical residential customer) relative to other or neighboring utilities:

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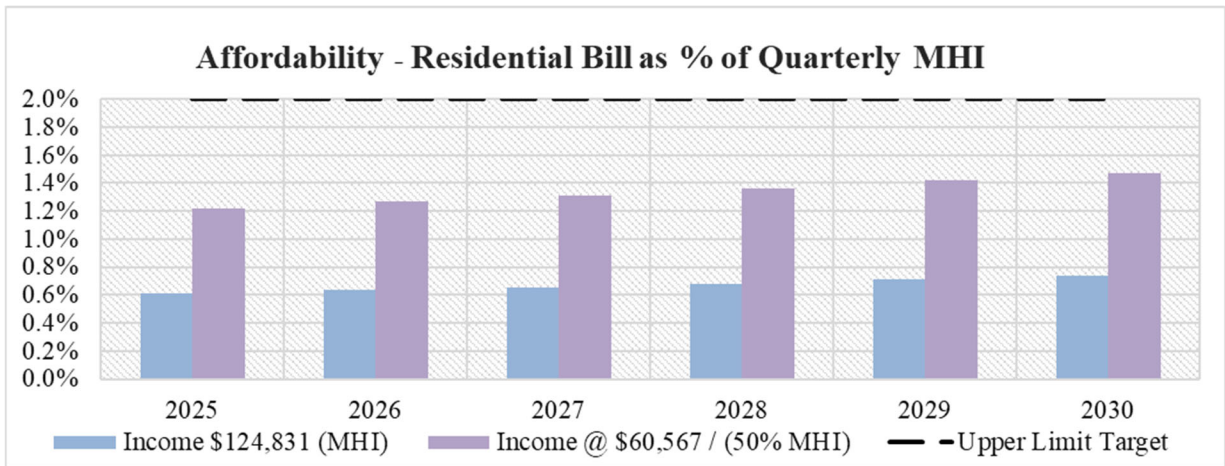
**Single-Family Residential Wastewater Service**  
**16,000 Gallons of Billed Wastewater Service per Quarter [1][2]**

	Quarterly Bill
<b>Fairfax County:</b>	
Existing Rates – Fiscal Year 2024 [3]	\$190.69
Recommended Rates – Fiscal Year 2025 [3]	201.90
<b>Other Neighboring Utilities:</b>	
City of Alexandria (Served by AlexRenew) [3][4][5]	280.83
Arlington County	178.59
DC Water [4][6]	342.12
Prince William County Service Authority [3][4]	132.27
Loudoun Water [4]	157.80
Washington Suburban Sanitary Commission [4][7]	238.47
Survey Average	\$221.68

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2024 (Fiscal Year 2025 rates) and are exclusive of taxes or franchise fees, if any, and do not include any surcharges for service rendered outside the corporate limits of the local jurisdiction, for specific capital improvements, or for any other purpose.
- [2] It should be noted that utilities may differ as to the term of billing period and units of measurement used to determine the respective utility customer's wastewater bill. For the purposes of this comparison, all calculations shown have been adjusted to reflect bills rendered on a quarterly basis.
- [3] Unless otherwise noted, utilities shown cap the wastewater user charge based on a customers metered water use during the winter months (referred to as a "billing cap"). While the billing cap may vary by customer and by utility, for comparison purposes the billing cap was not reflected in order to present the potential wastewater bill for residential customers that may have higher use than the typical residential customer.
- [4] Utilities shown bill a fixed cost or base charge per billing period per respective account or meter.
- [5] The bill shown for Alexandria Renew Enterprises includes the collection system or facilities charge billed by the City of Alexandria to provide consistency to the rates charged for the other surveyed utilities.
- [6] Amounts shown assumes: i) the Clean Rivers Impervious Area Charge of \$21.23 associated with runoff entering the sewer system; ii) a 50% allocation of the \$7.75 metering fee; iii) a 50% allocation of a Right-of-Way fee to the District of Columbia of \$0.25 per 1,000 gallons; iv) 50% allocation of the PILOT fee charged to water and wastewater customers of \$0.82 per 1,000 gallons; and v) the residential wastewater flow charge of \$16.14 per 1,000 gallons.
- [7] The Washington Suburban Sanitary Commission ("WSSC") bills customers of the utility by calculating the respective customer's average daily flow of use, which is in turn used to determine the variable rate charged to the customer. The calculated bill assumes 16,000 gallons per quarter or approximately 175 gallons per day. Amounts shown assume a 50% allocation of the quarterly Account Maintenance fee of \$30.08 and a \$20.70 infrastructure fee. Amounts shown also include a Bay Restoration Fee of \$5.00 per month.

- In addition to the competitiveness of utility rates, a common measure of rate affordability is to evaluate the typical residential bill (annualized) relative to the annual median household income ("MHI") within the service area. Specifically, a two percent (2%) factor of the MHI is used when evaluating the affordability for wastewater services. It is assumed that a wastewater bill at 2% or greater of the MHI is deemed to signal a "large economic impact" on residents, meaning that the community is likely to experience a greater economic hardship<sup>[1]</sup>. The following chart presents a forecast of affordability assuming the adopted and recommended rates for the Forecast Period at the MHI and at 50% MHI for reference:

[1] <https://www.awwa.org/resource/affordability/#technical-resources>



As can be seen from the chart above, the residential wastewater charges for the County are expected to remain within the general range of affordability for the County. It should be noted that the projection of the MHI was calculated assuming income growth of two percent (2%) per year.

To ensure adequate funding for growth-related expenditures and associated debt service payments the existing Availability Charges were evaluated relative to: i) the reported gross investments in capital infrastructure; ii) the identified capital improvement plan; and assumed level of service per equivalent residential unit (“ERU”), which is the typical wastewater capacity allocated to a single-family household or dwelling unit. Based on this analysis as discussed in greater detail in this report, it is recommended that the County increase the existing Availability Charges as follows:

Existing and Recommended Availability Charge					
	Existing FY2025	Recommended FY2026	Increase %	Oversize Increase % [1]	Total Increase %
Single-family	\$9,038	\$9,218	1.00%	0.98%	1.98%
Townhouses and Apartments	\$7,231	\$7,374	1.00%	0.98%	1.98%
Hotels / Motels	\$2,260	\$2,304	1.00%	0.98%	1.98%
Non-residential per Fixture	\$452	\$461	1.00%	0.98%	1.98%

[1] The developer oversizing increase is due to the Policy adopted by the County this year.

The proposed Availability Charge for one (1) ERU at \$9,218 is considered competitive with other surveyed Virginia wastewater utilities average at \$8,622. Table 16 at the end of this report provides a listing of the neighboring utilities surveyed.

# **WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS**

## FAIRFAX COUNTY WASTEWATER MANAGEMENT PROGRAM

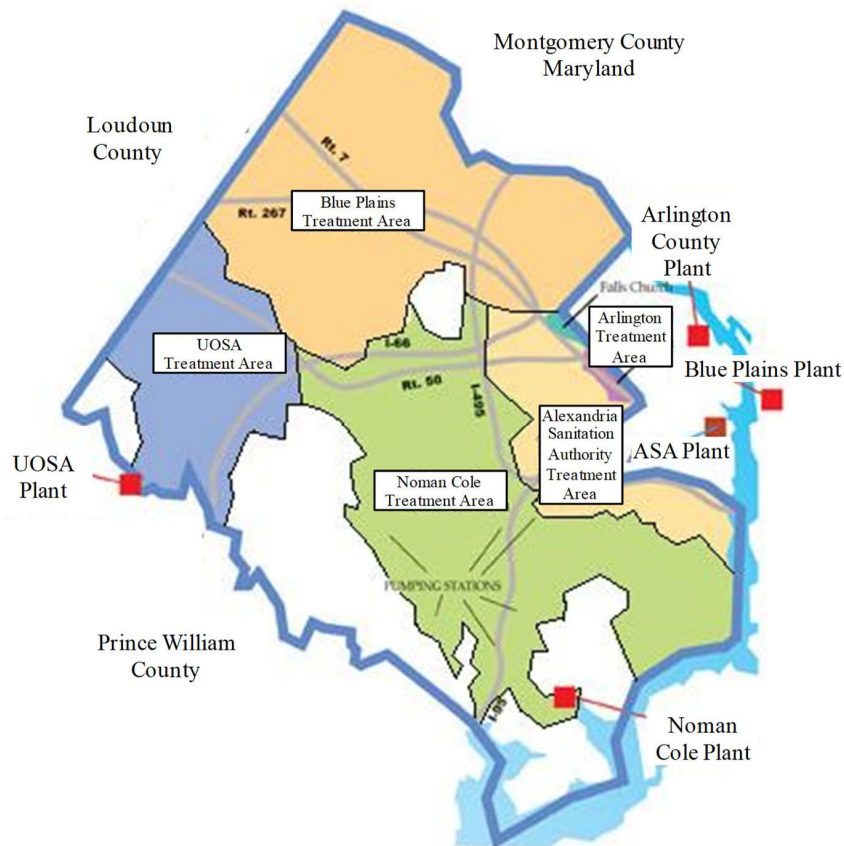
### 2025 WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS

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## Introduction

As shown on Figure 1 as follows, the County provides wastewater service to residents through a combination of wastewater treatment and disposal facilities owned and operated by the County as well as through wholesale service agreements with four adjacent public utilities providing regional wastewater treatment and disposal service (referred to as Treatment by Contract or “TBC”), based on the sewer shed location within the County. Wastewater collected from customers in the northern part of the County is routed to the Blue Plains Advanced Wastewater Treatment Plant, owned and operated by the District of Columbia Water and Sewer Authority (“DCWASA”). Wastewater collected from customers in the western part of the County is routed to the Upper Occoquan Service Authority’s (“UOSA”) Regional Water Reclamation Plant. Wastewater collected from customers in the central and southern part of the County is routed to the County-owned Noman Cole Pollution Control Plant (“Noman Cole PCP”). Wastewater collected from customers in the eastern part of the County is routed either to the Alexandria Renew Enterprise’s (formally Alexandria Sanitation Authority) (“AlexRenew”) Advanced Wastewater Treatment Plant or to Arlington County’s Water Pollution Control Plant (“WPCP”) depending on the physical location of the customers in this sewer shed.

**Figure 1 – Wastewater Service Area Map**



The Wastewater Management Program (“WMP”) staff currently manages the day-to-day operation of the County-owned Noman Cole PCP, a wastewater facility having a permitted capacity of 67.0 million gallons a day (“MGD”). Additionally, the County has secured an entitlement of 89.68 MGD of TBC wastewater treatment capacity. The County's TBC capacity represents 57% of the total wastewater treatment capacity of the System. In this Report, the County's Noman Cole PCP and TBC capacity, together with the County's collection and transmission system, pumping stations and related facilities and equipment are referred to collectively as the "System."

Total Current System Wastewater Capacity (MGD)	
Wastewater Entity	As of August 1, 2024
Fairfax County (Noman Cole PCP)	67.00
Alexandria Renew Enterprises (AlexRenew)	32.40
Arlington County	3.00
UOSA	22.60
DCWASA	31.00
Prince William	0.10
Loudoun Water	1.00
Colchester [1]	0.08
Total	<u>157.18</u>

[1] The Colchester wastewater treatment plant is a package plant owned by a private utility which is dedicated to serve the Colchester residential development.

The WMP currently provides service to an estimated population of 1,185,980<sup>[2]</sup> residents. As of June 30, 2024, WMP reported that its gross plant investment in the System, including construction- in-progress and capacity entitlements in wastewater treatment facilities owned by other local governments, was approximately \$3.5 Billion.

WMP monitors its financial position and results on an ongoing basis, continuously prepares financial forecasts to identify anticipated trends in financial position and establishes rates and charges to meet certain financial goals. To support this financial evaluation and rate process, the WMP has engaged the services of Raftelis Financial Consultants, Inc. (“Raftelis”) to assist in the preparation of a five-year financial forecast to evaluate trends and anticipated performance results based on the most recent actual and current year budgetary information and WMP's management practices. The purpose of this rate sufficiency and rate analysis report (the “Report”) is to document the financial and rate evaluation prepared on behalf of Fairfax County, Virginia (the “County”) and to provide our observations and recommendations as to the level of wastewater system rates that should be charged for utility service and support the recommendations for sewer service charges for consideration by the Board of Supervisors of the County (the “Board”) for adoption.

This analysis is prepared annually primarily in support of the County's ongoing budget and capital improvement planning process. The revenue sufficiency and rate analysis reflected in this Report was based on the Adopted Fiscal Year 2025 Budget and encompassed the subsequent five- (5) fiscal year period ending June 30, 2030 (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, 2034 (referred to as the “Planning Period”) to support management's ongoing long-term planning efforts.

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[2] Population figures per Demographic and Economic Statistics reported in the County's Comprehensive Annual Financial Report for the Fiscal Year 2024 for the Integrated Sewer System Enterprise Fund.

As documented in this Report, WMP's operations and financial position are impacted by a variety of factors, including: i) increased capital expenditures required for renewals and replacements, regulatory mandates associated with the Chesapeake Bay Program, and to serve new development in the County's wastewater service area; ii) continued effects of inflation on the cost of operations and construction; iii) need to maintain a strong financial position to promote the creditworthiness and sustainability of sewer service charges or user fees for the System; iv) maintain compliance with 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 (the "General Bond Resolution") authorizing the issuance of the Outstanding Bonds<sup>[3]</sup>; and v) providing sufficient funds for the payment of the System's allocable share of subordinate debt issued (and held) by UOSA on behalf of the County.

The effect of these factors was recognized last year in the preparation of the Wastewater Revenue Sufficiency and Rate Analysis for the Fiscal Year 2024 through Fiscal Year 2029 dated December 2023, which was prepared in support of the Fiscal Year 2025 WMP Budget (the "2024 Report"). The 2024 Report evaluated the overall expenditure requirements of the System and recognized the criticality of the need for the continued change in the level and cost recovery strategies of wastewater rates charged for service to meet the projected financial requirements but also to increase revenue stability. Revenue sufficiency refers to the increased certainty of the receipt of rate revenues since the rates for service are less dependent on volume or usage rates (flow) which may vary over time which is consistent with trends indicating lower sales per costumer served at least over the past ten years – a reduced financial risk. The recommended rates and the annual changes identified in the 2024 Report, which were subsequently approved by the Board included: i) continuation of the phase-in of an increasing fixed cost recovery base charge to enhance revenue sufficiency and equitable cost recovery practices (i.e., recovery of "readiness-to-serve" costs); and ii) a marginal increase in the recommended volumetric rate. The purpose of initially introducing the fixed cost recovery charge in Fiscal Year 2014 was to: i) promote revenue stability (certainty) in revenue recovery; ii) promote equity in the recovery of cost among the wastewater users (readiness-to-serve); and iii) reflect industry norms and trends in rates. The following is a summary of the Board implemented and adopted rates for the Fiscal Years 2025 through 2029 based on the recommendations in the 2024 Report and the net change in the quarterly wastewater bill for the typical residential customer.

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[3] The Outstanding Bonds reflect bonds issued by the County in accordance with the terms and conditions delineated in the General Bond Resolution and include: Sewer Revenue Bonds, Series 2012; the Sewer Revenue Refunding Bonds, Series 2014; the Sewer Refunding Revenue Bonds, Series 2016A, Sewer Revenue Bonds, Series 2017, Sewer Revenue Bonds, Series 2021, and Sewer Revenue Bonds, Series 2024 (the "Outstanding Bonds").

Summary of Fiscal Year 2024 Board-Adopted Rates (FY25-FY29)					
	Fiscal Year Ending June 30, [1]				
	In Effect	Adopted – Prospective			
	2025 [2]	2026	2027	2028	2029
<b>Volumetric Rate – \$ per 1,000 Gallons</b>	\$8.81	\$9.33	\$9.88	\$10.46	\$11.08
Change from Prior Year	\$0.35	\$0.52	\$0.55	\$0.58	\$0.62
<b>Quarterly Base Charge – \$ per ERU per Meter Size [3]</b>	\$49.73	\$52.62	\$55.78	\$59.08	\$62.57
Change from Prior Year	\$4.92	\$2.89	\$3.16	\$3.30	\$3.49
<b>Average Quarterly Residential Bill – Usage of 16,000 Gallons per Quarter</b>					
Quarterly Residential Bill	\$190.69	\$201.90	\$213.86	\$226.44	\$239.85
Percent Combined Change from Prior Year for Usage of 16,000 Gallons per Quarter	5.84%	5.88%	5.92%	5.88%	5.92%
<b>Annual Quarterly Increase in Wastewater Bill for Usage of 16,000 Gallons per Quarter [4]</b>	<u>\$10.52</u>	<u>\$11.21</u>	<u>\$11.96</u>	<u>\$12.58</u>	<u>\$13.41</u>

- [1] All rates scheduled to be implemented on July 1<sup>st</sup> and became fully effective (implemented as a result of prorating rates based on when service is used by customer and the rate in effect as of such service use period) with quarterly bills rendered on October 1<sup>st</sup> of each fiscal year.
- [2] Recommended rates as identified in the 2024 Report, which were adopted by the Board and are being billed.
- [3] Amount reflects increase in the base charge to recover a portion of the identified fixed costs incurred to provide wastewater service to improve revenue stability and equitability in cost recovery.
- [4] Calculated from immediately preceding Fiscal Year bills.

## Fiscal Year 2024 Results

The adopted rates for the Fiscal Years 2025 through 2029 were based on, among other things, the Fiscal Year 2023 actual results, the Fiscal Year 2024 Budget, which was reviewed and adjusted as appropriate based on more recent financial results since its adoption by the Board, and the Fiscal Year 2024 capital improvement plan including capital expenditures anticipated to be incurred by and allocable to the System associated with the County's TBC providers. A comparison of the forecasted and actual results for the Fiscal Year 2024 is now available for consideration and incorporated into the Fiscal Year 2025 Financial Forecast. In evaluating the Fiscal Year 2024 results, a number of observations were made:

1. The actual Fiscal Year 2024 gross revenues and availability fees were approximately \$296.3 million, which is \$11.7 million more than what was initially projected in the prior 2024 financial forecast. The following provides a brief discussion detailing the analysis of the variance among the actual and previously projected revenues:
  - a. The reported Fiscal Year 2024 Service Charge revenues from retail customers was about \$248.9 million, which is approximately \$1 million lower than the \$249.9 million estimated for the financial forecast included in the 2024 Report. The revenue shortfall for the base charge was approximately - \$900k, while the variable charge exceeded the financial projection by approximately \$275k. These shortfalls were due to lower-than-expected customer growth. The actual and forecasted results were still generally consistent, as the variance was approximately 0.4%. This recognizes that assumptions

concerning rate increases, connected customers and billed flows previously forecasted were mostly realized by the County.

- b. Actual Fiscal Year 2024 Sales of Service (wholesale) revenues was approximately \$9.7 million, which is approximately \$1.4 million less than the projected \$11.1 million estimate presented in the 2024 Report. This variance was due to lower than projected billed flows by the Sale of Service customers. The actual and forecasted results were still generally consistent, which recognizes that assumptions concerning wholesale service charges and the wastewater treatment needs of the customers (billed flows) as previously forecasted were realized by the County.
  - c. Actual Fiscal Year 2024 Service Availability Charge revenues were approximately \$30.3 million, which was \$6.8 million more than the \$23.5 million estimate recognized in the development of the 2024 financial forecast. The variance is primarily due to an increase in the number of new service requests relative to planned requests and may be due to a timing difference of when new service requests are made and the payment of fees. The projection of Availability Charges can vary since they represent one-time fees paid by developers and other applicants to reserve wastewater capacity to serve their development. year.
  - d. Other operating revenues, including investment income, totaled approximately \$7.6 million, exceeding the forecasted \$4.6 million outlined in the 2024 Report. This positive variance was largely driven by higher-than-expected investment income, resulting from more favorable investment rates than initially projected, which had been set conservatively.
2. Actual Fiscal Year 2024 operating, and maintenance expenses (not including depreciation) was \$139.3 million, which was approximately \$0.5 million less than estimates contained in the 2024 Report. The actual and forecasted results were still generally consistent, which recognizes that assumptions concerning the forecasted operating expenditures were realized by the County.

The utility plant additions in gross plant-in-service for the Fiscal Year 2024, less amounts received through developer property contributions or financed by grant funding, were approximately \$160 million as reported in the County's financial statements, which was \$35 million less than what was anticipated to be spent during such fiscal year as referenced in the 2024 Report. The lower level of capital spending is attributable to the variance in timing from when the projects are appropriated (and required to be funded) to actual expenditures and therefore unspent appropriations are expected to carry-over and is anticipated by the County to be expended during the Fiscal Year 2025 (and potentially future years) resulting in a continued increase in net utility assets for the Forecast Period.

The debt service payments expressed on an "as-paid basis" (when payments are made to investors from amounts on deposit in the Debt Service Subfund which generally forms the basis for financial reporting) were approximately \$67.7 million or approximately \$6.6 million less than what was forecasted in the 2024 Report. The variance was primarily due to timing differences in funding of the Debt Service Requirement on an "accrual basis" (when deposits from System revenues are made to the Debt Service Subfund which typically relates to the establishment of the revenue requirements funded from rates) when compared to the requirement expressed on an "as-paid" basis to the investors holding the bonds.

The following table provides a comparison of the actual net operating results for the Fiscal Year 2024 to the projections for such year as presented in the 2024 Report:

Fiscal Year 2024 Financial Results Comparison			
	2024 Actual Results	2024 Financial Forecast [1]	Variance to Actual Results – Positive/(Negative)
Operating Revenues and Investment Earnings [2]	\$266,003,719	\$266,400,925	(\$397,206)
Flow Charge Revenues	189,274,102	188,997,835	276,267
Base Charge Revenues	59,913,269	60,905,204	(991,935)
Total Base and Flow Charge Revenue	248,900,148	249,903,039	(1,002,891)
Sales of Service Revenues	8,577,810	11,143,886	(2,566,076)
Other Miscellaneous Charges	893,198	775,000	118,198
Investment Earnings	7,632,563	4,579,000	3,053,563
Total Revenues and Investment Earnings	\$266,003,719	\$266,400,925	(\$397,206)
Operating Expenses and Capital Outlay	(139,299,167)	(153,436,177)	14,137,010
Net Revenues	\$126,704,552	\$112,964,748	\$13,739,804
Total Debt Service Payments [3]	(67,763,510)	(75,793,644)	8,030,134
Net Available for Capital Funding	58,941,042	37,171,104	21,769,938
Capital Funding Allowance [4]:			
County Owned Facilities	66,785,472	66,785,472	N/A
Treatment-by-Contract Facilities	37,185,795	37,185,795	N/A
Net Available before Availability Charges	\$162,912,310	\$141,142,372	\$21,769,938
Availability Charges [5]	30,342,296	18,286,001	12,056,295
Net Available for System Use	\$193,254,605	\$159,428,373	\$33,826,233

[1] Represents forecast prepared and presented in the 2024 Report and was based on Fiscal Year 2024 Budget, Fiscal Year 2024 and year-to-date, and Fiscal Year 2023 operating results. Amounts shown exclude receipt of grant proceeds since prior forecast does not assume any.

[2] Includes charges for service, sales of service (wholesale sales), and other operating revenues. Additionally, amounts shown include interest income on available fund balances.

[3] Includes debt payments on senior debt and subordinate obligations. Actuals are presented on an as paid basis, while prior FY2024 projections are presented on an accrual basis (when deposits to sinking fund is required).

[4] Amount shown reflects a 3% capital asset replacement funding ratio based on: i) County reported original gross plant in service, less land and construction-work-in-progress; and ii) original book value of capacity rights for the County's Treatment-by-Contract providers. The allowance is considered necessary for ongoing capital funding needs and is the funding target recognized in the current financial forecast.

[5] Reflects availability charges received by WMP. Amounts shown do not include any receivables or contributed property donations which are available to fund expansion-related debt service payments and capital additions.

As can be seen from the prior table, the actual results for the Fiscal Year 2024 outperformed the prior forecast, including the dedication of funds for ongoing programmed capital reinvestment. This positive variance was due primarily to availability fees and interest income outperforming the conservative forecast.

## Projected Financial Results

The Board annually approves a multi-year rate plan and constantly re-evaluates its financial position and expenditure needs / funding commitments as part of its rate evaluation process. As previously mentioned above, the most recent Board-approved rates, including the currently effective rates for the Fiscal Year 2025, were based on an analysis prepared by WMP and Raftelis and presented in the 2024 Report. The Board-approved rates adopted in connection with the prior Fiscal Year 2024 financial forecast were designed with the intent of meeting the expenditure funding needs of the System and achieving the financial parameters and performance measures established for the System during the Forecast Period presented in that study. These results and the corresponding assumptions recognized in the development of the 2024 financial forecast have been updated and adjusted based on the improved 2024 actual results and most recent budget projections / System needs which has enhanced the ability of the System revenues to fund the projected expenditure requirements and meet the identified financial benchmarks or targets for the Forecast Period. Accordingly, as part of this revenue sufficiency study, a re-evaluation of the System rate adjustments (i.e., total rate revenues estimated to be earned) was considered.

The Fiscal Year 2025 financial forecast includes a multi-year rate phasing program which was prepared to identify the Fiscal Year 2025 through 2030 rates, which are considered necessary to fund the identified revenue requirements for the System and continue to meet the financial planning benchmarks / targets (i.e., financial position) identified with WMP staff to promote the long-term creditworthiness of the System. The creditworthiness objective focuses on maintaining an "AAA" credit rating with the bond rating agencies, limiting long-term financial risks to the System through prudent liquidity and financial operating strategies, and promoting the long-term sustainability of rates while attempting to limit future rate increases to wastewater customers. Based on the assumptions recognized in the development of the financial forecast and the actual Fiscal Year 2024 results, the following rate adjustments are recommended:

Recommended Quarterly Rate Adjustments by Fiscal Year per 2024 Report – for the Forecast Period						
Description	Existing	Fiscal Year Ending June 30,				
	2025	2026	2027	2028	2029	2030
<u>Currently Approved Rates (2024 Report):</u>						
Quarterly Base Charge	\$49.73	\$52.62	\$55.78	\$59.08	\$62.57	\$62.57
Flow Charge	\$8.81	\$9.33	\$9.88	\$10.46	\$11.08	\$11.08
Rate Revenue Adjustment:						
Effective Increase [1]	5.9%	5.9%	5.9%	5.5%	5.3%	1.4%
Annualized Increase [2]	5.8%	5.9%	5.9%	5.9%	5.9%	0.0%
<u>Recommended Rates (2025 Report):</u>						
Quarterly Base Charge	\$49.73	\$52.62	\$55.78	\$59.08	\$62.57	\$66.27
Flow Charge	\$8.81	\$9.33	\$9.88	\$10.46	\$11.08	\$11.74
Rate Revenue Adjustment:						
Effective Increase [1]	N/A	5.9%	5.9%	5.9%	5.9%	5.9%
Annualized Increase [2]	N/A	5.9%	5.9%	5.9%	5.9%	5.9%

[1] Amounts shown reflect the projected effective revenue increase as applied to projected customer billing statistics assuming rates are in effect on average for nine (9) months of the Fiscal Year corresponding to when the rates are placed into effect. The County pro rates the bills based on the customer service attributes and recognizes rate adjustments to service rendered effective July 1<sup>st</sup> of each fiscal year (e.g., bills rendered during the first quarter of the Fiscal Year relate to service provided during a portion of the prior fiscal year).

[2] Amounts shown reflect the annualized rate revenue increase based on rate increases assumed for an annualized 12-month period as applied to projected customer billing statistics.

As can be seen from the above table the recommended rates are proposed to be slightly increased when compared to the recommendation presented in the 2024 Report. This is due to the continued high rates of inflation on operating expenses and the cost of materials and capital construction. As can be seen in the above table, it is also recommended that the Board consider approval of the Fiscal Year 2030 identified rates which essentially is a continuation of the level of rate adjustments recognized through the Fiscal Year 2029.

## KEY CONSIDERATIONS AND ASSUMPTIONS REGARDING PROJECTED OPERATING RESULTS

The development of the projected net revenue requirements for the System required several assumptions and considerations and the preparation of certain analysis relative to anticipated utility operations. The major assumptions, considerations and analyses that were considered in the development of the projected System revenue requirements for the Forecast Period are as follows:

1. The forecast in accounts, equivalent residential units (“ERUs”) and billed retail wastewater flow was based on a review of historical trends and discussions with WMP staff and is summarized below:

Summary of Historical and Projected Customers (ERUs) and Billed Retail Flow Statistics [1]			
Fiscal Year	Equivalent Residential Units (ERU) [2]	Billed Wastewater Sales (Flow)	Average Billed Flow per ERU
<b>Historical Period:</b>			
2019	342,951	22,593,545	5,496
2020	343,087	22,770,424	5,531
2021	347,193	22,351,730	5,365
2022	348,198	22,750,614	5,445
2023	347,287	22,426,454	5,381
2024	343,205	22,620,150	5,492
<b>Average Annual Compound Growth Rate</b>	0.04%	0.02%	(0.01%)
<b>Forecast Period: [3]</b>			
2025	344,704	22,407,408	5,417
2026	346,207	22,397,894	5,391
2027	347,721	22,482,718	5,388
2028	349,241	22,567,816	5,385
2029	350,765	22,652,867	5,382
2030	352,302	22,739,446	5,379
<b>Average Annual Compound Growth Rate [4]</b>	0.44%	0.09%	(0.35%)

[1] Amounts shown derived from Tables 1 and 2.

[2] The County determines the Equivalent Residential Unit (“ERU”) for each active customer account based upon application of a meter equivalency factor per water meter associated with wastewater service for a customer. The meter equivalency factors are based on the information published by American Water Works Association (“AWWA”) regarding instantaneous demand relationships among meter sizes relative to a 5/8" meter and are also used to factor the base charge for the adopted rates. The County bills customers the base charge based on the number of ERUs associated with the customer account. For purposes of this analysis the historical ERUs were calculated based on the reported historical average monthly base charge revenue divided by the base charge for service then in effect.

[3] Reflects customer and sales forecast which formed the basis of the rate revenue from approved and recommended rates.

[4] Reflects average annual compound growth rate from Fiscal Year 2024.

2. As can be seen above, the projection in equivalent residential units is assumed to increase approximately 0.44% annually through the Fiscal Year 2030 (averages 1,516 ERUs annually for the Forecast Period). This average growth rate is assumed to be attainable by WMP staff. It should be noted that the forecast assumes a slightly less billed wastewater flow per ERU than the historical 5-year average for the system (the System has been experiencing a general decreasing trend in billed flow since 2019). As can be seen in the prior table, the average billed wastewater flow per ERU has declined when compared to the average billed wastewater flow per ERU as experienced during the Fiscal Year 2019. The reported 2024 average billed flows are slightly higher than the average billed flow per ERU over the past 5 years. A reduction in billed flows per ERU has a direct impact on rate revenues and the development of funding strategies since the revenue expressed on a “contribution per customer” basis is generally decreasing. For the Forecast Period, it has been assumed that the average billed wastewater flow per ERU will be more in line with the historical 5-year average as the flows per ERC in Fiscal Year 2024 were slightly lower than Fiscal Year 2024.
3. The Adopted Fiscal Year 2025 Budget estimates as provided by WMP staff served as the basis for the expenditure projections for the System. The budget estimates were compared to actual historical period results and the underlying assumptions and expenditure amounts included therein were assumed to be reasonable and reflect anticipated operations, unless otherwise noted. Such budgetary amounts are incorporated into the development of the Operating Expenses and certain other funding requirements for the first two (2) years of the Forecast Period, except for adjustments and assumptions as noted herein.
4. Projected revenues from existing and adopted rates (sewer service charges) for the System were based on the customer, ERU, and sales forecast as shown on Table 2 and summarized above (reference Item No. 1), and the most current schedule of rates approved by the Board of Supervisors.
5. The projected Sales of Service (wholesale charges) revenues were based on the individual parameters of each specific agreement with the respective wholesale customer for providing service, actual reported revenues for the Fiscal Year 2024, the adopted and projected County retail wastewater rates and billing relationships, the capital plan (as discussed later in this Report), the forecast of Operating Expenses at both the Noman Cole PCP and the TBC Contract wastewater facilities for those wholesale customers that are contractually obligated to share in costs, and other factors. Based on the contract parameters and the overall costs reflected in the analysis, the following sales of service revenue for wholesale service by respective customer was recognized for the Forecast Period:

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**Summary of Sales of Service (Wholesale) Revenues – for the Forecast Period [1]**

	Fiscal Year Ending June 30,					
	2025	2026	2027	2028	2029	2030
City of Fairfax	\$2,421,020	\$2,405,950	\$2,470,401	\$2,536,263	\$2,604,367	\$2,674,167
Town of Herndon	2,241,462	2,223,523	2,314,868	2,409,759	2,508,335	2,610,725
Arlington County	944,870	937,800	976,443	1,016,592	1,058,307	1,101,642
Fort Belvoir	2,564,660	2,716,036	2,876,145	3,044,696	3,225,474	3,417,605
City of Falls Church	877,579	911,441	935,941	964,210	991,380	1,019,308
Town of Vienna	754,364	749,669	769,751	790,273	811,493	833,242
Fairfax Water	170,010	179,317	189,891	201,035	212,934	225,608
I-95 ERRF (Covanta)	458,455	483,552	512,066	542,117	574,205	608,382
Loudoun (County) Water	303,648	310,632	317,155	323,498	330,615	337,889
<b>Total Sales of Service Revenues</b>	<b><u>\$10,736,068</u></b>	<b><u>\$10,917,920</u></b>	<b><u>\$11,362,661</u></b>	<b><u>\$11,828,443</u></b>	<b><u>\$12,317,110</u></b>	<b><u>\$12,828,568</u></b>

[1] Amounts derived from Table 5 at the end of this Report and based on respective wastewater flow forecast and current contractual billing relationships for each Sales of Service customer; amounts shown include projected impacts associated with percent changes in retail rates as applicable based on recommended rates for service. For Sale of Service customers that have contractual rates tied to the County's retail rates, such revenues include the pro rata increase due to the implementation of the recommended rates as provided in such agreement for service with the County.

6. The capital contributions from the Sales of Service customers were recognized as a reduction in the overall capital funding requirements from the County retail customers since the contributions to the funding of such capital requirements is a condition of service. A summary of the adjustments is shown on Tables 5 and 10 at the end of this report.
  
7. In order for new development to pay for the initial capital investment necessary to serve such new development (the general policy being that “growth pays for growth”), the County charges an Availability Charge based on the capacity being requested for the intensity of development being requested by the applicant (essentially a reimbursement to the System for the allocated System capital expenditures to serve the new development). The general policy of WMP is to use the charges that are realized and received to first pay for expansion-related debt service payments (to limit immediate rate increases to existing customers) and then to fund expansion-related or allocated capital expenditures. The use of the Service Availability Charges to fund annual expenditures serves to reduce the amount of net revenue requirements that need to be funded annually from Sewer Service Charges or retail rates. For the Forecast Period, the estimate of Availability Charge revenues was based on the forecast of ERUs assumed to connect to the System, the current rate for service (i.e., \$9,038 per ERU), the proposed rate for service (i.e., \$9,218 per ERU beginning with the Fiscal Year 2026), which was subsequently inflated at 2% thereafter for the remainder of the Forecast Period to recognize the phasing of anticipated Availability Charge adjustments over time based on discussions with WMP staff and the developer oversizing increase is due to the Reimbursement Policy. The estimated amount of Availability Charge revenues anticipated to be received during the Forecast Period was determined as follows:

Summary of Estimated Availability Charge Revenues – for the Forecast Period						
	Fiscal Years Ending June 30,					
	2025	2026	2027	2028	2029	2030
ERUs Connecting to System	2,037	2,043	2,053	2,062	2,063	2,101
Availability Charge (\$/ERU)	\$9,038	\$9,218	\$9,398	\$9,578	\$9,759	\$9,941
Availability Charge Revenue (\$000s)	\$18,410	\$18,832	\$19,294	\$19,750	\$20,133	\$20,886
Adjustment [1]	3,646	3,628	3,574	3,530	3,556	3,242
Adj. AC Revenue (\$000s)	\$22,056	\$22,460	\$22,868	\$23,280	\$23,689	\$24,128

- [1] ERUs shown are presented differently when compared to the ERUs reported for the customer statistics due to the methodology of the determination of the allocated capacity resulting in the receipt of Availability Charges being calculated on fixture basis while rates are on a meter equivalent basis.
- [2] Amounts shown reflect an adjustment to the estimated receipt of Availability Charges to reflect a conservative forecast of revenues to be realized (e.g., due to timing differences between payment of fees and connection to the System and other factors) since they represent non-recurring revenues based on discussions with WMD staff.

8. The County does not formally segregate the Availability Charges received from the other operating revenues of the System. To identify the amount of funds on deposit attributable to the receipt and estimated use of such funds, a historical analysis of fee collections and expenditures was performed to estimate beginning Availability Charge fund balances allocable to new customers. For the Forecast Period, such amounts were based on: i) the estimated current cash balance in the new customer (availability charge) fund as of June 30, 2024 representing the beginning fund balance; ii) the level of fees anticipated to be collected during the Forecast Period, including interest income assumed to be earned on funds on deposit; and iii) the projected expansion-related debt service payments identified during the Forecast Period.

Based on the above, the following sources and the corresponding use of the Availability Charge funds was recognized during the Forecast Period:

Summary of Estimated Balance of Availability Charge (AC) Funds – for the Forecast Period [1]						
	Fiscal Years Ending June 30,					
	2025	2026	2027	2028	2029	2030
Availability Charge-Related Revenues:						
Estimated Availability Charge Receipts	22,056,875	22,459,694	22,867,579	23,278,911	23,688,974	24,128,408
Investment Income [2]	0	0	0	0	0	0
Less Uses of Funds:						
Debt Service Payments	\$22,056,875	\$22,459,694	\$22,867,579	\$23,278,911	\$23,688,974	\$24,128,408
Capital Project Expenditures [3]	0	0	0	0	0	0
Net Balance Available for Debt Recovery Application	\$0	\$0	\$0	\$0	\$0	\$0

- [1] Amounts reflect funds that are allocated to capital-related expenditures associated with serving new customers (expansion-related); which resources are derived primarily from the application of Availability Charges.
- [2] Amounts include earnings on projected Service Availability Fund balances that are allocable to new customers.
- [3] Based on a multi-year historical review of expansion-related debt service and proceeds from the sale of capacity, no Availability Charge revenues were assumed for purposes of this analysis to be used to fund a portion of the new customer-related capital improvements for the System.

As can be seen above, it is projected that all Availability Charge collections will be applied to the payment of the current period expansion-related Debt Service Requirement (payments). As can be seen below, it is estimated that the expansion-related component of the Debt Service Requirement is expected to exceed projected receipts of Availability Charges for all years of the Forecast Period resulting in a carry-forward balance of expansion-related debt payments available to be funded or reimbursed from Availability charges in the future; the difference between the total expansion-related debt payments and the application of the estimated realized Availability Fees must be funded in the interim from existing customer sewer service charge revenues.

Summary of Estimated Expansion-Debt funded from Existing Customer Revenues – to be Reimbursed from Availability Charge Revenues (in \$000s) [1]						
	For the Forecast Period – Fiscal Years Ending June 30,					
	2025	2026	2027	2028	2029	2030
Beginning Existing Customer Reimbursement Balance [1]	\$0	\$16,450	\$35,581	\$58,154	\$84,574	\$108,306
Total Debt Service Payments	67,764	75,794	86,486	98,316	102,804	106,871
Expansion-related Allocation:						
Expansion Debt Percentage	57%	55%	53%	51%	46%	42%
Allocated Debt Service	38,507	41,591	45,440	49,698	47,422	44,994
Availability Charges to Pay Expansion Debt [2]	22,057	22,460	22,868	23,279	23,689	24,128
Carry Forward Balance Increase / (Decrease)	16,450	19,131	22,572	26,419	23,733	20,866
Ending Existing Customer Reimbursement Balance	<u>\$16,450</u>	<u>\$35,581</u>	<u>\$58,154</u>	<u>\$84,574</u>	<u>\$108,306</u>	<u>\$129,172</u>

[1] The Recovery Balance represents the amount of expansion-related debt payments funded from rates (existing customers) and is anticipated to be reimbursed from Service Availability Fees. Amounts determined based on historical Service Availability Charge collections relative to expansion related debt service payments; essentially represents a "due from" new customers payable to existing customers for debt expenditures not funded from the receipt of Availability Charges.

[2] Assumes all Availability Charges will be applied to expansion-related debt service payments (the first priority of use). Any balance of fees available after payment of the expansion-related debt service payments was assumed to be carried over to the subsequent years for future debt service payment application; any deficiency in Availability Charge expansion-related debt funding represents a future reimbursement to the System due from the Availability Charge revenues (deposited into System operating reserves as charges are received).

9. Included in the financial projections are other operating revenues associated with lateral spur fees, connection charges and other customer-related requested service revenues. For the purposes of this Report, other operating revenues were based on i) the Fiscal Year 2025 budgeted revenues; ii) a review of historical amounts received from such charges; and iii) discussions with WMP staff. Based on a review of such sources, it was assumed that such revenues would fluctuate either in relation to anticipated new connections to the System during the Forecast Period or would be held constant during such period.

10. Table 3 at the end of this Report summarizes the projected Operating Expenses for the System. The Fiscal Year 2025 and 2026 budgets represents the County's most recent annual financial plan for the System and served as the baseline of the financial forecast of operating expenses. The budgeted amounts were compared to the prior period results and adjusted as considered necessary in support of the development of the projection of operating expenses. The projected System Operating Expenses have been escalated from

adjusted budget levels for the Fiscal Year 2026 based upon several assumptions and the nature of the expense being incurred by the System. A summary of the cost escalation assumptions is provided below:

- a. Personnel expenses were escalated recognizing: i) inflation on salaries and wages estimated at 3.0% annually assuming cost of living adjustments and merit increases; and ii) increases in medical and other benefits assumed at 3.0% annually based on a review of recent historical increases and expectations for such costs for the Forecast Period. It should be noted that the County provides healthcare benefits through a self-insurance policy.
- b. Based on discussions with the County, additional personnel were assumed to be required for the Forecast Period to meet additional demands due to System growth, the imposition of the capital improvement program or due to increased utility service needs during the Forecast Period. Accordingly, several additional positions were added beginning in Fiscal Year 2027 in the development of the Operating Expenses projections for the Forecast Period.
- c. General expenses, other contractual services and certain other operating expenses have been projected to increase at an annual rate of inflation of 2.3%. The escalation factors were based on the Consumer Price Index and the Implicit GDP Deflator forecasts published by the Congressional Budget Office as contained in the Economic and Budget Outlook dated October 31, 2024, recent historical expenditure trends experienced by the System, and discussions with WMP Staff.
- d. Repair and maintenance operating expenses were escalated based upon a factor of 4.0% over the Forecast Period based on discussions with WMP staff, reflecting the continued trend in increased capital reinvestment needs and increases in construction materials costs used in the repair and maintenance of existing wastewater facilities.
- e. General insurance for property, plant and equipment was escalated based upon a factor of 2.3% for the Forecast Period based on discussions with WMP staff and recognizing that the County will control costs through a self-insurance policy.
- f. The projection of variable costs for the County's Noman Cole PCP operations, which included purchased power and chemicals cost, was determined utilizing the cost estimates as outlined in the County's Fiscal Year 2025 budget. These costs were compared to recent trends and were escalated for the Forecast Period based on an allowance for inflation, which is consistent with recent historical trends, and the projection of wastewater treated flow requirements as discussed earlier in this Report. For the Forecast Period, the following was assumed for the following specific variable expenses:
  - i. Electrical expenses were escalated over the Forecast Period at a base annual inflation rate of 2.5% based on a review information published by the Bureau of Labor Statistics regarding historical trends in electricity and energy prices over the past 20 years and the anticipation of increased energy costs.
  - ii. Chemical expenses were escalated over the Forecast Period at a base annual inflation rate of 4.0% annually based on a review of historical indices published by the Bureau of Labor Statistics for industrial chemicals as well as a historical review of actual chemical expenses for WMP.

- Bills for retail wastewater service are rendered on a contractual basis by Fairfax Water and the Town of Vienna. For the Forecast Period, the cost of the billing services was based on: i) a composite cost to provide such service predicated on the total bills being rendered; ii) the growth in accounts billed for the Forecast Period; and iii) allowances for inflation on the cost of billing (rate charged for service by the billing agents). For the Forecast Period, this expense was estimated to average approximately \$8.3 million annually.
  - No contingency allowance has been recognized during the Forecast Period to account for any unknown or unplanned expenditures that may occur during such period or to account for potential changes in the revenues that may occur due to weather, conservation, and other factors has been recognized based on discussions with WMP staff. The forecast for operating expenses is considered reasonable and attainable by Raftelis.
- As previously mentioned, the County has entered into several service agreements with other local governments or agencies (i.e., the TBC providers) for wastewater treatment and disposal service. The costs associated with the service for each entity supplying wastewater treatment services were based on: i) the agreement for service between the County and the specific TBC provider; ii) where available and applicable, the costs reflected in the Fiscal Year 2025 operating and capital budget for each respective TBC provider; iii) recent invoices as billed by the TBC providers to the County for service; and iv) the recognition of inflation and estimated flow growth in the projection of the operating costs billed by the respective entity. Based on such information, a downward adjustment to the Fiscal Year 2026 budgeted amounts by approximately \$0.5 million was recognized, with the principal increases associated with wastewater treatment purchases from DC Water, Arlington, and UOSA. The cost for wastewater treatment purchases is summarized on Table 4 at the end of the Report and was estimated as follows:
  - Alexandria Renew Enterprises (contractually the Alexandria Sanitation Authority) (“AlexRenew”) – The Operating Expenses include the allocated share of the wastewater treatment and certain conveyance (referred to as joint facilities) costs based on the wastewater flow relationships between the two entities as reflected in the service agreement. The projection of the total joint facility costs was provided by AlexRenew as part of its financial planning process. In addition, the costs invoiced to the County include deposits to a joint use facilities account maintained by AlexRenew to be used exclusively for improvement, repair, and replacement of certain County and AlexRenew shared facilities (the “Joint IR&R”) in an amount equal to 0.7% of the total amount of the capital expenditures made (reported gross plant investment) with respect to the joint use facilities as defined in the service agreement. The payment of the Joint IR&R costs is considered as an operating expense of the County for financial reporting and rate evaluation purposes. For the Forecast Period and based on a review of trends in the percent of flow delivered to the AlexRenew wastewater treatment plant, it was assumed that the County would account for approximately 50% of the total wastewater flows at the AlexRenew wastewater treatment facilities and therefore responsible for the proportionate share of the joint facility operating expenses at this utilization percentage.

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With respect to the County, the estimated invoiced TBC wastewater treatment costs from AlexRenew include: i) allocable joint treatment operating expenses; and ii) deposits to the Joint IR&R for capital reinvestment and were projected as follows:

Estimated Wastewater Treatment Purchases from Alexandria Renew Enterprises – For the Forecast Period						
	Fiscal Years Ending June 30,					
	2025	2026	2027	2028	2029	2030
Operational Maintenance Expenses	\$12,857,264	\$13,274,953	\$13,706,179	\$14,151,352	\$14,610,920	\$15,085,404
Deposit to Joint IR&R Account	3,791,558	4,098,729	4,335,920	4,515,445	4,673,485	4,837,057
Accruals / Fiscal Year End Adjustments	0	0	0	0	0	0
<b>Total Operating Expenses</b>	<b>\$16,648,822</b>	<b>\$17,373,682</b>	<b>\$18,042,099</b>	<b>\$18,666,797</b>	<b>\$19,284,405</b>	<b>\$19,922,461</b>

The County also shares in the capital expenditures by AlexRenew for the facilities that are considered joint facilities (with the County being responsible for 60% of such capital costs based on the capacity entitlement in the wastewater treatment facility). Any costs that are required to be directly funded by the County for the joint facility plant-in-service are included as a component of the capital improvement plan for the System since they must be funded upfront by the County (it should be noted that the agreement between the parties does allow AlexRenew to issue debt for joint use improvements for which the County would be responsible for 60% of such debt, but based on discussions with AlexRenew staff and historical precedent, we have assumed that no AlexRenew debt obligations will be issued to fund the County's allocable share of the joint use facility capital costs during the Forecast Period).

- b. Arlington County – The projected Operating Expenses include the County's allocated share of the wastewater treatment and certain conveyance costs based on the wastewater flow relationships between the two entities as reflected in the service agreement. The projection of the total wastewater plant flows and wastewater plant operating expenses was provided by Arlington County as part of its financial planning process. For the Forecast Period, it was assumed that the County would account for approximately 10% of the total wastewater flows received at the Arlington County wastewater treatment facilities. Based on the estimated operating costs for the Arlington County facilities and the County's flow contribution to such facilities, the expenses for wastewater treatment and disposal services provided by Arlington were estimated as follows:

Estimated Wastewater Treatment Purchases from Arlington County – for the Forecast Period						
	Fiscal Years Ending June 30,					
	2025	2026	2027	2028	2029	2030
Arlington Expenses	\$2,534,430	\$2,592,722	\$2,647,169	\$2,700,112	\$2,759,515	\$2,820,224

The County also shares in the capital costs performed by Arlington County on certain facilities (with the County being responsible for approximately 7.5% of such capital costs). Any allocable capital costs that are required to be funded by the County are included in the capital improvement plan of the County since it is assumed that such improvements will not be financed by Arlington County on behalf of the County but will require the complete payment upfront by the County for its proportionate share of such capital costs.

- c. District of Columbia Water and Sewer Authority (“DC Water”) – The projected Operating Expenses include the allocated share of the wastewater treatment and certain conveyance costs based on the wastewater flow relationships between the two entities as reflected in the wastewater service agreement. The projection of DC Water operating expense growth for the County is assumed at 4.3% a year based on expected capacity utilization and the FY2025 – FY2034 Financial Plan supporting the DC Water Fiscal Year 2025 budget. The estimated cost for wastewater treatment and disposal service by DC Water is shown below:

Estimated Wastewater Treatment Purchases from DC Water – for the Forecast Period						
	Fiscal Years Ending June 30,					
	2025	2026	2027	2028	2029	2030
DC Water Expenses	\$21,170,630	\$21,080,967	\$22,030,449	\$23,020,757	\$24,053,650	\$25,130,958

The County also shares in the capital costs performed by DC Water on the facilities that are considered as being allocable to the County (the County being responsible for 8.4% of such capital costs). Any capital costs that are required to be funded by the County for the allocated plant-in-service are included in the capital improvement plan of the County since it is assumed that such improvements will not be financed by DC Water on behalf of the County but will require the complete payment upfront by the County for its proportionate share of such capital costs.

- d. Upper Occoquan Service Authority (“UOSA”) – The projected Operating Expenses include the allocated share of the wastewater treatment and certain conveyance costs based on the wastewater flow relationships between the two entities as reflected in the wastewater service agreement. The projection of the total wastewater treatment costs was provided by UOSA as part of its annual budgeting process and such costs were escalated for inflationary allowances. In addition, the County's allocated costs under the wastewater service agreement include deposits to a Reserve and Maintenance Account, which costs are allocated based on the County's reserved capacity in the UOSA facilities. For the Forecast Period, it was assumed that the County would account for an average of 38% of the total wastewater flows at the UOSA wastewater treatment facilities and maintain a 22.1 MGD capacity allocation in such facilities. With respect to the County, the costs considered as System Operating Expenses were estimated as follows:

Estimated Wastewater Treatment Purchases from Upper Occoquan Sewage Authority – for the Forecast Period						
	Fiscal Years Ending June 30,					
	2025	2026	2027	2028	2029	2030
Operating Expenses	\$15,785,201	\$16,148,261	\$16,487,375	\$16,817,122	\$17,187,099	\$17,565,215
Deposit to Reserve and Maintenance Account	2,019,776	2,066,231	2,109,622	2,151,814	2,199,154	2,247,535
Total Operating Expenses	<u>\$17,804,977</u>	<u>\$18,214,492</u>	<u>\$18,596,997</u>	<u>\$18,968,936</u>	<u>\$19,386,253</u>	<u>\$19,812,750</u>

The County also shares in the capital costs expended by UOSA on the facilities based on the allocated capacity to the County (with the County being responsible for approximately 41% of the treatment-related capital costs; the conveyance allocation basis varies by allocated interceptor capacity). Any major treatment or conveyance capital expenditures are generally debt financed by UOSA and the County is responsible for its allocable share of the UOSA debt service payments with such debt

requirements being considered as subordinate to the County-issued bonds pursuant to the County's General Bond Resolution for the wastewater system (the payments are not reflected as an operating expense for financial reporting purposes by the County). It is assumed based on discussions with WMP staff that all UOSA capital funding requirements would be financed through UOSA- issued debt and not by the County and therefore additional subordinated indebtedness was assumed during the Forecast Period.

- e. Utilities, Inc. (Colchester Public Service Corporation Facilities) – Colchester Public Service Corporation, which is wholly Utilities, Inc. currently operates and maintains a wastewater treatment and collection system for service within a development referred to as Harbor View which consists of approximately 170 accounts that are considered as retail customers of the County. No additional growth in the service area served by Utilities, Inc. wastewater facilities is anticipated by the County. The cost for wastewater treatment and collection service to be paid to Utilities, Inc. was based on recent invoices for services provided by Utilities, Inc. and costs were escalated annually for inflationary allowances for the remainder of the Forecast Period.

12. As of June 30, 2024, the County had \$585,755,000 in senior lien bonds outstanding issued pursuant to the General Bond Resolution (“Outstanding Senior Lien Bonds”). A summary of the debt service attributes for the Outstanding Senior Lien Bonds is presented below:

Outstanding Senior Lien Bonds and Debt Service Payments Recognized – for the Forecast Period							
Description	Series 2014	Series 2016A	Series 2017	Series 2021A	Series 2021B	Series 2024	Total
Principal Amount of Bonds Outstanding [1]	\$26,930,000	\$143,780,000	\$76,990,000	\$188,860,000	\$24,210,000	\$124,985,000	\$585,755,000
Fiscal Year of Final Maturity	2029	2040	2048	2052	2043	2055	N/A
<b>Annual Debt Service [2]:</b>							
2025	\$5,921,406	\$12,741,460	\$5,554,292	\$11,864,121	\$895,650	\$7,182,859	\$44,159,788
2026	\$5,947,398	\$12,751,085	\$5,554,979	\$11,871,058	\$895,650	\$8,094,219	\$45,114,389
2027	\$5,966,138	\$12,718,658	\$5,555,958	\$11,874,225	\$895,650	\$8,095,630	\$45,106,259
2028	\$5,971,740	\$12,687,763	\$5,561,990	\$11,877,944	\$895,650	\$8,104,802	\$45,099,889
2029	\$248,831	\$12,768,179	\$5,563,208	\$11,881,933	\$895,650	\$8,109,766	\$39,467,567
2030	\$0	\$12,783,231	\$5,563,969	\$11,890,485	\$895,650	\$8,118,042	\$39,251,377

[1] Amounts shown reflect amounts outstanding as of June 30, 2024, as reported by the County in the Comprehensive Annual Financial Report.

[2] Amounts shown are presented on an accrued basis predicated on the monthly deposits made from System revenues, including Availability Charges, to a Debt Service Subfund for principal and interest payments coming due and do not reflect when the actual payments are made to investors by fiscal year (results in a timing difference).

The debt service requirements included in this Report for the Outstanding Senior Lien Bonds were based on the actual debt service schedules for the issue and are presented on a “gross” basis (i.e., not net of interest earnings on any debt service-related funds or accounts). Furthermore, the amounts shown are based on the monthly funding requirements for the Outstanding Senior Lien Bonds under the General Bond Resolution (essentially an accrual basis) as opposed to when the debt service requirements are actually paid by the County to the holders or investors of the respective Bonds.

13. The County has incurred and issued subordinate obligations to finance capital improvements to the System. The subordinate obligations consist of: i) loans incurred by the County from the State of Virginia's Water

Facilities Revolving Fund loan program acting by and through the VRA; and ii) the County's share of debt service on bonds issued by UOSA for capital projects, which debt service is allocated to the County by a wastewater service agreement based on the amount of wastewater treatment capacity reserved for the County by UOSA. A summary of the Subordinate Obligations liability as reported by the County and the corresponding annual debt payments by individual subordinate obligation is set forth below:

Outstanding Subordinate Obligations and Debt Service Payments Recognized – for the Forecast Period			
Description	UOSA Revenue Bonds [2]	EDA Facilities Revenue Bonds, Series 2021	Total
Principal Amount of Bonds Outstanding [1]	\$191,612,861	\$18,815,000	\$210,427,861
Fiscal Year of Final Maturity	2054	2041	N/A
Annual Debt Service [3]:			
2025	\$22,049,847	\$1,553,875	\$23,603,722
2026	\$22,352,254	\$1,553,000	23,905,254
2027	\$22,352,311	\$1,555,438	23,907,749
2028	\$22,350,780	\$1,557,188	23,907,968
2029	\$16,269,052	\$1,556,938	17,825,990
2030	\$10,188,366	\$1,558,438	11,746,804

[1] Amounts shown reflect amounts outstanding as of June 30, 2024, as reported by the County in the Annual Comprehensive Financial Report.

[2] The County has an allocable share of several series of subordinate obligations with UOSA with final maturities through 2043; amounts shown on a composite basis. Amounts shown for UOSA are also presented net of the receipt of Federal Direct Subsidies associated with the issuance of Build America Bonds (“BAB”) and/or use of debt service reserve funds applied towards final maturity for repayment, if any.

[3] Amounts shown reflect the debt payments on an accrual basis (i.e., when payments are made by the County to be deposited to a debt service sinking or similar fund or as invoiced by the respective TBC provider and not when actual payments are made) associated with the Outstanding Subordinate Obligations loan repayment requirements.

The Outstanding Subordinate Obligations loan repayment requirements included in this Report were based on the actual loan repayment schedules for each issue. With respect to debt service issued on behalf of the County by UOSA, amounts shown include: i) federally taxable Build America Bonds (“BABs”) issued pursuant to the American Recovery and Reinvestment Act of 2009 and are presented net of any applicable Federal Direct Subsidy Payments anticipated to be received from the U.S. Treasury associated with the BAB financing; and ii) the use of debt service reserve funds (funded from previous UOSA bond financings) applied to final payment for maturity, where applicable. The amounts shown are based on monthly funding (accrual basis) for the interest and principal components of the Subordinate Obligations. A summary of the Outstanding Subordinate Obligations debt service payments for the Forecast Period is included on Table 8 at the end of this Report.

14. To fund the capital improvement plan for the System as shown on Table 10 at the end of this Report, it is anticipated that the County will issue additional utility system revenue bonds on parity with the Outstanding Senior Lien Bonds (the “Additional Parity Bonds”). The issuance of such Additional Parity Bonds was assumed to be incurred consistent with the capital funding plan based on the estimated construction drawdown or needs schedule as identified in the County's Capital Improvement Plan shown on Table 10.

The following Additional Parity Bonds were assumed in the capital improvement financing plan reflected in this Report:

Proposed Additional Bonds and Annual Debt Service Payments – for the Forecast Period [1]				
	Series 2026	Series 2028	Series 2030	Total
Principal Amount	\$232,300,000	\$385,811,011	\$337,620,000	\$955,731,011
Deposit to Construction Fund [2]	230,000,000	381,991,100	334,273,400	946,264,500
Issuance Date (On or About)	April 1, 2026	Jan 1, 2028	Jan 1, 2030	N/A
Fiscal Year of Final Maturity	2056	2058	2060	N/A
Annual Debt Service Payment [3]:				
2025	\$0	\$0	\$0	\$0
2026	3,565,314	0	0	3,565,314
2027	14,261,255	0	0	14,261,255
2028	14,261,255	11,842,767	0	26,104,022
2029	14,261,255	23,685,533	0	37,946,788
2030	14,261,255	23,685,533	10,363,506	48,310,294
2031	14,261,255	23,685,533	20,727,013	58,673,801
2032	14,261,255	23,685,533	20,727,013	58,673,801
2033	14,261,255	23,685,533	20,727,013	58,673,801

[1] Amounts reflect Additional Parity Bonds issued by the County in accordance with the General Bond Resolution (i.e., additional senior lien bonds).

[2] Amounts represent the amount of bond proceeds estimated to be available for capital funding; difference between the principal amount of bonds and the Construction Fund deposit is associated with the bond issue costs and the funding of a debt service Reserve Fund, as applicable.

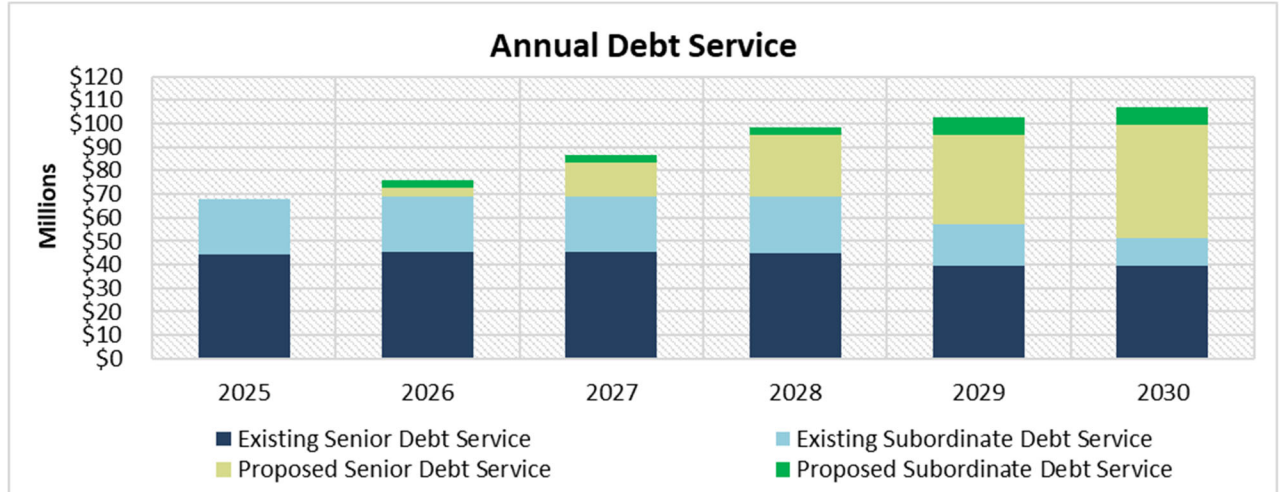
[3] Amounts shown based on financing needs of the CIP and based on discussions with the County, assumes level debt service with a 30-year repayment term, 1.5% issuance cost, and annual interest rates of 4.5%; the ultimate structure, timing of issue, and sizing of the bonds will be developed by the County and its Financial Advisor; the amounts shown above are assumptions for general rate planning purposes.

Table 8 at the end of this Report provides a summary of the annual Debt Service Requirements for each year of the Forecast Period assumed for the development of the financial forecast.

15. Pursuant to the wastewater service agreement between UOSA and the County, the County is, among other things, responsible for the payment of its allocable share of debt service on the bonds issued by UOSA. Historically, the County has treated its payment obligations to UOSA as a "Debt Service Component" of the "Cost of Contracted Services" under the County's General Bond Resolution on a basis subordinate to its Outstanding Senior Lien Revenue Bonds. Based on information provided by UOSA's financial advisor, the UOSA Board anticipates issuing additional bonds to finance certain capital improvements to their treatment facilities. The County anticipates participating in the next and future debt issuances by UOSA assumed as follows:

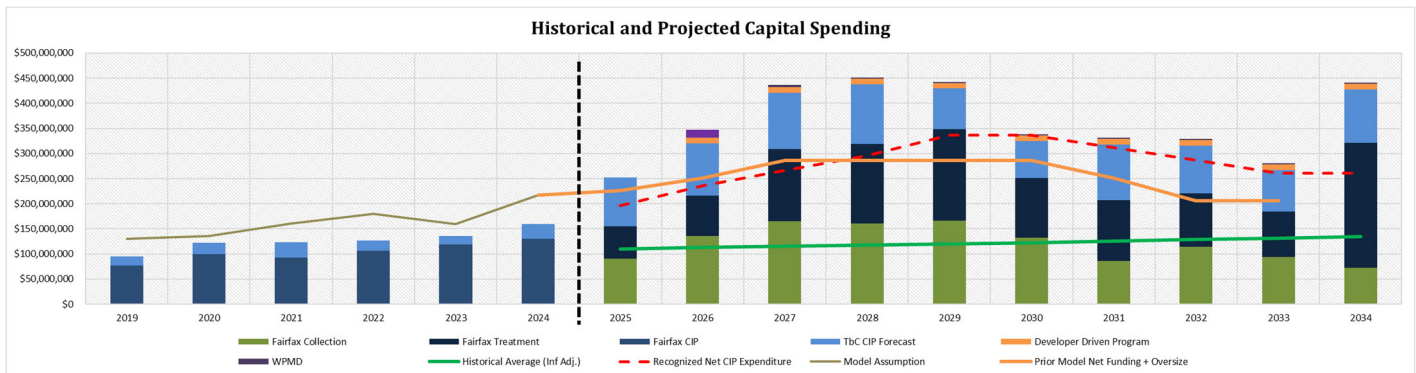
Proposed UOSA Additional Subordinate Obligations and Annual Debt Service Payments – for the Forecast Period				
	Series 2025	Series 2028	Series 2031	Total
Principal Amount	\$53,156,320	\$72,260,890	\$118,761,642	\$125,417,210
Deposit to Construction Fund	50,250,200	68,310,300	112,268,800	118,560,500
Issuance Date (On or About)	7/1/2024	7/1/2027	7/1/2030	N/A
Fiscal Year of Final Maturity	2055	2058	2061	N/A
Annual Debt Service Payment:				
2025	\$0	\$0	\$0	\$0
2026	\$3,211,869	\$0	\$0	3,211,869
2027	\$3,211,869	\$0	\$0	3,211,869
2028	\$3,211,869	\$0	\$0	3,211,869
2029	\$3,211,869	\$4,366,226	\$0	7,578,095
2030	\$3,211,869	\$4,366,226	\$0	7,578,095
2031	\$3,211,869	\$4,366,226	\$0	7,578,095
2032	\$3,211,869	\$4,366,226	\$7,175,945	7,578,095
2033	\$3,211,869	\$4,366,226	\$7,175,945	7,578,095

The following chart provides a summary of the existing and proposed annual debt service requirements (senior and subordinate obligation debt) to be funded from the revenues of the System (rates and Availability Charges) during the Forecast Period:



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16. The Capital Improvement Program for the System was based on: i) the current status of projects previously approved by the County under prior period budgets that are considered to be under construction or still a viable project for which the project appropriations are still outstanding (funds restricted for the project) for future construction as of June 2024; ii) the County's most recent Ten-Year Capital Improvement Plan (the "CIP"); iii) deferral of certain projects (level of spending) based on discussions with WMP staff to reflect adjustments for timing variances among appropriations and actual expenditures or reprioritization of capital spending; and iv) projections of TBC capital expenditure requirements as reported to the County by the TBC providers. To minimize the financial impacts to customers and based on a review of historical capital expenditures and discussions with staff, the financial forecast assumes the deferral of capital funding as shown below:



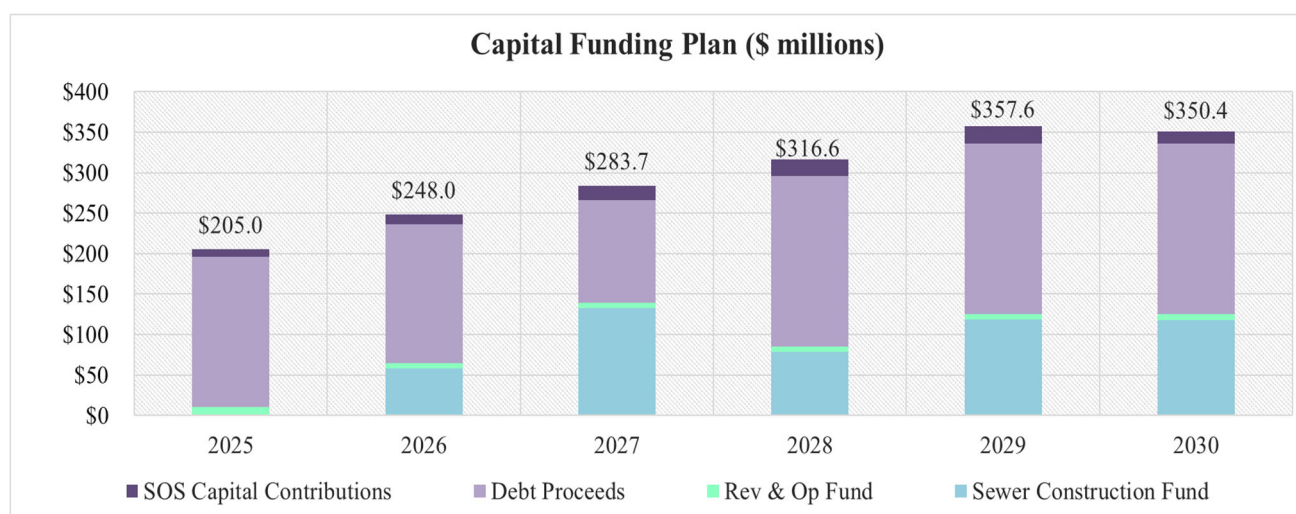
The capital improvement plan is summarized in Table 10 at the end of this Report. The following table provides a summary of the total funding requirements and proposed deferral:

Amount of Capital Funding Recognized in Retail Rates – for the Forecast Period (\$000s)							
Description	Fiscal Year Ending June 30,						Total
	2025	2026	2027	2028	2029	2030	
CIP Plan [*]	\$252,235	\$347,265	\$436,301	\$450,805	\$442,462	\$338,185	\$2,267,253
Deferred Project Costs	(47,270)	(99,271)	(152,619)	(134,568)	(85,236)	11,831	(507,133)
Recognized Capital Funding	\$204,965	\$247,994	\$283,682	\$316,237	\$357,226	\$350,016	\$1,760,120
Less SOS Contributions	(8,715)	(11,743)	(17,432)	(19,986)	(20,976)	(13,767)	(92,619)
Net Retail Customer CIP Funding Recognized	\$196,250	\$236,251	\$266,250	\$296,251	\$336,250	\$336,249	\$1,667,501

[\*] Includes estimated allocable capital expenditures from TBC providers.

As can be seen above: i) Sales of Service ("SOS") customers are expected to directly contribute approximately \$92.6 million to the identified CIP plan based on the provisions of the wholesale service agreements between the County and the respective Sale of Service customers during the Forecast Period; and ii) based on discussions with WMP staff, the proposed capital funding plan deferred approximately \$1.38 billion in CIP projects or funding requirements beyond the Forecast Period. The capital funding plan associated with the adjusted capital funding program was based on: i) the purpose of the expenditures (e.g., renewals and replacements, new customer-related); ii) available fund balances in accounts established by the County which are available for capital projects; iii) consideration of any anticipated Availability

Charges projected to be received from new development which is recognized as a financial resource in the development of the cash flow estimates of the System; iv) the use of existing proceeds from previously issued bonds; v) Additional Parity Bonds anticipated to be issued during the Forecast Period; and vi) additional Subordinate Obligations allocated to the County from anticipated debt issues by UOSA associated with their capital planning activities. The County's capital budget includes the planned UOSA subordinate debt service payments which are allocable to the County in lieu of the underlying capital projects funded from such debt. This presentation differs from the rate study, which includes the underlying and allocable projects planned to be debt financed by UOSA as shown on Table 10. For informational purposes we provide a reconciliation as shown on Table 10a which presents the UOSA debt service payments funding the underlying capital projects. The following provides a summary of the Capital Improvement Funding Plan assumed for the evaluation of rate sufficiency which is shown in greater detail on Table 11 at the end of this Report:



In total, the County is expected to fund approximately \$1.66 billion in County and TBC constructed capital improvements (after programed deferrals); net of direct Sales of Service capital contributions, the net capital plan expenditures (funding requirements) allocated to retail customers is approximately \$1.57 billion. To finance the capital needs of the System and as previously noted approximately \$914 million is assumed to be funded from additional debt proceeds during the Forecast Period. This implies that a significant portion of the capital program is funded from Sales of Service contributions and internal sources derived from rate revenues (ongoing operations) and existing cash reserves, including previously issued bond proceeds (as previously mentioned, all Availability Charges are applied to the payment of the annual Debt Service Requirement). This funding approach, which recognized a reasonable use of additional parity bonds, is also projected to result in the continued stabilization of retail wastewater rates over the long-term.

Recognized in the capital improvement program is the use of the Sewer Construction Fund (the “Sewer Construction Fund” designated by the County as Fund 69300), which assumes annual dedicated funding transfers from System operations to finance the recurring capital projects for the betterment or replacement of the capital fixed assets. This fund was established by the General Bond Resolution to be used by the County for, among other things, for paying the costs of unusual or extraordinary maintenance or repairs, repairs or maintenance not recurring annually, and additions to or improvements, extensions, or enlargements of the System. The purpose of the fund is to provide a defined ongoing annual capital financing mechanism to continue to provide high quality service (i.e., maintain same level of service) to its

customers as the System plant-in-service ages and reaches the end of its useful service life. The General Bond Resolution does not mandate a minimum funding requirement or an annual deposit for the Sub-Fund. For purposes of this Report and based on discussions with WMP staff the programmed transfers to the Sewer Construction Fund recognized: i) minimum transfers at least equal to projected annual depreciation expense as a minimum target; and ii) upper target based on a capital funding allowance of 3.0% of County-owned depreciable net utility plant and additional transfers recognizing investments in capacity rights for the County's TBC providers and based on the level of identified capital improvement program funding requirements. The following table provides a summary of the projected transfer to the sewer construction:

Programmed Deposit to Sewer Construction Fund (Capital Reinvestment) for the Forecast Period (in \$000s) [1]						
	Fiscal Year Ending June 30,					
	2025	2026	2027	2028	2029	2030
Total Recognized Deposits	\$74,034	\$80,823	\$83,467	\$85,332	\$95,775	\$108,521
Upper Target at 3% of Net Depreciable Plant and TBC Capacity Entitlements [2]	\$105,537	\$110,350	\$116,279	\$122,941	\$129,301	\$138,142
Lower Target at Depreciation	\$81,071	\$84,768	\$89,323	\$94,441	\$99,326	\$106,118

[1] Reflects deposits for ongoing renewals, replacement, and betterments of utility plant, but does not include deposits for the wastewater line extension program for developed but unserved customers.

[2] Amounts shown determined based on the County's audited financial statements, historical fixed asset records, including TBC provider capacity entitlements, and projected CIP additions.

As can be seen above, the forecast assumes annual deposits to the Sewer Construction Fund approximately equal to annual depreciation of the projected total gross depreciable fixed assets of the System during the Forecast Period, which is considered a strong rate for the annual (recurring) funding of capital reinvestment.

17. In addition to the minimum deposits to the Sewer Construction Fund for ongoing renewals, replacement and betterments of utility plant, the County also deposits funds into an account to fund the extension of wastewater service to developed but unserved customers. WMP and County policy is to make deposits into the fund (considered as a sub-fund of the Sewer Construction Fund) until there is on deposit an unencumbered balance of \$5,000,000 for service extensions and then no further deposits are assumed. In addition, the County also deposits other related revenue into this account for service extension purposes (lateral spur fee, connection charge, and frontage fee revenues).
18. Included as a source of funds is interest income earned on available System fund balances. For the Forecast Period, interest income was based on the estimated balances for all cash accounts or funds anticipated to be on deposit for the System and the availability of such earnings to fund the revenue requirements based on the purpose of the fund. The earnings on cash balances included the Revenue Subfund, Debt Service Subfund, Debt Service Reserve Subfund, Sewer Construction Subfund, and other funds established by WMP, including the capital-related accounts, which were recognized as being available to fund System revenue requirements. Earnings on the estimated Availability Charge balances (although considered as a component of operating revenues) were assumed to be restricted for expansion-related expenditure funding to provide a match between the general purpose of the funds received and the cost of financing expansion capital and, therefore, were considered restricted to such fund. The earnings on Availability Charge Fund balances were assumed in this Report to: i) not be a component of the Gross Revenues and not be available

to fund the revenue requirements or for determination of the rate covenant as defined in the General Bond Resolution for the System; and ii) only available to provide an additional source of funds for expansion-related debt repayment (availability fees only) and for capital expenditure financing in relation to expansion-related projects as designated from time-to-time by the County. A summary of the interest earnings recognized in the financial forecast for each Fiscal Year of the Forecast Period is summarized as follows:

Summary of Projected Interest Earnings – for the Forecast Period						
	Fiscal Year Ending June 30,					
	2025	2026	2027	2028	2029	2030
Unrestricted Interest Earnings:						
Funds 69000 and 69010 – Revenue Fund [1]	\$3,084,000	\$2,726,000	\$2,057,000	\$2,104,000	\$2,152,000	\$2,200,000
Fund 69000B – VRA Subordinate Obligation Reserve fund [2]	0	0	0	0	0	0
Fund 69300 – Sewer Construction Fund [3]	3,272,000	4,248,000	2,816,000	2,346,000	2,170,000	1,814,000
Fund 69300A – Sewer Construction Fund	57,000	124,000	113,000	119,000	125,000	131,000
Fund 69020 – Debt Service Fund [3]	515,000	487,000	435,000	522,000	568,000	642,000
Fund 69030 – Debt Service Reserve Fund [3]	0	0	0	0	0	0
Fund 69040 – Subordinate Obligations Fund	207,000	203,000	149,000	149,000	140,000	106,000
Total Unrestricted Interest Earnings [3]	\$7,135,000	\$7,788,000	\$5,570,000	\$5,240,000	\$5,155,000	\$4,893,000
Restricted Interest Earnings:						
Fund 400-A –Availability Charge Fund [4]	0	0	0	0	0	0
Fund 69310 – Bond Construction Fund	4,236,000	696,000	109,000	111,000	113,000	116,000
Total Restricted Interest Earnings [5]	\$4,236,000	\$696,000	\$109,000	\$111,000	\$113,000	\$116,000
Total Interest Earnings	<u>\$11,371,000</u>	<u>\$8,484,000</u>	<u>\$5,679,000</u>	<u>\$5,351,000</u>	<u>\$5,268,000</u>	<u>\$5,009,000</u>

- [1] Reflects estimated earnings on available cash balances in Funds 69000 and 69010 and were assumed to benefit existing customers and, therefore, earnings are available to meet any expenditure requirement allocable to existing customers.
- [2] Amounts shown include additional interest earnings due to increases in annual debt service payments and debt service reserves balances based on the issuance of the Additional Parity Bonds.
- [3] Reflects earnings on various funds which are recognized in development of Gross Revenues.
- [4] Reflects earnings that were assumed to be allocable to new customers (expansion-related) and therefore were assumed to be restricted to this particular fund and not included as a component of Gross Revenues.
- [5] Interest earnings presented for information purposes only; amounts were assumed to be restricted for a specific purpose and not included in the forecast of Gross Revenues.

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19. Based on the assumptions recognized in the development of the financial forecast and the actual Fiscal Year 2024 results, the following forecast of the net revenue requirements and availability of funds for financial performance evaluations was estimated:

Projected Net Revenue Requirements from Rates – for the Forecast Period (\$000s) [1]						
	Fiscal Year Ending June 30,					
	2025	2026	2027	2028	2029	2030
<b>Gross Revenue Requirements:</b>						
Operating Expenses	\$145,154	\$152,750	\$157,893	\$163,132	\$168,614	\$173,706
Senior Lien Debt Service	44,160	\$48,677	59,366	71,197	77,400	87,546
Subordinate Lien Debt Service	23,604	\$27,117	27,120	27,120	25,404	19,325
Sewer Construction Fund Deposit [2]	79,412	\$83,937	86,569	88,482	98,956	111,730
Sewer Construction Fund Deposit (Extension Program)	3,000	\$1,459	0	0	0	0
Transfer to Reserves	2,407	\$3,122	2,114	2,153	2,253	2,092
Departmental Capital from Rates [3]	5,408	\$2,918	3,064	3,217	3,378	3,547
<b>Total Gross Revenue Requirements</b>	<b>\$303,145</b>	<b>\$319,980</b>	<b>\$336,126</b>	<b>\$355,301</b>	<b>\$376,005</b>	<b>\$397,946</b>
Less Other Revenue and Income:						
Sales of Service and Other Revenues [4]	(\$10,736)	(\$10,918)	(\$11,363)	(\$11,828)	(\$12,317)	(\$12,829)
Other Operating Revenues	(800)	(\$800)	(800)	(800)	(800)	(800)
Unrestricted Interest Income	(7,229)	(\$7,871)	(5,573)	(5,242)	(5,158)	(4,896)
Transfers from Reserves – Fund 69000	0	\$0	0	0	0	0
Availability Charges – Pay Expansion-related Debt [5]	(22,057)	(\$22,460)	(22,868)	(23,279)	(23,689)	(24,128)
<b>Net Revenue Requirements</b>	<b>\$262,323</b>	<b>\$277,931</b>	<b>\$295,522</b>	<b>\$314,152</b>	<b>\$334,041</b>	<b>\$355,293</b>
<b>Recognized System Rate Adjustment:</b>						
Existing Rate Revenue – Fiscal Year 2024 Rates	\$262,321	\$266,193	\$267,241	\$268,293	\$269,346	\$270,414
Effective Rate Adjustment [6]	N/A	5.9%	5.9%	5.9%	5.9%	5.9%
Cumulative Additional Rate Revenue from Adjustments [6]	-	11,737	28,282	45,857	64,696	84,880
Adjusted Rate Revenue with Rate Adjustments	\$262,321	\$277,930	\$295,523	\$314,150	\$334,042	\$355,294
<b>Surplus / (Deficiency)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Amounts shown derived from Table 6 at the end of this Report.

[2] Reflects total transfers to the Sewer Construction Fund, excluding transfers for the extension program, and include: i) minimum transfer for capital funding allowance targeted at 3.0% of County-owned depreciable utility plant; and ii) additional transfers recognizing investments in capacity rights for the County's TBC providers and funding requirements of the identified capital improvement program.

[3] Reflects equipment funded annually from rate revenues (short service life assets which are replaced on a recurring basis).

[4] Includes Sales of Service customer operating expense contributions, other miscellaneous operating revenues, and bond-funded Construction Funds which were assumed to be restricted to such account.

[5] The first priority for the use for Availability Charge revenues by the County is to fund new customer-related debt service payments. Since the full debt service requirement is included as a component of the gross revenue requirements, the application of the estimated charges collected provide additional monies for funding operating reserves at minimum reserve levels and for additional capital funding (was recognized as available funds in the overall capital financing plan). If the Availability Charge funds were not available as a financial resource to the System, the following could result: i) an increase in additional bonds issued would result to fully fund the capital program assumed for the Financial Forecast with a corresponding increase the total debt service payment liability; ii) a need to increase retail rates higher than recommended to provide additional funds to replace the financial reduction in cash flow due to reduced Availability Charge receipts; and/or iii) the amount of funding for the capital plan would need to be reduced or deferred.

[6] Amounts shown reflect the estimated increased rate revenue based on the implementation of the proposed rate recommendations as identified in this Report.

The following table provides a summary of the recommended rate adjustments for the Forecast Period:

Recommended Quarterly Rate Adjustments to Retail Rates by Fiscal Year						
	Existing	Fiscal Year Ending June 30,				
Description	2025	2026	2027	2028	2029	2030
Currently Approved Rates:						
Quarterly Base Charge	\$49.73	\$52.62	\$55.78	\$59.08	\$62.57	N/A
Flow Charge	\$8.81	\$9.33	\$9.88	\$10.46	\$11.08	N/A
Rate Revenue Adjustment:						
Effective Increase [2]	5.9%	5.9%	5.9%	5.9%	5.9%	N/A
Annualized Increase [3]	5.8%	5.9%	5.9%	5.9%	5.9%	N/A
Recommended Rates:						
Quarterly Base Charge	\$49.51	\$52.36	\$55.36	\$58.55	\$61.92	\$65.48
Incremental Base Charge Increase [4]	0.22	0.31	0.42	0.53	0.65	0.79
Quarterly Base Charge (w/Oversizing)	\$49.73	\$52.62	\$55.78	\$59.08	\$62.57	\$66.27
Flow Charge	\$8.77	\$9.27	\$9.81	\$10.37	\$10.96	\$11.60
Incremental Flow Charge Increase [4]	0.04	0.06	0.07	0.09	0.12	0.14
Flow Charge (w/Oversizing)	\$8.81	\$9.33	\$9.88	\$10.46	\$11.08	\$11.74
Rate Revenue Adjustment:						
Effective Increase [2]	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%
Annualized Increase [3]	5.8%	5.9%	5.9%	5.9%	5.9%	5.9%

[1] Amounts shown reflect the projected effective revenue increase as applied to projected customer billing statistics assuming rates are in effect for nine (9) months of the Fiscal Year. The County recognizes rate adjustments to service rendered effective July 1<sup>st</sup> of each fiscal year (e.g., bills rendered during the first quarter of the Fiscal Year relate to service provided during a portion of the prior fiscal year).

[2] Amounts shown reflect the annualized rate revenue increase based on rate increases assumed for an annualized 12-month period as applied to projected customer billing statistics.

[3] The developer oversizing increase is due to the Reimbursement Policy revised by the County this year.

1. The County recently revised the “Statement of Policy Regarding Sewage Disposal” policy on December 6, 2022. Included within this policy is the ability of the County to reimburse the developer for the entire cost of the wastewater line that needs to be enlarged with exception to the capacity required by the developer for their project. The policy will reimburse the developer for a pro-rata portion of the cost to oversize wastewater conveyance infrastructure to the size required by the comprehensive plan (“Reimbursement Policy”). Raftelis developed a technical memorandum with more detail on this policy which can be found in Appendix B of the report. The memorandum had several key assumptions: i) forecasted developer oversizing at \$15M per year of which a pro-rata portion would be covered by the County which results in \$11.25M of capital cost the county would be responsible for, ii) the revenues forecasted in the memorandum assumed no further rate increases in the 10 year forecast period, iii) a growth in ERCs of 3,000 new connections per year, and iv) a debt structuring of 30 years for financing the improvement costs. The above increases due to the Reimbursement Policy differ slightly from the memorandum due to the projected rate increases in the forecast period. The overall user fee bill impact is slightly less than shown in the memorandum.

## FIXED COST RECOVERY

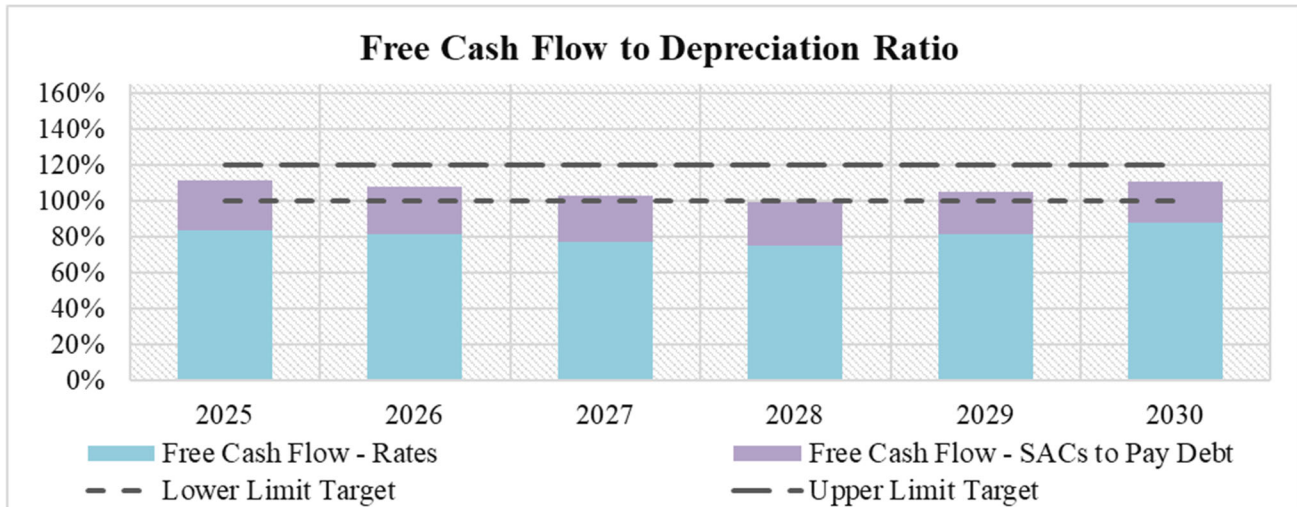
In Fiscal Year 2013, WMP evaluated changing the cost recovery structure of attributes of the rates to recover fixed costs of operations more fully from a constant base charge and subsequently adopted a multi-year rate plan to phase-in over-time a base charge to more equitably recover the cost of providing wastewater service based on the recommendations of the rate consultant. The purpose of the charge was to recognize that the System has and continues to invest a significant amount of capital in the System and must provide service on a "readiness-to-serve" basis (which links to demand or capacity reservation, not flow).

This change was in keeping with industry norms; the advantages and disadvantages to this structure are as follows:

Advantages	Disadvantages
<ol style="list-style-type: none"> <li>1. Increases revenue stability since a higher proportion of the rate revenues are recovered on a fixed basis (not subject to flow which is variable and has been decreasing).</li> <li>2. Reflects industry trends in rates, especially as the predictability in flows and corresponding revenue per customer decreases.</li> <li>3. Promotes fairness since it recovers costs from users that impact the System from a demand standpoint even though the amount of use may be low.</li> <li>4. Residential Customers with low winter quarter average to total annual use relationships are paying their fair share of the cost of providing service.</li> <li>5. Structure favorably viewed by Credit Rating Agencies since tends to increase rate revenue predictability and recovery.</li> </ol>	<ol style="list-style-type: none"> <li>1. Low-flow customers may experience a higher proportionate (%) increase in wastewater charges during the implementation phases of the rate structure change. Results in a higher percentage (%) increase to the bill when compared to the change in rates based on the application average rate adjustment.</li> <li>2. May be more difficult to explain utility bill to customers since reflects a change (recent) in rate structure and most do not understand the magnitude of the capital investment required to serve the customer base.</li> </ol>

The recommended rates as previously presented continue the phase-in of the fixed cost recovery charge over a five-(5) fiscal year period to limit the immediate or upfront impact to low use customers resulting from the rate structure change (this is also consistent with recommendations in the 2024 Report). The recommended rates were designed to: i) target a fixed cost recovery relationship (i.e., the percent of total rate revenue recovered from a non-volumetric rate) equal to approximately 25% of the total rate revenues by the end of the phase-in period; and ii) maintain a constant flow charge during such phase-in period, all as based on the then revenue requirement needs (cost recovery) of the wastewater system. The recommended rates for the Fiscal Year 2025 continue the overall rate initiative to increase the fixed cost recovery with the goal of targeting an approximate 25% in such fiscal year. The following chart provides a summary of the fixed and variable charge revenue recover under recommended rates:

**(Remainder of page intentionally left blank)**



## RESIDENTIAL CUSTOMER IMPACT AND SEWER CHARGE RATE COMPARISON

The average residential customer for the System is billed approximately 16,000 gallons of wastewater service on a quarterly basis (5,333 gallons per month). A comparison of the wastewater bill for service between the County and several utilities surveyed is shown on the table below:

Single-Family Residential Wastewater Service 16,000 Gallons of Billed Wastewater Service per Quarter [1][2]	
	Quarterly Bill
<b><u>Fairfax County:</u></b>	
Existing Rates – Fiscal Year 2024 [3]	\$190.69
Recommended Rates – Fiscal Year 2025 [3]	201.90
<b><u>Other Neighboring Utilities:</u></b>	
City of Alexandria (Served by AlexRenew) [3][4][5]	280.83
Arlington County	178.59
DC Water [4][6]	342.12
Prince William County Service Authority [3][4]	132.27
Loudoun Water [4]	157.80
Washington Suburban Sanitary Commission [4][7]	238.47
Survey Average	\$221.68

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2024 (Fiscal Year 2025 rates) and are exclusive of taxes or franchise fees, if any, and do not include any surcharges for service rendered outside the corporate limits of the local jurisdiction, for specific capital improvements, or for any other purpose.
- [2] It should be noted that utilities may differ as to the term of billing period and units of measurement used to determine the respective utility customer's wastewater bill. For the purposes of this comparison, all calculations shown have been adjusted to reflect bills rendered on a quarterly basis.
- [3] Unless otherwise noted, utilities shown cap the wastewater user charge based on a customers metered water use during the winter months (referred to as a "billing cap"). While the billing cap may vary by customer and by utility, for comparison purposes the billing cap was not reflected in order to present the potential wastewater bill for residential customers that may have higher use than the typical residential customer.
- [4] Utilities shown bill a fixed cost or base charge per billing period per respective account or meter.
- [5] The bill shown for Alexandria Renew Enterprises includes the collection system or facilities charge billed by the City of Alexandria to provide consistency to the rates charged for the other surveyed utilities.

- [6] Amounts shown assumes: i) the Clean Rivers Impervious Area Charge of \$21.23 associated with runoff entering the sewer system; ii) a 50% allocation of the \$7.75 metering fee; iii) a 50% allocation of a Right-of-Way fee to the District of Columbia of \$0.25 per 1,000 gallons; iv) 50% allocation of the PILOT fee charged to water and wastewater customers of \$0.82 per 1,000 gallons; and v) the residential wastewater flow charge of \$16.14 per 1,000 gallons.
- [7] The Washington Suburban Sanitary Commission ("WSSC") bills customers of the utility by calculating the respective customer's average daily flow of use, which is in turn used to determine the variable rate charged to the customer. The calculated bill assumes 16,000 gallons per quarter or approximately 175 gallons per day. Amounts shown assume a 50% allocation of the quarterly Account Maintenance fee of \$30.08 and a \$20.70 infrastructure fee. Amounts shown also include a Bay Restoration Fee of \$5.00 per month.

As can be seen in the prior comparison, the Fiscal Year 2025 existing rates and Fiscal Year 2026 recommended rates produce bills which are lower on average when compared with other neighboring regional utilities for similar service for the typical residential customer. It should be noted that several of the utilities surveyed are anticipating a rate change in the next 12 months (pursuant to a rate evaluation that is underway, an adopted rate-phasing program, or through the application of an inflation-based price index), which should promote the ongoing competitive position of the County's rates during the Forecast Period.

## PRIMARY REASONS FOR RATE ADJUSTMENTS

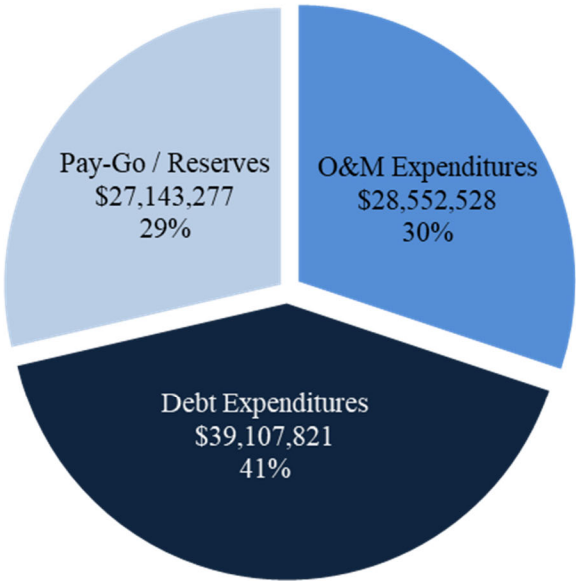
The primary reasons for the continued implementation of additional rate adjustments during the Forecast Period include:

1. Continued inflationary impacts on the cost of providing service and construction of capital improvements, especially as the economy continues to improve and the demand for goods and services increases;
2. Issuance of additional indebtedness required to fund the WMP identified capital program associated with repairs, betterments, and improvements and compliance with regulatory driven capital improvements (i.e., Chesapeake Bay Program);
3. The need to maintain existing net revenue margins to promote a sound capital reinvestment program on a "Pay-As-You-Go" basis, which reduces the need for issuing debt and maintains lower rate levels over the long-run; and
4. The need to meet the adopted financial policies and targets for the System which, among other things, is structured to be an "AAA" credit utility which results in the lowest costs to borrow and recognizes the reduced financial risks to the System resulting in a long-term sustainable (lowest cost over time) rate program. The presentation of the financial position can be found in subsequent sections of this report.

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The following charts provide an illustration of the incremental increased expenditures (i.e., changes in cost) in gross revenue requirements and revenues during the Forecast Period to highlight the rate drivers and funding sources for the increases in overall costs:

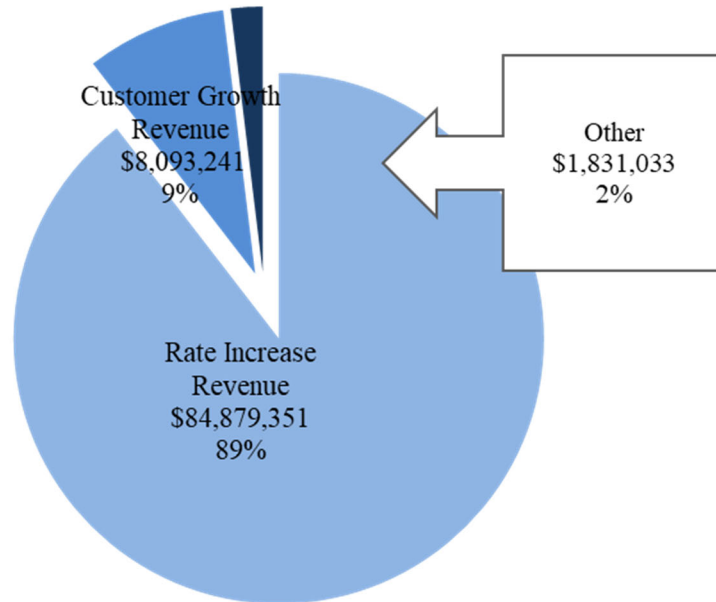
**Change in Gross Revenue Requirements FY25 - FY30**



As can be seen above, the incremental increase in gross revenue requirements for the Forecast Period is attributable to: i) an increase of \$28.5 million in annual operating expenses accounting for approximately 30% of the total increase in revenue requirements; ii) \$39.1 million increase in additional annual debt service payments accounting for approximately 41% of the total change in revenue requirements (financing of capital expenditures); and iii) \$27.1 million increase in additional transfers to capital reserves to fund Pay-Go capital and maintain financial margins and promoting a strong fiscal position which accounted for approximately 29% of the total projected change in revenue requirements. As previously discussed, to finance the incremental increase in annually recurring revenue requirements, the forecast recognizes the application of annual rate (revenue) adjustments. However, customer additions due to new developments also contribute to the growth in operating revenues. The following chart provides a summary of the sources for the growth in revenues projected during the Forecast Period:

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### Change in Gross Revenues FY25 - FY30



As can be seen from the above chart, 89% or \$84.8 million of the incremental growth in revenues is attributable to application of adopted and identified rate adjustments which represents the majority of the increase in revenues for the Forecast Period. Increased rate revenue derived from additional customer growth and minor changes in income and funds from other sources account for approximately 9% or \$8.1 million of the projected growth in revenues during the Forecast Period. The remainder of the increase in revenues is attributable to other operating revenues, including Sales of Service and amount to approximately \$1.8 million or 2% of the change in revenues anticipated for the Forecast Period.

### Debt Service Coverage and Covenant Compliance

An important component in the development of the revenue sufficiency analysis is the determination of whether the rate covenants as outlined in the General Bond Resolution authorizing the issuance of System-related Outstanding (Senior Lien) Bonds and any Additional Parity Bonds (the "County 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 an 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,

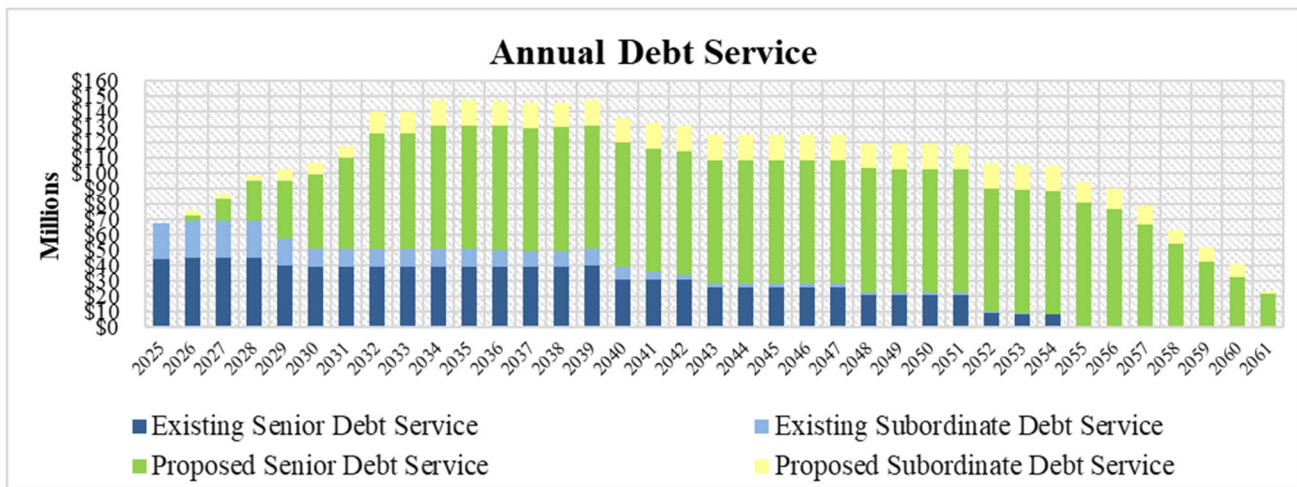
(II) the Debt Service Requirements relating to Parity Indebtedness in such Bond Year; and

(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."

Under the terms of the Financing Agreement, the County shall fix, charge, and collect reasonable rates and charges so that:

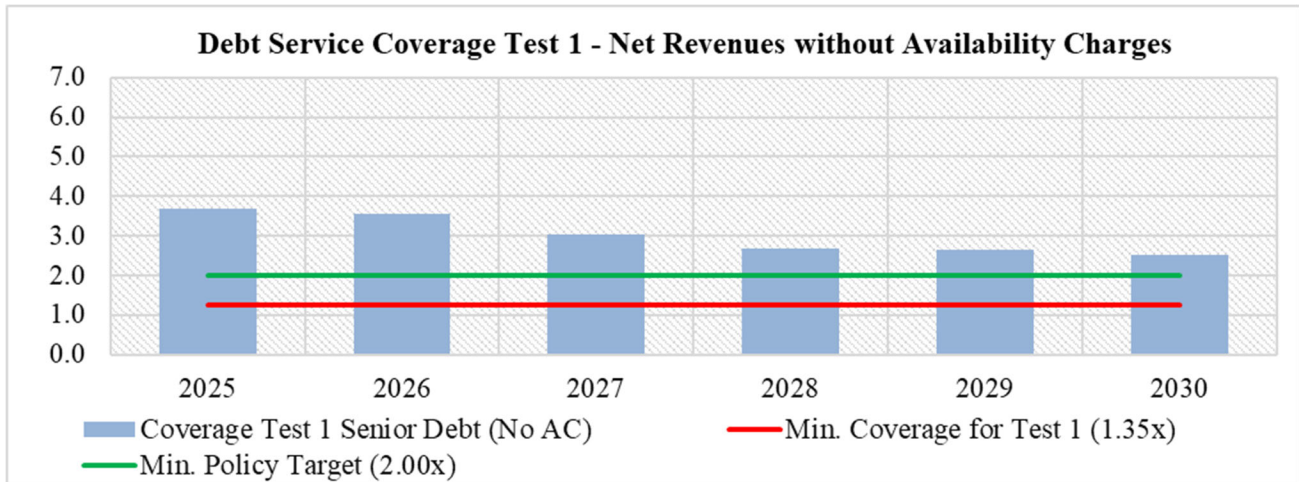
*"...each Fiscal Year the Net Revenues Available for Parity Debt Service will equal at least the amount required during the Fiscal Year to pay the principal of and interest on the Local Bond, the Additional Payments, if any, and all other Parity Indebtedness and Subordinate Indebtedness of the Borrower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

As can be seen from the following chart and based on the financial forecast presented in this Report, the projected annual debt service payments on the Outstanding and Additional Parity Bonds and Subordinate Obligations are the highest in the most recent years of the repayment period for such bonds. After Fiscal Year 2029, the County will have available future additional bonding capacity to fund capital needs of the System due to certain Outstanding Bonds and Subordinate Obligations maturing and no longer being an outstanding obligation of the System. This debt structure will provide the County with a significant amount of financial flexibility relative to the funding of its future capital improvement program.



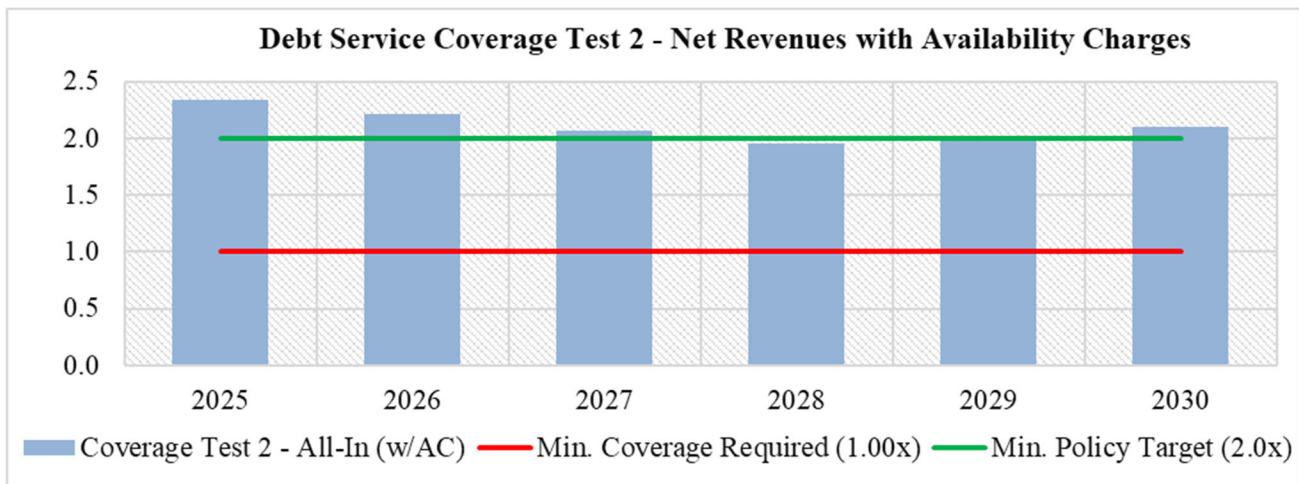
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As shown below and summarized on Table 7 at the end of this Report, the System anticipated revenue, which recognize the recommended rate adjustments as identified in this Report for the Fiscal Years 2025 through 2030, are projected to be adequate for the Forecast Period to meet the rate covenant requirements defined in the County's General Bond Resolution.



As can be seen from the prior charts and assuming the implementation of the recommended rates as identified in this report and based on the assumptions made in the development of the Financial Forecast, it is anticipated that:

- i) System Net Revenues (not including Availability Charges which are referred to as Excluded Revenues) are projected to meet the minimum 125% debt service coverage requirement on the County Bonds and Additional Parity Bonds assumed to be issued during the Forecast Period (previously referred to as the “County Bonds”) as required by the General Bond Resolution;
- ii) System Net Revenues are projected to meet the 100% debt service coverage requirement of the sum of the debt service requirements of the County Bonds and the Subordinate Obligations; and
- iii) the Net Revenues after the payment of the debt service payments on the County Bonds are projected to meet the loan coverage requirement as required by the VRA Financing Agreement executed with the Virginia Water Facilities Fund during the Forecast Period.



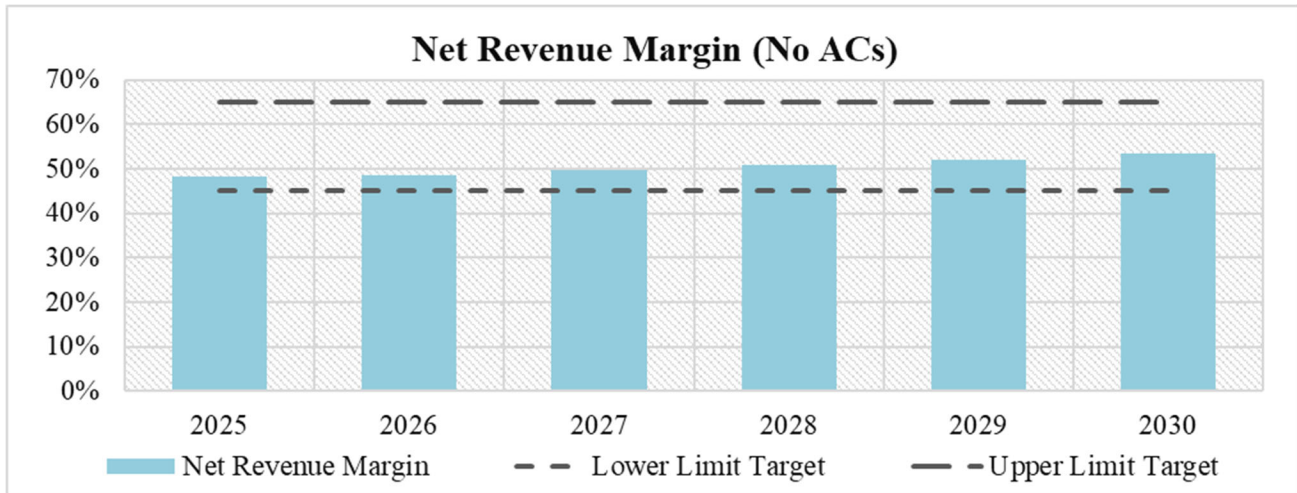
## Projected Financial Position and Performance Measures

Included as part of the development of the Five-Year Financial Forecast and the review of the overall sufficiency of revenues, is an evaluation of the System financial position which recognize the implementation of the recommended rates as identified for the Forecast Period. This evaluation includes the development of certain industry ratios and financial performance indicators to evaluate "where the System is estimated to be financially" during the Forecast Period and to illustrate the projected financial position of the System based on the assumptions documented in this Report. 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 continue to promote a financial plan designed to maintain a strong credit rating, especially when one recognizes the current financial constraints being placed upon the System (e.g., lower trends in 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 WMP with a visual representation of the financial and statistical trends in the selected financial ratios or benchmarks anticipated for the System 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 key financial ratios and financial results evaluated for WMP's consideration.

### NET REVENUE MARGIN 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 the System. The contribution margin represents the amount of Net Revenues from System operations that are available to meet other expenditure requirements after the payment of the operating expenses, exclusive of depreciation expense which is a non-cash expense (i.e., funds available for debt service payments, deposits to the Sewer Construction Fund, etc.). Since Availability Charge revenues are restricted for expansion-related expenditures and represent a one-time charge per customer (i.e., not considered as a recurring revenue), Raftelis has not recognized the Service Availability Charge revenues in the evaluation of the Net Revenue Margin ratio. A relatively low Net Revenue Margin ratio (e.g., 25 percent) indicates that a large portion of operating revenue is used to pay operating expenses and may indicate a low capital re-investment rate for asset renewals, replacement, and betterment. A higher Net Revenue Margin ratio (e.g., 45 percent) indicates a greater portion of operating revenues is available for System expenditures after the payment of operating expenses (e.g., increased capital reinvestment). As can be seen below and assuming the implementation of the recommended rate adjustments as identified in this Report, the Net Revenue Margin ratio is projected to increase during the Forecast Period which indicates that System contribution margins will also increase thereby supporting increased pay-as-you-go ("PAYGO") capital financing.

Net Revenue Margin (No Availability Charges) (Millions)						
	Fiscal Year Ending June 30,					
Description	2025	2026	2027	2028	2029	2030
Net Revenues	\$136	\$145	\$155	\$169	\$184	\$200
Gross Revenues	\$281	\$297	\$313	\$332	\$352	\$374
Net Revenue Margin	48.3%	48.6%	49.6%	50.9%	52.1%	53.5%
Targets:						
Lower Limit Target	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Upper Limit Target	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%

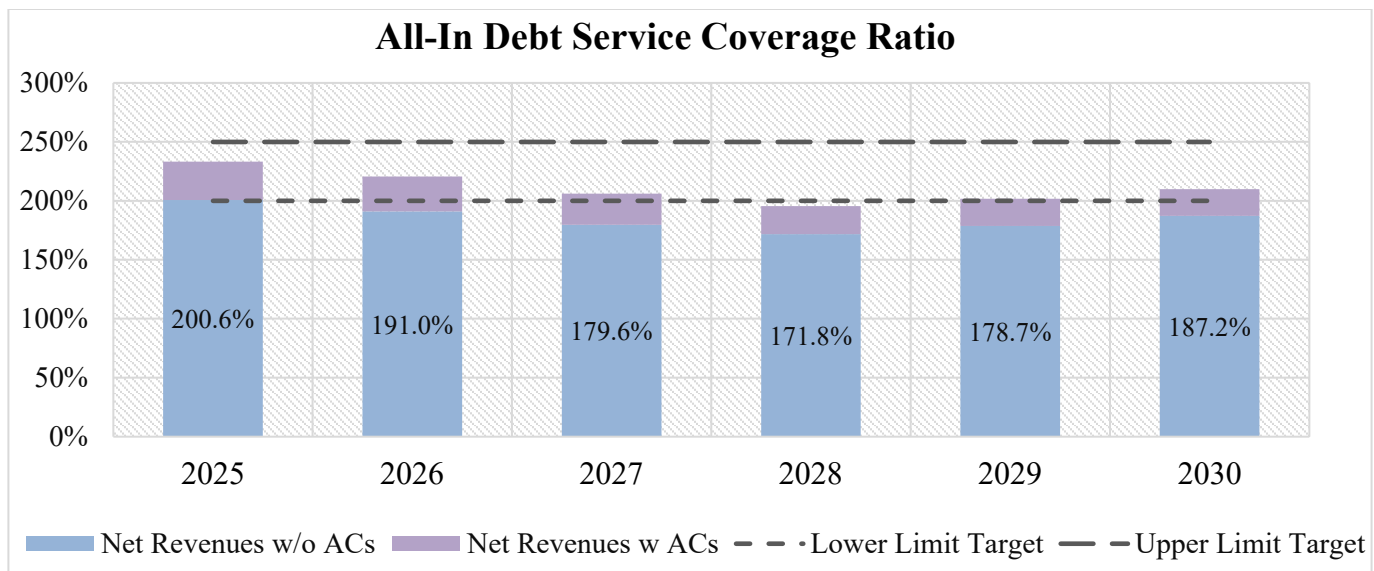


Raftelis recommends that WMP should aim to maintain the System Net Revenue Margin ratio at a target level ranging from 45% to 65% during the Forecast Period to promote the financial health of the System and provide the ability to accrue funds for capital re-investment as discussed later in this section. This target is also within the median range identified by FITCH for municipal water and wastewater utilities. It is projected that the System will maintain a favorable Net Revenue Margin ratio (at or an amount slightly above the upper target) throughout the Forecast Period. This indicates that the estimated identified rates on a stand-alone basis are anticipated to produce sufficient revenue to fund other utility expenditures and that the System is not totally reliant on the use of Availability Charges to fund annual expenditures during the Forecast Period. This ratio is considered favorable by Raftelis, but WMP will need to monitor its operating expenses closely after the CIP program to assess any potential incremental or unknown changes in operating expenses resulting from the implementation of the CIP.

## 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 System-related debt and loans paid from System revenues. This ratio more accurately reflects the ability of the Net Revenues of the System to fund the total annual debt service requirements, regardless of payment seniority. The ratio includes a presentation using only System Net Revenues since Availability Charges (although considered as a pledged revenue) are one-time fees and not considered as a recurring revenue for ongoing 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. Raftelis 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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Raftelis recommends that WMP should aim to maintain a minimum debt service coverage ratio determined on a Net Revenue basis (i.e., without Availability Charges) at a target level of 200% and with inclusion of the Availability Charges at 250%. This range was based on the financial policies approved by the Board and the median debt service coverage ratio as reported by credit rating agencies that are typical for an "AAA" rated utility. With respect to the County's financial policy, the County Board of Supervisors approved a resolution that adopted 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 which are considered by WMP in its financial planning activities and in the preparation of the financial forecast state that the Net Revenues of the System, less any Excluded Revenues, will be sufficient to provide the following:

*"...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")."*

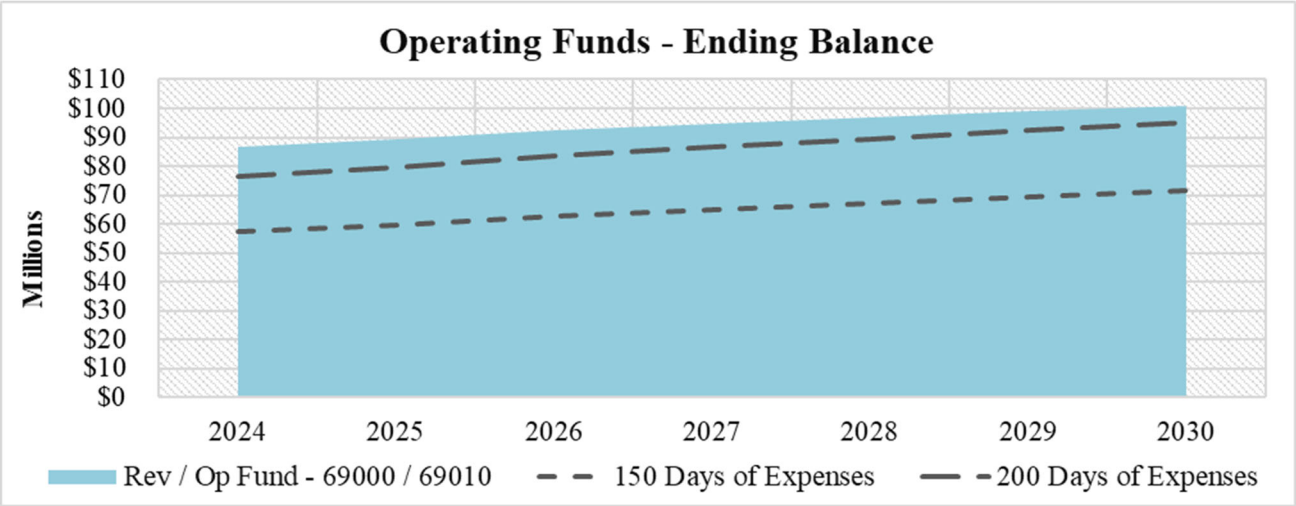
As can be seen from the prior chart, it is projected that the Net Revenues will approximate the target delineated in the County's financial policy and the range reflected in the financial forecast. The debt coverage improves when consideration of Availability Charge revenues is recognized. This ratio is considered favorable by Raftelis and will support the County's ability to issue Additional Parity Bonds or Subordinate Obligations and to limit the financial risk to the utility.

## AVAILABLE WORKING CAPITAL AND CASH BALANCES

Another important component of the evaluation of the System operations is the resulting ending cash balance or cash position of the utility. The estimated cash flows (deposits and withdrawals) and projected ending cash balances for the Forecast Period are shown in detail on Table 9 at the end of this Report. In the evaluation of System liquidity, the cash balances were segregated as either i) operating reserves (not restricted to debt payment and capital expenditures); ii) capital reserves dedicated for ongoing and future capital improvements, replacements, upgrades,

and betterments; or iii) restricted for other purposes (i.e., debt service sinking fund and/or reserves, customer deposits, etc.).

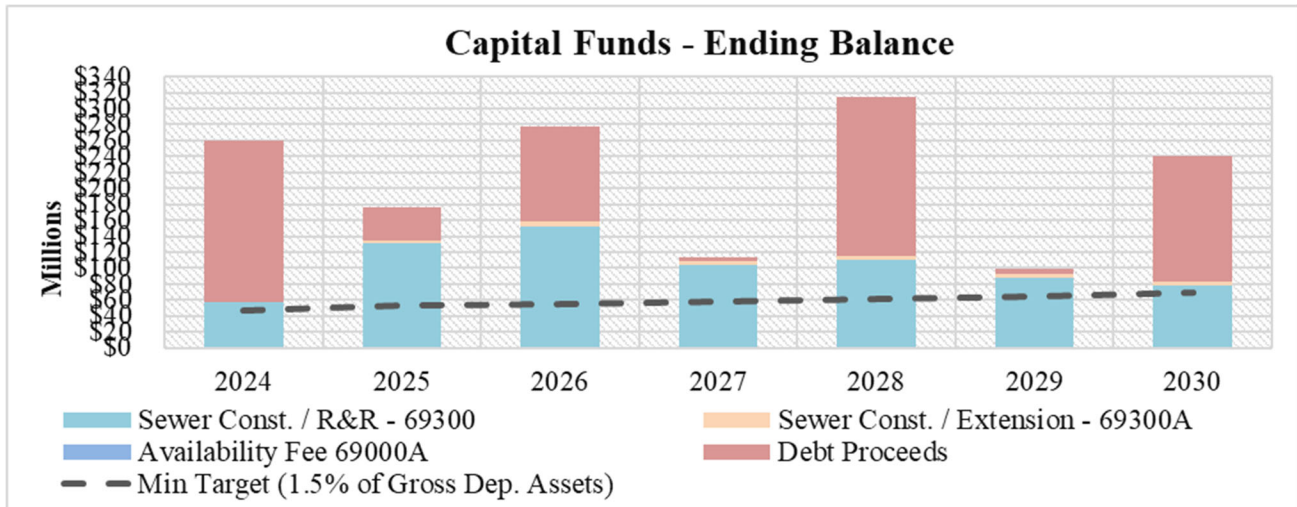
With respect to the operating reserves (Funds 69000 and 69010), Raftelis recommends that WMP should aim to maintain a minimum working capital or operating reserve fund balance ranging from 150 to 200 days of operating expenses. This range was based on discussions with the financial community, general guidelines published by the Governmental Finance Officers Association, and median liquidity ratios as reported by credit rating agencies that are typical for an "AAA" rated utility. It is projected based on the assumptions recognized in the development of the Financial Forecast that the fund balances will meet upper range of the targeted liquidity balance and that the projected ratio results are considered as being favorable by Raftelis and will support the County's ability to limit the financial risk to the utility.



With respect to capital reserves, such cash reserves include funds: i) received from Availability Charges (used towards the payment of new customer debt and capital costs); ii) received through the issuance of additional debt for capital construction; and iii) received from rate revenues (operations) and deposited to the Sewer Construction Fund for ongoing recurring capital re- investment. This segregation of funds allows the County and Raftelis to fully evaluate the liquidity picture based on the intent of the purpose of the funds.

The following is a summary of the estimated ending cash balances in the capital funds for the Forecast Period based on the forecast of the annual cash flow derived from System operations and the capital funding plan previously presented in this report (which does assume the issuance of additional parity bonds):

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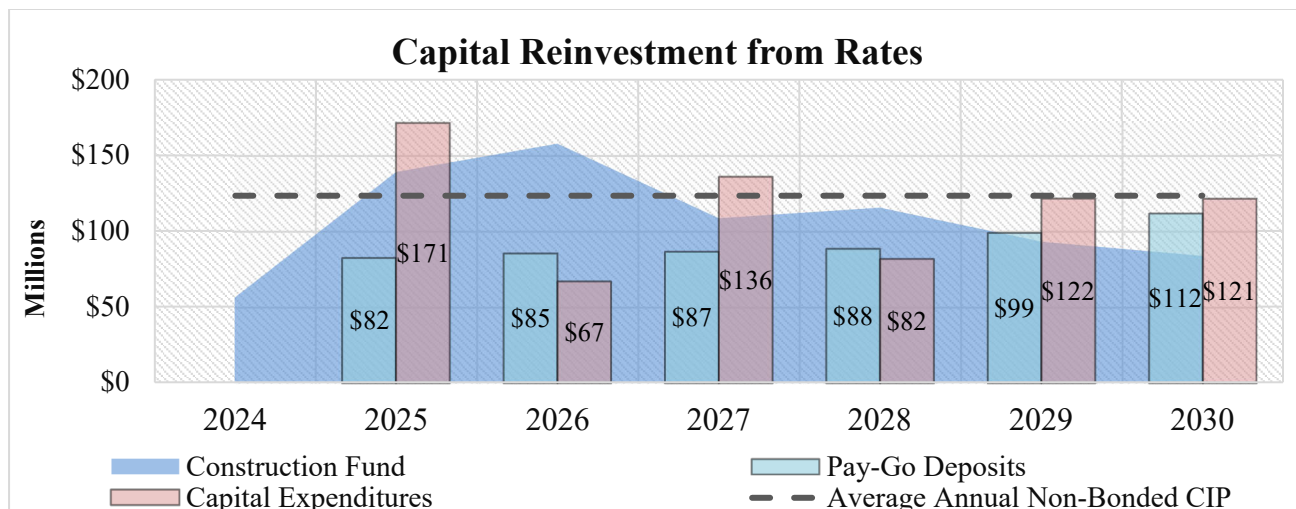


As can be seen above the capital funds generally fluctuate during the Forecast Period. Fluctuations in cash balances are due to the timing of capital needs and the timing of the issuance of additional debt (not all of the debt proceeds are expended in one fiscal year – the debt proceeds are projected to fund projects over multiple years which is also consistent with prior County debt-management practices).

Should the cash position be less than what is currently identified in the financial forecast as presented in this Report, the County does have the option to increase the amount of additional debt to fund the identified capital needs or to defer capital spending during the Forecast Period if this option is prudently available. Therefore, it is recommended that WMP staff continue to closely monitor the cash position for the Sewer Construction Fund and the anticipated capital needs of the System to promote a balanced capital funding plan that supports the overall fiscal position of such System.

With respect to the Availability Charge funds, the forecast assumes the use of all availability charge revenues anticipated to be received to fund expansion-related debt service payments; accordingly, minimal or no Service Availability Charge Fund balances are assumed to be carried (maintained) through the Forecast Period. The remainder of capital-related fund balances is associated with debt proceeds and is generally assumed to be spent within three years of the issuance of the debt during the Forecast Period.

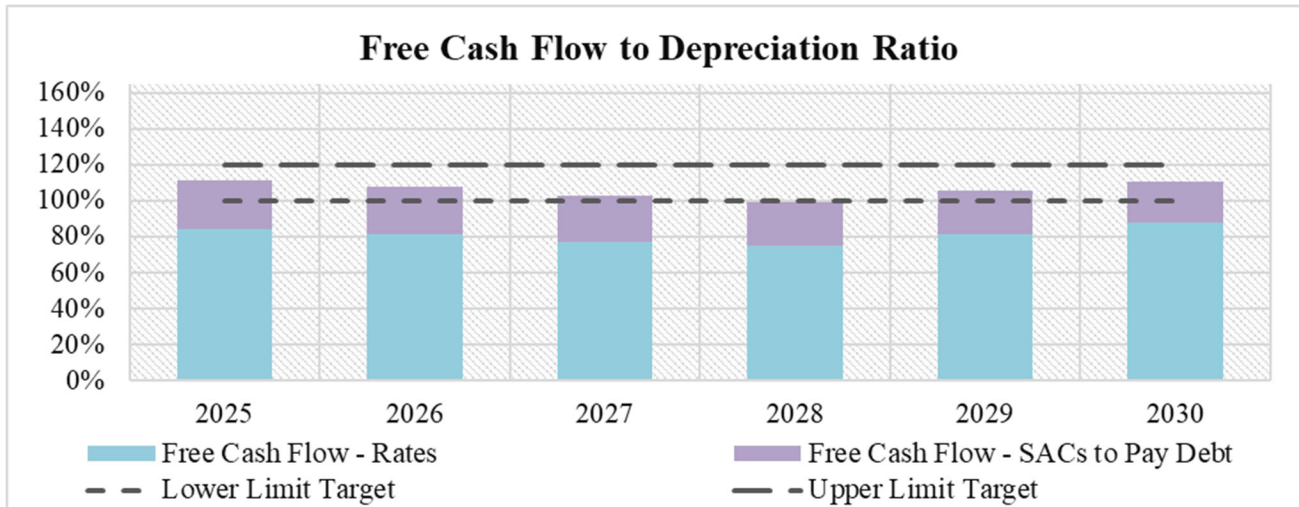
As previously discussed, the forecast assumes annual transfers to the Sewer Construction Fund for capital reinvestment for annual operations. Such transfers are necessary to recognize that the primary need for the funding of capital expenditures deals with existing customer requirements (i.e., renewals, replacements, betterments, and upgrades to the existing plant-in-service). This is due to the constructed fixed assets or utility plant continuing to reach its useful service life as the System ages and the impact of regulations on the cost of treatment (i.e., the Chesapeake Bay Program) which is allocable to and benefits the existing customer (not providing new capacity but maintaining the availability of existing capacity). The following graph summarizes the assumed sources and uses of funds in the Sewer Construction Fund as it relates to the ongoing capital funding program allocable to the existing customer.



As can be seen above, the deposits to the fund are programmed to be relatively stable yet the expenditures (uses of fund) fluctuate by year and need to be planned in advance such that rate impacts are minimized. Moreover, such transfers to the Sewer Construction Fund are comparable to the annual rate of depreciation and are considered a strong level of capital reinvestment (also reference Free Cash to Depreciation). 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 capital improvement plan from what is reflected in the financial forecast presented in this report, or if the County were to receive grant proceeds for capital financing, then it is expected that the cash balances as presented in the figure below would improve.

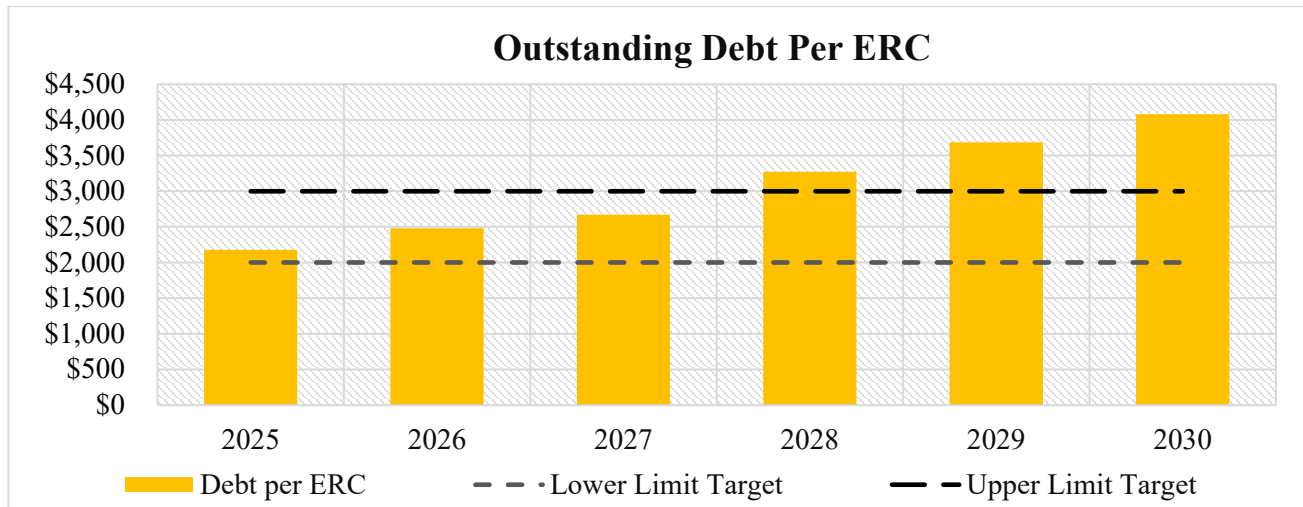
## FREE CASH TO DEPRECIATION RATIO

This figure illustrates the amount of funds available for equity capital funding or for other System purposes after the payment of Operating Expenses, the annual debt service requirements, and any other required cash deposits or funding needs. This ratio is a key ratio of the credit rating agencies since it provides a measure of the annual financial capacity to maintain utility plant facilities at current levels of service (which assumes that such assets will allow for the continuation of service and the ability to generate revenues without a significant rate adjustment associated with unfunded infrastructure needs). As can be seen from the following chart, the System is projected to produce sufficient funds after all required transfers (assumes that the Sewer Construction Fund deposit is considered as a component of the available funds for capital and not a required deposit since it is to be used solely for capital needs) to maintain a strong capital reinvestment rate for ongoing equity capital funding and reduce the need for the issuance of long-term debt.



With respect to the annual funding of the capital needs, Raftelis recommends that WMP should aim to maintain a minimum cash flow ratio for the System ranging from 100% to 120% of the annual depreciation expense for the County-owned utility assets. This range was based on discussions with the financial community and median cash flow ratios as reported by credit rating agencies that are typical for an "AAA" rated utility. The projected ratio for the System is considered favorable by Raftelis and will support the County's ability to limit the financial risk to the utility.

## NET OUTSTANDING DEBT PER ERU

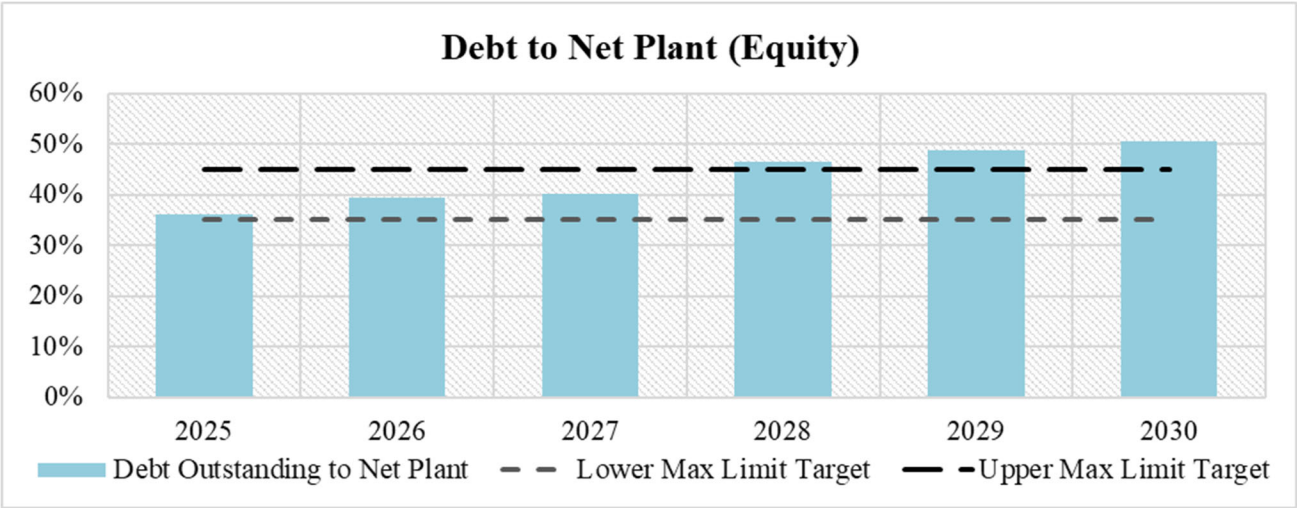


The net principal amount of debt outstanding per customer in terms of ERUs measures the amount of net plant investment that a utility has in service and the financial risk a utility has undertaken relative to the customers served. The higher the net customer debt burden, the greater the financial risk to the System (all fixed costs) and generally the rates for service are higher with a greater reliance on availability charges (growth) or other external sources of funds to meet the expenditure needs. It is also an indication of the amount of potential "leveraging" capability a utility may have relative to funding future capital needs. The following chart illustrates the amount of outstanding principal debt (both senior- and subordinate-related debt) in relation to the amount of projected System customers served.

With respect to the amount of outstanding debt relative to the customer base, Raftelis recommends that WMP should aim to not exceed a maximum customer debt level ranging from \$2,000 to \$3,000 per ERU served. This range represents approximately 40% to 60% of the net plant investment expressed on a per ERU basis and is consistent with the debt per equity ratio in terms of overall net utility plant funding. Overall, the debt per customer appears reasonable recognizing the amount of plant investment that has been funded by the County on behalf of WMP but needs to be closely monitored as the System is reaching the upper target ratio for this benchmark.

**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 net plant investment) and provides an indication of the reliance on debt to fund the 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 and the payment of the cost of carry (interest) for the financing of capital improvements to the System.



With respect to the County, we have identified a maximum target for this ratio ranging from 35% to 45% of the total net plant investment (including TBC capacity entitlements) to maintain a sustainable funding relationship of infrastructure (not relying totally on debt) and recognizing that a significant amount of the capital needs is for the renewal and replacement of existing assets which should be limited as to the amount of debt issued to fund such investment. This range was based on discussions with the financial community and the County and is representative of the median liquidity ratios as reported by credit rating agencies that are typical for an "AAA" rated utility. As can be seen and based on the capital financing plan recognized in the development of the financial forecast, the amount of the System net fixed assets funded by debt is below the maximum target range and is considered as being favorable by Raftelis. However, the general trend in the ratio is rising and will need to be closely monitored by WMP.

## Availability Charge Evaluation

As previously discussed, Raftelis performed an evaluation of the existing Availability Charges to determine the adequacy of such charges based on the current installed infrastructure and forecasted capital investment that is considered as being available to provide capacity to new customers or development. The evaluation comprised a comprehensive review of the County's existing fixed assets, TBC purchased capacity rights, ten- (10) year capital improvement, and level of service assumptions per ERU. The following discussion provides a summary of the methodology, assumptions, and findings of the evaluation.

### METHODOLOGY AND FEE CALCULATION

The methodology in development of the Availability Charge generally follows a "system buy-in" approach or reimbursement method for recovering the incremental cost infrastructure for new customers connecting to the System. An exception was made in the valuation of UOSA capacity reservations, which is based on an "incremental approach" or capacity valuation based on the cost of the last facility expansion as determined and provided by UOSA.

The identified infrastructure costs included, among other things, the fixed asset records reported by the County as of June 30, 2024, and the identified 10-year capital improvement (the "10-year CIP"). The fixed asset records and the 10-year CIP were adjusted to exclude Sales of Service customer allocations and then allocated by function and categorized as either allocable to the treatment or conveyance function of the System. Non-treatment assets include fixed assets associated with conveyance such as force mains, pump stations, manholes, and indirect capital costs such as warehouse or administrative facilities. Conveyance assets excluded any equipment or donated assets as reported by the County. The following table provides a summary of the recognized and allocated fixed asset costs:

Allocation of Existing Retail Customer Capital Assets Recognized in Determination of the Availability Charge [1]			
Description	Treatment	Conveyance	Total Assets
County Capital Assets [2]	\$800,964,355	\$996,142,112	\$1,797,106,467
TBC Capacity Rights [3]			
Upper Occoquan Service Authority (UOSA)	\$325,791,014	\$4,434,649	\$330,225,663
DC Water (Blue Plains)	364,321,865	0	364,321,865
Alexandria Renew Enterprises (ARE)	421,563,006	5,893,325	427,456,331
Arlington County Water Pollution Control Plant	53,630,693	0	53,630,693
Loudon County Sanitation Authority	20,942,294	0	20,942,294
Subtotal	\$1,987,213,227	\$1,006,470,086	\$2,993,683,313
Less: Donated Assets [4]	(24,837)	(239,495,837)	(239,520,674)
Plus: Land, Easements and CWIP [5]	222,133,403	108,872,513	331,005,916
Recognized Existing Capital Assets	<u>\$2,209,321,793</u>	<u>\$875,846,762</u>	<u>\$3,085,168,555</u>

- [1] Amounts shown reflect existing capital assets that are in service as of June 30, 2024, which were considered in the calculation of the Availability Charge.
- [2] Amounts shown include depreciable and non-depreciable assets such as land, easements, and construction work in process, but are exclusive of minor units of property and equipment (i.e., Capital Outlay).
- [3] Amounts shown reflect the reported reservation of capacity rights associated with the County's TBC providers; however, excludes approximately \$0.96 million associated with reservations of capacity with Prince William County.
- [4] Amounts shown reflect the exclusion of donated or contributed assets reported by the County.
- [5] Amounts shown were derived from the County's audited financial statements as of June 30, 2024, and were allocated among treatment and conveyance based on the County's fixed asset records.

As can be seen above, the existing capital assets included in the evaluation of the Availability Charge total approximately \$3.1 billion, which is net of direct Sales of Service customer contributions and donated assets primarily associated with contributed collection lines, pump stations or other conveyance assets within the County's wastewater service area. As discussed, in addition to the existing assets recognized in determination of the Availability Charge, an allocation of the 10-year CIP improvements, net of Sales of Service customer allocations, was performed for recognition in calculation of the Availability Charge as follows:

<b>Allocation of Ten- (10) Year Projected Capital Improvement Program (CIP) [1]</b>			
<b>Description</b>	<b>Treatment</b>	<b>Conveyance</b>	<b>Total Assets</b>
County Capital Asset Additions	\$849,490,110	\$1,551,733,351	\$2,401,223,461
TBC Capacity Right Improvements:			
Upper Occoquan Service Authority (UOSA)	\$256,751,100	\$0	\$256,751,100
DC Water (Blue Plains)	229,643,000	0	229,643,000
Alexandria Renew Enterprises (ARE)	416,999,753	0	416,999,753
Arlington County Water Pollution Control Plant	23,795,000	0	23,795,000
Loudon County Sanitation Authority	0	0	0
Subtotal	\$1,776,678,963	\$1,551,733,351	\$3,328,412,314
Less Assumed Retirements [2]	(\$314,311,341)	(\$574,141,340)	(\$888,452,681)
Recognized Net Capital Asset Additions and Improvements	<u>\$1,462,367,622</u>	<u>\$977,592,011</u>	<u>\$2,439,959,633</u>

[1] Amounts shown reflect projected capital improvements identified by WMP for the Fiscal Years 2025 through 2033 and are net of direct Sales of Service customer capital contributions.

[2] Amounts shown reflect estimated utility plant retirements associated with assumed renewals and replacements of existing assets as identified in the System 10-year CIP to estimate the net increase in the estimated capital costs for such assets being constructed and allocable to serve new development.

As can be seen above, the allocated 10-year CIP net of estimated retirements totals approximately \$2.44 billion. Based on a review of the specific capital improvements and discussions with WMP staff no improvements are anticipated to increase treatment capacity of the facilities and are primarily related to regulatory improvements, System extension and renewals / replacements / betterments. The allocated capital costs were then weighted based on the remaining retail customer capacity reservations expressed in Millions of Gallons per Day (“MGD”) and calculated in terms of the cost per Average Daily Flow – Gallons per Day (“ADF-GPD”). The remaining retail treatment capacity was determined based on a historical five- (5) year review of the treated retail customer flows.

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The following table provides a summary of the calculated capital costs per ADF-GPD:

Summary of Calculated Cost of Treatment and Conveyance Capital per ADF-GPD [1]							
Description	Fairfax	UOSA	DC Water	Alex Renew	Arlington	Loudoun Water	Total
<u>Calculated Cost of Treatment Capacity:</u>							
Net Treatment Assets (\$ Millions) [2]	\$1,558.30	\$582.50	\$594.00	\$838.60	\$77.40	\$20.90	\$3,671.70
Retail Customer Reservations (MGD) [3]	57.55	21.10	26.20	31.40	3.00	1.00	140.25
Cost per Gallon (\$ per ADF-GPD)	\$27.08	\$27.61	\$22.67	\$26.71	\$25.80	\$20.90	\$26.18
UOSA Adjustment [4]	-	(\$4.72)	-	-	-	-	(\$0.06)
Adj. Cost per Gallon (\$ per ADF-GPD)	\$27.08	\$22.89	\$22.67	\$26.71	\$25.80	\$20.90	\$26.12
Weighted Retail Customer Cost:							
Unused Retail Capacity (MGD) [5]	21.10	6.66	0.00	11.00	0.66	1.00	40.42
Capacity Weighting	52.2%	16.5%	0.0%	27.2%	1.6%	2.5%	100.0%
Weighted Cost per Gallon (\$ per ADF-GPD)	\$14.14	\$3.77	\$0.00	\$7.27	\$0.42	\$0.52	\$26.12
<u>Calculated Cost of Conveyance Capacity:</u>							
Net Treatment Assets (\$ Millions) [2]							\$1,853.44
Retail Capacity (MGD) [6]							140.25
Cost per Gallon (\$ per ADF-GPD)							\$13.22
<u>Combined Calculated Cost of Conveyance (\$ per ADF-GPD)</u>							\$39.34

[1] Amounts shown derived from Table 14 at the end of this Report.

[2] Amounts shown reflect the recognized existing and projected capital assets net of equipment, donated assets and estimated retirements associated with the 10-year CIP.

[3] Amounts shown reflect the County's total capacity or capacity reservations net of Sales of Service customer reservations (i.e., to determine estimated allocated retail wastewater capacity).

[4] Adjustment reflects increase to cost per gallon of UOSA capacity reservations based on the incremental cost of capacity as determined by UOSA in November 2018 in support of a capacity sale by the County of USOA capacity to the City of Manassas.

[5] Amounts shown reflect the net retail customer treatment capacity based on a review of a five- (5) year history of retail customer treated flows.

[6] Amounts shown reflect the total retail customer treatment facility capacity net of capacity allocated to wholesale users.

As can be seen above, the calculated cost of the remaining retail customer capital reservation is estimated at approximately \$39.34 per gallon expressed on an average annual daily flow ("ADF") basis. The calculated cost per gallon was then adjusted for a five- (5) year carrying cost allowance based on the current weighted average cost of capital ("WACC") at 4.29% (i.e., 5 years  $\times$  4.29% = 21.5% WACC adjustment) resulting in an adjusted cost per gallon of \$47.78. The resultant calculated and adjusted cost per gallon is greater than the current charge by the County at \$32.28 per gallon (i.e., Existing Availability Charge = \$9,038 per ERU / 280 gallons per day per ERU). Based on discussions with WMP staff it is recommended that the Availability Charge increase be limited to one percent (1%) and reassessed within twelve months to determine further increases.

The determination of the Availability Charge also encompassed an evaluation of the Level of Service ("LOS") assumed per ERU currently at 280 GPD. Based on discussions with WMP staff and a historical review of the average annual treated flows per ERU for the last five (5) years it is recommended that the County maintain the assumed LOS for calculation of the Availability Charge. The LOS is consistent with observed industry trends in declining

wastewater flows per ERU attributable to increasing water conservation trends from changing consumer behavior to improvements in water fixtures and water efficient appliances and is believed to be more representative of new growth connecting to the System. The LOS is also consistent with the capacity planning service levels used by WMP in the capacity master planning process, providing consistency in the evaluation of the estimated capacity needs for the System and the development of the Availability Charge. It is recommended that the County continue to monitor the actual treated flows per ERU for further future adjustments and to be consistent with WMP planning LOS assumptions. The following page provides a summary of the calculated Availability Charge with comparison to the existing charge:

Summary of the Calculated Availability Charge	
Description	Calculation
<b>Existing Availability Charge:</b>	
<u>LOS GPD Basis:</u>	
Fee (\$ per GPD)	\$32.28
Level of Service (GPD)	280
Fee (\$ per ERU)	\$8,765.00
Developer Oversizing Increase [1]	
Increase to Availability Fee	<u>273.38</u>
Total Availability Fee	\$9,038.38
<b>Calculated Availability Charge:</b>	
Net Assets / CIP (\$ per GPD)	\$39.34
Level of Service (GPD)	280
Fee (\$ per ERU)	\$11,013.87
Carrying Costs:	
Years of Carry Cost	5.0
Current Weighted Cost of Capital	4.29%
Carry Cost (\$ per ERU)	\$2,364.04
<u>Total Calculated Charge:</u>	
Per ERU	\$13,377.91
Per GPD	\$47.78
<b>Total Charge (1% Limit):</b>	
Per ERU	\$8,853.00
Per GPD	\$31.62
<b>Developer Oversizing Increase [1]</b>	
Increase to Availability Fee	364.51
<b>Total Recommended Charge:</b>	
Per ERU	\$9,218
Per GPD	\$32.92

[1] The developer oversizing increase is due to the Reimbursement Policy revised by the County this year.

As can be seen above, it is recommended that the existing Availability Charge be raised by 2% and subsequently be reviewed within 12 months to reassess further increases. The following table provides a summary of the existing and recommended Availability Charge by customer class and fixture unit basis:

Existing and Recommended Availability Charge					
	Existing FY2025	Recommended FY2026	Increase %	Oversize Increase % [1]	Total Increase %
Single-family	\$9,038	\$9,218	1.00%	0.98%	1.98%
Townhouses and Apartments	\$7,231	\$7,374	1.00%	0.98%	1.98%
Hotels / Motels	\$2,260	\$2,304	1.00%	0.98%	1.98%
Non-residential per Fixture	\$452	\$461	1.00%	0.98%	1.98%

[1] The developer oversizing increase is due to the Reimbursement Policy revised by the County this year.

The increase in the charges is considered reasonable and is not expected to adversely affect growth within the County. A survey was performed to assess the competitiveness of the County's Availability Charges with other neighboring jurisdictions and summarized as follows:

Wastewater Availability Charge – Rate per ERU	
	Rate per ERU
<u>Fairfax County:</u>	
Existing Charge – Fiscal Year 2025	\$9,038
Recommended Charge – Fiscal Year 2026	9,218
<u>Other Neighboring Utilities: [1]</u>	
City of Alexandria [2]	\$10,859
Arlington County [3]	3,720
District of Columbia Water and Sewer Authority	2,809.00
Loudoun Water	9,519
Prince William County	11,700
Washington Suburban Sanitary Commission – Unimproved [4]	6,750
Washington Suburban Sanitary Commission – Improved [4]	15,000
Other Surveyed Average Utilities	\$8,622

[1] It should be noted that no evaluation of the methodology for determining these Availability Charges was conducted. The charges may reflect differences in the methodology utilized in their development as well as differences in such factors as the level of service, capital infrastructure costs recognized, regulatory requirements, and receipt of grants for capital funding.

[2] Alexandria Renew Enterprises does not charge an Availability Charge. Amounts shown reflect charges from the City of Alexandria related to the collection system infrastructure.

[3] The County charges the Availability Charge based on the number of fixture counts and for an equivalent dwelling fixture unit ("DFU") assumes 24 fixture units at a cost of \$155/DFU.

[4] WSSC charges separate availability charges based on a customer's geographic location for improved and unimproved areas.

This comparison was based on wastewater Availability Charges that would be charged to a typical residential single-family residence (considered as one [1] equivalent residential unit or "ERU") as shown above. As can be seen in the

comparison, the existing and recommended charges for the County are comparable to the level of fees charged by other surveyed utilities.

## Conclusions and Recommendations

Based on our analyses of the financial position and rates for the Wastewater Management Program, we offer the following observations and recommendations:

1. WMP's financial and rate implementation plan has resulted in the County being in a strong financial position in support of meeting the adopted financial policies and selected performance metrics or targets. The proposed rates for service allow for the continuation of a capital re-investment rate equivalent to or above the annual depreciation expense, which will reduce the need for long-term debt which will promote the sustainability of rates. It is recommended that the business-evaluation approach for the development of the annual net revenue requirements be maintained and that the financial forecast be reviewed annually.
2. It is recommended that the Board adopt the recommended rates as contained in this report, which reflect a slight increase to the previously adopted rates for the upcoming Fiscal Year 2025. WMP staff should continue to monitor the need for future adopted and identified rate adjustments closer to the time of implementation of the respective rate adjustments.
3. The proposed rate adjustments by the County are anticipated to be sufficient to provide Net Revenues to meet the Rate Covenant in the General Bond Resolution that authorized the issuance of the County's Outstanding Senior Lien Bonds, meet the terms and conditions of the VRA Financing Agreement between the County and the Virginia Water Facilities Revolving Fund acting by and through the VRA, finance System expenditures including the debt service on Additional Parity Bonds anticipated to be issued by the County to fund System capital improvements, and to meet the financial targets or objectives of the System during the Forecast Period.
4. It is recommended that the County increase the current Availability Charge of \$9,038 per ERU or \$452 per fixture unit based by 1.98% to \$9,218 per ERU or \$461 per fixture unit. WMP staff should continue to monitor trends in treated wastewater flows per ERU affecting the assumed LOS for possible future adjustments.

The proposed wastewater rates and Availability Charges for the Fiscal Year 2026 will remain competitive with the rates and charges imposed by other neighboring public wastewater utility systems; this competitive position is anticipated to be maintained during the Forecast Period.

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## FAIRFAX COUNTY WASTEWATER MANAGEMENT PROGRAM

### 2025 WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS LIST OF TABLES

Table No.	Description
1	Summary of Implied Historical Customer Billing Statistics
2	Summary of Projected Customer Billing Statistics
3	Projection of Operating Expenses
4	Projection of Operating Expenses for Treatment by Contract (TBC)
5	Historical and Projected Sales of Service (Bulk Sales) and Other Revenue
6	Development of Wastewater System Revenue Requirements and Revenue Sufficiency
7	Projected Operating Results and Debt Service Coverage Analysis
8	Summary of Debt Service Payments – Outstanding and Additional Debt
9	Projected Fund Balances and Interest Income Determination
10	Allocated Six-year Estimated Capital Improvement Program for the Wastewater System (in \$000s)
10A	Allocated Six-year Estimated Capital Improvement Program for the Wastewater System (in \$000s) – Includes UOSA Payments
11	Funding Sources for the Allocated Ten-year Estimated Capital Improvement Program for the Wastewater System (in \$000s)
12	Forecasted Statements of Flows of Financial Resources and Changes in Fund Balance
13	Comparison of Typical Quarterly Residential Bills for Wastewater Service
14	Calculation of Weighted Cost by Treatment Facility per MGD of Reserved Capacity
15	Summary of Existing and Calculated Availability Fees
16	Comparison of Availability Fee Charges for Equivalent Residential Unit

## APPENDIX A

### WASTEWATER REVENUE SUFFICIENCY AND RATE ANALYSIS MODEL OUTPUT – MANAGEMENT DASHBOARD

Chart No.	Description
1	<b>Operating Cash Reserves / Liquidity</b>
	<ul style="list-style-type: none"> <li>Identifies the forecast of projected and targeted operating cash reserves, which are used by the utility to maintain working capital for cash flow and to provide a reserve for contingencies such as unexpected increases in expenses or reductions in revenues all to ensure the utility can fund the near-term requirements of the system.</li> </ul>
2	<b>Revenue Sufficiency</b>
	<ul style="list-style-type: none"> <li>Provides an indication of the annual expenditures funded from revenues by category or type of expenditure and whether existing or recommended rates are sufficient to fund such requirements to essentially determine the sufficiency of the forecast revenues.</li> </ul>
3	<b>Capital Reinvestment from Rates</b>
	<ul style="list-style-type: none"> <li>Primarily identifies the transfers in and out of capital-related funds for capital investment. Provides an indication of the level or amount of capital reinvestment as a percent of depreciation.</li> </ul>
4	<b>Net Revenue Margin (No ACs)</b>
	<ul style="list-style-type: none"> <li>Is a ratio calculated as: i) the Gross revenues (excluding ACs) less operating expenses = net revenues (excluding ACs); divided by ii) gross revenues (excluding ACs). Indicates how much net revenue as a percent (%) is available to fund other expenditures above the cost of operation and maintenance. Higher ratios (above 40%) generally indicate more funds available for capital reinvestment.</li> </ul>
5	<b>Capital Cash Reserves / Liquidity</b>
	<ul style="list-style-type: none"> <li>In addition to operating reserves, the utility should maintain capital-related funds to finance future capital projects and to provide funds for unexpected capital needs (e.g., a major line break). The forecast of such cash by fund provides an indication of the amount of funds available for unexpected capital improvements or cost increases. This also aids in identifying trends, such as declining reserve balances, which may not be sustainable.</li> </ul>
6	<b>Projected Capital Funding Program</b>
	<ul style="list-style-type: none"> <li>Identifies the annual capital funding (excluding UOSA capital projects) by source (e.g., internal sources such as rate revenues, availability charges, existing reserves, or debt proceeds)</li> </ul>
7	<b>Free Cash Flow to Depreciation Ratio</b>
	<ul style="list-style-type: none"> <li>Is a ratio to determine the annual cash flow available for capital reinvestment expressed as a percent of depreciation. Free cash is determined as the Gross Revenues less operating expenses and annual debt service payments. Amounts shown are expressed with and without availability charges.</li> </ul>

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

**Summary of Implied Historical Customer Billing Statistics**

Line No.	Description	Historical Fiscal Year Ended June 30,								
		2007	2008	2009	2010	2011	2012	2013	2014	2015
	<b>Total System Customer Statistics (FY 2007 - FY 2015)</b>									
1	ERU Growth	n/a	3,167	(40,116)	1,886	8,836	(61)	3,859	(2,304)	7,078
2	Estimated ERUs [1]	350,311	353,478	313,362	315,248	324,084	324,023	327,882	325,578	332,656
3	Average Billed Wastewater Flows (Kgal) [2]	25,112,557	24,624,563	24,510,612	24,962,443	23,934,607	24,672,538	24,518,064	24,764,339	23,919,871
4	Average Monthly Flow Per Billed ERC (gal)	5,974	5,805	6,518	6,599	6,154	6,345	6,231	6,339	5,992

Footnotes:

- [1] Amounts shown through the Fiscal Year 2008 represent flow based ERUs reported by the County. Beginning with the Fiscal Year 2009 ERUs were estimated based on reported revenues.
- [2] Billable Wastewater Flow is based on reported revenue divided by the rate in effect.

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

**Summary of Projected Customer Billing Statistics**

Line No.	Description	Historical 2024	Projected Fiscal Year Ending June 30,					
			2025	2026	2027	2028	2029	2030
	Total System Customer Statistics							
1	ERU Growth		1,499	1,503	1,514	1,520	1,524	1,537
2	Estimated ERUs [1]	343,205	344,704	346,207	347,721	349,241	350,765	352,302
3	Average Billed Wastewater Flows (Kgal)	22,620,150	22,407,408	22,397,894	22,482,718	22,567,816	22,652,867	22,739,446
4	Average Monthly Flow Per Billed ERU	5,492	5,417	5,391	5,388	5,385	5,382	5,379

Footnotes:

[1] Amounts shown for the Fiscal Year 2024 are calculated based on customer statistics provided by Fairfax Water.

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

Projection of Operating Expenses														
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,					
									2027	2028	2029	2030		
WWC - WASTEWATER COLLECTION DEPARTMENT:														
WWC- Administration														
Personnel Services														
1	G252301001500000	WCDPS Regular Salaries	Labor	\$ 2,577,999	\$ 1,223,021	\$ -	\$ 1,223,021	\$ 2,971,550	\$ 3,060,697	\$ 3,152,517	\$ 3,247,093	\$ 3,344,506		
2	G252301001500040	WCDPS New Position-Regular Salaries	Labor	-	-	-	-	-	-	-	-	-	-	-
3	G252301001500050	WCDPS Annual Comp-Increas	Labor	-	52,568	-	52,568	-	-	-	-	-	-	-
4	G252301001500080	WCDPS POS Turnover-Pay	Labor	-	(73,416)	-	(73,416)	-	-	-	-	-	-	-
5	G252301001500090	WCDPS Reg Sal Non Mert Em	Labor	114,565	-	-	-	-	-	-	-	-	-	-
6	G252301001500100	WCDPS Shift Differential	Labor	-	4,002	-	4,002	-	-	-	-	-	-	-
7	G252301001500110	WCDPS Extra pay	Labor	747	65,504	-	65,504	-	-	-	-	-	-	-
8	G252301001500130	WCDPS Accrued Leave	Labor	33,433	-	-	-	-	-	-	-	-	-	-
9	G252301001500150	WCDPS Leave Pay out	Labor	-	-	-	-	-	-	-	-	-	-	-
10	G252301001500100	WCDPS Fringe Benefits	Benefits	-	507,873	-	507,873	1,485,780	1,530,353	1,576,264	1,623,552	1,672,258		
11	G2523010015001010	WCDPS FICA	Benefits	157,985	-	-	-	-	-	-	-	-	-	-
12	G2523010015001011	WCDPS Medicare	Benefits	37,034	-	-	-	-	-	-	-	-	-	-
13	G2523010015001020	WCDPS Retire Contrib-EE Sy	Benefits	766,880	-	-	-	-	-	-	-	-	-	-
14	G2523010015001060	WCDPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-	-	-
15	G2523010015001061	WCDPS Health OAP-90%	Benefits	157,079	-	-	-	-	-	-	-	-	-	-
16	G2523010015001062	WCDPS Health-HSA Plan	Benefits	7,965	-	-	-	-	-	-	-	-	-	-
17	G2523010015001063	WCDPS Health-MyChoice	Benefits	82,754	-	-	-	-	-	-	-	-	-	-
18	G2523010015001070	WCDPS Health-Cigna Low	Benefits	39,972	-	-	-	-	-	-	-	-	-	-
19	G2523010015001080	WCDPS Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-	-	-
20	G2523010015001090	WCDPS Health-Kaiser	Benefits	56,035	-	-	-	-	-	-	-	-	-	-
21	G2523010015001100	WCDPS Insurance-Group Life	Benefits	4,746	-	-	-	-	-	-	-	-	-	-
22	G2523010015001110	WCDPS Delta Dental	Benefits	13,104	-	-	-	-	-	-	-	-	-	-
23	G2523010015001210	WCDOE Worker Comp Ins Plc	Benefits	16,223	-	-	-	-	-	-	-	-	-	-
24		Total Personnel Services		\$ 4,066,521	\$ 1,779,552	\$ -	\$ 1,779,552	\$ 4,457,330	\$ 4,591,050	\$ 4,728,781	\$ 4,870,645	\$ 5,016,764		
Operating Expenses														
25	G252301001510000	WCDOE Office Equip&Furnit	Inflation	\$ 26,633	\$ 35,000	\$ -	\$ 35,000	\$ 30,000	\$ 30,630	\$ 31,243	\$ 31,930	\$ 32,632		
26	G252301001510020	WCDOE Office Supplies	Inflation	7,654	7,500	-	7,500	8,500	8,679	8,852	9,047	9,246		
27	G252301001510030	WCDOE Computer Equipment	Inflation	6,696	-	-	-	-	-	-	-	-	-	-
28	G252301001510040	WCDOE Computer Access&Supl	Inflation	20	7,500	-	7,500	10,000	10,210	10,414	10,643	10,877		
29	G252301001510060	WCDOE Printing Acces&Supl	Inflation	-	2,000	-	2,000	2,000	2,042	2,083	2,129	2,175		
30	G252301001510070	WCDOE Cleaning Supplies County	Inflation	993	-	-	-	-	-	-	-	-	-	-
31	G252301001510080	WCDOE Postage	Inf/Cust	219	2,500	-	2,500	1,250	1,282	1,313	1,348	1,384		
32	G252301001510210	WCDOE Bldg Maint & Repair	Repair	38,098	40,000	-	40,000	42,500	44,200	45,968	47,807	49,719		
33	G252301001510201	WCDOE Carpentry/LumberSupl	Repair	-	-	-	-	-	-	-	-	-	-	-
34	G252301001510203	WCDOE Hardware	Repair	4,916	-	-	-	5,000	5,200	5,408	5,624	5,849		
35	G252301001510204	WCDOE Lightbulbs	Repair	826	-	-	-	-	-	-	-	-	-	-
36	G252301001510205	WCDOE HVAC Supplies	Repair	-	-	-	-	-	-	-	-	-	-	-
37	G252301001510206	WCDOE Paint/Paint Supplies	Repair	-	-	-	-	-	-	-	-	-	-	-
38	G252301001510207	WCDOE Plumbing Supplies	Repair	379	-	-	-	-	-	-	-	-	-	-
39	G252301001510210	WCDOE Grnds Maint Equ&Supl	Repair	2,276	7,500	-	7,500	7,500	7,800	8,112	8,436	8,774		
40	G252301001510400	WCDOE Educational Supplie	Inflation	3,313	3,000	-	3,000	-	-	-	-	-	-	-
41	G252301001510600	WCDOE Chemicals	Chemicals	-	-	-	-	-	-	-	-	-	-	-
42	G252301001510610	WCDOE Tools County	Inflation	2,500	4,000	-	4,000	-	-	-	-	-	-	-
43	G252301001510620	WCDOE Eng Drft&Sur Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-	-	-
44	G252301001510630	WCDOE Water Treat Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-	-	-
45	G252301001510640	WCDOE Food Srv Equip&Supl	Inflation	98	-	-	-	-	-	-	-	-	-	-
46	G252301001510650	WCDOE Hshi Aplnc&Supl/Rep	Inflation	3,313	750	-	750	3,500	3,574	3,645	3,725	3,807		
47	G252301001510660	WCDOE Med&Lab Eqp and Sup	Inflation	23,328	6,500	-	6,500	25,000	25,525	26,036	26,608	27,194		
48	G252301001510670	WCDOE Park/Retn Area Equip	Inflation	1,240	-	-	-	-	-	-	-	-	-	-
49	G252301001512990	WCDOE Other Operating Sup	Inflation	146,132	206,819	-	206,819	150,000	153,150	156,213	159,650	163,162		
50	G252301001512992	WCDOE Goods Receipts Without PO	Inflation	-	-	-	-	-	-	-	-	-	-	-
51	G252301001513020	WCDOE Automotive Equip&Sup	Inflation	1,272	25,000	-	25,000	-	-	-	-	-	-	-
52	G252301001513040	WCDOE Fuel Oil County	Inflation	-	-	-	-	-	-	-	-	-	-	-
53	G252301001514010	WCDOE Fire Protec Eqp&Supl	Inflation	-	-	-	-	-	-	-	-	-	-	-
54	G252301001514020	WCDOE Uniform/Wear Appare	Inf/Emp	297,360	416,889	-	416,889	420,000	428,820	437,396	447,019	456,854		
55	G252301001514030	WCDOE Mis Pub Safe Eqp&Sup	Repair	2,457	-	-	-	-	-	-	-	-	-	-
56	G252301001520000	WCDOE Ofc Eqp Maint&Repai	Repair	1,295	1,500	-	1,500	-	-	-	-	-	-	-
57	G252301001520010	WCDOE Bldg Maint & Repair	Repair	11,790	350,000	-	350,000	-	-	-	-	-	-	-
58	G252301001520013	WCDOE HVAC M&R	Repair	20,257	100,000	-	100,000	-	-	-	-	-	-	-
59	G252301001520014	WCDOE Mechanical Inspect	Repair	344	-	-	-	-	-	-	-	-	-	-
60	G252301001520015	WCDOE Overhead Doors M&R	Repair	-	-	-	-	-	-	-	-	-	-	-
61	G252301001520017	WCDOE Plumbing M&R	Repair	1,601	-	-	-	-	-	-	-	-	-	-
62	G252301001520020	WCDOE Construct Maint/Repr	Repair	-	85,000	-	85,000	-	-	-	-	-	-	-
63	G252301001520025	WCDOE Custodial Services	Repair	71,638	6,894	-	6,894	80,000	83,200	86,528	89,989	93,589		
64	G252301001520060	WCDOE Fire Extinguisher M&R	Repair	4,490	-	-	-	5,000	5,200	5,408	5,624	5,849		
65	G252301001520070	WCDOE Pub Safety Equip M&R	Repair	11,915	275,000	-	275,000	50,000	52,000	54,080	56,243	58,493		
66	G252301001520110	WCDOE Other Maint & Repai	Repair	1,297	30,000	-	30,000	-	-	-	-	-	-	-
67	G252301001520130	WCDOE IT Equip Maint&Supp	Inflation	-	-	-	-	-	-	-	-	-	-	-
68	G252301001521040	WCDOE Employment Services	Inflation	89,512	62,653	-	62,653	70,000	71,470	72,899	74,503	76,142		
69	G252301001521050	WCDOE Edu/Training Service	Inflation	4,133	179,000	-	179,000	180,000	183,780	187,456	191,580	195,794		
70	G252301001521060	WCDOE Computer Services	Inflation	53,985	40,000	-	40,000	60,000	61,260	62,485	63,860	65,265		
71	G252301001521062	WCDOE Tech Infra Chrgbck	Inflation	19,019	20,000	-	20,000	20,000	20,420	20,828	21,287	21,755		
72	G252301001521070	WCDOE Print/Typeset Service	Inflation	-	273	-	-	-	-	-	-	-	-	-
73	G252301001521080	WCDOE Other Pro Ctactet Sv	Inflation	91,106	202,556	-	202,556	225,000	229,725	234,320	239,475	244,743		
74	G252301001521090	WCDOE Comm & Media Service	Inflation	80,869	407,780	-	407,780	425,000	433,925	442,604	452,341	462,292		
75	G252301001521092	WCDOE Telecom Service-Commercial	Inflation	4,586	10,000	-	10,000	7,500	7,658	7,811	7,982	8,158		
76	G252301001521093	WCDOE Telecommunication Chargeback	Inflation	41,424	50,000	-	50,000	50,000	51,050	52,071	53,217	54,387		
77	G252301001521110	WCDOE Public Works Service	Inflation	-	-	-	-	-	-	-	-	-	-	-
78	G252301001521140	WCDOE Safety&Emergency Svc	Inflation	-	-	-	-	-	-	-	-	-	-	-

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

Projection of Operating Expenses													
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,				
									2027	2028	2029	2030	
79	G252301001521150	WCDOE Health Related Svcs	Inflation	6,434	10,000	-	10,000	-	-	-	-	-	
80	G252301001521192	WCDOE Special Events	Inflation	2,395	-	-	-	-	-	-	-	-	
81	G252301001521210	WCDOE Licensing Fees	Inflation	6,400	10,000	-	10,000	10,000	10,210	10,414	10,643	10,877	
82	G252301001521240	WCDOE Meals	Inflation	969	10,000	-	10,000	10,000	10,210	10,414	10,643	10,877	
83	G252301001521250	WCDOE Miscellaneous Services	Inflation	3,700	279,324	-	279,324	50,000	51,050	52,071	53,217	54,387	
84	G252301001530000	WCDOE Electricity County	Electricity	88,550	141,450	-	141,450	150,000	153,750	157,594	161,534	165,572	
85	G252301001530010	WCDOE Natural Gas County	Gas	9,934	15,066	-	15,066	15,000	15,075	15,150	15,226	15,302	
86	G252301001530040	WCDOE Water County	Water	6,451	6,049	-	6,049	7,500	8,025	8,507	8,932	9,289	
87	G252301001530050	WCDOE Other Utility Expense	Inflation	5,776	7,500	-	7,500	7,500	7,658	7,811	7,982	8,158	
88	G252301001542000	WCDOE Local County Travel	Inflation	-	5,000	-	5,000	5,000	5,105	5,207	5,322	5,439	
89	G252301001542030	WCDOE Operational Travel	Inflation	-	-	-	-	-	-	-	-	-	
90	G252301001542050	WCDOE Miscellaneous Travel	Inflation	-	5,000	-	5,000	5,000	5,105	5,207	5,322	5,439	
91	G252301001540540	WCDOE Housing Admin Fee	Inflation	-	-	-	-	-	-	-	-	-	
92	G252301001541050	WCDOE Gen Liab Admin	Insurance	-	-	-	-	-	-	-	-	-	
93	G252301001541090	WCDOE Auto Liab Admin	Insurance	127,428	-	-	-	150,000	153,150	156,213	159,650	163,162	
94	G252301001542200	WCDOE Certification	Inflation	3,005	-	-	-	-	-	-	-	-	
95	G252301001542210	WCDOE Mgmt/Prof Training	Inflation	9,685	5,500	-	5,500	-	-	-	-	-	
96	G252301001542220	WCDOE Technical Train Cnt	Inflation	100	5,500	-	5,500	-	-	-	-	-	
97	G252301001542230	WCDOE Non-Technical Training	Inflation	-	-	-	-	-	-	-	-	-	
98	G252301001542520	WCDOE Reimb-Telephone Exp	Inflation	-	-	-	-	-	-	-	-	-	
99	G252301001543000	WCDOE Cash Awards	Inflation	-	-	-	-	-	-	-	-	-	
100	G252301001543020	WCDOE Departmental Awards	Inflation	2,632	7,000	-	7,000	7,000	7,147	7,290	7,450	7,614	
101	G252301001543030	WCDOE Plaques and Awards	Inflation	-	-	-	-	-	-	-	-	-	
102	G252301001544000	WCDOE Copying	Inflation	3,216	9,000	-	9,000	-	-	-	-	-	
103	G252301001544020	WCDOE Phototypesetting	Inflation	-	-	-	-	-	-	-	-	-	
104	G252301001544030	WCDOE Printing and Bindin	Inflation	1,333	10,000	-	10,000	1,500	1,532	1,562	1,596	1,632	
105	G252301001544050	WCDOE Assigned Agency Veh	Inflation	625,656	190,771	-	190,771	800,000	816,800	833,136	851,465	870,197	
106	G252301001544060	WCDOE Motor Pool	Inflation	830	-	-	-	-	-	-	-	-	
107	G252301001544070	WCDOE Fuel	Fuel	234,043	-	-	-	250,000	260,000	270,400	281,216	292,465	
108	G252301001544080	WCDOE Vehicle Replacement	Inflation	-	-	-	-	-	-	-	-	-	
109	G252301001544090	WCDOE Services-Other Agency	Inflation	900	10,000	-	10,000	5,000	5,105	5,207	5,322	5,439	
110	G252301001544504	WCDOE Employee Recruitment	Inflation	-	-	-	-	-	-	-	-	-	
111	G252301001544512	WCDOE Internal FFX Suppor	Inflation	-	-	-	-	-	-	-	-	-	
112	G252301001544524	WCDOE Site Plan Fees	Inf/Emp	-	-	-	-	-	-	-	-	-	
113	G252301001544538	WCDOE Prof Memberships	Inf/Emp	300	3,500	-	3,500	3,500	3,574	3,645	3,725	3,807	
114	G252301001544539	WCDOE Prof Subscriptions	Inf/Emp	-	-	-	-	-	-	-	-	-	
115	G252301001544540	WCDOE Credit Card Expense	Inflation	-	-	-	-	-	-	-	-	-	
116	G252301001544547	WCDOE Refuse Disposal Exp	Inflation	-	-	-	-	-	-	-	-	-	
117	G252301001544990	WCDOE Other Operating Exp	Inflation	55,810	264,846	-	264,846	100,000	102,100	104,142	106,433	108,775	
118	G2523010015550130	WCDOE Payments to VA	Inflation	-	-	-	-	-	-	-	-	-	
119	G252301001580000	WCDOE T_To 100-C10001(001	Constant	3,000,000	3,434,828	-	3,434,828	3,434,828	3,434,828	3,434,828	3,434,828	3,434,828	
120		Total Operating Expenses		\$ 5,274,803	\$ 7,015,675	\$ -	\$ 7,015,675	\$ 6,889,578	\$ 6,971,221	\$ 7,051,970	\$ 7,140,573	\$ 7,231,401	
121	G252301001566125	Capital Equipment [1]	Bud Cap	\$ -	70,049	\$ (70,049)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
122	G252301001566150	Equipment Expense Vehicles SC/No WBS	Bud Cap	193,076	738,950	(738,950)	-	-	-	-	-	-	
123		Total Capital Equipment [1]		\$ 193,076	\$ 808,999	\$ (808,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
124		Total WWC- Administration		\$ 9,534,400	\$ 9,604,226	\$ (808,999)	\$ 8,795,227	\$ 11,346,908	\$ 11,562,271	\$ 11,780,752	\$ 12,011,218	\$ 12,248,165	
<b>WWC - Gravity Sewer</b>													
<b>Personnel Services</b>													
125	G252301002500000	WCDPS Regular Salaries	Labor	\$ 3,135,819	\$ 4,089,812	\$ -	\$ 4,089,812	\$ 3,903,665	\$ 4,020,775	\$ 4,141,398	\$ 4,265,640	\$ 4,393,609	
126	G252301002500050	WCDPS Annual Comp Incr	Labor	-	274,161	-	274,161	-	-	-	-	-	
127	G252301002500080	WCDPS POS Turnover-Pay	Labor	-	(195,904)	-	(195,904)	-	-	-	-	-	
128	G252301002500090	WCDPS Reg Sal-Non Mert Em	Labor	115,988	117,964	-	117,964	-	-	-	-	-	
129	G252301002500100	WCDPS Shift Differential	Labor	148	-	-	-	-	-	-	-	-	
130	G252301002500110	WCDPS Extra pay	Labor	279,080	291,502	-	291,502	-	-	-	-	-	
131	G252301002500130	WCDPS Accrued Leave	Labor	87,537	-	-	-	-	-	-	-	-	
132	G252301002500140	WCDPS Stip. Award, Allwnce	Labor	-	-	-	-	-	-	-	-	-	
133	G252301002500145	WCDPS Bonuses	Labor	17,500	-	-	-	-	-	-	-	-	
134	G252301002500150	WCDPS Leave Pay-out	Labor	26,948	-	-	-	-	-	-	-	-	
135	G252301002500100	WCDPS Fringe Benefits	Benefits	-	1,907,032	-	1,907,032	1,951,830	2,010,385	2,070,696	2,132,817	2,196,802	
136	G2523010025001010	WCDPS FICA	Benefits	211,793	-	-	-	-	-	-	-	-	
137	G2523010025001011	WCDPS Medicare	Benefits	49,532	-	-	-	-	-	-	-	-	
138	G2523010025001020	WCDPS Retire Contrib-EE Sy	Benefits	933,088	-	-	-	-	-	-	-	-	
139	G2523010025001060	WCDPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-	
140	G2523010025001061	WCDPS Health OAP 90%	Benefits	114,013	-	-	-	-	-	-	-	-	
141	G2523010025001062	WCDPS Health-HSA Plan	Benefits	5,150	-	-	-	-	-	-	-	-	
142	G2523010025001063	WCDPS Health-MyChoice	Benefits	39,996	-	-	-	-	-	-	-	-	
143	G2523010025001070	WCDPS Health-Cigna Low	Benefits	61,511	-	-	-	-	-	-	-	-	
144	G2523010025001080	WCDPS Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-	
145	G2523010025001090	WCDPS Health-Kaiser	Benefits	221,244	-	-	-	-	-	-	-	-	
146	G2523010025001100	WCDPS Insurance-Group Life	Benefits	5,865	-	-	-	-	-	-	-	-	
147	G2523010025001110	WCDPS Delta Dental	Benefits	15,575	-	-	-	-	-	-	-	-	
148	G2523010025002150	WCDOE Workers Comp Idmty-P	Benefits	-	-	-	-	-	-	-	-	-	
149	G2523010025002200	WCDOE Employee Claim Write-off	Benefits	-	-	-	-	-	-	-	-	-	
150		Total Personnel Services		\$ 5,320,788	\$ 6,484,567	\$ -	\$ 6,484,567	\$ 5,855,495	\$ 6,031,160	\$ 6,212,095	\$ 6,398,457	\$ 6,590,411	
<b>Operating Expenses</b>													
151	G252301002510000	WCDOE Office Equip&Furnit	Inflation	\$ 24,623	3,004	\$ -	3,004	10,000	10,210	10,414	10,643	10,877	
152	G252301002510020	WCDOE Office Supplies	Inflation	20	-	-	-	-	-	-	-	-	
153	G252301002510030	WCDOE Computer Equipment	Inflation	-	-	-	-	-	-	-	-	-	
154	G252301002510050	WCDOE IT Replacement Part	Inflation	-	-	-	-	-	-	-	-	-	
155	G252301002510040	WCDOE Computer Access&Supl	Inflation	-	5,000	-	5,000	5,000	5,105	5,207	5,322	5,439	
156	G252301002510080	WCDOE Postage	Inflation	-	-	-	-	-	-	-	-	-	
157	G252301002510200	WCDOE Bldg Maint & Repair	Repair	25,633	129,956	-	129,956	50,000	52,000	54,080	56,243	58,493	
158	G252301002510202	WCDOE Electric Supplies	Inflation	-	-	-	-	-	-	-	-	-	
159	G252301002510203	WCDOE Hardware	Inflation	10,709	-	-	-	-	-	-	-	-	
160	G252301002510204	WCDOE HVAC Supplies	Inflation	-	-	-	-	-	-	-	-	-	
161	G252301002510205	WCDOE Lightbulbs	Inflation	-	-	-	-	-	-	-	-	-	
162	G252301002510207	WCDOE Plumbing Supplies	Inflation	1,441	-	-	-	-	-	-	-	-	
163	G252301002510210	WCDOE Grnds Maint Equip&Sup	Inflation	5,295	10,000	-	10,000	10,000	10,210	10,414	10,643	10,877	
164	G252301002510220	WCDOE Lighting Equipment	Inflation	1,222	-	-	-	-	-	-	-	-	

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

Projection of Operating Expenses													
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,				
									2027	2028	2029	2030	
165	G252301002510400	WCDOE Educational Supply	Inflation	-	5,000	-	5,000	5,000	5,105	5,207	5,322	5,439	
166	G252301002510600	WCDOE Chemicals	Inflation	1,253	-	-	-	-	-	-	-	-	
167	G252301002510610	WCDOE Tools County	Inflation	7,404	50,000	-	50,000	50,000	51,050	52,071	53,217	54,387	
168	G252301002510620	WCDOE Eng Drft&Sur Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-	
169	G252301002510630	WCDOE Water Treat Eqp&Sup	Inflation	59,247	50,000	-	50,000	50,000	51,050	52,071	53,217	54,387	
170	G252301002510650	WCDOE Hshl Appls/Supl/Rep	Inflation	-	4,999	-	4,999	-	-	-	-	-	
171	G252301002510660	WCDOE Med&Lab Eqp and Sup	Inflation	442	5,000	-	5,000	-	-	-	-	-	
172	G252301002510670	WCDOE Park/Retn Area Equi	Inflation	5,575	5,000	-	5,000	6,000	6,126	6,249	6,386	6,526	
173	G252301002512990	WCDOE Other Operating Sup	Inflation	39,749	100,000	-	100,000	100,000	102,100	104,142	106,433	108,775	
174	G252301002512992	WCDOE Goods Receipt W/O P	Inflation	-	-	-	-	-	-	-	-	-	
175	G252301002513004	WCDOE Diesel Fuel	Inflation	-	-	-	-	-	-	-	-	-	
176	G252301002513020	WCDOE Automotive Eqp&Sup	Inflation	89,480	5,000	-	5,000	100,000	102,100	104,142	106,433	108,775	
177	G252301002514010	WCDOE Fire Protec Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-	
178	G252301002514020	WCDOE Uniform/Wear Appare	Inf/Emp	(1,760)	10,000	-	10,000	10,000	10,210	10,414	10,643	10,877	
179	G252301002514030	WCDOE Mis Pub Safe Eqp&Sup	Repair	7,088	-	-	-	15,000	15,600	16,224	16,873	17,548	
180	G252301002520000	WCDOE Ofc Eqp Maint&Repair	Repair	-	-	-	-	-	-	-	-	-	
181	G252301002520010	WCDOE Bldg Maint&Rep Svcs	Repair	11,142	50,000	-	50,000	50,000	52,000	54,080	56,243	58,493	
182	G252301002520017	WCDOE Plumbing M&R	Repair	1,779	-	-	-	-	-	-	-	-	
183	G252301002520020	WCDOE Construct Maint/Repr	Repair	-	150,000	-	150,000	150,000	156,000	162,240	168,730	175,479	
184	G252301002520050	WCDOE Automotive Equip M&R	Inflation	258	-	-	-	-	-	-	-	-	
185	G252301002520070	WCDOE Pub Safety Equip M&R	Inflation	4,610	10,000	-	10,000	10,000	10,210	10,414	10,643	10,877	
186	G252301002520110	WCDOE Other Maint & Repai	Repair	13,882	150,000	-	150,000	150,000	156,000	162,240	168,730	175,479	
187	G252301002521050	WCDOE Edu/Training Service	Inflation	10,225	-	-	-	-	-	-	-	-	
188	G252301002521080	WCDOE Other Pro Cntrct Svc	Inflation	364,564	373,454	-	373,454	500,000	510,500	520,710	532,166	543,873	
189	G252301002521110	WCDOE Public Works Service	Inflation	-	-	-	-	-	-	-	-	-	
190	G252301002521090	WCDOE Comm & Media Service	Inflation	-	-	-	-	-	-	-	-	-	
191	G252301002521100	WCDOE Transportation Services	Inflation	-	-	-	-	-	-	-	-	-	
192	G252301002521140	WCDOE Safety&Emergency Sv	Inflation	-	-	-	-	-	-	-	-	-	
193	G252301002521150	WCDOE Health Related Svcs	Inflation	-	-	-	-	-	-	-	-	-	
194	G252301002521210	WCDOE Licensing Fees	Inflation	-	-	-	-	-	-	-	-	-	
195	G252301002521250	WCDOE Misc Services	Inflation	-	100,000	-	100,000	50,000	51,050	52,071	53,217	54,387	
196	G252301002523020	WCDOE Rent-Operat Equipmn	Inflation	4,524	15,000	-	15,000	15,000	15,315	15,621	15,965	16,316	
197	G252301002523030	WCDOE Rent-Construction Equipment	Inflation	992	15,000	-	15,000	15,000	15,315	15,621	15,965	16,316	
198	G252301002530040	WCDOE Water County	Water	-	5,000	-	5,000	5,000	5,350	5,671	5,955	6,193	
199	G252301002542000	WCDOE Local Travel County	Inflation	-	-	-	-	-	-	-	-	-	
200	G252301002542050	WCDOE Miscellaneous Travel	Inflation	-	-	-	-	-	-	-	-	-	
201	G252301002542200	WCDOE Certification	Inflation	475	-	-	-	-	-	-	-	-	
202	G252301002542210	WCDOE Mgmt/Prof Training	Inflation	1,788	-	-	-	-	-	-	-	-	
203	G252301002542220	WCDOE Technical Train Cnt	Inflation	10,615	10,000	-	10,000	10,000	10,210	10,414	10,643	10,877	
204	G252301002542230	WCDOE Non-Technical Training	Insurance	-	-	-	-	-	-	-	-	-	
205	G252301002541020	WCDOE Crime Ins Prem	Insurance	-	-	-	-	-	-	-	-	-	
206	G252301002543000	WCDOE Cash Awards	Benefits	-	-	-	-	-	-	-	-	-	
207	G252301002544000	WCDOE Copying	Inflation	-	-	-	-	-	-	-	-	-	
208	G252301002544050	WCDOE Assigned Agency Veh	Inflation	-	-	-	-	-	-	-	-	-	
209	G252301002544060	WCDOE Motor Pool	Inflation	-	-	-	-	-	-	-	-	-	
210	G252301002544070	WCDOE Fuel	Fuel	-	199,496	-	199,496	-	-	-	-	-	
211	G252301002544090	WCDOE Service-Other Agenc	Inflation	-	-	-	-	-	-	-	-	-	
212	G252301002544512	WCDOE Internal FFX Support	Inflation	-	-	-	-	-	-	-	-	-	
213	G252301002544538	WCDOE Professional Memberships	Inf/Emp	-	-	-	-	-	-	-	-	-	
214	G252301002544540	WCDOE Credit Card Expense	Inflation	-	-	-	-	-	-	-	-	-	
215	G252301002544547	WCDOE Refuse Disposal Exp	Inflation	3,625	10,000	-	10,000	10,000	10,210	10,414	10,643	10,877	
216	G252301002544990	WCDOE Other Operating Exp	Inflation	10,623	50,000	-	50,000	25,000	25,525	26,036	26,608	27,194	
217		Total Operating Expenses		\$ 716,523	\$ 1,520,909	\$ -	\$ 1,520,909	\$ 1,401,000	\$ 1,438,551	\$ 1,476,168	\$ 1,516,882	\$ 1,558,763	
218	G252301002500121	WCDRC WPFO-Labor Charges	Labor	\$ -	\$ (350,000)	\$ -	\$ (350,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
219	G252301002500122	WCDRC WPFO-Agency OH Cost	Inflation	-	(198,000)	-	(198,000)	-	-	-	-	-	
220	G252301002501520	WCDRC Reimb-CptlFringe Be	Benefits	-	-	-	-	-	-	-	-	-	
221	G252301002543500	WCDRC WPFO-Materials	Inflation	-	-	-	-	-	-	-	-	-	
222	G252301002543510	WCDRC WPFO-Equipment	Inflation	-	(5,000)	-	(5,000)	-	-	-	-	-	
223		Total Recovered Costs		\$ -	\$ (553,000)	\$ -	\$ (553,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
224	G252301002566125	WCDCE Equipment Expense	Bud Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
225	G252301002566150	WCDCE Vehicles Expense	Bud Cap	1,308,587	2,304,123	(2,304,123)	-	-	-	-	-	-	
226	G252301002566999	WCDCE FCG General Capital	Bud Cap	-	-	-	-	-	-	-	-	-	
227		Total Capital Equipment [1] [1]		\$ 1,308,587	\$ 2,304,123	\$ (2,304,123)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
228		Total WWC - Gravity Sewer		\$ 7,345,899	\$ 9,756,599	\$ (2,304,123)	\$ 7,452,476	\$ 7,256,495	\$ 7,469,711	\$ 7,688,263	\$ 7,915,340	\$ 8,149,175	
<b>WWC - Pumping Stations</b>													
229	G252301003500000	WCDPS Regular Salaries	Labor	\$ 2,541,656	\$ 2,700,574	\$ -	\$ 2,700,574	\$ 3,041,645	\$ 3,132,894	\$ 3,226,881	\$ 3,323,688	\$ 3,423,398	
230	G252301003500050	WCDPS Annual Comp Increas	Labor	-	98,979	-	98,979	-	-	-	-	-	
231	G252301003500080	WCDPS POS Turnover-Pay	Labor	-	(195,940)	-	(195,940)	-	-	-	-	-	
232	G252301003500090	WCDPS Reg Sal-Non Mert Em	Labor	118,965	754	-	754	-	-	-	-	-	
233	G252301003500100	WCDPS Shift Differential	Labor	-	14	-	14	-	-	-	-	-	
234	G252301003500110	WCDPS Extra pay	Labor	180,879	98,448	-	98,448	-	-	-	-	-	
235	G252301003500130	WCDPS Accrued Leave	Labor	(28,723)	-	-	-	-	-	-	-	-	
236	G252301003500145	WCDPS Bonuses	Labor	2,500	-	-	-	-	-	-	-	-	
237	G252301003500150	WCDPS Leave Pay-out	Labor	10,476	-	-	-	-	-	-	-	-	
238	G2523010035001000	WCDPS Fringe Benefits	Benefits	-	1,125,263	-	1,125,263	1,520,850	1,566,476	1,613,470	1,661,874	1,711,730	
239	G2523010035001010	WCDPS FICA	Benefits	168,881	-	-	-	-	-	-	-	-	
240	G2523010035001011	WCDPS Medicare	Benefits	39,567	-	-	-	-	-	-	-	-	
241	G2523010035001020	WCDPS Retire Contrib-EE Sy	Benefits	729,340	-	-	-	-	-	-	-	-	
242	G2523010035001060	WCDPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-	
243	G2523010035001061	WCDPS Health OAP 90%	Benefits	151,422	-	-	-	-	-	-	-	-	

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

Projection of Operating Expenses									
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,
									2027 2028 2029 2030
244	G252301003501062	WCDPS Health-HSA Plan	Benefits	3,383	-	-	-	-	- - - -
245	G252301003501063	WCDPS Health-MyChoice	Benefits	34,237	-	-	-	-	- - - -
246	G252301003501070	WCDPS Health Insurance-Cigna Low	Benefits	77,455	-	-	-	-	- - - -
247	G252301003501080	WCDPS Health-BC/BS	Benefits	-	-	-	-	-	- - - -
248	G252301003501090	WCDPS Health-Kaiser	Benefits	97,533	-	-	-	-	- - - -
249	G252301003501100	WCDPS Insurance-Group Life	Benefits	4,623	-	-	-	-	- - - -
250	G252301003501110	WCDPS Delta Dental	Benefits	13,627	-	-	-	-	- - - -
251	G252301003502150	WCDOE Workers Comp Idnty-P	Benefits	-	-	-	-	-	- - - -
252		Total Personnel Services		\$ 4,145,834	\$ 3,828,078	\$ -	\$ 3,828,078	\$ 4,562,495	\$ 4,699,370 \$ 4,840,351 \$ 4,985,561 \$ 5,135,128
Operating Expenses									
253	G252301003510000	WCDOE Office Equip&Furnitr	Inflation	\$ 4,223	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,021 \$ 1,041 \$ 1,064 \$ 1,088
254	G252301003510020	WCDOE Office Supplies	Inflation	-	-	-	-	-	- - - -
255	G252301003510030	WCDOE Computer Equipment	Inflation	30	7,500	-	7,500	500	511 521 532 544
256	G252301003510040	WCDOE Computer Acces&Supl	Inflation	3,203	5,000	-	5,000	3,000	3,063 3,124 3,193 3,263
257	G252301003510050	WCDOE IT Replacement Part	Inflation	-	-	-	-	-	- - - -
258	G252301003510080	WCDOE Postage	Inflation	-	-	-	-	-	- - - -
259	G252301003510200	WCDOE Bldg Maint & Repair	Repair	4,665	10,000	-	10,000	10,000	10,400 10,816 11,249 11,699
260	G252301003510202	WCDOE Electrical Supplies	Repair	46,419	25,850	-	25,850	50,000	52,000 54,080 56,243 58,493
261	G252301003510203	WCDOE Hardware	Repair	26,109	-	-	-	25,000	26,000 27,040 28,122 29,246
262	G252301003510204	WCDOE HVAC Supplies	Repair	28	-	-	-	-	- - - -
263	G252301003510205	WCDOE Lightbulbs	Repair	-	-	-	-	-	- - - -
264	G252301003510207	WCDOE Plumbing Supplies	Repair	41,239	-	-	-	40,000	41,600 43,264 44,995 46,794
265	G252301003510210	WCDOE Grnds Maint Equ&Supl	Repair	-	-	-	-	-	- - - -
266	G252301003510400	WCDOE Educational Supplies	Inflation	820	2,000	-	2,000	1,000	1,021 1,041 1,064 1,088
267	G252301003510220	WCDOE Lighting Equipment	Chem-Flow	-	-	-	-	-	- - - -
268	G252301003510600	WCDOE Chemicals	Chem-Flow	385,192	304,615	-	304,615	450,000	469,491 489,827 511,044 533,186
269	G252301003510610	WCDOE Tools County	Inflation	26,007	10,000	-	10,000	30,000	30,630 31,243 31,930 32,632
270	G252301003510620	WCDOE Water Treat Equip&Sup	-	-	-	-	-	-	- - - -
271	G252301003510630	WCDOE Eng Drft&Sur Equip&Sup	Inflation	-	20,000	-	20,000	-	- - - -
272	G252301003510650	WCDOE Hshl Applnc/Supl/Repl	Inflation	90	-	-	-	-	- - - -
273	G252301003510660	WCDOE Med&Lab Equip and Sup	Inflation	79	-	-	-	-	- - - -
274	G252301003512990	WCDOE Other Operating Sup	Inflation	276,004	450,617	-	450,617	300,000	306,300 312,426 319,299 326,324
275	G252301003513004	WCDOE Diesel Fuel	Fuel	12,162	10,000	-	10,000	15,000	15,600 16,224 16,873 17,548
276	G252301003513016	WCDOE Automotive Parts	Inflation	-	-	-	-	-	- - - -
277	G252301003513020	WCDOE Automotive Equip&Sup	Inflation	6,467	5,000	-	5,000	6,000	6,126 6,249 6,386 6,526
278	G252301003513030	WCDOE Heating Fuel	Inf/Emp	-	-	-	-	-	- - - -
279	G252301003514020	WCDOE Uniform/Wear Appare	Inf/Emp	1,010	-	-	-	-	- - - -
280	G252301003514030	WCDOE Mis Pub Safe Equip&Sup	Inflation	729	-	-	-	-	- - - -
281	G252301003520000	WCDOE Off Equip Maint&Repair	Repair	3,002	-	-	-	-	- - - -
282	G252301003520010	WCDOE Bldg Maint & Repair	Repair	23,599	50,000	-	50,000	50,000	52,000 54,080 56,243 58,493
283	G252301003520011	WCDOE Electrical M&R	Repair	6,015	-	-	-	-	- - - -
284	G252301003520012	WCDOE Elevator M&R	Repair	1,288	-	-	-	-	- - - -
285	G252301003520013	WCDOE HVAC M&R	Repair	512	-	-	-	-	- - - -
286	G252301003520014	WCDOE Mechanical Inspect	Repair	3,622	-	-	-	-	- - - -
287	G252301003520015	WCDOE Overhead Doors M&R	Repair	7,515	-	-	-	-	- - - -
288	G252301003520017	WCDOE Plumbing M&R	Repair	2,820	-	-	-	-	- - - -
289	G252301003520020	WCDOE Construct Maint/Repr	Repair	384	-	-	-	-	- - - -
290	G252301003520050	WCDOE Automotive Equip M&R	Repair	-	-	-	-	-	- - - -
291	G252301003520110	WCDOE Other Maint & Repai	Repair	1,067,889	488,721	-	488,721	750,000	780,000 811,200 843,648 877,394
292	G252301003520130	WCDOE IT Equip Maint&Supp	Inf/Emp	-	-	-	-	-	- - - -
293	G252301003520140	WCDOE Software Maint&Supp	Inf/Emp	32,200	-	-	-	35,000	35,735 36,450 37,252 38,071
294	G252301003521040	WCDOE Employment Services	Inf/Emp	36,329	8,667	-	8,667	36,000	36,756 37,491 38,316 39,159
295	G252301003521050	WCDOE Educational/Training Services	Inf/Emp	-	-	-	-	-	- - - -
296	G252301003521060	WCDOE Computer Services	Inflation	-	-	-	-	-	- - - -
297	G252301003521080	WCDOE Other Pro Cntrct Sv	Inflation	4,740	254,535	-	254,535	100,000	102,100 104,142 106,433 108,775
298	G252301003521090	WCDOE Comm & Media Service	Inflation	204,635	45,365	-	45,365	210,000	214,410 218,698 223,510 228,427
299	G252301003521092	WCDOE Telecom Service-Comm	Inflation	-	-	-	-	-	- - - -
300	G252301003521130	WCDOE Grnds/Rec/Parks Svcs	Inflation	-	-	-	-	-	- - - -
301	G252301003521140	WCDOE Safety&Emergency Sv	Inflation	-	10,000	-	10,000	-	- - - -
302	G252301003521210	WCDOE Licensing Fees	Inflation	1,422	1,500	-	1,500	1,532	1,562 1,596 1,632
303	G252301003521250	WCDOE Misc Services	Inflation	10,840	378,822	-	378,822	200,000	204,200 208,284 212,866 217,549
304	G252301003523020	WCDOE Rent-Operating Equipment	Inflation	-	-	-	-	-	- - - -
305	G252301003530000	WCDOE Electricity County	Electricity	1,418,043	1,707,432	-	1,707,432	1,870,000	1,916,750 1,964,669 2,013,785 2,064,130
306	G252301003530040	WCDOE Water County	Water	36,244	46,803	-	46,803	47,000	50,290 53,307 55,973 58,212
307	G252301003542000	WCDOE Local Travel County	Inflation	-	-	-	-	-	- - - -
308	G252301003542200	WCDOE Certification	Inflation	4,255	-	-	-	4,000	4,084 4,166 4,257 4,351
309	G252301003542210	WCDOE Mgmt/Prof Training	Inflation	1,544	-	-	-	1,500	1,532 1,562 1,596 1,632
310	G252301003542220	WCDOE Technical Train Cnt	Inflation	25,722	-	-	-	-	- - - -
311	G252301003542030	WCDOE Operational Travel	Inflation	-	-	-	-	-	- - - -
312	G252301003543000	WCDOE Cash Awards	Benefits	-	-	-	-	-	- - - -
313	G252301003544050	WCDOE Assigned Agency Veh	Inflation	-	61,974	-	61,974	-	- - - -
314	G252301003544060	WCDOE Motor Pool	Inflation	-	-	-	-	-	- - - -
315	G252301003544070	WCDOE Fuel	Fuel	-	-	-	-	-	- - - -
316	G252301003544512	WCDOE Internal FFX Suppor	Inflation	-	12,500	-	12,500	-	- - - -
317	G252301003544538	WCDOE Professional Memberships	Inf/Emp	-	-	-	-	-	- - - -
318	G252301003544540	WCDOE Credit Card Expenditures	Inflation	-	-	-	-	-	- - - -
319	G252301003544090	WCDOE Services-Other Agency	Inflation	10,000	-	-	-	10,000	10,210 10,414 10,643 10,877
320	G252301003544990	WCDOE Other Operating Exp	Inflation	1,397	168,857	-	168,857	150,000	153,150 156,213 159,650 163,162
321		Total Operating Expenses		\$ 3,738,492	\$ 4,085,758	\$ -	\$ 4,085,758	\$ 4,396,500	\$ 4,526,510 \$ 4,659,134 \$ 4,797,763 \$ 4,940,295
Recovered Costs									
322	G252301003500121	WCDRC WPFO-Labor Charges	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ -
323	G252301003500122	WCDRC WPFO-Agency OH Cost	Inflation	-	-	-	-	-	- - - -
324	G252301003543500	WCDRC WPFO-Materials	Inflation	-	-	-	-	-	- - - -
325	G252301003543510	WCDRC WPFO-Equipment	Inflation	-	-	-	-	-	- - - -
326		Total Recovered Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ -
Capital Equipment [1]									
327	G252301003564100	Construct-Equip Acq	Bud Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ -
328	G252301003566125	Equipment Expense	Bud Cap	71,790	-	-	-	-	- - - -
329	G252301003566150	WCDCE Vehicles Expense	Bud Cap	199,096	646,246	(646,246)	-	-	- - - -
330		Total Capital Equipment [1]		\$ 270,886	\$ 646,246	\$ (646,246)	\$ -	\$ -	\$ - \$ - \$ - \$ -
331		Total WWC - Pumping Stations		\$ 8,155,212	\$ 8,560,082	\$ (646,246)	\$ 7,913,836	\$ 8,958,995	\$ 9,225,880 \$ 9,499,485 \$ 9,783,324 \$ 10,075,423

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

Line No.	G/L Code	Description	Escalation Reference	Projection of Operating Expenses					Adjusted 2026	Projected Fiscal Year Ending June 30,			
				Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	2027		2028	2029	2030	
WWC - Project & Assets													
Personnel Services													
332	G252301004500000	WCDPS Regular Salaries	Labor	\$ 2,821,028	\$ 2,639,342	\$ -	\$ 2,639,342	\$ 3,272,840	\$ 3,371,025	\$ 3,472,156	\$ 3,576,321	\$ 3,683,610	
333	G252301004500040	WCDPS New Position-Regular Salaries	Labor	-	-	-	-	-	-	-	-	-	-
334	G252301004500050	WCDPS Annual Comp Increases	Labor	-	123,928	-	123,928	-	-	-	-	-	-
335	G252301004500090	WCDPS Reg Sal Non Merit	Labor	47,443	2,985	-	2,985	-	-	-	-	-	-
336	G252301004500100	WCDPS Shift Differential	Labor	4,369	-	-	-	-	-	-	-	-	-
337	G252301004500110	WCDPS Extra pay	Labor	52,140	4	-	4	-	-	-	-	-	-
338	G252301004500130	WCDPS Accrued Leave	Labor	(22,308)	-	-	-	-	-	-	-	-	-
339	G252301004500145	WCDPS Bonuses	Labor	2,500	-	-	-	-	-	-	-	-	-
340	G252301004500150	WCDPS Leave Pay Out	Labor	62	-	-	-	-	-	-	-	-	-
341	G252301004501000	WCDPS Fringe Benefits	Benefits	-	1,140,631	-	1,140,631	1,636,440	1,685,533	1,736,099	1,788,182	1,841,828	
342	G252301004501010	WCDPS FICA	Benefits	170,968	-	-	-	-	-	-	-	-	-
343	G252301004501011	WCDPS Medicare	Benefits	39,928	-	-	-	-	-	-	-	-	-
344	G252301004501020	WCDPS Retire Contrib-EE Sy	Benefits	857,786	-	-	-	-	-	-	-	-	-
345	G252301004501060	WCDPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-	-
346	G252301004501061	WCDPS Health OAP 90%	Benefits	224,521	-	-	-	-	-	-	-	-	-
347	G252301004501062	WCDPS Health-HSA Plan	Benefits	7,215	-	-	-	-	-	-	-	-	-
348	G252301004501063	WCDPS Health-MyChoice	Benefits	69,473	-	-	-	-	-	-	-	-	-
349	G252301004501070	WCDPS Health Cigna Low	Benefits	69,386	-	-	-	-	-	-	-	-	-
350	G252301004501080	WCDPS Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-	-
351	G252301004501090	WCDPS Health-Kaiser	Benefits	94,954	-	-	-	-	-	-	-	-	-
352	G252301004501100	WCDPS Insurance-Group Life	Benefits	5,300	-	-	-	-	-	-	-	-	-
353	G252301004501110	WCDPS Delta Dental	Benefits	16,178	-	-	-	-	-	-	-	-	-
354		Total Personnel Services		\$ 4,460,944	\$ 3,906,890	\$ -	\$ 3,906,890	\$ 4,909,280	\$ 5,056,558	\$ 5,208,255	\$ 5,364,503	\$ 5,525,438	
Operating Expenses													
355	G252301004510000	WCDOE Office Equip&Furnitr	Inflation	\$ 25	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
356	G252301004510020	WCDOE Office Supplies	Inflation	-	-	-	-	-	-	-	-	-	-
357	G252301004510030	WCDOE Computer Equipment	Inflation	200	-	-	-	-	-	-	-	-	-
358	G252301004510031	WCDOE Computer Sys Lic Non	Inflation	17,037	-	-	-	-	-	-	-	-	-
359	G252301004510032	WCDOE Other NonCap Eqpt Pur	Inflation	-	-	-	-	-	-	-	-	-	-
360	G252301004510040	WCDOE Computer Access&Supl	Inflation	-	-	-	-	-	-	-	-	-	-
361	G252301004510610	WCDOE Tools County	Inflation	-	-	-	-	-	-	-	-	-	-
362	G252301004510630	WCDOE Water Treat Equip&Supl	Inflation	-	-	-	-	-	-	-	-	-	-
363	G252301004510200	WCDOE Bldg Materials & Sup	Inflation	267	-	-	-	-	-	-	-	-	-
364	G252301004510202	WCDOE Electrical Supplies	Inflation	111	-	-	-	-	-	-	-	-	-
365	G252301004510203	WCDOE Hardware	Inflation	-	-	-	-	-	-	-	-	-	-
366	G252301004510206	WCDOE Paint/Plaint Supplies	Inflation	-	-	-	-	-	-	-	-	-	-
367	G252301004510207	WCDOE Plumbing Supplies	Inflation	50	-	-	-	-	-	-	-	-	-
368	G252301004510400	WCDOE Educational Supplies	Inflation	-	-	-	-	-	-	-	-	-	-
369	G252301004510620	WCDOE Eng Drft&Sur Equip&Sup	Inflation	-	-	-	-	-	-	-	-	-	-
370	G252301004510660	WCDOE Med&Lab Exp and Supl	Inflation	60	-	-	-	-	-	-	-	-	-
371	G252301004510670	WCDOE Park/Retn Area Equip	Inflation	86	-	-	-	-	-	-	-	-	-
372	G252301004510640	WCDOE Food Srv Equip&Supl	Inflation	-	-	-	-	-	-	-	-	-	-
373	G252301004512990	WCDOE Other Operating Sup	Inflation	118,213	182,188	-	182,188	-	-	-	-	-	-
374	G252301004513016	WCDOE Automotive Parts	Inflation	-	-	-	-	-	-	-	-	-	-
375	G252301004513020	WCDOE Automotive Equip&Supl	Inflation	-	-	-	-	-	-	-	-	-	-
376	G252301004514000	WCDOE Poli/Prison Equip&Supl	Inflation	-	-	-	-	-	-	-	-	-	-
377	G252301004514020	WCDOE Uniform/Wear Apparel	Repair	(1,333)	-	-	-	-	-	-	-	-	-
378	G252301004520000	WCDOE Ofc Equip Maint&Repair	Repair	-	-	-	-	-	-	-	-	-	-
379	G252301004520010	WCDOE Bldg Maint&Rep Svcs	Repair	-	-	-	-	-	-	-	-	-	-
380	G252301004520011	WCDOE Electrical M&R	Repair	428	-	-	-	-	-	-	-	-	-
381	G252301004520016	WCDOE Extermination Svcs	Repair	-	-	-	-	-	-	-	-	-	-
382	G252301004520020	WCDOE Construct Maint/Repr	Repair	-	-	-	-	-	-	-	-	-	-
383	G252301004520050	WCDOE Automotive Equip M&R	Inflation	4,060	-	-	-	-	-	-	-	-	-
384	G252301004520070	WCDOE Pub Safety Equip M&R	Repair	-	-	-	-	-	-	-	-	-	-
385	G252301004520100	WCDOE Scient/Tech Equip M&R	Repair	-	-	-	-	-	-	-	-	-	-
386	G252301004520110	WCDOE Other Maint & Repai	Repair	-	-	-	-	-	-	-	-	-	-
387	G252301004520140	WCDOE Software Maint&Supp	Inflation	18,000	-	-	-	-	-	-	-	-	-
388	G252301004521050	WCDOE Edu/Training Service	Inflation	14,308	-	-	-	-	-	-	-	-	-
389	G252301004521125	WCDOE Miss Utility Service	Inflation	135,414	1,800,878	-	1,800,878	1,800,000	1,837,800	1,874,556	1,915,796	1,957,944	
390	G252301004521130	WCDOE Grnds/Rec/Parks Svcs	Inflation	4,025	-	-	-	-	-	-	-	-	-
391	G252301004521210	WCDOE Licensing Fees	Inflation	-	-	-	-	-	-	-	-	-	-
392	G252301004521060	WCDOE Computer Services	Inflation	40,016	-	-	-	-	-	-	-	-	-
393	G252301004521063	WCDOE Tech Contnet Svcs	Inflation	-	-	-	-	-	-	-	-	-	-
394	G252301004521070	WCDOE Print/Typeset Service	Inflation	-	-	-	-	-	-	-	-	-	-
395	G252301004521080	WCDOE Other Pro Contnet Sv	Inflation	1,450,287	251,843	-	251,843	180,000	183,780	187,456	191,580	195,794	
396	G252301004521090	WCDOE Comm & Media Serv	Inflation	-	-	-	-	-	-	-	-	-	-
397	G252301004521250	WCDOE Misc Services	Inflation	-	290,000	-	290,000	290,000	296,090	302,012	308,656	315,446	
398	G252301004542000	WCDOE Local Travel County	Inflation	-	-	-	-	-	-	-	-	-	-
399	G252301004542220	WCDOE Technical Training County	Inflation	-	35,000	-	35,000	20,000	20,420	20,828	21,287	21,755	
400	G252301004542050	WCDOE Miscellaneous Travel	Inf/Emp	-	-	-	-	-	-	-	-	-	-
401	G252301004542200	WCDOE Certification	Inf/Emp	1,000	20,000	-	20,000	20,000	20,420	20,828	21,287	21,755	
402	G252301004542210	WCDOE Mgmt/Prof Training	Inf/Emp	-	-	-	-	-	-	-	-	-	-
403	G252301004544538	WCDOE Professional Memberships	Inf/Emp	230	-	-	-	-	-	-	-	-	-
404	G252301004544990	WCDOE Other Operating Exp	Inflation	31	-	-	-	-	-	-	-	-	-
405		Total Operating Expenses		\$ 1,802,514	\$ 2,589,909	\$ -	\$ 2,589,909	\$ 2,310,000	\$ 2,358,510	\$ 2,405,680	\$ 2,458,605	\$ 2,512,694	
Capital Equipment [1]													
406	G252301004566125	WCDC E Equipment Expense	Bud Cap	\$ 83,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
407	G252301004566150	WCDC E Vehicles Expense	Bud Cap	-	600,000	(600,000)	-	-	-	-	-	-	-
408		Total Capital Equipment [1]		\$ 83,177	\$ 600,000	\$ (600,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
409		Total WWC - Project & Assets		\$ 6,346,635	\$ 7,096,799	\$ (600,000)	\$ 6,496,799	\$ 7,219,280	\$ 7,415,068	\$ 7,613,935	\$ 7,823,108	\$ 8,038,132	
410		Total Wastewater Collection Department		\$ 31,382,146	\$ 35,017,707	\$ (4,359,368)	\$ 30,658,338	\$ 34,781,678	\$ 35,672,930	\$ 36,582,435	\$ 37,532,990	\$ 38,510,895	

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

Line No.	G/L Code	Description	Escalation Reference	Projection of Operating Expenses					Adjusted 2026	Projected Fiscal Year Ending June 30,			
				Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	2027		2028	2029	2030	
WT- WASTEWATER TREATMENT (Noman M. Cole, Jr., Pollution Control Plant):													
WWT - Administration													
Personnel Services													
411	G252302001500000	WTDPs Regular Salaries	Labor	\$ 2,087,418	\$ 1,226,160	\$ -	\$ 1,226,160	\$ 2,315,720	\$ 2,385,192	\$ 2,456,747	\$ 2,530,450	\$ 2,606,363	
412	G252302001500040	WTDPs Additional Personnel	Labor	-	-	-	-	-	-	-	-	-	-
413	G252302001500050	WTDPs Annual Comp Increases	Labor	-	70,438	-	70,438	-	-	-	-	-	-
414	G252302001500080	WTDPs POS Turnover-Pay	Labor	-	(1,356)	-	(1,356)	-	-	-	-	-	-
415	G252302001500090	WTDPs Reg Sal- Non Mert Em	Labor	61,045	34,818	-	34,818	-	-	-	-	-	-
416	G252302001500100	WTDPs Shift Differential	Labor	-	-	-	-	-	-	-	-	-	-
417	G252302001500110	WTDPs Extra pay	Labor	27,390	22,175	-	22,175	-	-	-	-	-	-
418	G252302001500121	WTDPs WPFO-Labor Charges	Labor	-	-	-	-	-	-	-	-	-	-
419	G252302001500122	WTDPs WPFO-Agency OH Cost	Labor	-	-	-	-	-	-	-	-	-	-
420	G252302001500130	WTDPs Accrued Leave	Labor	27,649	-	-	-	-	-	-	-	-	-
421	G252302001500145	WTDPs Bonuses	Labor	10,000	-	-	-	-	-	-	-	-	-
422	G252302001500150	WTDPs Leave Pay-out	Labor	-	-	-	-	-	-	-	-	-	-
423	G252302001501000	WTDPs Fringe Benefits	Benefits	-	567,793	-	567,793	1,157,860	1,192,596	1,228,374	1,265,225	1,303,182	
424	G252302001501010	WTDPs FICA	Benefits	128,137	-	-	-	-	-	-	-	-	-
425	G252302001501011	WTDPs Medicare	Benefits	30,111	-	-	-	-	-	-	-	-	-
426	G252302001501020	WTDPs Retire Contrib-EE Sy	Benefits	524,062	-	-	-	-	-	-	-	-	-
427	G252302001501060	WTDPs Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-	-
428	G252302001501061	WTDPs Health OAP 90%	Benefits	48,668	-	-	-	-	-	-	-	-	-
429	G252302001501062	WTDPs Health-HSA Plan	Benefits	8,080	-	-	-	-	-	-	-	-	-
430	G252302001501063	WTDPs Health-MyChoice	Benefits	83,788	-	-	-	-	-	-	-	-	-
431	G252302001501070	WTDPs Health-Cigna Low	Benefits	48,973	-	-	-	-	-	-	-	-	-
432	G252302001501080	WTDPs Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-	-
433	G252302001501090	WTDPs Health-Kaiser	Benefits	57,569	-	-	-	-	-	-	-	-	-
434	G252302001501100	WTDPs Insurance-Group Life	Benefits	3,776	-	-	-	-	-	-	-	-	-
435	G252302001501110	WTDPs Delta Dental	Benefits	10,260	-	-	-	-	-	-	-	-	-
436	G252302001502120	WTDOE Workers Comp Ins Plc	Benefits	99,930	80,000	-	80,000	-	-	-	-	-	-
437	G252302001502150	WTDOE Workers Comp Idnty-P	Benefits	-	-	-	-	-	-	-	-	-	-
438		Total Personnel Services		\$ 3,256,856	\$ 2,000,028	\$ -	\$ 2,000,028	\$ 3,473,580	\$ 3,577,787	\$ 3,685,121	\$ 3,795,675	\$ 3,909,545	
Operating Expenses													
439	G252302001510000	WTDOE Office Equip&Furnit	Inflation	\$ 28,800	\$ 69,213	\$ -	\$ 69,213	\$ 65,000	\$ 66,365	\$ 67,692	\$ 69,182	\$ 70,704	
440	G252302001510010	WTDOE Copier	Inflation	-	-	-	-	-	-	-	-	-	-
441	G252302001510020	WTDOE Office Supplies	Inflation	12,591	20,000	-	20,000	18,000	18,378	18,746	19,158	19,579	
442	G252302001510030	WTDOE Computer Equipment	Inflation	912	-	-	-	-	-	-	-	-	-
443	G252302001510040	WTDOE Computer Acces&Supl	Inflation	-	-	-	-	-	-	-	-	-	-
444	G252302001510060	WTDOE Printing Acces&Supl	Inflation	-	-	-	-	-	-	-	-	-	-
445	G252302001510070	WTDOE Clean Supplies Cnry	Inflation	-	-	-	-	-	-	-	-	-	-
446	G252302001510080	WTDOE Postage	Inf/Cust	7,502	5,000	-	5,000	7,500	7,692	7,881	8,090	8,305	
447	G252302001510640	WTDOE Food Srv Equip	Inf/Cust	670	-	-	-	-	-	-	-	-	-
448	G252302001510660	WTDOE Med&Lab Eqp and Supl	Inflation	-	-	-	-	-	-	-	-	-	-
449	G252302001510200	WTDOE Bldg Maint & Repair	Repair	-	1,000	-	1,000	-	-	-	-	-	-
450	G252302001510203	WTDOE Hardware	Inflation	-	-	-	-	-	-	-	-	-	-
451	G252302001510204	WTDOE HVAC Supplies	Inflation	-	-	-	-	-	-	-	-	-	-
452	G252302001510207	WTDOE Plumbing Supplies	Inflation	340	-	-	-	-	-	-	-	-	-
453	G252302001510210	WTDOE Grnds Maint Equip&Supl	Inflation	183	-	-	-	-	-	-	-	-	-
454	G252302001510400	WTDOE Educational Supplie	Inflation	-	-	-	-	-	-	-	-	-	-
455	G252302001510610	WTDOE Tools County	Inflation	301	-	-	-	-	-	-	-	-	-
456	G252302001510630	WTDOE Water Treat Eqp&Sup	Inflation	595	-	-	-	-	-	-	-	-	-
457	G252302001510670	WTDOE Park/Retn Area Equip	Inflation	5,595	-	-	-	-	-	-	-	-	-
458	G252302001512990	WTDOE Other Operating Sup	Inflation	20,881	50,000	-	50,000	45,000	45,945	46,864	47,895	48,949	
459	G252302001513000	WTDOE Automotive Fuel	Fuel	-	-	-	-	-	-	-	-	-	-
460	G252302001513004	WTDOE Diesel Fuel	Fuel	-	20,000	-	20,000	-	-	-	-	-	-
461	G252302001513030	WTDOE Heating Fuel	Fuel	-	-	-	-	-	-	-	-	-	-
462	G252302001514010	WTDOE Fire Protec Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-	-
463	G252302001513016	WTDOE Automotive Parts	Inf/Emp	-	-	-	-	-	-	-	-	-	-
464	G252302001513020	WTDOE Automotive Equip&Supl	Inf/Emp	-	-	-	-	-	-	-	-	-	-
465	G252302001514020	WTDOE Uniform/Wear Appare	Inf/Emp	257,609	324,955	-	324,955	275,000	280,775	286,391	292,691	299,130	
466	G252302001514030	WTDOE Mis Pub Safe Eqp&Sup	Inf/Emp	109,457	52,353	-	52,353	60,000	61,260	62,485	63,860	65,265	
467	G252302001520000	WTDOE Ofc Eqp Maint&Repai	Repair	-	-	-	-	-	-	-	-	-	-
468	G252302001520010	WTDOE Bldg Maint & Repair	Repair	4,375	-	-	-	-	-	-	-	-	-
469	G252302001520020	WTDOE Construct Maint/Repr	Repair	-	-	-	-	-	-	-	-	-	-
470	G252302001520060	WTDOE Fire Extinguisher M&R	Inflation	7,933	6,000	-	6,000	8,000	8,168	8,331	8,515	8,702	
471	G252302001520070	WTDOE Pub Safety Equip M&R	Inflation	-	-	-	-	-	-	-	-	-	-
472	G252302001520110	WTDOE Other Maint & Repair	Repair	-	-	-	-	-	-	-	-	-	-
473	G252302001521050	WTDOE Edu Training Servis	Repair	1,184	-	-	-	-	-	-	-	-	-
474	G252302001521060	WTDOE Computer Services	Inflation	-	-	-	-	-	-	-	-	-	-
475	G252302001521062	WTDOE Telecommunication Chargeback	Inflation	737	737	-	737	373	381	388	397	406	
476	G252302001521070	WTDOE Print/Typeset Service	Inflation	-	-	-	-	-	-	-	-	-	-
477	G252302001521080	WTDOE Other Pro Cnctct Sv	Inflation	86,271	111,534	-	111,534	100,000	102,100	104,142	106,433	108,775	
478	G252302001521090	WTDOE Comm & Media Serv	Inflation	69,160	103,209	-	103,209	85,000	86,785	88,521	90,468	92,458	
479	G252302001521092	WTDOE Telecom Service-Commercial	Inflation	1,570	-	-	-	1,570	1,603	1,635	1,671	1,708	
480	G252302001521093	WTDOE Telecommunication Chargeback	Inflation	1,862	1,862	-	1,862	1,862	1,901	1,939	1,982	2,025	
481	G252302001521110	WTDOE Public Works Servis	Inflation	-	-	-	-	-	-	-	-	-	-
482	G252302001521140	WTDOE Safety&Emergency Sv	Inflation	177,029	167,983	-	167,983	150,000	153,150	156,213	159,650	163,162	
483	G252302001521150	WTDOE Health Related Svcs	Inflation	3,900	-	-	-	-	-	-	-	-	-
484	G252302001521192	WTDOE Special Events	Inflation	305	-	-	-	-	-	-	-	-	-
485	G252302001521210	WTDOE Licensing Fees	Inflation	32,344	26,000	-	26,000	32,000	32,672	33,325	34,059	34,808	
486	G252302001521240	WTDOE Meals	Inflation	2,718	-	-	-	-	-	-	-	-	-
487	G252302001521250	WTDOE Miscellaneous Services	Inflation	-	-	-	-	-	-	-	-	-	-
488	G252302001523010	WTDOE Rent - Copier Equipment	Inflation	-	-	-	-	-	-	-	-	-	-

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

Projection of Operating Expenses												
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,			
									2027	2028	2029	2030
489	G252302001530010	WTD0E Natural Gas Company	Gas	-	-	-	-	-	-	-	-	-
490	G252302001530040	WTD0E Water County	Inflation	-	-	-	-	-	-	-	-	-
491	G252302001530050	WTD0E Other Utility Expense	Insurance	1,710	-	-	-	-	-	-	-	-
492	G252302001541020	WTD0E Crime Ins Prem	Insurance	-	-	-	-	-	-	-	-	-
493	G252302001541050	WTD0E Gen Liab Admin	Insurance	-	-	-	-	-	-	-	-	-
494	G252302001541090	WTD0E Auto Liab Admin	Insurance	-	-	-	-	-	-	-	-	-
495	G252302001542000	WTD0E Local Travel County	Inflation	4,455	1,000	-	1,000	5,000	5,105	5,207	5,322	5,439
496	G252302001542050	WTD0E Miscellaneous Travel	Inflation	-	7,500	-	7,500	-	-	-	-	-
497	G252302001542200	WTD0E Certification	Inflation	39,068	36,000	-	36,000	39,000	39,819	40,615	41,509	42,422
498	G252302001542210	WTD0E Mgmt/Prof Training	Inflation	9,795	-	-	-	-	-	-	-	-
499	G252302001542220	WTD0E Technical Train Cnt	Inflation	96,049	160,000	-	160,000	145,000	148,045	151,006	154,328	157,723
500	G252302001542520	WTD0E Reimb-Telephone Exp	Inflation	-	-	-	-	-	-	-	-	-
501	G252302001543000	WTD0E Cash Awards	Benefits	-	-	-	-	-	-	-	-	-
502	G252302001543020	WTD0E Departmental Awards	Inflation	1,478	11,585	-	11,585	11,585	11,828	12,065	12,330	12,602
503	G252302001543510	WTD0E WPFO-Equipment	Inflation	-	-	-	-	-	-	-	-	-
504	G252302001544000	WTD0E Copying	Inflation	3,104	-	-	-	-	-	-	-	-
505	G252302001544020	WTD0E Phototypesetting	Inflation	-	-	-	-	-	-	-	-	-
506	G252302001544030	WTD0E Printing and Bindin	Inflation	10	1,200	-	1,200	-	-	-	-	-
507	G252302001544050	WTD0E Assigned Agency Veh	Inflation	186,408	200,000	-	200,000	200,000	204,200	208,284	212,866	217,549
508	G252302001544060	WTD0E Motor Pool	Inflation	-	-	-	-	-	-	-	-	-
509	G252302001544070	WTD0E Fuel	Fuel	50,274	50,000	-	50,000	50,000	52,000	54,080	56,243	58,493
510	G252302001544090	WTD0E Service-Other Agenc	Inflation	1,600	50,000	-	50,000	-	-	-	-	-
511	G252302001544220	WTD0E Fam Partn Pgm-Contr	Inflation	-	-	-	-	-	-	-	-	-
512	G252302001544508	WTD0E Mileage Allow Auto	Inflation	-	-	-	-	-	-	-	-	-
513	G252302001544538	WTD0E Prof Memberships	Inf/Emp	68,016	75,000	-	75,000	75,000	76,575	78,107	79,825	81,581
514	G252302001544539	WTD0E Prof Subscriptions	Inf/Emp	4,765	7,500	-	7,500	5,000	5,105	5,207	5,322	5,439
515	G252302001544540	WTD0E Credit Card Expense	Inflation	-	-	-	-	-	-	-	-	-
516	G252302001544547	WTD0E Refuse Disposal Exp	Inflation	-	-	-	-	-	-	-	-	-
517	G252302001544990	WTD0E Other Operating Exp	Inflation	(932)	35,000	-	35,000	15,000	15,315	15,621	15,965	16,316
518		Total Operating Expenses		\$ 1,300,623	\$ 1,594,629	\$ -	\$ 1,594,629	\$ 1,394,890	\$ 1,425,167	\$ 1,454,745	\$ 1,487,759	\$ 1,521,540
Capital Equipment [1]												
519	G252302001564070	WTDC E Construction-Consultant	Bud Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520	G252302001566125	WTDC E Equipment Expense	Bud Cap	-	15,000	(15,000)	-	-	-	-	-	-
521	G252302001566150	WTDC E Vehicle Expense	Bud Cap	251,363	291,970	(291,970)	-	-	-	-	-	-
522		Total Capital Equipment [1]		\$ 251,363	\$ 306,970	\$ (306,970)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
523		Total WWT - Administration		\$ 4,808,842	\$ 3,901,627	\$ (306,970)	\$ 3,594,657	\$ 4,868,470	\$ 5,002,954	\$ 5,139,867	\$ 5,283,434	\$ 5,431,084
WWT - Operations												
Personnel Services												
524	G252302002500000	WTDPS Regular Salaries	Labor	\$ 3,807,578	\$ 4,731,178	\$ -	\$ 4,731,178	\$ 4,721,440	\$ 4,863,083	\$ 5,008,976	\$ 5,159,245	\$ 5,314,022
525	G252302002500050	WTDPS Annual Comp Increas	Labor	-	174,348	-	174,348	-	-	-	-	-
526	G252302002500080	WTDPS POS Turnover-Pay	Labor	-	(195,930)	-	(195,930)	-	-	-	-	-
527	G252302002500090	WTDPS Reg Sal-Non Mert Em	Labor	118,938	117,941	-	117,941	-	-	-	-	-
528	G252302002500100	WTDPS Shift Differential	Labor	50,782	46,987	-	46,987	-	-	-	-	-
529	G252302002500110	WTDPS Extra pay	Labor	293,909	221,928	-	221,928	-	-	-	-	-
530	G252302002500130	WTDPS Accrued Leave	Labor	72,496	-	-	-	-	-	-	-	-
531	G252302002500140	WTDPS Stip, Award, Allwnc	Benefits	4,644	-	-	-	-	-	-	-	-
532	G252302002500145	WTDPS Bonuses	Benefits	10,500	-	-	-	-	-	-	-	-
533	G252302002500150	WTDPS Leave Pay-out	Labor	1,123	-	-	-	-	-	-	-	-
534	G252302002500200	WTDPS Emp Claim Write-off	Benefits	44	-	-	-	-	-	-	-	-
535	G2523020025001000	WTDPS Fringe Benefits	Benefits	-	2,001,031	-	2,001,031	2,360,720	2,431,542	2,504,488	2,579,622	2,657,011
536	G2523020025001010	WTDPS FICA	Benefits	252,815	-	-	-	-	-	-	-	-
537	G2523020025001011	WTDPS Medicare	Benefits	59,059	-	-	-	-	-	-	-	-
538	G2523020025001020	WTDPS Retire Contribs-EE Sy	Benefits	1,155,270	-	-	-	-	-	-	-	-
539	G2523020025001060	WTDPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-
540	G2523020025001061	WTDPS Health OAP 90%	Benefits	328,899	-	-	-	-	-	-	-	-
541	G2523020025001062	WTDPS Health-HSA Plan	Benefits	8,570	-	-	-	-	-	-	-	-
542	G2523020025001063	WTDPS Health-MyChoice	Benefits	75,204	-	-	-	-	-	-	-	-
543	G2523020025001070	WTDPS Health-Cigna Low	Benefits	75,721	-	-	-	-	-	-	-	-
544	G2523020025001080	WTDPS Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-
545	G2523020025001090	WTDPS Health-Kaiser	Benefits	94,050	-	-	-	-	-	-	-	-
546	G2523020025001100	WTDPS Insurance-Group Life	Benefits	6,942	-	-	-	-	-	-	-	-
547	G2523020025001110	WTDPS Delta Dental	Benefits	19,988	-	-	-	-	-	-	-	-
548		Total Personnel Services		\$ 6,436,534	\$ 7,097,483	\$ -	\$ 7,097,483	\$ 7,082,160	\$ 7,294,625	\$ 7,513,464	\$ 7,738,867	\$ 7,971,033
Operating Expenses												
549	G252302002510000	WTD0E Office Equip&Furnitr	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550	G252302002510020	WTD0E Office Supplies	Inflation	-	-	-	-	-	-	-	-	-
551	G252302002510200	WTD0E Bldg Maint & Repair	Repair	-	-	-	-	-	-	-	-	-
552	G252302002510202	WTD0E Electrical Supploes	Inflation	-	-	-	-	-	-	-	-	-
553	G252302002510204	WTD0E HVAC Supplies	Inflation	-	-	-	-	-	-	-	-	-
554	G252302002510210	WTD0E Grnds Maint Equip&Sup	Inflation	-	-	-	-	-	-	-	-	-
555	G252302002510400	WTD0E Educational Supplie	Inflation	-	-	-	-	-	-	-	-	-
556	G252302002510600	WTD0E Chemicals	Chem-Noman	3,060,983	3,719,312	-	3,719,312	3,603,000	3,761,165	3,926,274	4,098,612	4,278,588
557	G252302002510610	WTD0E Tools County	Inflation	-	-	-	-	-	-	-	-	-
558	G252302002510630	WTD0E Water Treat Equip&Sup	Inflation	265,361	328,825	-	328,825	400,000	408,400	416,568	425,732	435,099
559	G252302002510650	WTD0E Hshi Aplnc/Supl/Rep	Inflation	-	-	-	-	-	-	-	-	-
560	G252302002510660	WTD0E Med&Lab Exp and Sup	Inflation	7,884	-	-	-	-	-	-	-	-
561	G252302002512990	WTD0E Other Operating Sup	Inflation	1,206	-	-	-	-	-	-	-	-
562	G252302002513020	WTD0E Automotive Equip&Sup	Inflation	-	-	-	-	-	-	-	-	-
563	G252302002513004	WTD0E Diesel Fuel	Fuel	51,663	121,691	-	121,691	61,000	63,440	65,978	68,617	71,361
564	G252302002513030	WTD0E Heating Fuel	Fuel	-	-	-	-	-	-	-	-	-
565	G252302002513040	WTD0E Fuel Oil County	Inflation	-	-	-	-	-	-	-	-	-
566	G252302002514010	WTD0E Fire Protec Equip&Sup	Inflation	-	-	-	-	-	-	-	-	-

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

Projection of Operating Expenses												
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,			
									2027	2028	2029	2030
567	G252302002514020	WTD0E Uniform/Wear Appare	Inf/Emp	(181)	-	-	-	-	-	-	-	-
568	G252302002514030	WTD0E Mis Pub Safe Exp&Sup	Inflation	-	-	-	-	-	-	-	-	-
569	G252302002520010	WTD0E Bldg Maint&Rep Sves	Inflation	-	-	-	-	-	-	-	-	-
570	G252302002520110	WTD0E Other Maint & Repair	Inflation	207,361	12,912	-	12,912	-	-	-	-	-
571	G252302002521040	WTD0E Employment Services	Inflation	129,762	205,000	-	205,000	200,000	204,200	208,284	212,866	217,549
572	G252302002521080	WTD0E Other Pro Cnctct Sv	Inflation	464,974	219,792	-	219,792	120,000	122,520	124,970	127,720	130,530
573	G252302002521090	WTD0E Comm & Media Servic	Inflation	1,872	-	-	-	-	-	-	-	-
574	G252302002521210	WTD0E Licensing Fees	Inflation	-	-	-	-	-	-	-	-	-
575	G252302002521250	WTD0E Misc Services	Inflation	-	-	-	-	72,000	73,512	74,982	76,632	78,318
576	G252302002523020	WTD0E Rent-Operat Equipment	Inflation	1,221	-	-	-	-	-	-	-	-
577	G252302002530000	WTD0E Electricity County	Elec-Noman	4,013,775	4,720,816	-	4,720,816	4,846,082	4,986,125	5,130,216	5,278,446	5,431,054
578	G252302002530010	WTD0E Natural Gas County	Gas	879,363	1,890,870	-	1,890,870	1,355,000	1,361,775	1,368,584	1,375,427	1,382,304
579	G252302002530040	WTD0E Water County	Water County	187,131	334,424	-	334,424	296,000	316,720	335,723	352,509	366,610
580	G252302002542200	WTD0E Certification	Inflation	37,254	-	-	-	-	-	-	-	-
581	G252302002543000	WTD0E Cash Awards	Inflation	-	-	-	-	-	-	-	-	-
582	G252302002541730	WTD0E Emergency Assistanc	Inflation	-	-	-	-	-	-	-	-	-
583	G252302002544512	WTD0E Internal FFX Suppor	Inflation	6,164	-	-	-	10,000	10,210	10,414	10,643	10,877
584	G252302002544547	WTD0E Refuse Disposal Exp	Inflation	216,852	275,000	-	275,000	292,000	298,132	304,095	310,785	317,622
585	G252302002544990	WTD0E Other Operating Exp	Inflation	53,687	200,000	-	200,000	100,000	102,100	104,142	106,433	108,775
586		Total Operating Expenses		\$ 9,586,332	\$ 12,028,642	\$ -	\$ 12,028,642	\$ 11,355,082	\$ 11,708,299	\$ 12,070,231	\$ 12,444,423	\$ 12,828,687
Capital Equipment [1]												
587	G252302002563040	WTDCE Design-Consultant	Bud Cap	\$ (74,509)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588	G252302002566125	WTDCE Equipment Expense	Bud Cap	-	-	-	-	-	-	-	-	-
589	G252302002566150	WTDCE Vehicles Expense	Bud Cap	-	123,037	(123,037)	-	-	-	-	-	-
590	G252302002592000	WTDCE Discourt Loss	Bud Cap	-	-	-	-	-	-	-	-	-
591		Total Capital Equipment [1]		\$ (74,509)	\$ 123,037	\$ (123,037)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
592		Total WWT - Operations		\$ 15,948,357	\$ 19,249,162	\$ (123,037)	\$ 19,126,125	\$ 18,437,242	\$ 19,002,924	\$ 19,583,694	\$ 20,183,290	\$ 20,799,720
WWT - Maintenance												
Personnel Services												
593	G252302003500000	WTDPS Regular Salaries	Labor	\$ 3,542,269	\$ 4,432,566	\$ -	\$ 4,432,566	\$ 4,308,590	\$ 4,437,848	\$ 4,570,983	\$ 4,708,113	\$ 4,849,356
594	G252302003500040	WTDPS New Position-Regular Salaries	Labor	-	-	-	-	-	-	-	-	-
595	G252302003500050	WTDPS Annual Comp Increas	Labor	-	173,539	-	173,539	-	-	-	-	-
596	G252302003500053	WTDPS Annual Comp Inc-P4P	Labor	-	-	-	-	-	-	-	-	-
597	G252302003500080	WTDPS POS Turnover-Pay	Labor	-	(195,949)	-	(195,949)	-	-	-	-	-
598	G252302003500090	WTDPS Reg Sal-Non Mert Em	Labor	86,542	908	-	908	-	-	-	-	-
599	G252302003500100	WTDPS Shift Differential	Labor	766	-	-	-	-	-	-	-	-
600	G252302003500110	WTDPS Extra pay	Labor	148,685	32,927	-	32,927	-	-	-	-	-
601	G252302003500130	WTDPS Accrued Leave	Labor	104,723	-	-	-	-	-	-	-	-
602	G252302003500140	WTDPS Stip, Award, Allwnce	Labor	1,548	-	-	-	-	-	-	-	-
603	G252302003500145	WTDPS Bonuses	Benefits	2,500	-	-	-	-	-	-	-	-
604	G252302003500150	WTDPS Leave Pay-out	Labor	15,468	-	-	-	-	-	-	-	-
605	G252302003501000	WTDPS Fringe Benefits	Benefits	-	2,251,580	-	2,251,580	2,154,300	2,218,929	2,285,497	2,354,062	2,424,684
606	G252302003501010	WTDPS FICA	Benefits	221,968	-	-	-	-	-	-	-	-
607	G252302003501011	WTDPS Medicare	Benefits	51,957	-	-	-	-	-	-	-	-
608	G252302003501020	WTDPS Retire Contrib-EE Sy	Benefits	1,070,092	-	-	-	-	-	-	-	-
609	G252302003501060	WTDPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-
610	G252302003501061	WTDPS Health OAP 90%	Benefits	228,255	-	-	-	-	-	-	-	-
611	G252302003501062	WTDPS Health-HSA Plan	Benefits	5,110	-	-	-	-	-	-	-	-
612	G252302003501063	WTDPS Health-MyChoice	Benefits	54,583	-	-	-	-	-	-	-	-
613	G252302003501070	WTDPS Health-Cigna Low	Benefits	59,883	-	-	-	-	-	-	-	-
614	G252302003501080	WTDPS Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-
615	G252302003501090	WTDPS Health-Kaiser	Benefits	249,896	-	-	-	-	-	-	-	-
616	G252302003501100	WTDPS Insurance-Group Life	Benefits	6,579	-	-	-	-	-	-	-	-
617	G252302003501110	WTDPS Delta Dental	Benefits	22,894	-	-	-	-	-	-	-	-
618	G252302003502150	WTDPS Workers Comp Idnty-P	Benefits	-	-	-	-	-	-	-	-	-
619	G252302003502150	WTD0E Workers Comp Idnty-P	Benefits	-	-	-	-	-	-	-	-	-
620		Total Personnel Services		\$ 5,873,716	\$ 6,695,571	\$ -	\$ 6,695,571	\$ 6,462,890	\$ 6,656,777	\$ 6,856,480	\$ 7,062,174	\$ 7,274,040
Operating Expenses												
621	G252302003510200	WTD0E Inv-DPWES Wastewate	Inflation	\$ 51,102	\$ 12,054	\$ -	\$ 12,054	\$ -	\$ -	\$ -	\$ -	\$ -
622	G252302003510000	WTD0E Office Equip&Furnit	Inflation	182	-	-	-	-	-	-	-	-
623	G252302003510010	WTD0E Copier	Inflation	-	-	-	-	-	-	-	-	-
624	G252302003510020	WTD0E Office Supplies	Inflation	1,653	-	-	-	-	-	-	-	-
625	G252302003510030	WTD0E Computer Equipment	Inflation	-	-	-	-	-	-	-	-	-
626	G252302003510040	WTD0E Computer Acces&Supl	Inflation	1,394	-	-	-	-	-	-	-	-
627	G252302003510050	WTD0E IT Replacement Part	Inflation	158	3,000	-	3,000	-	-	-	-	-
628	G252302003510060	WTD0E Printing Acces&Supl	Inflation	-	-	-	-	-	-	-	-	-
629	G252302003510070	WTD0E Clean Supplies Cnry	Inflation	3,218	3,000	-	3,000	-	-	-	-	-
630	G252302003510080	WTD0E Postage	Inflation	1,144	-	-	-	-	-	-	-	-
631	G252302003510200	WTD0E Bldg Maint & Repair	Repair	112,541	-	-	-	110,000	114,400	118,976	123,735	128,684
632	G252302003510201	WTD0E Carpentry/LumberSupl	Inflation	2,070	-	-	-	-	-	-	-	-
633	G252302003510202	WTD0E Electrical Supplies	Inflation	70,413	-	-	-	70,000	71,470	72,899	74,503	76,142
634	G252302003510203	WTD0E Hardware	Inflation	1,518	-	-	-	-	-	-	-	-
635	G252302003510204	WTD0E HVAC Supplies	Inflation	57,285	-	-	-	60,000	61,260	62,485	63,860	65,265
636	G252302003510205	WTD0E Lightbulbs	Inflation	-	-	-	-	-	-	-	-	-
637	G252302003510206	WTD0E Paint/Paint Supplies	Inflation	11,903	-	-	-	-	-	-	-	-
638	G252302003510207	WTD0E Plumbing Supplies	Inflation	747	-	-	-	-	-	-	-	-
639	G252302003510210	WTD0E Grnds Maint Equ&Sup	Inflation	32,177	-	-	-	-	-	-	-	-
640	G252302003510220	WTD0E Lighting Equipment	Inflation	10,312	339	-	339	-	-	-	-	-
641	G252302003510400	WTD0E Educational Supplie	Inflation	198	-	-	-	-	-	-	-	-
642	G252302003510600	WTD0E Chemicals	Chem-Noman	276	-	-	-	-	-	-	-	-
643	G252302003510610	WTD0E Tools County	Inflation	60,489	70,000	-	70,000	80,000	81,680	83,314	85,146	87,020
644	G252302003510620	WTD0E Eng Drft&Sur Exp&Su	Inflation	-	-	-	-	-	-	-	-	-
645	G252302003510630	WTD0E Water Treat Exp&Sup	Inflation	1,852,175	1,609,650	-	1,609,650	1,694,000	1,729,574	1,764,165	1,802,977	1,842,643
646	G252302003510640	WTD0E Food Srv Equip/Supl	Inflation	454	-	-	-	-	-	-	-	-
647	G252302003510650	WTD0E Hshl Apnc/Supl/Rep	Inflation	2,963	-	-	-	-	-	-	-	-

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

Projection of Operating Expenses									
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,
									2027 2028 2029 2030
648	G252302003510660	WTDOE Med&Lab Eqp and Sup	Inflation	20,330	12,000	-	12,000	-	- - - -
649	G252302003510670	WTDOE Park/Retn Area Equip	Inflation	42	-	-	-	-	- - - -
650	G252302003510680	WTDOE Lab Equip and Supl	Inflation	-	-	-	-	-	- - - -
651	G252302003512990	WTDOE Other Operating Sup	Inflation	32,146	15,000	-	15,000	-	- - - -
652	G252302003513016	WTDOE Automotive Parts	Inflation	-	-	-	-	-	- - - -
653	G252302003512992	WTDOE Goods Receipt W/O P	Inflation	-	-	-	-	-	- - - -
654	G252302003513010	WTDOE Automotive Oil	Inflation	-	-	-	-	-	- - - -
655	G252302003513018	WTDOE Tires	Inflation	-	-	-	-	-	- - - -
656	G252302003513020	WTDOE Automotive Equip&Sup	Inflation	1,327	-	-	-	-	- - - -
657	G252302003513030	WTDOE Heating Fuel	Inflation	-	12,000	-	12,000	-	- - - -
658	G252302003514010	WTDOE Fire Protec Equip&Sup	Inflation	74	-	-	-	-	- - - -
659	G252302003514020	WTDOE Uniform Wear Appare	Inf/Emp	5,107	-	-	-	-	- - - -
660	G252302003514030	WTDOE Mis Pub Safe Equip&Sup	Inflation	-	-	-	-	-	- - - -
661	G252302003520100	WTDOE Scient/Tech Exp M&R	Repair	713	-	-	-	-	- - - -
662	G252302003520010	WTDOE Bldg Maint & Repair	Repair	426,053	1,748,491	-	1,748,491	1,930,000	2,007,200 2,087,488 2,170,988 2,257,827
663	G252302003520011	WTDOE Electrical M&R	Repair	137,797	1,664	-	1,664	-	- - - -
664	G252302003520012	WTDOE Elevator M&R	Repair	4,679	8,743	-	8,743	-	- - - -
665	G252302003520013	WTDOE HVAC M&R	Repair	67,480	1,200	-	1,200	-	- - - -
666	G252302003520015	WTDOE Overhead Doors M&R	Repair	24,656	5,344	-	5,344	-	- - - -
667	G252302003520016	WTDOE Extermination Svcs	Repair	518	-	-	-	-	- - - -
668	G252302003520025	WTDOE Custodial Services	Repair	111,150	80,280	-	80,280	120,000	124,800 129,792 134,984 140,383
669	G252302003520014	WTDOE Mechanical Inspect	Repair	-	-	-	-	-	- - - -
670	G252302003520017	WTDOE Plumbing M&R	Repair	15,714	-	-	-	-	- - - -
671	G252302003520020	WTDOE Construct Maint/Repr	Repair	-	-	-	-	-	- - - -
672	G252302003520050	WTDOE Automotive Equip M&R	Repair	-	-	-	-	-	- - - -
673	G252302003520110	WTDOE Other Maint & Repai	Repair	801,400	335,629	-	335,629	850,000	884,000 919,360 956,134 994,380
674	G252302003520120	WTDOE Gain/loss - Inv adj	Inflation	-	-	-	-	-	- - - -
675	G252302003521060	WTDOE Computer Services	Inflation	-	-	-	-	-	- - - -
676	G252302003521070	WTDOE Print/Typeset Service	Inflation	828	-	-	-	-	- - - -
677	G252302003521090	WTDOE Comm & Media Service	Inflation	150	-	-	-	-	- - - -
678	G252302003521100	WTDOE Transportation Svcs	Inflation	-	-	-	-	-	- - - -
679	G252302003521110	WTDOE Public Works Service	Inflation	126	-	-	-	-	- - - -
680	G252302003521130	WTDOE Grnds/Rec/Parks Svc	Inflation	-	-	-	-	-	- - - -
681	G252302003521140	WTDOE Safety&Emergency Svc	Inflation	-	45,160	-	45,160	-	- - - -
682	G252302003521192	WTDOE Special Events	Inflation	2,024	-	-	-	-	- - - -
683	G252302003521210	WTDOE Licensing Fees	Inflation	-	-	-	-	-	- - - -
684	G252302003521240	WTDOE Meals	Inflation	-	-	-	-	-	- - - -
685	G252302003521250	WTDOE Misc Services	Inflation	-	-	-	-	-	- - - -
686	G252302003523020	WTDOE Rent-Operat Equipmn	Inflation	76,293	50,000	-	50,000	50,000	51,050 52,071 53,217 54,387
687	G252302003523030	WTDOE Rent-Construct Equi	Inflation	10,097	-	-	-	-	- - - -
688	G252302003541110	WTDOE Auto Lia Prop Damag	Insurance	-	-	-	-	-	- - - -
689	G252302003542000	WTDOE Local Travel County	Inflation	-	-	-	-	-	- - - -
690	G252302003542200	WTDOE Certification	Inflation	-	-	-	-	-	- - - -
691	G252302003542220	WTDOE Technical Train Crt	Inflation	-	-	-	-	-	- - - -
692	G252302003543000	WTDOE Cash Awards	Benefits	-	-	-	-	-	- - - -
693	G252302003543020	WTDOE Departmental Awards	Benefits	-	-	-	-	-	- - - -
694	G252302003544538	WTDOE Professional Memberships	Inf/Emp	-	-	-	-	-	- - - -
695	G252302003544540	WTDOE Credit Card Expense	Inflation	-	-	-	-	-	- - - -
696	G252302003544990	WTDOE Other Operating Exp	Inflation	1,456	250,000	-	250,000	150,000	153,150 156,213 159,650 163,162
697		Total Operating Expenses		\$ 4,014,532	\$ 4,263,553	\$ -	\$ 4,263,553	\$ 5,114,000	\$ 5,278,584 \$ 5,446,764 \$ 5,625,194 \$ 5,809,893
Capital Equipment [1]									
698	G252302003566125	WTDOE Equipment Expense	Bud Cap	\$ 1,052,374	\$ 46,798	\$ (46,798)	\$ -	\$ -	\$ - \$ - \$ - \$ -
699	G252302003566150	WTDOE Vehicles Exp SC Only	Bud Cap	-	-	-	-	-	- - - -
700	G252302003566275	WTDOE DO NOT USE Infrastrc	Bud Cap	-	-	-	-	-	- - - -
701		Total Capital Equipment [1]		\$ 1,052,374	\$ 46,798	\$ (46,798)	\$ -	\$ -	\$ - \$ - \$ - \$ -
702		Total WWT - Maintenance		\$ 10,940,622	\$ 11,005,922	\$ (46,798)	\$ 10,959,124	\$ 11,576,890	\$ 11,935,361 \$ 12,303,244 \$ 12,687,368 \$ 13,083,933
WWT - IT Services									
Personnel Services									
703	G252302004500000	WTDPS Regular Salaries	Labor	\$ 1,155,789	\$ 992,713	\$ -	\$ 992,713	\$ 1,275,340	\$ 1,313,600 \$ 1,353,008 \$ 1,393,598 \$ 1,435,406
704	G252302004500050	WTDPS Annual Comp Increas	Labor	-	35,016	-	35,016	-	- - - -
705	G252302004500090	WTDPS Reg Sal-Non Mert Emp	Labor	69,215	-	-	-	-	- - - -
706	G252302004500110	WTDPS Extra pay	Labor	298	-	-	-	-	- - - -
707	G252302004500121	WTDPS WFFO-Labor Charges	Labor	-	-	-	-	-	- - - -
708	G252302004500130	WTDPS Accrued Leave	Labor	(48,589)	-	-	-	-	- - - -
709	G252302004500140	WTDPS Leave Pay-Out	Labor	-	-	-	-	-	- - - -
710	G252302004500150	WTDPS Employee Leave Pay-out	Labor	-	-	-	-	-	- - - -
711	G252302004501000	WTDPS Fringe Benefits	Benefits	-	367,500	-	367,500	637,670	656,800 676,504 696,799 717,703
712	G252302004501010	WTDPS FICA	Benefits	72,775	-	-	-	-	- - - -
713	G252302004501011	WTDPS Medicare	Benefits	17,020	-	-	-	-	- - - -
714	G252302004501020	WTDPS Retire Contrib-EE Sy	Benefits	347,597	-	-	-	-	- - - -
715	G252302004501060	WTDPS Health-Cigna High	Benefits	-	-	-	-	-	- - - -
716	G252302004501061	WTDPS Health OAP 90%	Benefits	74,851	-	-	-	-	- - - -
717	G252302004501062	WTDPS Health-HSA Plan	Benefits	3,050	-	-	-	-	- - - -
718	G252302004501063	WTDPS Health-MyChoice	Benefits	25,948	-	-	-	-	- - - -
719	G252302004501070	WTDPS Health Insurance-Cigna Low	Benefits	-	-	-	-	-	- - - -
720	G252302004501080	WTDPS Health-BC/BS	Benefits	-	-	-	-	-	- - - -
721	G252302004501090	WTDPS Health-Kaiser	Benefits	14,134	-	-	-	-	- - - -
722	=IF+A835W83+W834-AL83	WTDPS Insurance-Group Life	Benefits	-	-	-	-	-	- - - -
723	G252302004501110	WTDPS Delta Dental	Benefits	4,534	-	-	-	-	- - - -
724		Total Personnel Services		\$ 1,736,621	\$ 1,395,229	\$ -	\$ 1,395,229	\$ 1,913,010	\$ 1,970,400 \$ 2,029,512 \$ 2,090,398 \$ 2,153,110
Operating Expenses									
725	G252302004510030	WTDOE Computer Equipment	Inflation	\$ 205,173	\$ 240,238	\$ -	\$ 240,238	\$ 170,000	\$ 173,570 \$ 177,041 \$ 180,936 \$ 184,917
726	G252302004510040	WTDOE Computer Acces&Supl	Inflation	105,141	95,086	-	95,086	90,000	91,890 93,728 95,790 97,897
727	G252302004510200	WTDOE Bldg Materials & Sup	Inflation	-	-	-	-	-	- - - -
728	G252302004510600	WTDOE Chemicals	Chemicals	-	-	-	-	-	- - - -
729	G252302004510610	WTDOE Tools County	Inflation	-	-	-	-	-	- - - -
730	G252302004510630	WTDOE Water Treat Equip&Sup	Inflation	-	-	-	-	-	- - - -

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

Line No.	G/L Code	Description	Escalation Reference	Projection of Operating Expenses								
				Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30, 2027 2028 2029 2030			
731	G252302004512990	WTD0E Other Operating Supplies	Inflation	249	-	-	-	-	-	-	-	-
732	G252302004520000	WTD0E Ofc Eqp Maint&Repai	Repair	-	-	-	-	-	-	-	-	-
733	G252302004520020	WTD0E Construct Maint/ Repr	Repair	-	-	-	-	-	-	-	-	-
734	G252302004520030	WTD0E Parks Ctr Facil M&R	Inflation	-	-	-	-	-	-	-	-	-
735	G252302004520100	WTD0E Scient/Tech Eqp M&	Inflation	-	-	-	-	-	-	-	-	-
736	G252302004521030	WTD0E Translation Service	Inflation	-	-	-	-	-	-	-	-	-
737	G252302004521050	WTD0E Edu/Training Service	Inflation	-	50,100	-	50,100	50,100	51,152	52,175	53,323	54,496
738	G252302004521060	WTD0E Computer Services	Inflation	163,830	872,200	-	872,200	890,400	909,098	927,280	947,681	968,530
739	G252302004521061	WTD0E PC Replacement	Inflation	358,000	358,000	-	358,000	330,000	336,930	343,669	351,229	358,956
740	G252302004521062	WTD0E Tech Infra Chargeback	Inflation	-	-	-	-	-	-	-	-	-
741	G252302004521080	WTD0E Other Pro Cntrct Sv	Inflation	-	75,000	-	75,000	-	-	-	-	-
742	G252302004521110	WTD0E Public Works Service	Inflation	-	-	-	-	-	-	-	-	-
743	G252302004521250	WTD0E Misc Services	Inflation	-	-	-	-	-	-	-	-	-
744	G252302004542200	WTD0E Certification	Inflation	1,075	-	-	-	-	-	-	-	-
745	G252302004542210	WTD0E Mgmt/Prof Training	Inflation	-	18,000	-	18,000	-	-	-	-	-
746	G252302004542220	WTD0E Technical Train Cnt	Inflation	-	28,600	-	28,600	-	-	-	-	-
747	G252302004543000	WTD0E Cash Awards	Inflation	-	-	-	-	-	-	-	-	-
748	G252302004544540	WTD0E Credit Card Expense	Inflation	-	-	-	-	-	-	-	-	-
749	G252302004544538	WTD0E Professional Memberships	Inf/Emp	-	-	-	-	-	-	-	-	-
750	G252302004544539	WTD0E Prof Subscriptions	Inf/Emp	-	3,500	-	3,500	-	-	-	-	-
751	G252302004544090	WTD0E Services-Other Agency	Inflation	-	-	-	-	-	-	-	-	-
752	G252302004544990	WTD0E Other Operating Exp	Inflation	-	-	-	-	-	-	-	-	-
753		Total Operating Expenses		\$ 833,469	\$ 1,740,724	\$ -	\$ 1,740,724	\$ 1,530,500	\$ 1,562,641	\$ 1,593,893	\$ 1,628,959	\$ 1,664,796
		Capital Equipment [1]										
754	G252302004566125	WTDCE Equipment Expense	Bud Cap	\$ 403,738	\$ 485,000	\$ (485,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
755		Total Capital Equipment [1]		\$ 403,738	\$ 485,000	\$ (485,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
756		Total WWT - IT Services		\$ 2,973,828	\$ 3,620,953	\$ (485,000)	\$ 3,135,953	\$ 3,443,510	\$ 3,533,041	\$ 3,623,406	\$ 3,719,357	\$ 3,817,906
		WWT - Engineering										
		Personnel Services										
757	G252302005500000	WTDPS Regular Salaries	Labor	\$ 946,332	\$ 551,114	\$ -	\$ 551,114	\$ 1,066,960	\$ 1,098,969	\$ 1,131,938	\$ 1,165,896	\$ 1,200,873
758	G252302005500050	WTDPS Annual Comp Increas	Labor	-	41,015	-	41,015	-	-	-	-	-
759	G252302005500090	WTDPS Reg Sal- Non Merr Em	Labor	-	-	-	-	-	-	-	-	-
760	G252302005500100	WTDPS Shift Differential	Labor	-	-	-	-	-	-	-	-	-
761	G252302005500110	WTDPS Extra pay	Labor	14,876	-	-	-	-	-	-	-	-
762	G252302005500130	WTDPS Accrued Leave	Labor	26,792	-	-	-	-	-	-	-	-
763	G252302005500150	WTDPS Employee Leave Pay-out	Benefits	12,909	-	-	-	-	-	-	-	-
764	G252302005501000	WTDPS Fringe Benefits	Benefits	-	254,468	-	254,468	533,500	549,505	565,990	582,970	600,459
765	G252302005501010	WTDPS FICA	Benefits	57,222	-	-	-	-	-	-	-	-
766	G252302005501011	WTDPS Medicare	Benefits	13,382	-	-	-	-	-	-	-	-
767	G252302005501020	WTDPS Retire Contrb-EE Sy	Benefits	255,436	-	-	-	-	-	-	-	-
768	G252302005501060	WTDPS Health Cigna High	Benefits	-	-	-	-	-	-	-	-	-
769	G252302005501061	WTDPS Health OAP 90%	Benefits	73,850	-	-	-	-	-	-	-	-
770	G252302005501062	WTDPS Health-HSA Plan	Benefits	-	-	-	-	-	-	-	-	-
771	G252302005501063	WTDPS Health-MyChoice	Benefits	-	-	-	-	-	-	-	-	-
772	G252302005501070	WTDPS Health-Cigna Low	Benefits	17,782	-	-	-	-	-	-	-	-
773	G252302005501080	WTDPS Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-
774	G252302005501090	WTDPS Health-Kaiser	Benefits	29,793	-	-	-	-	-	-	-	-
775	G252302005501100	WTDPS Insurance-Group Life	Benefits	1,655	-	-	-	-	-	-	-	-
776	G252302005501110	WTDPS Delta Dental	Benefits	4,511	-	-	-	-	-	-	-	-
777	G252302005510610	WTDPS Tools County	Benefits	-	-	-	-	-	-	-	-	-
778	G252302005521090	WTDPS Comm & Media Service	Benefits	1,347	-	-	-	-	-	-	-	-
779		Total Personnel Services		\$ 1,455,887	\$ 846,597	\$ -	\$ 846,597	\$ 1,600,460	\$ 1,648,474	\$ 1,697,928	\$ 1,748,866	\$ 1,801,332
		Operating Expenses										
780	G252302005544990	WTD0E Other Operating Exp	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
781		Total Operating Expenses		-	-	-	-	-	-	-	-	-
782		Total WWT - Engineering		\$ 1,455,887	\$ 846,597	\$ -	\$ 846,597	\$ 1,600,460	\$ 1,648,474	\$ 1,697,928	\$ 1,748,866	\$ 1,801,332
783		Total Wastewater Treatment Department		\$ 36,127,535	\$ 38,624,262	\$ (961,805)	\$ 37,662,457	\$ 39,926,572	\$ 41,122,754	\$ 42,348,138	\$ 43,622,315	\$ 44,933,975

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

Projection of Operating Expenses												
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,			
									2027	2028	2029	2030
WPM - WASTEWATER PLANNING & MONITORING												
WP&M - Fiscal												
784	G252303001500000	WPMPs Regular Salaries	Labor	\$ 2,469,870	\$ 2,800,462	\$ -	\$ 2,800,462	\$ 2,865,200	\$ 2,951,156	\$ 3,039,691	\$ 3,130,881	\$ 3,224,808
785	G252303001500040	WPMPs New Position-Regular Salaries	Labor	-	-	-	-	-	-	-	-	-
786	G252303001500050	WPMPs Annual Comp Incr eas	Labor	-	188,224	-	188,224	-	-	-	-	-
787	G252303001500080	WPMPs POS Turnover-Pay	Labor	-	(28,533)	-	(28,533)	-	-	-	-	-
788	G252303001500090	WPMPs Reg Sal-Non Mert Em	Labor	45,512	12,936	-	12,936	-	-	-	-	-
789	G252303001500100	WPMPs Shift Differential	Labor	31	-	-	-	-	-	-	-	-
790	G252303001500110	WPMPs Extra pay	Labor	3,737	5,005	-	5,005	-	-	-	-	-
791	G252303001500130	WPMPs Accrued Leave	Labor	3,121	132,804	-	132,804	-	-	-	-	-
792	G252303001500145	WPMPs Bonuses	Labor	160	-	-	-	-	-	-	-	-
793	G252303001500150	WPMPs Leave Pay out	Labor	28,809	-	-	-	-	-	-	-	-
794	G252303001501000	WPMPs Fringe Benefits	Benefits	-	976,298	-	976,298	1,432,600	1,475,578	1,519,845	1,565,441	1,612,404
795	G252303001501010	WPMPs FICA	Benefits	149,224	-	-	-	-	-	-	-	-
796	G252303001501011	WPMPs Medicare	Benefits	35,252	-	-	-	-	-	-	-	-
797	G252303001501020	WPMPs Retire Contrb-EE Sy	Benefits	646,274	-	-	-	-	-	-	-	-
798	G252303001501055	WPMPs OPEB Contributions	Benefits	215,183	100,536	-	100,536	-	-	-	-	-
799	G252303001501060	WPMPs Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-
800	G252303001501061	WPMPs Health OAP 90%	Benefits	147,198	-	-	-	-	-	-	-	-
801	G252303001501062	WPMPs Health-HSA Plan	Benefits	5,686	-	-	-	-	-	-	-	-
802	G252303001501063	WPMPs Health-MyChoice	Benefits	41,430	-	-	-	-	-	-	-	-
803	G252303001501070	WPMPs Health-Cigna Low	Benefits	37,008	-	-	-	-	-	-	-	-
804	G252303001501080	WPMPs Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-
805	G252303001501090	WPMPs Health-Kaiser	Benefits	66,774	-	-	-	-	-	-	-	-
806	G252303001501100	WPMPs Insurance-Group Life	Benefits	4,494	-	-	-	-	-	-	-	-
807	G252303001501110	WPMPs Delta Dental	Benefits	10,329	-	-	-	-	-	-	-	-
808	G252303001502120	WPMPs Worker Comp Ins Plc	Benefits	-	102,000	-	102,000	-	-	-	-	-
809		Total Personnel Services		\$ 3,910,093	\$ 4,289,732	\$ -	\$ 4,289,732	\$ 4,297,800	\$ 4,426,734	\$ 4,559,536	\$ 4,696,322	\$ 4,837,212
Operating Expenses												
810	G252303001510000	WPMOE Office Equip&Furnit	Inflation	\$ 575	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,105	\$ 5,207	\$ 5,322	\$ 5,439
811	G252303001510020	WPMOE Office Supplies	Inflation	296	1,000	-	1,000	1,000	1,021	1,041	1,064	1,088
812	G252303001510030	WPMOE Computer Equipment	Inflation	-	2,000	-	2,000	10,000	10,210	10,414	10,643	10,877
813	G252303001510032	WPMOE Othr NonCap Eqpt Pur	Inflation	-	-	-	-	-	-	-	-	-
814	G252303001510040	WPMOE Computer Acces&Supl	Inflation	33	5,000	-	5,000	5,000	5,105	5,207	5,322	5,439
815	G252303001510060	WPMOE Printing Acces&Supl	Inflation	-	500	-	500	1,500	1,532	1,562	1,596	1,632
816	G252303001510080	WPMOE Postage	Inf/Cust	1,053	2,000	-	2,000	1,200	1,231	1,261	1,294	1,329
817	G252303001510200	WPMOE Bldg Maint & Repair	Repair	200	3,000	-	3,000	500	520	541	562	585
818	G252303001510400	WPMOE Educational Supplie	Repair	127	1,000	-	1,000	500	511	521	532	544
819	G252303001510410	WPMOE Library Equipment	Inflation	-	-	-	-	-	-	-	-	-
820	G252303001510600	WPMOE Chemicals	Inflation	-	-	-	-	-	-	-	-	-
821	G252303001510610	WPMOE Tools County	Inflation	26	-	-	-	-	-	-	-	-
822	G252303001510620	WPMOE Eng Drft&Sur Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-
823	G252303001510650	WPMOE Hshl Applnc/Supl/Rep	Inflation	128	-	-	-	-	-	-	-	-
824	G252303001510660	WPMOE Med&Lab Eqp and Sup	Inflation	119	200	-	200	300	306	312	319	326
825	G252303001510670	WPMOE Park/Retn Area Equi	Inflation	-	-	-	-	-	-	-	-	-
826	G252303001510680	WPMOE Lab Equip and Supl	Inflation	-	-	-	-	-	-	-	-	-
827	G252303001512990	WPMOE Other Operating Sup	Inflation	201	2,000	-	2,000	1,000	1,021	1,041	1,064	1,088
828	G252303001513020	WPMOE Automotive Equip&Supl	Inflation	-	-	-	-	-	-	-	-	-
829	G252303001514000	WPMOE Poli/Prison Eqp&Supl	Inflation	-	-	-	-	-	-	-	-	-
830	G252303001514020	WPMOE Uniform/Wear Appare	Inf/Emp	-	-	-	-	-	-	-	-	-
831	G252303001520000	WPMOE Ofc Eqp Maint&Repai	Repair	-	-	-	-	-	-	-	-	-
832	G252303001520020	WPMOE Construct Maint&Repr	Repair	-	10,000	-	10,000	1,000	1,040	1,082	1,125	1,170
833	G252303001520100	WPMOE Scienti/Tech Eqp M&R	Inflation	-	-	-	-	-	-	-	-	-
834	G252303001520110	WPMOE Other Maint & Repai	Repair	-	5,000	-	5,000	5,000	5,200	5,408	5,624	5,849
835	G252303001521000	WPMOE Financial Services	Inflation	144,905	155,095	-	155,095	200,000	204,200	208,284	212,866	217,549
836	G252303001521010	WPMOE Audit/Acct Services	Inflation	46,245	50,000	-	50,000	55,000	56,155	57,278	58,538	59,826
837	G252303001521050	WPMOE Educational/Training Services	Inflation	154	-	-	-	-	-	-	-	-
838	G252303001521060	WPMOE Computer Services	Inflation	216	250,000	-	250,000	25,000	25,525	26,036	26,608	27,194
839	G252303001521061	WPMOE Computer Replacement	Inflation	-	-	-	-	-	-	-	-	-
840	G252303001521062	WPMOE Tech Infra Chrgbck	Inflation	20,000	20,000	-	20,000	25,000	25,525	26,036	26,608	27,194
841	G252303001521080	WPMOE Other Pro Cntret Sv	Inflation	556,211	776,773	-	776,773	600,000	612,600	624,852	638,599	652,648
842	G252303001521090	WPMOE Comm & Media Servic	Inflation	2,722	10,000	-	10,000	10,210	10,414	10,643	10,877	11,111
843	G252303001521092	WPMOE Telecom Service-Comm	Inflation	445	-	-	-	500	511	521	532	544
844	G252303001521093	WPMOE Telecommunication Chargeback	Inflation	50,000	50,000	-	50,000	50,000	51,050	52,071	53,217	54,387
845	G252303001521192	WPMOE Special Events	Inflation	884	-	-	-	5,000	5,105	5,207	5,322	5,439
846	G252303001521210	WPMOE Licensing Fees	Inflation	249	16,000	-	16,000	30,000	30,630	31,243	31,930	32,632
847	G252303001521240	WPMOE Meals	Inflation	1,252	15,000	-	15,000	2,000	2,042	2,083	2,129	2,175
848	G252303001521250	WPMOE Misc Services	Inflation	1,320	-	-	-	15,000	15,315	15,621	15,965	16,316
849	G252303001523010	WPMOE Rent-Copier Equipment	Inflation	2,640	1,000	-	1,000	5,000	5,105	5,207	5,322	5,439
850	G252303001530000	WPMOE Electricity County	Electricity	-	-	-	-	-	-	-	-	-
851	G252303001540040	WPMOE OPEB	Inflation	-	-	-	-	-	-	-	-	-
852	G252303001541050	WPMOE Gen Liab Admin	Insurance	-	1,100	-	1,100	-	-	-	-	-
853	G252303001541090	WPMOE Auto Liab Admin	Insurance	1,249	15,000	-	15,000	15,000	15,315	15,621	15,965	16,316
854	G252303001542000	WPMOE Local Travel County	Inflation	174	1,000	-	1,000	2,500	2,553	2,604	2,661	2,719
855	G252303001542050	WPMOE Miscellaneous Travel	Inflation	-	3,500	-	3,500	3,500	3,574	3,645	3,725	3,807
856	G252303001542200	WPMOE Certification	Inflation	1,410	3,000	-	3,000	3,000	3,063	3,124	3,193	3,263
857	G252303001542210	WPMOE Mgmt/Prof Training	Inflation	19,700	40,000	-	40,000	30,000	30,630	31,243	31,930	32,632
858	G252303001542220	WPMOE Technical Train Cnt	Inflation	-	25,000	-	25,000	5,000	5,105	5,207	5,322	5,439
859	G252303001542520	WPMOE Reimb-Telephone Exp	Inflation	-	-	-	-	-	-	-	-	-
860	G252303001542600	WPMOE Other General Expenses	Inflation	-	-	-	-	-	-	-	-	-
861	G252303001543000	WPMOE Cash Awards	Inflation	-	-	-	-	-	-	-	-	-

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

Projection of Operating Expenses													
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,				
									2027	2028	2029	2030	
862	G252303001543020	WPMOE Departmental Awards	Inflation	514	5,862	-	5,862	10,000	10,210	10,414	10,643	10,877	
863	G252303001543030	WPMOE Plaques and Awards	Inflation	-	1,000	-	1,000	-	-	-	-	-	
864	G252303001544000	WPMOE Copying	Inflation	-	-	-	-	-	-	-	-	-	
865	G252303001544020	WPMOE Phototypesetting	Inflation	-	-	-	-	-	-	-	-	-	
866	G252303001544030	WPMOE Printing and Bindin	Inflation	3,131	-	-	-	5,000	5,105	5,207	5,322	5,439	
867	G252303001544050	WPMOE Assigned Agency Veh	Inflation	7,356	2,954	-	2,954	10,000	10,210	10,414	10,643	10,877	
868	G252303001544060	WPMOE Motor Pool	Inflation	39	-	-	-	500	511	521	532	544	
869	G252303001544070	WPMOE Fuel	Inflation	1,025	-	-	-	2,500	2,600	2,704	2,812	2,925	
870	G252303001544090	WPMOE Service-Other Agenc	Inflation	214,947	500,000	-	500,000	250,000	255,250	260,355	266,083	271,937	
871	G252303001544505	WPMOE Ceremony Expenses	Inflation	78	-	-	-	-	-	-	-	-	
872	G252303001544508	WPMOE Mileage Allow Auto	Inflation	-	-	-	-	-	-	-	-	-	
873	G252303001544512	WPMOE Internal Fairfax Support	Inflation	-	-	-	-	-	-	-	-	-	
874	G252303001544520	WPMOE Operating Bad Debt Expense	Inflation	-	-	-	312,165	330,407	351,368	373,565	397,272	422,609	
875	G252303001544538	WPMOE Prof Memberships	Inf/Emp	54,256	60,192	-	60,192	75,000	76,575	78,107	79,825	81,581	
876	G252303001544539	WPMOE Prof Subscriptions	Inflation	-	-	-	-	500	511	521	532	544	
877	G252303001544540	WPMOE Credit Card Expense	Inflation	1,784	-	-	-	-	-	-	-	-	
878	G252303001544990	WPMOE Other Operating Exp	Inflation	2,474	19,044	-	19,044	10,000	10,210	10,414	10,643	10,877	
879		Total Operating Expenses		\$ 1,138,136	\$ 2,058,220	\$ -	\$ 2,370,386	\$ 1,807,407	\$ 1,859,561	\$ 1,912,115	\$ 1,969,852	\$ 2,029,974	
880	G252303001500121	WPMRC Recovered Costs	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
881	G252303001500122	WPMRC WPFO-Labor Charges	Inflation	-	-	-	-	-	-	-	-	-	
882	G252303001542590	WPMRC WPFO-Agency OH Cost	Constant	-	-	-	-	-	-	-	-	-	
883		Misc Exp Reimb		(533,643)	-	-	-	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	
883		Total Recovered Costs		\$ (533,643)	\$ -	\$ -	\$ -	\$ (550,000)	\$ (550,000)	\$ (550,000)	\$ (550,000)	\$ (550,000)	
Capital Equipment [1]													
884	G252303001563040	WPMCE Design-Consultant	Bud Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
885	G252303001564070	WPMCE Construction-Consultant	Bud Cap	-	-	-	-	-	-	-	-	-	
886	G252303001564100	WPMCE Construct-Equip Acq	Bud Cap	-	-	-	-	-	-	-	-	-	
887	G252303001566125	WPMCE Equipment Expense	Bud Cap	-	-	-	-	-	-	-	-	-	
888	G252303001566150	WPMCE Vehicles Expense	Bud Cap	-	-	-	-	-	-	-	-	-	
889	G252303001592000	WPMCE Discount Lost	Bud Cap	-	-	-	-	-	-	-	-	-	
890		Total Capital Equipment [1]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
891		Total WP&M - Fiscal		\$ 4,514,586	\$ 6,347,952	\$ -	\$ 6,660,118	\$ 5,555,207	\$ 5,736,295	\$ 5,921,652	\$ 6,116,174	\$ 6,317,185	
WP&M - Engineer Planning													
Personnel Services													
892	G252303002500000	WPMPS Regular Salaries	Labor	\$ 1,241,358	\$ 1,068,659	\$ -	\$ 1,068,659	\$ 1,343,100	\$ 1,383,393	\$ 1,424,895	\$ 1,467,642	\$ 1,511,671	
893	G252303002500050	WPMPS Annual Comp Increases	Labor	-	56,568	-	56,568	-	-	-	-	-	
894	G252303002500080	WPMPS POS Turnover-Pay	Labor	-	(48,965)	-	(48,965)	-	-	-	-	-	
895	G252303002500090	WPMPS Reg Sal-Non Mert Emp	Labor	-	869	-	869	-	-	-	-	-	
896	G252303002500110	WPMPS Extra pay	Labor	318	-	-	-	-	-	-	-	-	
897	G252303002500130	WPMPS Accrued Leave	Labor	26,161	-	-	-	-	-	-	-	-	
898	G252303002500150	WPMPS Leave Pay out	Labor	-	-	-	-	-	-	-	-	-	
899	G2523030025001000	WPMPS Fringe Benefits	Benefits	-	408,915	-	408,915	671,550	691,697	712,447	733,821	755,835	
900	G2523030025001010	WPMPS FICA	Benefits	74,155	-	-	-	-	-	-	-	-	
901	G2523030025001011	WPMPS Medicare	Benefits	17,343	-	-	-	-	-	-	-	-	
902	G2523030025001020	WPMPS Retire Contrb-EE Sys	Benefits	338,997	-	-	-	-	-	-	-	-	
903	G2523030025001060	WPMPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-	
904	G2523030025001061	WPMPS Health OAP 90%	Benefits	30,557	-	-	-	-	-	-	-	-	
905	G2523030025001062	WPMPS Health-HSA Plan	Benefits	700	-	-	-	-	-	-	-	-	
906	G2523030025001063	WPMPS Health-MyChoice	Benefits	3,001	-	-	-	-	-	-	-	-	
907	G2523030025001070	WPMPS Health-Cigna Low	Benefits	55,929	-	-	-	-	-	-	-	-	
908	G2523030025001080	WPMPS Health-IDC-BIS	Benefits	-	-	-	-	-	-	-	-	-	
909	G2523030025001090	WPMPS Health-Kaiser	Benefits	37,410	-	-	-	-	-	-	-	-	
910	G2523030025001100	WPMPS Insurance-Group Life	Benefits	2,214	-	-	-	-	-	-	-	-	
911	G2523030025001110	WPMPS Delta Dental	Benefits	4,771	-	-	-	-	-	-	-	-	
912	G252303002510031	WPMPS Computer Sys Lic Non	Benefits	-	-	-	-	-	-	-	-	-	
913	G252303002521150	WPMPS Health Related Svcs	Benefits	-	-	-	-	-	-	-	-	-	
914	G252303002544090	WPMPS Services-Other Agency	Benefits	-	-	-	-	-	-	-	-	-	
915		Total Personnel Services		\$ 1,832,912	\$ 1,486,046	\$ -	\$ 1,486,046	\$ 2,014,650	\$ 2,075,090	\$ 2,137,342	\$ 2,201,462	\$ 2,267,506	
Operating Expenses													
916	G252303002510000	WPMCE Office Equip&Furnitr	Repair	\$ 6,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
917	G252303002510020	WPMCE Office Supplies	Inflation	109	-	-	-	-	-	-	-	-	
918	G252303002510030	WPMCE Computer Equipment	Inflation	6,567	-	-	-	-	-	-	-	-	
919	G252303002520110	WPMCE Other Maint & Repair	Repair	-	-	-	-	-	-	-	-	-	
920	G252303002521250	WPMCE Miscellaneous Services	Inflation	-	1,009,000	-	1,009,000	-	-	-	-	-	
921	G252303002521050	WPMCE Edu/Training Service	Inflation	725	-	-	-	-	-	-	-	-	
922	G252303002521080	WPMCE Other Pro Cntrct Svc	Inflation	283,061	424,655	-	424,655	1,500,000	1,531,500	1,562,130	1,596,497	1,631,620	
923	G252303002521210	WPMCE Licensing Fees	Inflation	30,809	-	-	-	-	-	-	-	-	
924	G252303002521240	WPMCE Meals	Inflation	1,260	-	-	-	-	-	-	-	-	
925	G252303002542200	WPMCE Certification	Inflation	1,181	-	-	-	750	766	781	798	816	
926	G252303002542210	WPMCE Mgmt/Prof Training	Inflation	1,479	-	-	-	6,500	6,637	6,769	6,918	7,070	
927	G252303002542220	WPMCE Technical Training County	Inflation	-	-	-	-	1,000	1,021	1,041	1,064	1,088	
928	G252303002544538	WPMCE Prof Memberships	Inflation	1,731	-	-	-	1,400	1,429	1,458	1,490	1,523	
929	G252303002544540	WPMCE Credit Card Expense	Inflation	(1,784)	-	-	-	-	-	-	-	-	
930	G252303002544990	WPMCE Other Operating Exp	Inflation	33	-	-	-	-	-	-	-	-	
931	G252303002563040	WPMCE Design - Consultant	Inflation	74,509	-	-	-	-	-	-	-	-	
932		Total Operating Expenses		\$ 405,766	\$ 1,433,655	\$ -	\$ 1,433,655	\$ 1,509,650	\$ 1,541,353	\$ 1,572,180	\$ 1,606,768	\$ 1,642,117	
933		Total WP&M - Engineer Planning		\$ 2,238,678	\$ 2,919,701	\$ -	\$ 2,919,701	\$ 3,524,300	\$ 3,616,442	\$ 3,709,522	\$ 3,808,230	\$ 3,909,623	
WP&M - Lab													
Personnel Services													
934	G252303003500000	WPMPS Regular Salaries	Labor	\$ 1,717,104	\$ 1,829,285	\$ -	\$ 1,829,285	\$ 2,137,370	\$ 2,201,491	\$ 2,267,536	\$ 2,335,562	\$ 2,405,629	
935	G252303003500050	WPMPS Annual Comp Increases	Labor	-	90,540	-	90,540	-	-	-	-	-	
936	G252303003500080	WPMPS POS Turnover-Pay	Labor	-	(73,450)	-	(73,450)	-	-	-	-	-	
937	G252303003500090	WPMPS Reg Sal Non Mert Em	Labor	174,001	1,676	-	1,676	-	-	-	-	-	
938	G252303003500110	WPMPS Extra pay	Labor	94,740	36,648	-	36,648	-	-	-	-	-	
939	G252303003500130	WPMPS Accrued Leave	Labor	(4,106)	-	-	-	-	-	-	-	-	
940	G252303003500150	WPMPS Bonuses	Labor	7,500	-	-	-	-	-	-	-	-	
941	G252303003500150	WPMPS Leave Pay out	Labor	711	-	-	-	-	-	-	-	-	
942	G2523030035001000	WPMPS Fringe Benefits	Benefits	-	687,697	-	687,697	1,068,680	1,100,740	1,133,763	1,167,775	1,202,809	
943	G2523030035001010	WPMPS FICA	Benefits	117,602	-	-	-	-	-	-	-	-	
944	G2523030035001011	WPMPS Medicare	Benefits	27,442	-	-	-	-	-	-	-	-	

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

Projection of Operating Expenses												
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,			
									2027	2028	2029	2030
945	G252303003501020	WPMPS Retire Contrib-EE Sy	Benefits	519,694	-	-	-	-	-	-	-	-
946	G252303003501060	WPMPS Health-Cigna High	Benefits	-	-	-	-	-	-	-	-	-
947	G252303003501061	WPMPS Health OAP 90%	Benefits	194,385	-	-	-	-	-	-	-	-
948	G252303003501062	WPMPS Health-HSA Plan	Benefits	700	-	-	-	-	-	-	-	-
949	G252303003501063	WPMPS Health-MyChoice	Benefits	6,001	-	-	-	-	-	-	-	-
950	G252303003501070	WPMPS Health Insurance-Cigna Low	Benefits	36,576	-	-	-	-	-	-	-	-
951	G252303003501080	WPMPS Health-BC/BS	Benefits	-	-	-	-	-	-	-	-	-
952	G252303003501090	WPMPS Health-Kaiser	Benefits	14,333	-	-	-	-	-	-	-	-
953	G252303003501100	WPMPS Insurance-Group Life	Benefits	3,054	-	-	-	-	-	-	-	-
954	G252303003501110	WPMPS Delta Dental	Benefits	7,099	-	-	-	-	-	-	-	-
955	G252303003502150	WPMPS Workers Comp Idnty-P	Benefits	-	-	-	-	-	-	-	-	-
956	G252303003502200	WPMPS Employee Claim Write-off	Benefits	-	-	-	-	-	-	-	-	-
957		Total Personnel Services		\$ 2,916,836	\$ 2,572,396	\$ -	\$ 2,572,396	\$ 3,206,050	\$ 3,302,232	\$ 3,401,298	\$ 3,503,337	\$ 3,608,438
Operating Expenses												
958	G252303003510000	WPMOE Office Equip&Sup	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
959	G252303003510020	WPMOE Office Supplies	Inflation	2,716	9,200	-	9,200	10,000	10,210	10,414	10,643	10,877
960	G252303003510030	WPMOE Computer Equipment	Inflation	-	3,500	-	3,500	4,000	4,084	4,166	4,257	4,351
961	G252303003510040	WPMOE Computer Access&Supl	Inflation	-	-	-	-	-	-	-	-	-
962	G252303003510050	WPMOE IT Replacement Parts	Inflation	-	-	-	-	-	-	-	-	-
963	G252303003510060	WPMOE Printing Access & Suppl	Inflation	-	-	-	-	-	-	-	-	-
964	G252303003510080	WPMOE Postage	Inflation	2,758	2,300	-	2,300	3,500	3,574	3,645	3,725	3,807
965	G252303003510202	WPMOE Electrical Supplies	Repair	-	-	-	-	-	-	-	-	-
966	G252303003510200	WPMOE Bldg Maint & Repair	Repair	-	-	-	-	-	-	-	-	-
967	G252303003510400	WPMOE Educational Supplies	Chemicals	8,806	29,124	-	29,124	32,366	33,661	35,007	36,407	37,864
968	G252303003510600	WPMOE Chemicals	Chemicals	-	-	-	-	-	-	-	-	-
969	G252303003510610	WPMOE Tools County	Repair	-	-	-	-	-	-	-	-	-
970	G252303003510630	WPMOE Water Treat Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-
971	G252303003510650	WPMOE Hshl Appls/Supl/Repl	Inflation	-	-	-	-	-	-	-	-	-
972	G252303003510660	WPMOE Med&Lab Eqp and Supl	Inflation	-	-	-	-	6,000	6,126	6,249	6,386	6,526
973	G252303003510670	WPMOE Park/Retn Area Equip	Inflation	-	-	-	-	-	-	-	-	-
974	G252303003510680	WPMOE Lab Equip and Supl	Inflation	301,782	75,665	-	75,665	193,248	197,306	201,252	205,680	210,205
975	G252303003512990	WPMOE Other Operating Sup	Inflation	-	16,476	-	16,476	15,860	16,193	16,517	16,880	17,252
976	G252303003514020	WPMOE Uniform/Wear Appare	Inf/Emp	42,549	32,261	-	32,261	43,000	43,903	44,781	45,766	46,773
977	G252303003514030	WPMOE Mis Pub Safe Eqp&Sup	Inflation	-	-	-	-	-	-	-	-	-
978	G252303003520000	WPMOE Ofc Eqp Maint&Repai	Repair	-	-	-	-	-	-	-	-	-
979	G252303003520010	WPMOE Bldg Maint&Rep Sves	Inflation	20,414	270,000	-	270,000	245,000	250,145	255,148	260,761	266,498
980	G252303003520025	WPMOE Custodial Services	Repair	36,141	-	-	-	-	-	-	-	-
981	G252303003520017	WPMOE Plumbing M&R	Repair	-	-	-	-	-	-	-	-	-
982	G252303003520050	WPMOE Automotive Equip/M&R	Repair	-	-	-	-	3,000	3,120	3,245	3,375	3,510
983	G252303003520100	WPMOE Scient/Tech Eqp M&R	Repair	51,785	21,862	-	21,862	73,500	76,440	79,498	82,678	85,985
984	G252303003520110	WPMOE Other Maint & Repai	Repair	25	3,000	-	3,000	-	-	-	-	-
985	G252303003520140	WPMOE Software Maint&Supp	Inflation	-	-	-	-	-	-	-	-	-
986	G252303003521040	WPMOE Employment Services	Inflation	43,499	23,950	-	23,950	-	-	-	-	-
987	G252303003521050	WPMOE Edu/Training Servc	Inflation	1,035	-	-	-	-	-	-	-	-
988	G252303003521060	WPMOE Computer Services	Inflation	-	5,300	-	5,300	6,000	6,126	6,249	6,386	6,526
989	G252303003521070	WPMOE Print/Typeset Service	Inflation	382	-	-	-	-	-	-	-	-
990	G252303003521080	WPMOE Other Pro Cutct Sv	Inflation	155,008	252,525	-	252,525	325,000	331,825	338,462	345,908	353,518
991	G252303003521150	WPMOE Health Related Srvs	Inflation	-	-	-	-	-	-	-	-	-
992	G252303003521090	WPMOE Comm & Media Servc	Inflation	4,000	14,500	-	14,500	14,500	14,805	15,101	15,433	15,772
993	G252303003521140	WPMOE Safety&Emergency Svc	Inflation	300	-	-	-	-	-	-	-	-
994	G252303003521192	WPMOE Special Events	Inflation	41	-	-	-	14,900	15,213	15,517	15,859	16,207
995	G252303003521210	WPMOE Licensing Fees	Inflation	-	530	-	530	600	613	625	639	653
996	G252303003521240	WPMOE Meals	Inflation	145	-	-	-	-	-	-	-	-
997	G252303003521250	WPMOE Misc Services	Inflation	7,698	22,837	-	22,837	-	-	-	-	-
998	G252303003542000	WPMOE Local County Travel	Inflation	-	-	-	-	-	-	-	-	-
999	G252303003542050	WPMOE Miscellaneous Travel	Inflation	261	-	-	-	-	-	-	-	-
1,000	G252303003542200	WPMOE Certification	Inflation	1,215	12,000	-	12,000	15,000	15,315	15,621	15,965	16,316
1,001	G252303003542210	WPMOE Mgmt/Prof Training	Inflation	7,022	66,573	-	66,573	64,173	65,521	66,831	68,301	69,804
1,002	G252303003542220	WPMOE Technical Train Cnt	Inflation	-	29,355	-	29,355	36,385	37,149	37,892	38,726	39,578
1,003	G252303003543000	WPMOE Cash Awards	Inflation	-	-	-	-	-	-	-	-	-
1,004	G252303003543020	WPMOE Departmental Awards	Inflation	-	-	-	-	-	-	-	-	-
1,005	G252303003544010	WPMOE Microfilm Services	Inflation	-	7,500	-	7,500	-	-	-	-	-
1,006	G252303003544020	WPMOE Phototypesetting	Inflation	-	-	-	-	-	-	-	-	-
1,007	G252303003544090	WPMOE Services-Other Agency	Inflation	-	-	-	-	-	-	-	-	-
1,008	G252303003544508	WPMOE Mileage Allow Auto	Inflation	-	-	-	-	-	-	-	-	-
1,009	G252303003544030	WPMOE Printing and Binding	Inf/Emp	118	-	-	-	-	-	-	-	-
1,010	G252303003544538	WPMOE Prof Memberships	Inf/Emp	1,095	2,800	-	2,800	2,330	2,379	2,427	2,480	2,534
1,011	G252303003544540	WPMOE Credit Card Expense	Inflation	-	-	-	-	-	-	-	-	-
1,012	G252303003544542	WPMOE Rec Activities	Inflation	-	-	-	-	-	-	-	-	-
1,013	G252303003544547	WPMOE Refuse Disposal Expense	Inflation	7,700	3,000	-	3,000	8,000	8,168	8,331	8,515	8,702
1,014	G252303003544990	WPMOE Other Operating Exp	Inflation	930	11,471	-	11,471	21,300	21,747	22,182	22,670	23,169
1,015		Total Operating Expenses		\$ 697,424	\$ 915,729	\$ -	\$ 915,729	\$ 1,137,662	\$ 1,163,621	\$ 1,189,158	\$ 1,217,439	\$ 1,246,427
Recovered Costs												
1,016	G252303003500121	WPMRC WPFO-Labor Charges	Labor	\$ -	\$ (45,010)	\$ -	\$ (45,010)	\$ (50,000)	\$ (51,500)	\$ (53,045)	\$ (54,636)	\$ (56,275)
1,017	G252303003501520	WPMRC Reimb-CptlFringe Be	Benefits	-	-	-	-	-	-	-	-	-
1,018		Total Recovered Costs		\$ -	\$ (45,010)	\$ -	\$ (45,010)	\$ (50,000)	\$ (51,500)	\$ (53,045)	\$ (54,636)	\$ (56,275)
Capital Equipment [1]												
1,019	G252303003566125	WPMCE Equipment Exp SC Onl	Bud Cap	\$ 172,151	\$ 86,400	\$ (86,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,020	G252303003566150	WPMCE Vehicle Expense	Bud Cap	-	-	-	-	-	-	-	-	-
1,021		Total Capital Equipment [1]		\$ 172,151	\$ 86,400	\$ (86,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,022		Total WP&M - Lab		\$ 3,786,411	\$ 3,529,515	\$ (86,400)	\$ 3,443,115	\$ 4,293,712	\$ 4,414,353	\$ 4,537,412	\$ 4,666,140	\$ 4,798,589
1,023		Total WP&M Department		\$ 10,539,675	\$ 12,797,168	\$ (86,400)	\$ 13,022,933	\$ 13,373,219	\$ 13,767,090	\$ 14,168,585	\$ 14,590,544	\$ 15,025,399

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

Projection of Operating Expenses												
Line No.	G/L Code	Description	Escalation Reference	Actual 2024	Budget	Fiscal Year 2025 Input Adjustments	2025	Adjusted 2026	Projected Fiscal Year Ending June 30,			
									2027	2028	2029	2030
<u>TBC - Treatment by Contract</u>												
1,024	550000	WPMOE Pmt-Alex Sanitation	Input	\$ 12,163,884	\$ 12,812,500	\$ 44,764	\$ 12,857,264	\$ 13,274,953	\$ 13,706,179	\$ 14,151,352	\$ 14,610,920	\$ 15,085,404
1,025	550010	WPMOE Pmt-Arlington Sewag	Input	2,737,624	2,665,000	(130,570)	2,534,430	2,592,722	2,647,169	2,700,112	2,759,515	2,820,224
1,026	550030	WPMOE Pmt-Falls Church Sw	Repair	296,130	448,950	-	448,950	312,000	324,480	337,459	350,958	364,996
1,027	550040	WPMOE Pmt-Harbor View Swg	Inflation	608,643	610,023	-	610,023	643,000	656,503	669,633	684,365	699,421
1,028	550050	WPMOE Pmt-Inter-Jurisdic	AgentFee	-	-	-	-	-	-	-	-	-
1,029	550060	WPMOE Pmt-Loudoun Water	AgentFee	-	-	-	-	-	-	-	-	-
1,030	550100	WPMOE Payments-DC Water	Input	20,297,822	17,349,843	3,820,787	21,170,630	21,080,967	22,030,449	23,020,757	24,053,650	25,130,958
1,031	550110	WPMOE Pmt-UOSA Sewage	Input	17,475,621	16,032,000	1,772,977	17,804,977	18,214,492	18,596,997	18,968,936	19,386,253	19,812,750
1,032	550120	WPMOE Pmt-Loudoun Water	AgentFee	32,011	83,183	-	83,183	50,000	51,279	52,539	53,935	55,369
1,033	550210	WPMOE Pmt-PWSA	AgentFee	380,607	500,000	-	500,000	500,000	512,788	525,387	539,350	553,688
1,034		Total TBC - Treatment by Contract		\$ 53,992,341	\$ 50,501,498	\$ 5,507,959	\$ 56,009,457	\$ 56,668,134	\$ 58,525,843	\$ 60,426,175	\$ 62,438,945	\$ 64,522,810
<u>Contracted Billing Services</u>												
1,035	550020	WPMOE FCWA	AgentFee	\$ 7,255,476	\$ 7,800,364	\$ -	\$ 7,800,364	\$ 8,000,000	\$ 8,204,607	\$ 8,406,192	\$ 8,629,603	\$ 8,859,001
1,036		Total Contracted Billing Service		\$ 7,255,476	\$ 7,800,364	\$ -	\$ 7,800,364	\$ 8,000,000	\$ 8,204,607	\$ 8,406,192	\$ 8,629,603	\$ 8,859,001
1,037		Total O&M Expenses & Capital Outlay		\$ 139,297,174	\$ 144,741,000	\$ 100,385	\$ 145,153,550	\$ 152,749,603	\$ 157,293,224	\$ 161,931,525	\$ 166,814,397	\$ 171,852,078
1,038		Capital Outlay		\$ 1,678,517	\$ 3,528,129	\$ (3,528,129)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,039		Total O&M Expenses Net of Capital Outlay		\$ 137,618,656	\$ 141,212,870	\$ 3,628,514	\$ 145,153,550	\$ 152,749,603	\$ 157,293,224	\$ 161,931,525	\$ 166,814,397	\$ 171,852,078
1,040		Op. Exp. Adj.		-	-	-	-	-	-	-	-	-
1,041		Additional Personnel		-	-	-	-	-	600,000	1,200,000	1,800,000	1,854,000
1,042		Total Adj. O&M Expenses Net of Capital Outlay		\$ 137,618,656	\$ 141,212,870	\$ 3,628,514	\$ 145,153,550	\$ 152,749,603	\$ 157,893,224	\$ 163,131,525	\$ 168,614,397	\$ 173,706,078

Footnotes:

- [1] WMP capitalizes budgeted equipment and capital outlays and therefore was reclassified to the forecasted Capital Improvement Program (reference Table 10).
- [2] Forecasted amounts are based on the apportionment of costs from budgetary estimates and forecasts provided by the respective Treatment by Contract (TBC) provider and based on discussions with WMP staff.

**Table 4**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**  
**Projection of Operating Expenses for Treatment By Contract (TBC)**

Page 1 of 2

Line No.	Description	Escalation Reference [1]	Projected Fiscal Year Ending June 30							
			Proposed Budget	Adjustments	Adjusted 2025	2026	2027	2028	2029	2030
AlexRenew - Alexandria Renew Enterprise										
AlexRenew - O&M Costs Allocated to Fairfax Co.[2]										
1	Total Operating Expenses	O&M ARE Input	\$ 35,295,594	\$ -	\$ 35,295,594	\$ 36,354,462	\$ 37,445,096	\$ 38,568,449	\$ 39,725,502	\$ 40,917,267
2	Less: AlexRenew Only Expense:		(4,683,060)	-	(4,683,060)	(4,823,552)	(4,968,258)	(5,117,306)	(5,270,825)	(5,428,950)
3	Joint Operating Expenses		\$ 30,612,534	\$ -	\$ 30,612,534	\$ 31,530,910	\$ 32,476,837	\$ 33,451,142	\$ 34,454,677	\$ 35,488,317
4	Percentage Allocation to Fairfax Co		42.00%	0.00%	42.00%	42.10%	42.20%	42.30%	42.41%	42.51%
5	Operating Expenses Allocated to Fairfax Co		\$ 12,857,264	\$ -	\$ 12,857,264	\$ 13,274,953	\$ 13,706,179	\$ 14,151,352	\$ 14,610,920	\$ 15,085,404
6	Less: Charges for Alexandria City Flow		-	-	-	-	-	-	-	-
7	Adjustments for Historical Budget to Actual Variance		-	-	-	-	-	-	-	-
8	Operating Expenses Allocated to Fairfax Co. - FY Adj		\$ 12,857,264	\$ -	\$ 12,857,264	\$ 13,274,953	\$ 13,706,179	\$ 14,151,352	\$ 14,610,920	\$ 15,085,404
9	Gross Joint Assets	IR&R ARE	\$ 943,664,099	\$ -	\$ 943,664,099	\$ 986,629,029	\$ 1,047,606,178	\$ 1,084,272,394	\$ 1,122,221,928	\$ 1,161,499,696
10	Funding Percentage per Agreement		0.70%	0.00%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%
11	Fairfax Co. Share (60%) [3]		3,963,389	-	3,963,389	4,143,842	4,399,946	4,553,944	4,713,332	4,878,299
12	Adjustments		-	-	-	-	-	-	-	-
13	IR&R Expenditures Allocated to Fairfax County [3]		\$ 3,963,389	\$ -	\$ 3,963,389	\$ 4,143,842	\$ 4,399,946	\$ 4,553,944	\$ 4,713,332	\$ 4,878,299
Subtotal ARE - O&M Costs Allocated to Fairfax Co.					\$ 16,648,822	\$ 17,373,682	\$ 18,042,099	\$ 18,666,796	\$ 19,284,405	\$ 19,922,461
Accruals/Fiscal Year End Adjustments [4]					-	-	-	-	-	-
Total ARE - O&M Costs Allocated to Fairfax Co.					\$ 16,648,822	\$ 17,373,682	\$ 18,042,099	\$ 18,666,796	\$ 19,284,405	\$ 19,922,461
Arlington County - WPCF										
Arlington WPCF - O&M Costs Allocated to Fairfax Co.[5]										
14	Escalation Factor	Composite	\$ 25,980,662	\$ -	\$ 25,980,662	\$ 26,578,217	\$ 27,136,360	\$ 27,679,087	\$ 28,288,027	\$ 28,910,364
15	Arlington Total Operating Expenses									
16	Annual Sewage Flow - Fairfax Co. to Arlington	Input	-	-	800,202	800,202	800,202	800,202	800,202	800,202
17	Annual Sewage Flow at Arlington (WPCF)	Input	-	-	8,202,937	8,202,937	8,202,937	8,202,937	8,202,937	8,202,937
Allocation Factor (Line 15/Line 16)			9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
18	Fairfax County Allocable O&M Payment		\$ 2,534,430	\$ -	\$ 2,534,430	\$ 2,592,722	\$ 2,647,169	\$ 2,700,112	\$ 2,759,515	\$ 2,820,224
19	Accruals/Fiscal Year End Adjustments [6]		-	-	-	-	-	-	-	-
20	Total Arlington WPCF - O&M Costs Allocated to Fairfax Co.[5]		\$ 2,534,430	\$ -	\$ 2,534,430	\$ 2,592,722	\$ 2,647,169	\$ 2,700,112	\$ 2,759,515	\$ 2,820,224
Blue Plains - DCWater										
DCWater - O&M Costs Allocated to Fairfax Co.[7]										
21	Interceptors	Inflation	\$ 756,758	\$ -	\$ 756,758	\$ 789,299	\$ 823,239	\$ 858,638	\$ 895,559	\$ 934,068
22	Pumping Stations	Inflation	487,294	-	487,294	508,248	530,103	552,897	576,672	601,469
23	Screen Chambers	Inflation	130	-	130	136	142	148	154	161
24	Wastewater Treatment Plant	Inflation	12,779,243	-	12,779,243	13,328,750	13,901,886	14,499,667	15,123,153	15,773,449
25	D.C. Sludge Costs	DC Sludge	2,387,030	-	2,387,030	2,489,672	2,596,728	2,708,387	2,824,848	2,946,316
26	Indirect Costs	Inflation	3,254,878	-	3,254,878	3,394,838	3,540,816	3,693,071	3,851,873	4,017,504
27	Rental and User Fees	Inflation	559,611	-	559,611	583,674	608,772	634,949	662,252	690,729
28	WSSC Biosolids	Inflation	945,686	-	945,686	986,350	1,028,763	1,073,000	1,119,139	1,167,262
29	Excess Flow and Other Payments	Inflation	-	-	-	-	-	-	-	-
30	Additional Costs	Inflation	-	-	-	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
31	Accruals/Fiscal Year End Adjustments [8]	Inflation	-	-	-	-	-	-	-	-
32	Total DCWater - O&M Costs Allocated to Fairfax Co.[7]		\$ 21,170,630	\$ -	\$ 21,170,630	\$ 21,080,967	\$ 22,030,449	\$ 23,020,757	\$ 24,053,650	\$ 25,130,958
Percentage Change										
Upper Occoquan Sewage Authority - UOSA										
UOSA - O&M Costs Allocated to Fairfax Co.[9]										
33	UOSA Total Operating Expenses	Composite	\$ 40,910,124	\$ 1,227,304	\$ 42,137,428	\$ 43,106,589	\$ 44,011,827	\$ 44,892,064	\$ 45,879,689	\$ 46,889,042
34	Annual Sewage Flow - Fairfax Co. to UOSA (MG)	Input	-	-	4,596,494	4,596,494	4,596,494	4,596,494	4,596,494	4,596,494
35	Annual Sewage Flow at UOSA (MG)	Input	-	-	12,270,000	12,270,000	12,270,000	12,270,000	12,270,000	12,270,000
36	Allocation Factor		37.5%	0.0%	37.5%	37.5%	37.5%	37.5%	37.5%	37.5%
37	Fairfax County Allocable O&M Payment		15,325,438	459,763	15,785,201	16,148,261	16,487,375	16,817,122	17,187,099	17,565,215
38	Accruals/Fiscal Year End Adjustments [10]		-	-	-	-	-	-	-	-
39	Reserve and Maintenance Fund Deposit	Composite	\$ 4,935,202	\$ -	\$ 4,935,202	\$ 5,048,712	\$ 5,154,735	\$ 5,257,830	\$ 5,373,502	\$ 5,491,719
40	Fairfax Co. Reserved Capac. from UOSA	Input	-	-	22.10	22.10	22.10	22.10	22.10	22.10
41	Total Capacity of UOSA WWTP	Input	-	-	54.00	54.00	54.00	54.00	54.00	54.00
42	Allocation Factor		40.93%	40.93%	40.93%	40.93%	40.93%	40.93%	40.93%	40.93%

Footnotes on Page 2 of 2.

**Table 4**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**  
**Projection of Operating Expenses for Treatment By Contract (TBC)**

Page 2 of 2

Line No.	Description	Escalation Reference [1]	Projected Fiscal Year Ending June 30							
			Proposed Budget	Adjustments	Adjusted 2025	2026	2027	2028	2029	2030
43	Fairfax County Allocable R&M Deposits		\$ 2,019,776	\$ -	\$ 2,019,776	\$ 2,066,231	\$ 2,109,622	\$ 2,151,814	\$ 2,199,154	\$ 2,247,535
44	Accruals/Fiscal Year End Adjustments [10]		-	-	-	-	-	-	-	-
45	Total UOSA Allocated Cost		<u>\$ 17,345,214</u>	<u>\$ 459,763</u>	<u>\$ 17,804,977</u>	<u>\$ 18,214,492</u>	<u>\$ 18,596,997</u>	<u>\$ 18,968,936</u>	<u>\$ 19,386,253</u>	<u>\$ 19,812,750</u>
<b>Loudoun County Sanitation Authority</b>										
47	Fairfax Flow to BRWRF		-		-	-	-	-	-	-
48	Total Wastewater Treated at BRWRF		-		-	-	-	-	-	-
49	Fairfax Proportion		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	LCSA Total Operating Costs		\$ 21,500,000		\$ 21,500,000	\$ 21,500,000	\$ 21,500,000	\$ 21,500,000	\$ 21,500,000	\$ 21,500,000
51	Fairfax County Allocable O&M Payment		<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Footnotes:

- [1] Escalation reference apply to costs beginning with the Fiscal Year 2026 and beyond.
- [2] Forecasted amounts are based on: i) apportionment of costs from budgetary estimates by AlexRenew; and ii) escalation of costs based on information provided by AlexRenew and discussions with WMP Staff.
- [3] Projected IR&R contribution based on the master indenture of trust agreement that entitles AlexRenew 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%).
- [4] Adjustment made for Historical Fiscal Years to account for: i) true up of the operating costs performed by AlexRenew at the end of the Fiscal Year; and ii) adjustments to account for the difference in the Fiscal Year period between AlexRenew and Fairfax County.
- [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 WMP 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, if any.
- [7] Forecasted amounts are based on apportionment of costs from budgetary estimates by DCWater; and ii) escalation of costs based on information provided by DCWater and discussions with WMP Staff.
- [8] Adjustment made for Historical Fiscal Years to account for: i) true up of the operating costs performed by DCWater at the end of the Fiscal Year; and ii) adjustments to account for the difference in the Fiscal Year period between DCWater 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 WMP 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; and ii) Interest earnings and additional charges/credits that occurred during the F

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

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

Line No.	Description	Escalation Factors	Actual [1] 2024	2025	2026	2027	2028	2029	2030
Sales of Service (Bulk Sales)									
1	City of Fairfax [2]	Calculated	\$ 2,651,141	\$ 2,421,020	\$ 2,405,950	\$ 2,470,401	\$ 2,536,263	\$ 2,604,367	\$ 2,674,167
2	Town of Herndon [3]	Calculated	811,368	2,241,462	2,223,523	2,314,868	2,409,759	2,508,335	2,610,725
3	Arlington County [4]	Calculated	790,914	944,870	937,800	976,443	1,016,592	1,058,307	1,101,642
4	Fort Belvoir [5]	Calculated	2,677,701	2,564,660	2,716,036	2,876,145	3,044,696	3,225,474	3,417,605
5	City of Falls Church [6]	Calculated	954,575	877,579	911,441	935,941	964,210	991,380	1,019,308
6	Town of Vienna [7]	Calculated	737,582	754,364	749,669	769,751	790,273	811,493	833,242
7	FCWA [8]	Calculated	161,672	170,010	179,317	189,891	201,035	212,934	225,608
8	L-95 ERRF (Covanta) [9]	Calculated	535,679	458,455	483,552	512,066	542,117	574,205	608,382
9	LCSA [10]	Calculated	336,240	303,648	310,632	317,155	323,498	330,615	337,889
10	Sales of Service (Bulk Revenue)		\$ 9,656,872	\$ 10,736,068	\$ 10,917,920	\$ 11,362,659	\$ 11,828,443	\$ 12,317,110	\$ 12,828,568
11	Percentage Change			11.18%	1.69%	4.07%	4.10%	4.13%	4.15%
Other Revenues									
12	Miscellaneous Revenue	Constant	\$ 222,897	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
13	Water Reuse Charges	Constant	\$ 210,775	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
14	Industrial Pretreatment Charges	Constant	-	-	-	-	-	-	-
15	Engineering Fees	Constant	-	-	-	-	-	-	-
16	Sale of Capital Equipment	Constant	-	-	-	-	-	-	-
17	Sales of Salvage	Constant	30,589	100,000	100,000	100,000	100,000	100,000	100,000
18	Subtotal Other Revenues		\$ 464,261	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
19	Percentage Change			72.32%	0.00%	0.00%	0.00%	0.00%	0.00%
Non-Recurring Revenues (to E&I Fund)									
20	Lateral Spur Fees [11]	Connections	\$ 600	\$ 10,000	\$ 10,045	\$ 10,090	\$ 10,135	\$ 10,180	\$ 10,226
21	Connection Charges [11]	Connections	428,337	260,000	261,165	262,335	263,510	264,691	265,877
22	Frontage Fees [11]	Constant	-	-	-	-	-	-	-
23	Subtotal Non-Recurring Revenues		\$ 428,937	\$ 270,000	\$ 271,209	\$ 272,425	\$ 273,645	\$ 274,871	\$ 276,104
24	Percentage Change			(37.05%)	0.45%	0.45%	0.45%	0.45%	0.45%
Capital Contributions [12]									
25	City of Fairfax			\$ 3,366,206	\$ 4,671,424	\$ 8,608,809	\$ 9,572,615	\$ 10,942,818	\$ 7,024,030
26	Town of Herndon			1,581,581	2,502,677	2,616,677	3,730,452	3,795,097	2,529,000
27	Arlington County			948,948	1,501,606	1,570,006	2,238,271	2,277,058	1,517,400
28	City of Falls Church			1,816,358	1,678,086	2,074,691	1,596,296	704,012	604,938
29	Town of Vienna			1,001,847	1,390,305	2,562,146	2,848,993	3,256,791	2,090,485
30	Total Capital Reimbursement from SoS			\$ 8,714,940	\$ 11,744,099	\$ 17,432,330	\$ 19,986,626	\$ 20,975,776	\$ 13,765,853

**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 provided by the County; iii) other information as provided by the County.  
 Amounts shown estimated as follows:

Description	Projected Fiscal Year Ending June 30,					
	2025	2026	2027	2028	2029	2030
<b>City of Fairfax:</b>						
City of Fairfax Share of Noman Cole O&M Costs						
G252302002 NMCoLeJr PCP	\$19,126,125	\$18,437,242	\$19,002,924	\$19,583,694	\$20,183,290	\$20,799,720
G252302003 NMCoLeJr PCP	10,959,124	11,576,890	11,935,361	12,303,244	12,687,368	13,083,933
Other Direct Cost Allocation	8,344,473	8,324,748	8,581,072	8,844,192	9,117,037	9,398,002
Other Direct Cost Allocation - % of Total O&M	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%
Forecast Adjustment	(1,152,892)	(1,150,166)	(1,185,581)	(1,221,934)	(1,259,631)	(1,298,450)
Total Noman Cole O&M Costs	<u>\$37,276,831</u>	<u>\$37,188,714</u>	<u>\$38,333,776</u>	<u>\$39,509,196</u>	<u>\$40,728,064</u>	<u>\$41,983,205</u>
Sewage Flows - City of Fairfax	797,160	797,160	797,160	797,160	797,160	797,160
Total Noman Cole Sewage Flow	13,440,030	13,492,243	13,544,838	13,597,642	13,650,584	13,703,978
Allocation Percentage - O&M Costs	5.93%	5.91%	5.89%	5.86%	5.84%	5.82%
Allocated O&M Cost to City of Fairfax	\$2,210,977	\$2,197,215	\$2,256,074	\$2,316,222	\$2,378,417	\$2,442,162
Plus: Overhead @ 9.5% of Allocated O&M Costs	210,043	208,735	214,327	220,041	225,950	232,005
Total Allocated O&M Cost to City of Fairfax	<u>\$2,421,020</u>	<u>\$2,405,950</u>	<u>\$2,470,401</u>	<u>\$2,536,263</u>	<u>\$2,604,367</u>	<u>\$2,674,167</u>
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue - City of Fairfax	<u>\$2,421,020</u>	<u>\$2,405,950</u>	<u>\$2,470,401</u>	<u>\$2,536,263</u>	<u>\$2,604,367</u>	<u>\$2,674,167</u>
<b>City of Fairfax Share of Noman Cole Capital Costs</b>						
Noman Cole CIP Costs	\$53,699,000	\$74,520,333	\$137,331,000	\$152,706,000	\$174,564,000	\$112,050,000
Forecast Adjustment	0	0	0	0	0	0
Adjusted Noman Cole CIP Costs	<u>\$53,699,000</u>	<u>\$74,520,333</u>	<u>\$137,331,000</u>	<u>\$152,706,000</u>	<u>\$174,564,000</u>	<u>\$112,050,000</u>
Total Capacity - Noman Cole	67	67	67	67	67	67
Capacity Reservation City of Fairfax	4.2	4.2	4.2	4.2	4.2	4.2
Capital Cost Allocation Percentage	6.27%	6.27%	6.27%	6.27%	6.27%	6.27%
City of Fairfax Share of Noman Cole Capital Costs	\$3,366,206	\$4,671,424	\$8,608,809	\$9,572,615	\$10,942,818	\$7,024,030
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Total Capital Reimbursement - City of Fairfax	<u>\$3,366,206</u>	<u>\$4,671,424</u>	<u>\$8,608,809</u>	<u>\$9,572,615</u>	<u>\$10,942,818</u>	<u>\$7,024,030</u>
<b>Town of Herndon:</b>						
<b>Trunk Sewer Operation and Maintenance Payment</b>						
Actual O&M Costs	\$0	\$0	\$0	\$0	\$0	\$0
Plus Overhead @ 4%	0	0	0	0	0	0
Total Costs	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Town of Herndon Allocated Costs (@37.70%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>District of Columbia Conveyance and Disposal Charge</b>						
Blue Plains - O&M Payments	\$21,170,630	\$21,080,967	\$22,030,449	\$23,020,757	\$24,053,650	\$25,130,958
Sewage Flows - Herndon	1,063,318	1,063,318	1,063,318	1,063,318	1,063,318	1,063,318
Total Flows sent to Blue Plains	10,043,048	10,081,194	10,119,530	10,158,024	10,196,676	10,235,549
Allocation Percentage	10.59%	10.55%	10.51%	10.47%	10.43%	10.39%
Blue Plains O&M Costs Allocable to Herndon	\$2,241,462	\$2,223,523	\$2,314,868	\$2,409,759	\$2,508,335	\$2,610,725
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue - Herndon	<u>\$2,241,462</u>	<u>\$2,223,523</u>	<u>\$2,314,868</u>	<u>\$2,409,759</u>	<u>\$2,508,335</u>	<u>\$2,610,725</u>
<b>Blue Plains - Capital Payment</b>						
Blue Plains CIP Costs	\$16,343,000	\$25,861,000	\$27,039,000	\$38,548,000	\$39,216,000	\$26,133,000

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

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

Capacity Reservation - Herndon	3.00	3.00	3.00	3.00	3.00	3.00
Total Capacity Reservation for County	31.00	31.00	31.00	31.00	31.00	31.00
Allocation Percentage - Capital Costs	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%
CIP costs allocated to Herndon	\$1,581,581	\$2,502,677	\$2,616,677	\$3,730,452	\$3,795,097	\$2,529,000
Adjustments	0	0	0	0	0	0
Total Capital Reimbursement - Herndon	\$1,581,581	\$2,502,677	\$2,616,677	\$3,730,452	\$3,795,097	\$2,529,000
<u>Determination of Rate</u>						
Adjusted Total Sales of Service Revenue - Herndon	\$2,241,462	\$2,223,523	\$2,314,868	\$2,409,759	\$2,508,335	\$2,610,725
Total Capital Reimbursement - Herndon	\$1,581,581	\$2,502,677	\$2,616,677	\$3,730,452	\$3,795,097	\$2,529,000
Total Payment due from Herndon	\$3,823,043	\$4,726,201	\$4,931,545	\$6,140,210	\$6,303,432	\$5,139,725
Sewage Flows (000's gallons)	1,063,318	1,063,318	1,063,318	1,063,318	1,063,318	1,063,318
Rate Charged	\$3.60	\$4.44	\$4.64	\$5.77	\$5.93	\$4.83
Calculation of Balance (Informational)						
Beginning Balance Due from/(to) Herndon	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance Due from/(to) Herndon	\$0	\$0	\$0	\$0	\$0	\$0

**[4] Arlington County:**

<u>District of Columbia Conveyance and Disposal Charge</u>						
Blue Plains - O&M Payments	\$20,611,019	\$20,497,293	\$21,421,677	\$22,385,808	\$23,391,398	\$24,440,229
Sewage Flows - Arlington County	444,570	444,570	444,570	444,570	444,570	444,570
Total Flows sent to Blue Plains	10,043,048	10,081,194	10,119,530	10,158,024	10,196,676	10,235,549
Allocation Percentage	4.43%	4.41%	4.39%	4.38%	4.36%	4.34%
Blue Plains O&M Costs Allocable to Arlington County	\$912,376	\$903,909	\$941,095	\$979,724	\$1,019,853	\$1,061,535
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Blue Plains O&M Costs - Arlington County	\$912,376	\$903,909	\$941,095	\$979,724	\$1,019,853	\$1,061,535
<u>Blue Plains Annual User Fee Payments (IMA)</u>						
Fairfax County Payments	\$559,611	\$583,674	\$608,772	\$634,949	\$662,252	\$690,729
Capacity Reservation - Arlington	1.80	1.80	1.80	1.80	1.80	1.80
Total Capacity Reservation for Fairfax County	31.00	31.00	31.00	31.00	31.00	31.00
Arlington County Share of Payments	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%
Blue Plains User Fee Payments (IMA)	\$32,494	\$33,891	\$35,348	\$36,868	\$38,453	\$40,107
<u>Pimmit Run Trunk Sewer O&amp;M Payment</u>						
Annual O&M Costs - Fairfax Trunk Sewers	\$0	\$0	\$0	\$0	\$0	\$0
Sewage Flows - Arlington County	0	0	0	0	0	0
Annual Flow of Sewage - Pimmit Run System of Fairfax	1	1	1	1	1	1
Allocation Percentage - Pimmit Run O&M Costs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pimmit Run O&M Costs Allocable to Arlington	\$0	\$0	\$0	\$0	\$0	\$0
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Pimmit Run Trunk Sewer O&M payment	\$0	\$0	\$0	\$0	\$0	\$0
Total Sales of Services Receivables - Arlington County	\$944,870	\$937,800	\$976,443	\$1,016,592	\$1,058,307	\$1,101,642
Adjustments for Accruals/True-Up	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Total Sales of Service Revenue for Arlington County	\$944,870	\$937,800	\$976,443	\$1,016,592	\$1,058,307	\$1,101,642
<u>Blue Plains - Capital Payment</u>						
Blue Plains CIP Costs	\$19,253,000	\$31,128,000	\$32,898,000	\$43,411,000	\$41,220,000	\$26,348,000
Capacity Reservation - Arlington	1.80	1.80	1.80	1.80	1.80	1.80
Total Capacity Reservation for County	31.00	31.00	31.00	31.00	31.00	31.00
Allocation Percentage	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%
CIP costs Allocated to Arlington	\$1,117,916	\$1,807,432	\$1,910,206	\$2,520,639	\$2,393,419	\$1,529,884
Accrual/Adjustments	0	0	0	0	0	0
Total Capital Reimbursement - Arlington	\$948,948	\$1,501,606	\$1,570,006	\$2,238,271	\$2,277,058	\$1,517,400

**[5] Fort Belvoir:**

Noman Cole CIP Costs	53,699,000	74,520,333	137,331,000	152,706,000	174,564,000	112,050,000
Capacity Reservation - Fort Belvoir	3.00	3.00	3.00	3.00	3.00	3.00
Total Payment due from Herndon	67.00	67.00	67.00	67.00	67.00	67.00
Allocation Percentage	4.48%	4.48%	4.48%	4.48%	4.48%	4.48%
CIP costs Allocated to Arlington	\$2,404,433	\$3,336,731	\$6,149,149	\$6,837,582	\$7,816,299	\$5,017,164
Accrual/Adjustments	0	0	0	0	0	0
Total Capital Reimbursement - Fort Belvoir	\$2,404,433	\$3,336,731	\$6,149,149	\$6,837,582	\$7,816,299	\$5,017,164
Norman Cole O&M Payment	0	0	0	0	0	0
Sewage Flows	354,050	354,050	354,050	354,050	354,050	354,050
Rate Charged	\$7.24	\$7.67	\$8.12	\$8.60	\$9.11	\$9.65
Total Sales of Services Receivables - Fort Belvoir	\$2,564,660	\$2,716,036	\$2,876,145	\$3,044,696	\$3,225,474	\$3,417,605
Accrual/Adjustments	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue for Fort Belvoir	\$2,564,660	\$2,716,036	\$2,876,145	\$3,044,696	\$3,225,474	\$3,417,605

**[6] City of Falls Church:**

<u>AlexRenew O&amp;M Payment</u>						
AlexRenew WWTP O&M Costs	\$16,648,822	\$17,373,682	\$18,042,099	\$18,666,796	\$19,284,405	\$19,922,461
City of Falls Church Flows	390,404	390,404	390,404	390,404	390,404	390,404
Total Flows Sent to AlexRenew	5,643,302	5,666,832	5,690,479	5,714,224	5,738,067	5,762,046
Allocation Percentage	\$0	\$0	\$0	\$0	\$0	\$0
AlexRenew O&M Costs allocable to City of Falls Church	\$1,151,767	\$1,196,922	\$1,237,806	\$1,275,342	\$1,312,064	\$1,349,834
Adjustments for Accruals/True-Up	(274,188)	(285,481)	(301,865)	(311,132)	(320,684)	(330,526)
Adjusted Total Sales of Service Revenue for the City of Falls Church	\$877,579	\$911,441	\$935,941	\$964,210	\$991,380	\$1,019,308
<u>AlexRenew O&amp;M Payment</u>						
AlexRenew WWTP O&M Costs	\$58,850,000	\$54,370,000	\$67,220,000	\$51,720,000	\$22,810,000	\$19,600,000
City of Falls Church Flows	1.0	1.0	1.0	1.0	1.0	1.0
Total Flows Sent to AlexRenew	32	32	32	32	32	32
Allocation Percentage	3.09%	3.09%	3.09%	3.09%	3.09%	3.09%
AlexRenew O&M Costs allocable to City of Falls Church	\$1,816,358	\$1,678,086	\$2,074,691	\$1,596,296	\$704,012	\$604,938
Adjustments for Accruals/True-Up	0	0	0	0	0	0

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

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

Adjusted Total Sales of Service Revenue for the City of Falls Church	\$1,816,358	\$1,678,086	\$2,074,691	\$1,596,296	\$704,012	\$604,938
<b>[7] <u>Town of Vienna</u></b>						
<u>Payment Number 1 - O&amp;M Payments</u>						
A. Noman Cole O&M Payment						
Noman Cole O&M Costs	\$37,276,831	\$37,188,714	\$38,333,776	\$39,509,196	\$40,728,064	\$41,983,205
Plus: Overhead @4.0% of Allocable O&M Costs	1,491,073	1,487,549	1,533,351	1,580,368	1,629,123	1,679,328
Total Allocable Costs	\$38,767,904	\$38,676,262	\$39,867,127	\$41,089,563	\$42,357,187	\$43,662,534
Town of Vienna Sewage Flow	261,523	261,523	261,523	261,523	261,523	261,523
Total Noman Cole Sewage Flow	13,440,030	13,492,243	13,544,838	13,597,642	13,650,584	13,703,978
Allocation Percentage	1.95%	1.94%	1.93%	1.92%	1.92%	1.91%
Noman Cole O&M Costs allocable to Town of Vienna	\$754,364	\$749,669	\$769,751	\$790,273	\$811,493	\$833,242
B. Alex Renew O&M Payment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Alex Renew O&M Costs Allocable to Fairfax	\$16,648,822	\$17,373,682	\$18,042,099	\$18,666,796	\$19,284,405	\$19,922,461
Plus: Overhead @ 4.0% of Allocable O&M Costs	665,953	694,947	721,684	746,672	771,376	796,898
Total Allocable Costs	\$17,314,775	\$18,068,629	\$18,763,783	\$19,413,468	\$20,055,781	\$20,719,360
Accotink Flows - Vienna	0	0	0	0	0	0
Total Flows to Alex Renew	5,643,302	5,666,832	5,690,479	5,714,224	5,738,067	5,762,046
Allocation Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Alex Renew O&M Cost Allocated to Town of Vienna	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M Payments	\$754,364	\$749,669	\$769,751	\$790,273	\$811,493	\$833,242
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Total O&M Payments	\$754,364	\$749,669	\$769,751	\$790,273	\$811,493	\$833,242
<u>Payment Number 2 - Capital Payments</u>						
A. Capital Contributions for Nitrogen Removal	\$0	\$0	\$0	\$0	\$0	\$0
B. Noman Cole CIP	\$3,699,000	\$4,520,333	\$3,331,000	\$2,706,000	\$4,564,000	\$1,050,000
Capacity Reservation - Vienna	\$67	\$67	\$67	\$67	\$67	\$67
Total Capacity - Noman Cole	\$1	\$1	\$1	\$1	\$1	\$1
Allocation Percentage - Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Payments	\$1,001,847	\$1,390,305	\$2,562,146	\$2,848,993	\$3,256,791	\$2,090,485
Accrual/Adjustments	0	0	0	0	0	0
Adjusted Total Capital Payments	\$1,001,847	\$1,390,305	\$2,562,146	\$2,848,993	\$3,256,791	\$2,090,485
<b>[8] <u>FCWA:</u></b>						
Sewage Flows	19,491	19,491	19,491	19,491	19,491	19,491
Rate Charged	\$8.72	\$9.20	\$9.74	\$10.31	\$10.92	\$11.58
Total Sales of Services Receivables - Fairfax Water	\$170,010	\$179,317	\$189,891	\$201,035	\$212,934	\$225,608
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue for Fairfax Water	\$170,010	\$179,317	\$189,891	\$201,035	\$212,934	\$225,608
Blue Plains CIP Costs	\$13,812,471	\$21,856,716	\$22,852,316	\$32,579,277	\$33,143,845	\$22,086,600
Capacity Reservation - FCWA	67	67	67	67	67	67
Total Capacity - Noman Cole	1.00	1.00	1.00	1.00	1.00	1.00
Allocation Percentage - Capital Costs	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%
Total Capital Payments	\$206,156.28	\$326,219.64	\$341,079.35	\$486,257.87	\$494,684.26	\$329,650.75
Accrual/Adjustments	(206,156)	(326,220)	(341,079)	(486,258)	(494,684)	(329,651)
Adjusted Total Capital Payments	\$170,010	\$179,317	\$189,891	\$201,035	\$212,934	\$225,608
<b>[9] <u>L-95 ERRF (Covanta):</u></b>						
Sewage Flows	52,560	52,560	52,560	52,560	52,560	52,560
Rate Charged	\$8.72	\$9.20	\$9.74	\$10.31	\$10.92	\$11.58
Total Sales of Services Receivables - Covanta	\$458,455	\$483,552	\$512,066	\$542,117	\$574,205	\$608,382
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue for Covanta	\$458,455	\$483,552	\$512,066	\$542,117	\$574,205	\$608,382
B. Noman Cole CIP	\$53,699,000	\$74,520,333	\$137,331,000	\$152,706,000	\$174,564,000	\$112,050,000
Capacity Reservation - Vienna	67	67	67	67	67	67
Total Capacity - Noman Cole	1.00	1.00	1.00	1.00	1.00	1.00
Allocation Percentage - Capital Costs	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%
Total Capital Payments	\$801,478	\$1,112,244	\$2,049,716	\$2,279,194	\$2,605,433	\$1,672,388
Accrual/Adjustments	(801,478)	(1,112,244)	(2,049,716)	(2,279,194)	(2,605,433)	(1,672,388)
Adjusted Total Capital Payments	\$458,455	\$483,552	\$512,066	\$542,117	\$574,205	\$608,382
<b>[10] <u>Loudoun County Sanitation Authority:</u></b>						
1. UOSA O&M Payments Billed to Fairfax Co.						
Fairfax Co. Paym. of O&M to UOSA	\$15,785,201	\$16,148,261	\$16,487,375	\$16,817,122	\$17,187,099	\$17,565,215
LCSA Share of Payments	1.34%	1.34%	1.34%	1.34%	1.34%	1.34%
UOSA O&M Payments Allocated to LCSA	\$212,255	\$217,137	\$221,697	\$226,131	\$231,106	\$236,190
2. UOSA Reserve Maintenance Billed to Fairfax Co.						
Fairfax County Payments	\$2,019,776	\$2,066,231	\$2,109,622	\$2,151,814	\$2,199,154	\$2,247,535
LCSA Share of Payments	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%
UOSA R&M Payments Allocated to LCSA	\$91,393	\$93,495	\$95,458	\$97,367	\$99,509	\$101,698
Total Sales of Services Allocated to LCSA	\$303,648	\$310,632	\$317,155	\$323,498	\$330,615	\$337,889
Adjustments for Accruals/True-Up	0	0	0	0	0	0
Adjusted Total Sales of Service Revenue for LCSA	\$303,648	\$310,632	\$317,155	\$323,498	\$330,615	\$337,889

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

[12] Amounts Shown reflect SOS customer direct capital contributions. Other SOS customers such as Fort Belvoir are charged a single rate to recover both operating and capital cost apportionment and is considered an c

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

**Development of Wastewater System Revenue Requirements and Revenue Sufficiency**

Line No.	Description	Projected Fiscal Year Ending June 30,					
		2025	2026	2027	2028	2029	2030
1	Total Operating Expenses (Including TBC) [1]	\$ 145,153,550	\$ 152,749,603	\$ 157,893,224	\$ 163,131,525	\$ 168,614,397	\$ 173,706,078
	Debt Service [2]						
	Senior Debt Service						
2	Existing Debt	\$ 44,159,788	\$ 45,111,207	\$ 45,104,848	\$ 45,092,497	\$ 39,453,432	\$ 39,236,138
3	Proposed Debt [3]	-	3,565,314	14,261,255	26,104,022	37,946,789	48,310,295
4	Subtotal - Senior Debt Service	\$ 44,159,788	\$ 48,676,521	\$ 59,366,103	\$ 71,196,519	\$ 77,400,221	\$ 87,546,433
	Subordinate Debt Service						
5	Existing Debt (Includes UOSA Planned Debt) [4]	\$ 23,603,722	\$ 23,905,254	\$ 23,907,748	\$ 23,907,968	\$ 17,825,989	\$ 11,746,804
6	Proposed Debt [5]	-	3,211,869	3,211,869	3,211,869	7,578,095	7,578,095
7	Subtotal - Subordinate Debt Service	\$ 23,603,722	\$ 27,117,123	\$ 27,119,617	\$ 27,119,837	\$ 25,404,084	\$ 19,324,898
8	Total Debt Service	\$ 67,763,510	\$ 75,793,644	\$ 86,485,721	\$ 98,316,356	\$ 102,804,305	\$ 106,871,331
	Other Revenue Requirements						
9	Transfer to Capital - Subfund C69300 (Programmed)	\$ 79,411,771	\$ 83,936,689	\$ 86,569,214	\$ 88,481,934	\$ 98,956,450	\$ 111,730,085
10	Transfer to Extension - Subfund 69300A	3,000,000	1,458,791	-	-	-	-
11	Transfer to Reserves - Fund 69000	2,406,730	3,121,666	2,113,817	2,152,726	2,253,235	2,092,472
12	Capital Improvements Funded from Rates	5,407,574	2,917,957	3,063,855	3,217,048	3,377,900	3,546,795
13	Total Other Revenue Requirements	\$ 90,226,075	\$ 91,435,102	\$ 91,746,886	\$ 93,851,708	\$ 104,587,585	\$ 117,369,352
14	Gross Revenue Requirements	\$ 303,143,135	\$ 319,978,349	\$ 336,125,830	\$ 355,299,588	\$ 376,006,287	\$ 397,946,761
	Less Income and Funds from Other Sources:						
15	Sales of Service (Bulk Revenue) [6]	\$ 10,736,068	\$ 10,917,920	\$ 11,362,659	\$ 11,828,443	\$ 12,317,110	\$ 12,828,568
16	Other Operating Revenues [7]	800,000	800,000	800,000	800,000	800,000	800,000
17	Unrestricted Interest Income [8]	7,229,000	7,871,000	5,573,000	5,242,000	5,158,000	4,896,000
18	Transfers from Reserves - Fund 69000	-	-	-	-	-	-
19	Availability Fees Used to Pay Debt	22,056,875	22,459,694	22,867,579	23,278,911	23,688,974	24,128,408
20	Subtotal Other Operating Revenues	\$ 40,821,943	\$ 42,048,614	\$ 40,603,238	\$ 41,149,354	\$ 41,964,084	\$ 42,652,976
21	Net Revenue Requirements	\$ 262,321,192	\$ 277,929,735	\$ 295,522,592	\$ 314,150,234	\$ 334,042,203	\$ 355,293,784
	Revenues from Proposed Sewer Service Charges:						
22	Proposed Rate Adjustments - Effective	0.0%	5.9%	5.9%	5.9%	5.9%	5.9%
23	Rate Revenues Under Proposed Rates	\$ 262,321,192	\$ 277,929,736	\$ 295,522,591	\$ 314,150,234	\$ 334,042,203	\$ 355,293,784
24	Rate Revenue Surplus/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes on Page 2 of 2.

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

**Development of Wastewater System Revenue Requirements and Revenue Sufficiency**

Line No.	Description	Projected Fiscal Year Ending June 30,					
		2025	2026	2027	2028	2029	2030

Footnotes:

- [1] Amounts shown derived from information as contained on Table 3.
- [2] The total Outstanding Senior Lien Debt Service include debt service associated with the Sewer Revenue Bonds, Series 2012 (the "Series 2012 Bonds"), the Sewer Revenue Refunding Bonds, Series 2014 (the "Series 2014 Bonds"), the Sewer Revenue Refunding Bonds, Series 2016A (the "Series 2016A Bonds"), the Sewer Revenue Bonds, Series 2017 (the "Series 2017 Bonds"), the Sewer Revenue Bonds, Series 2021 (the "Series 2021 Bonds"), and the Sewer Revenue Bonds, Series 2024 (the "Series 2024 Bonds").
- [3] The following table summarizes the assumptions utilized for additional Senior Lien Debt:
- |                                     | 2026     | 2028     | 2030     |
|-------------------------------------|----------|----------|----------|
| Term-Years                          | 30       | 30       | 30       |
| Interest Rate                       | 4.50%    | 4.50%    | 4.50%    |
| Issue Month - Principal Pmt (Jan=1) | 4        | 1        | 1        |
| Total Projects Funded (Millions)    | \$ 230.0 | \$ 382.0 | \$ 334.3 |
| Total Principal Issued (Millions)   | \$ 232.3 | \$ 385.8 | \$ 337.6 |
| Annual Debt Service (Millions)      | \$ 14.3  | \$ 11.8  | \$ 10.4  |
- [4] Amount shown includes debt service associated with outstanding VRA Loan 2001 C-515259-01, VRA Loan 2002 C-515273-01 and various outstanding UOSA debt issues.
- [5] Based on discussions with WMP staff, forecast assumes the County will participate in issuances by UOSA.
- [6] Amounts shown derived from information as contained on Table 5.
- [7] Other Revenues includes revenues derived from: miscellaneous revenue, pretreatment charges and the sale of property. Amount shown include Non-Recurring Revenues from growth related miscellaneous charges.
- [8] Amounts shown derived from information as contained on Table 9.

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

Page 1 of 3

**Projected Operating Results and Debt Service Coverage Analysis**

Line No.	Description	Projected Fiscal Year Ending June 30,					
		2025	2026	2027	2028	2029	2030
<b>Operating Revenues: [1]</b>							
1	Sewer Service Charges (Retail Customers)	\$ 262,321,192	\$ 277,929,736	\$ 295,522,591	\$ 314,150,234	\$ 334,042,203	\$ 355,293,784
2	Sales of Service (Bulk revenue)	10,736,068	10,917,920	11,362,659	11,828,443	12,317,110	12,828,568
3	Other Revenues [2]	800,000	800,000	800,000	800,000	800,000	800,000
4	Interest Income	7,229,000	7,871,000	5,573,000	5,242,000	5,158,000	4,896,000
5	Other	-	-	-	-	-	-
6	Total Operating Revenues Before Availability Charges	\$ 281,086,260	\$ 297,518,656	\$ 313,258,251	\$ 332,020,677	\$ 352,317,313	\$ 373,818,353
<b>Operating Expenses: [3]</b>							
7	Total Operating Expenses	\$ 145,153,550	\$ 152,749,603	\$ 157,893,224	\$ 163,131,525	\$ 168,614,397	\$ 173,706,078
8	Net Operating Revenues	\$ 135,932,710	\$ 144,769,053	\$ 155,365,027	\$ 168,889,152	\$ 183,702,916	\$ 200,112,274
<b>Non-Recurring Revenues and Revenue Subfund Credit: [4]</b>							
9	Availability Charge Revenues [5]	\$ 22,056,875	\$ 22,459,694	\$ 22,867,579	\$ 23,278,911	\$ 23,688,974	\$ 24,128,408
10	Availability Charge Interest Income [5]	-	-	-	-	-	-
11	Other Non-recurring Revenues [6]	270,000	271,209	272,425	273,645	274,871	276,104
12	Moneys Held to Credit of Revenue Subfund [7]	-	-	-	-	-	-
13	Net Revenues [8]	\$ 158,259,585	\$ 167,499,956	\$ 178,505,031	\$ 192,441,709	\$ 207,666,761	\$ 224,516,786
<b><u>Rate Covenant Test [9]</u></b>							
<b>TEST 1 - Net Revenue Less Excluded Revenues</b>							
14	Net Revenues [8]	\$ 158,259,585	\$ 167,499,956	\$ 178,505,031	\$ 192,441,709	\$ 207,666,761	\$ 224,516,786
Less: Excluded Revenues [4]:							
15	Availability Charge Revenues	\$ (22,056,875)	\$ (22,459,694)	\$ (22,867,579)	\$ (23,278,911)	\$ (23,688,974)	\$ (24,128,408)
16	Availability Charge Interest Earned	-	-	-	-	-	-
17	Other Non-recurring Revenues [6]	(270,000)	(271,209)	(272,425)	(273,645)	(274,871)	(276,104)
18	Net Revenues Available Less Excluded Revenues	\$ 135,932,710	\$ 144,769,053	\$ 155,365,027	\$ 168,889,152	\$ 183,702,916	\$ 200,112,274
Debt Service Requirements:							
Principal and Interest Requirements [10]							
19	Sewer Revenue Refunding Bonds, Series 2014	\$ 5,921,406	\$ 5,947,398	\$ 5,966,138	\$ 5,971,740	\$ 248,831	\$ -
20	Series 2016A Refunding Bonds [11]	12,741,460	12,751,085	12,718,658	12,687,763	12,768,179	12,783,231
21	Sewer Revenue Bonds, Series 2017 [11]	5,554,292	5,554,979	5,555,958	5,561,990	5,563,208	5,563,969
22	Series 2021A [11]	11,864,121	11,871,058	11,874,225	11,877,944	11,881,933	11,890,485
23	Series 2021B [11]	895,650	895,650	895,650	895,650	895,650	895,650
24	Series 2024 Bonds [11]	7,182,859	8,091,036	8,094,219	8,097,411	8,095,630	8,102,802
24	Series 2026 Bonds [11]	-	3,565,314	14,261,255	14,261,255	14,261,255	14,261,255
25	Series 2028 Bonds [11]	0	0	0	11,842,767	23,685,533	23,685,533
26	Series 2030 Bonds [11]	0	0	0	0	0	10,363,506
30	Total Debt Service Requirements	\$ 44,159,788	\$ 48,676,521	\$ 59,366,103	\$ 71,196,519	\$ 77,400,221	\$ 87,546,433
31	Calculated Coverage	3.08	2.97	2.62	2.37	2.37	2.29
32	Required Coverage	1.25	1.25	1.25	1.25	1.25	1.25
33	Policy Target	2.00	2.00	2.00	2.00	2.00	2.00

-AND-

Footnotes on Page 2 of 3.

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

Page 2 of 3

**Projected Operating Results and Debt Service Coverage Analysis**

<b>TEST 2 - Net Revenues With Excluded Revenues</b>							
34	Net Revenues [8]	\$ 158,259,585	\$ 167,499,956	\$ 178,505,031	\$ 192,441,709	\$ 207,666,761	\$ 224,516,786
	Debt Service Requirements:						
	Subordinate Obligations [12]:						
35	EDA Facilities Revenue Bonds, Series 2021 [11]	\$ 1,553,875	\$ 1,553,000	\$ 1,555,438	\$ 1,557,188	\$ 1,556,938	\$ 1,558,438
35	Subtotal VRA Debt Service	\$ 1,553,875	\$ 1,553,000	\$ 1,555,438	\$ 1,557,188	\$ 1,556,938	\$ 1,558,438
	UOSA Subordinate Debt						
36	UOSA Existing Subordinate Debt	\$ 22,049,847	\$ 22,352,254	\$ 22,352,311	\$ 22,350,780	\$ 16,269,052	\$ 10,188,366
37	Subtotal UOSA Debt Service	\$ 22,049,847	\$ 22,352,254	\$ 22,352,311	\$ 22,350,780	\$ 16,269,052	\$ 10,188,366
38	UOSA Proposed Subordinate Debt [13]	-	3,211,869	3,211,869	3,211,869	3,211,869	3,211,869
39	UOSA Proposed Subordinate Debt [13]	-	-	-	-	4,366,226	4,366,226
42	Total Subordinate Obligations	\$ 23,603,722	\$ 27,117,123	\$ 27,119,617	\$ 27,119,837	\$ 25,404,084	\$ 19,324,898
43	Principal and Interest Requirements [10]	\$ 44,159,788	\$ 48,676,521	\$ 59,366,103	\$ 71,196,519	\$ 77,400,221	\$ 87,546,433
44	Total Debt Service Requirements	\$ 67,763,510	\$ 75,793,644	\$ 86,485,721	\$ 98,316,356	\$ 102,804,305	\$ 106,871,331
45	<b>Calculated Coverage</b>	<b>2.34</b>	<b>2.21</b>	<b>2.06</b>	<b>1.96</b>	<b>2.02</b>	<b>2.10</b>
46	<b>Required Minimum Coverage</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
47	<b>Min. Recommended Target for Test 2 - 2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
48	Net Revenues [8]	\$ 158,259,585	\$ 167,499,956	\$ 178,505,031	\$ 192,441,709	\$ 207,666,761	\$ 224,516,786
	Less Transfers to Other Funds [14]:						
49	Debt Service Subfund [15]	\$ 44,159,788	\$ 48,676,521	\$ 59,366,103	\$ 71,196,519	\$ 77,400,221	\$ 87,546,433
50	Subordinate Obligations Subfund [16]	23,603,722	27,117,123	27,119,617	27,119,837	25,404,084	19,324,898
51	Amount Available for Other Purposes	\$ 90,496,075	\$ 91,706,312	\$ 92,019,310	\$ 94,125,353	\$ 104,862,456	\$ 117,645,455

**Footnotes:**

[1] Operating Revenues reflect rates recently adopted by the Board of Supervisors pursuant to the Rate Ordinance.

	Projected Fiscal Year Ending June 30,					
	2025	2026	2027	2028	2029	2030
	(Existing)	(Recommended)	(Recommended)	(Recommended)	(Recommended)	(Recommended)
<b>Recommended Rates</b>						
Quarterly Base Charge	\$ 49.73	\$ 52.62	\$ 55.78	\$ 59.08	\$ 62.57	\$ 66.27
Quarterly Billing Charge	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Flow Charge	8.81	9.33	9.88	10.46	11.08	11.74
Effective Rate Revenue Adjustment (%)		5.9%	5.9%	5.9%	5.9%	5.9%
Annualized Rate Revenue Adjustment (%) [*]		5.9%	5.9%	5.9%	5.9%	5.9%

[\*] Reflects expected annualized increase to rate revenues from adopted and forecasted rate changes, everything else held constant, and assuming they are effective for an entire fiscal year or 12 months.

- [2] Amounts shown include other miscellaneous revenues of the System (customer service fees, sale of property, etc.); amounts do not include Non-Recurring Revenues associated with lateral spur
- [3] Amounts include the Operating Component of the Cost of Contracted Services, i.e., treatment by contract (TbCs) 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
- [6] Amounts shown include lateral spur fees, connection charges for meter replacement and other similar charges which are considered as a Non-recurring Revenues in the General Bond Resolution (represents a one-time charge generally to new development to initiate or receive service).

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

Page 3 of 3

**Projected Operating Results and Debt Service Coverage Analysis**

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*Footnotes (continued):*

- [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
- [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
- [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. Amounts shown reflect payments required to the Sinking Fund (accrual basis) and not when such Bonds are paid.
- [11] The financial forecast assumes the issuance of additional parity bonds to fund certain improvements to the System. The terms of the debt assume: i) level annual debt service payments over a 30 year repayment period; ii) interest rate of 4.50%; and iii) issuance costs equal to 1% of the principal amount of bonds.
  
- [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] Based on discussions with WMP staff, forecast assumes the County will participate in issuances by UOSA.
- [14] Amounts shown reflect transfers to other subfunds as delineated in the General Bond Resolution.
- [15] 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.
- [16] 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 8**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

**Summary of Debt Service Payments - Outstanding and Additional Debt [1]**

Line No.	Description	Projected Fiscal Year Ending June 30,					
		2025	2026	2027	2028	2029	2030
	Outstanding Senior Lien Debt Service:						
1	Sewer Revenue Bonds Series 2014	\$ 5,921,406	\$ 5,947,398	\$ 5,966,138	\$ 5,971,740	\$ 248,831	\$ -
2	Series 2016A Refunding Bonds	12,741,460	12,751,085	12,718,658	12,687,763	12,768,179	12,783,231
3	Sewer Revenue Bonds, Series 2017	5,554,292	5,554,979	5,555,958	5,561,990	5,563,208	5,563,969
4	Sewer Revenue Bonds Series 2021A	11,864,121	11,871,058	11,874,225	11,877,944	11,881,933	11,890,485
5	Sewer Revenue Bonds Series 2021B	895,650	895,650	895,650	895,650	895,650	895,650
6	2024 Bonds	7,182,859	8,091,036	8,094,219	8,097,411	8,095,630	8,102,802
7	Subtotal - Current Senior Lien Debt Service	\$ 44,159,788	\$ 45,111,207	\$ 45,104,848	\$ 45,092,497	\$ 39,453,432	\$ 39,236,138
	Additional Senior Lien Debt Service:						
8	Series 2026 Bonds [2]	\$ -	\$ 3,565,314	\$ 14,261,255	\$ 14,261,255	\$ 14,261,255	\$ 14,261,255
9	Series 2028 Bonds [2]	-	-	-	11,842,767	23,685,533	23,685,533
10	Series 2030 Bonds [2]	-	-	-	-	-	10,363,506
13	Subtotal - Additional Senior Debt Service	\$ -	\$ 3,565,314	\$ 14,261,255	\$ 26,104,022	\$ 37,946,789	\$ 48,310,295
14	Total Senior Debt Service	\$ 44,159,788	\$ 48,676,521	\$ 59,366,103	\$ 71,196,519	\$ 77,400,221	\$ 87,546,433
	Outstanding Subordinate Debt Service:						
15	EDA Facilities Revenue Bonds, Series 2021	\$ 1,553,875	\$ 1,553,000	\$ 1,555,438	\$ 1,557,188	\$ 1,556,938	\$ 1,558,438
16	UOSA Existing Subordinate Debt [3]	22,049,847	22,352,254	22,352,311	22,350,780	16,269,052	10,188,366
17	Subtotal - Current Subordinate Debt Service	\$ 23,603,722	\$ 23,905,254	\$ 23,907,748	\$ 23,907,968	\$ 17,825,989	\$ 11,746,804
	Additional Subordinate Debt Service:						
18	Series 2025 Bonds - UOSA	\$ -	\$ 3,211,869	\$ 3,211,869	\$ 3,211,869	\$ 3,211,869	\$ 3,211,869
19	Series 2028 Bonds - UOSA	-	-	-	-	4,366,226	4,366,226
22	Subtotal - Subordinate Debt Service	\$ -	\$ 3,211,869	\$ 3,211,869	\$ 3,211,869	\$ 7,578,095	\$ 7,578,095
23	Total Subordinate Debt Service	\$ 23,603,722	\$ 27,117,123	\$ 27,119,617	\$ 27,119,837	\$ 25,404,084	\$ 19,324,898
24	Total Debt Service (Senior Lien and Subordinate)	<u>\$ 67,763,510</u>	<u>\$ 75,793,644</u>	<u>\$ 86,485,721</u>	<u>\$ 98,316,356</u>	<u>\$ 102,804,305</u>	<u>\$ 106,871,331</u>

Footnotes:

- [1] Amounts are shown reflect deposits to the sinking fund for future debt service payments (i.e., accrued payments) and do not reflect actual debt service payments (i.e., cash basis).
- [2] The financial forecast assumes the issuance of additional parity bonds to fund certain improvements to the System. The terms of the debt assume:  
i) level annual debt service payments over a 30 year repayment period; ii) interest rate of 4.50%; and iii) issuance costs equal to 1% of the principal amount of bonds.
- [3] Represents subordinated indebtedness issued on behalf of the County by UOSA as the contractual wastewater treatment provider.

**Table 9**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

Page 1 of 3

**Projected Fund Balances and Interest Income Determination**

Line No.	Description	Historical FY 2024	2025	2026	Fiscal Year Ending June 30,			
					2027	2028	2029	2030
ENDING FUND BALANCE SUMMARY								
1	Revenue and Operating Fund - 69000 / 69010	\$ 86,900,760	\$ 89,307,490	\$ 92,429,156	\$ 94,542,972	\$ 96,695,699	\$ 98,948,934	\$ 101,041,406
2	Availability Charge Funds - 69000A [1]	-	-	-	-	-	-	-
3	VRA Debt Service Reserve - 69000B	-	-	-	-	-	-	-
4	Sewer Construction Fund - 69300	56,474,620	135,886,391	152,845,786	103,399,255	110,098,236	87,432,586	77,709,466
5	Sewer Construction Subfund - 69300A	-	3,270,000	5,000,000	5,272,425	5,546,070	5,820,941	6,097,045
6	Parity Debt Service Reserve - 69030	-	-	-	-	-	-	-
7	Sewer Bond Construction - 69310 (Exist Proceeds)	204,117,375	36,778,450	4,757,000	4,862,000	4,969,000	5,078,000	5,190,000
8	Sewer Bond Construction - 69310 (Add'l Proceeds)	-	-	115,000,000	-	193,950,400	-	150,824,800
9	Total Projected Ending Balance	\$ 347,492,755	\$ 265,242,331	\$ 370,031,941	\$ 208,076,652	\$ 411,259,405	\$ 197,280,462	\$ 340,862,717
Allocation of Ending Fund Balances:								
10	Existing Customers	\$ 347,492,755	\$ 265,242,331	\$ 370,031,941	\$ 208,076,652	\$ 411,259,405	\$ 197,280,462	\$ 340,862,717
11	New Customers (Includes DSR Allocation)	-	-	-	-	-	-	-
REVENUE AND OPERATING FUND - 69000 / 69010								
12	Beginning Balance		\$ 86,900,760	\$ 89,307,490	\$ 92,429,156	\$ 94,542,972	\$ 96,695,699	\$ 98,948,934
Transfers In:								
13	Operations		\$ 2,406,730	\$ 3,121,666	\$ 2,113,817	\$ 2,152,726	\$ 2,253,235	\$ 2,092,472
14	Debt Service Reserve - 69030		-	-	-	-	-	-
15	VRA Debt Service Reserve - 69000B		-	-	-	-	-	-
16	Subtotal		\$ 2,406,730	\$ 3,121,666	\$ 2,113,817	\$ 2,152,726	\$ 2,253,235	\$ 2,092,472
Transfers Out:								
17	Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Debt Service Reserve - 69030		0	0	0	0	0	0
19	Sewer Construction Fund 69300		0	0	0	0	0	0
20	CIP		0	0	0	0	0	0
21	Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
23	Interest Income		\$ 3,084,000	\$ 2,726,000	\$ 2,057,000	\$ 2,104,000	\$ 2,152,000	\$ 2,200,000
24	Recognition Of Interest in Revenue Requirements	Yes	3,084,000	2,726,000	2,057,000	2,104,000	2,152,000	2,200,000
25	Ending Balance (Excl. New Customer Share)		\$ 89,307,490	\$ 92,429,156	\$ 94,542,972	\$ 96,695,699	\$ 98,948,934	\$ 101,041,406
AVAILABILITY CHARGE FUNDS - 69000A [1]								
26	Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Transfer In - Availability Charges Collections		\$ 22,056,875	\$ 22,459,694	\$ 22,867,579	\$ 23,278,911	\$ 23,688,974	\$ 24,128,408
28	Transfer In - Sale of Capacity / Other Contributions		0	0	0	0	0	0
Transfers Out:								
29	Debt Service		\$ 22,056,875	\$ 22,459,694	\$ 22,867,579	\$ 23,278,911	\$ 23,688,974	\$ 24,128,408
30	CIP		-	-	-	-	-	-
31	Total Transfers Out		\$ 22,056,875	\$ 22,459,694	\$ 22,867,579	\$ 23,278,911	\$ 23,688,974	\$ 24,128,408
32	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
33	Interest Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Recognition Of Interest in Revenue Requirements	No	-	-	-	-	-	-
35	Ending Balance (Availability Charges Fund)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VRA DEBT SERVICE RESERVE - FUND 69000B								
36	Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues / Transfers In								
37	New Debt		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures / Transfers Out								
38	Operating Reserves - Fund 69000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Interest Rate	Med. Term	3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
40	Interest Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Recognition of Interest in Revenue Requirements	Yes	-	-	-	-	-	-
42	Ending Balance		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Footnotes on Page 3 of 3.

**Table 9**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

Page 2 of 3

**Projected Fund Balances and Interest Income Determination**

Line No.	Description	Historical FY 2024	Fiscal Year Ending June 30,					
			2025	2026	2027	2028	2029	2030
SEWER CONSTRUCTION FUND 69300								
Renewals and Replacements - Fund 69300								
43	Beginning Balance		\$ 56,474,620	\$ 135,886,391	\$ 152,845,786	\$ 103,399,255	\$ 110,098,236	\$ 87,432,586
Revenues / Transfers In:								
44	Transfers In From Operations		\$ 79,411,771	\$ 83,936,689	\$ 86,569,214	\$ 88,481,934	\$ 98,956,450	\$ 111,730,085
45	Transfers In From Revenue Fund 69000		-	-	-	-	-	-
46	Total Transfers In		\$ 79,411,771	\$ 83,936,689	\$ 86,569,214	\$ 88,481,934	\$ 98,956,450	\$ 111,730,085
Expenditures / Transfers Out								
47	Transfers Out Capital Expenditures		\$ -	\$ 66,977,294	\$ 136,015,745	\$ 81,782,952	\$ 121,622,100	\$ 121,453,205
48	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
49	Interest Income		\$ 3,366,000	\$ 4,331,000	\$ 2,819,000	\$ 2,348,000	\$ 2,173,000	\$ 1,817,000
50	Recognition Of Interest in Revenue Requirements	Yes	3,366,000	4,331,000	2,819,000	2,348,000	2,173,000	1,817,000
51	Ending Balance Fund 69300		\$ 135,886,391	\$ 152,845,786	\$ 103,399,255	\$ 110,098,236	\$ 87,432,586	\$ 77,709,466
Service Line Extensions - Subfund 69300A								
52	Beginning Balance		\$ -	\$ 3,270,000	\$ 5,000,000	\$ 5,272,425	\$ 5,546,070	\$ 5,820,941
Revenues / Transfers In								
53	Transfers In From Operations		\$ 3,000,000	\$ 1,458,791	\$ -	\$ -	\$ -	\$ -
54	Non-Recurring Revenues		270,000	271,209	272,425	273,645	274,871	276,104
55	Total Transfers In		\$ 3,270,000	\$ 1,730,000	\$ 272,425	\$ 273,645	\$ 274,871	\$ 276,104
Expenditures / Transfers Out								
56	Transfers Out Capital Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
58	Interest Income		\$ 57,000	\$ 124,000	\$ 113,000	\$ 119,000	\$ 125,000	\$ 131,000
59	Recognition Of Interest in Revenue Requirements	Yes	57,000	124,000	113,000	119,000	125,000	131,000
60	Ending Balance Fund C69300A		\$ 3,270,000	\$ 5,000,000	\$ 5,272,425	\$ 5,546,070	\$ 5,820,941	\$ 6,097,045
SENIOR SINKING FUND - 69020								
61	Annual Senior Debt Service		\$ 44,159,788	\$ 48,676,521	\$ 59,366,103	\$ 71,196,519	\$ 77,400,221	\$ 87,546,433
62	Average Balance		\$ 14,719,929	\$ 16,225,507	\$ 19,788,701	\$ 23,732,173	\$ 25,800,074	\$ 29,182,144
63	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
64	Interest Income		515,000	487,000	435,000	522,000	568,000	642,000
65	Recognition Of Interest in Revenue Requirements	Yes	515,000	487,000	435,000	522,000	568,000	642,000
DEBT SERVICE RESERVE - FUND 69030								
66	Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues / Transfers In								
67	Transfer In - Deficiency Below Reserve Requirement from Reserves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Transfer in New Debt Proceeds		-	-	-	-	-	-
Expenditures / Transfers Out								
69	Transfer Out - Excess Above Requirement to Reserves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
71	Interest Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Recognition Of Interest in Revenue Requirements	Yes	-	-	-	-	-	-
73	Ending Balance Fund C69030		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBORDINATE DEBT SINKING FUND - 69040								
74	Annual Subordinate Debt Service		\$ 23,603,722	\$ 27,117,123	\$ 27,119,617	\$ 27,119,837	\$ 25,404,084	\$ 19,324,898
75	Average Balance		\$ 5,900,931	\$ 6,779,281	\$ 6,779,904	\$ 6,779,959	\$ 6,351,021	\$ 4,831,225
76	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
77	Interest Income		\$ 207,000	\$ 203,000	\$ 149,000	\$ 149,000	\$ 140,000	\$ 106,000
78	Recognition Of Interest in Revenue Requirements	Yes	207,000	203,000	149,000	149,000	140,000	106,000

Footnotes on Page 3 of 3.

**Table 9**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

Page 3 of 3

**Projected Fund Balances and Interest Income Determination**

Line No.	Description	Historical FY 2024	Fiscal Year Ending June 30,					
			2025	2026	2027	2028	2029	2030
SEWER BOND CONSTRUCTION - FUND 69310 (Existing Proceeds)								
79	Beginning Balance		\$ 204,117,375	\$ 36,778,450	\$ 4,757,000	\$ 4,862,000	\$ 4,969,000	\$ 5,078,000
	Revenues / Transfers In							
80	Transfers In		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	Interest Income from Additional Debt Proceeds		-	-	-	-	-	-
	Expenditures / Transfers Out							
82	Transfers Out - CIP		\$ 171,481,926	\$ 32,635,449	\$ -	\$ -	\$ -	\$ -
83	Interest Rate		3.50%	3.00%	2.20%	2.20%	2.20%	2.20%
84	Interest Income		\$ 4,143,000	\$ 614,000	\$ 105,000	\$ 107,000	\$ 109,000	\$ 112,000
85	Recognition Of Interest in Revenue Requirements	No	-	-	-	-	-	-
86	Ending Balance Fund C69310		<u>\$ 36,778,450</u>	<u>\$ 4,757,000</u>	<u>\$ 4,862,000</u>	<u>\$ 4,969,000</u>	<u>\$ 5,078,000</u>	<u>\$ 5,190,000</u>
SEWER BOND CONSTRUCTION - FUND 69310 (Additional Debt Proceeds)								
87	Total Beginning Balance		\$ -	\$ -	\$ 115,000,000	\$ -	\$ 193,950,400	\$ -
	Transfers In - Additional Debt Proceeds							
88	Transfers In Series 2017 Bonds		<u>\$ -</u>	<u>\$ 230,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
89	Total Transfers Out CIP Funded From New Bonds		<u>\$ 19,360,500</u>	<u>\$ 248,719,300</u>	<u>\$ 12,170,400</u>	<u>\$ 405,200,400</u>	<u>\$ 17,299,600</u>	<u>\$ 362,074,800</u>
	Transfers Out - CIP							
90	Series 2017 Bonds		\$ -	\$ 115,000,000	\$ 115,000,000	\$ -	\$ -	\$ -
91	Sweep Interest Income to Fund 69310		-	-	-	-	-	-
92	Total Transfers Out CIP Funded From New Bonds		<u>\$ 19,360,500</u>	<u>\$ 133,719,300</u>	<u>\$ 127,170,400</u>	<u>\$ 211,250,000</u>	<u>\$ 211,250,000</u>	<u>\$ 211,250,000</u>
93	Interest Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
94	Interest Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Recognition Of Interest in Revenue Requirements	No	-	-	-	-	-	-
96	Ending Balance Fund C69310B		<u>\$ -</u>	<u>\$ 115,000,000</u>	<u>\$ -</u>	<u>\$ 193,950,400</u>	<u>\$ -</u>	<u>\$ 150,824,800</u>
97	TOTAL UNRESTRICTED INTEREST INCOME		<u>\$ 7,229,000</u>	<u>\$ 7,871,000</u>	<u>\$ 5,573,000</u>	<u>\$ 5,242,000</u>	<u>\$ 5,158,000</u>	<u>\$ 4,896,000</u>

Footnotes:

[1] Fund C69000A will be used only to finance new customer capital projects. Fund C69000A includes new customer monies from Fund C69300.

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
<b><u>WASTEWATER TREATMENT DIVISION</u></b>									
1	WTD1	2025 WTD Master Plan	\$ 1,300,000	\$ 616,000	\$ -	\$ -	\$ -	\$ -	\$ 1,916,000
2	WTD2	Accotink Odor Control Facility	4,300,000	2,400,000	1,900,000	-	-	-	8,600,000
3	WTD3	APW/CW System Optimization	265,000	2,061,000	2,000,000	4,000,000	8,000,000	8,000,000	24,326,000
4	WTD4	Activated Sludge Effluent (ASE) Pump Station	5,900,000	3,900,000	3,900,000	214,000	-	-	13,914,000
5	WTD5	Biosolids Processing Rehabilitation, Phase III	11,700,000	6,100,000	1,000,000	-	-	-	18,800,000
6	WTD6	Biosolids Phase IV	350,000	350,000	6,200,000	13,200,000	9,200,000	4,100,000	33,400,000
7	WTD7	Biosolids Master Plan	-	-	-	1,000,000	1,000,000	-	2,000,000
8	WTD8	E2 Server Room Generator	-	210,000	461,000	324,000	-	-	995,000
9	WTD9	Expansion to 80 MGD	-	-	-	-	-	-	-
10	WTD10	Fiber For Tunnels Telephone System	-	-	1,000,000	1,500,000	1,000,000	3,000,000	6,500,000
11	WTD11	Fiber Resiliency Program	-	311,000	114,000	1,000,000	1,000,000	200,000	2,625,000
12	WTD12	Fire Suppression Systems	-	-	320,000	320,000	2,000,000	2,000,000	4,640,000
13	WTD13	Future Facility Modernization	-	-	-	-	-	-	-
14	WTD14	Future Regulatory Project	-	-	-	-	-	-	-
15	WTD15	Generator Facility Rehabilitation	-	-	-	-	-	-	-
16	WTD16	Master Filtration	-	-	-	-	-	-	-
17	WTD17	Miscellaneous Small Projects	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	30,000,000
18	WTD18	Modernization of Support and Administrative Facilities	1,400,000	3,200,000	4,300,000	843,000	-	-	9,743,000
19	WTD19	MSP - Project Management and In-house Design	509,000	600,000	600,000	600,000	600,000	600,000	3,509,000
20	WTD20	MSP - In-house Design Construction	-	-	-	-	-	-	-
21	WTD21	MSP - Current Needs: Barscreen and Degrit	732,000	1,200,000	4,400,000	5,700,000	5,700,000	3,100,000	20,832,000
22	WTD22	MSP - FF Gates	409,000	3,700,000	5,300,000	1,400,000	-	-	10,809,000
23	WTD23	MSP - GG Repurposing	-	-	-	-	-	800,000	800,000
24	WTD24	MSP - Sites Project	386,000	771,000	436,000	2,600,000	5,200,000	5,200,000	14,593,000
25	WTD25	MSP - FF Capacity Improvements	1,400,000	1,300,000	23,300,000	23,000,000	30,600,000	11,400,000	91,000,000
26	WTD26	MSP - Current Needs Tertiary Improvements	-	-	867,000	867,000	2,500,000	10,400,000	14,634,000
27	WTD27	MSP - Phase 1 MBBR Capacity Improvements	383,000	1,500,000	9,400,000	16,600,000	14,800,000	-	42,683,000
28	WTD28	MSP - Current Needs MBBRs	330,000	930,000	2,900,000	2,400,000	2,400,000	1,300,000	10,260,000
29	WTD29	MSP - Future Needs Tertiary Clarifiers and DD Renewal	-	-	-	-	-	-	-
30	WTD30	MTS-118	200,000	1,400,000	2,000,000	1,500,000	362,000	-	5,462,000
31	WTD31	Next Generation Biosolids Program	-	-	-	6,952,000	6,952,000	-	13,904,000
32	WTD32	Pohick Creek Stream Stabilization	338,000	550,000	1,500,000	153,000	-	-	2,541,000
33	WTD33	pH Adjustment Facility	594,000	1,188,000	7,000,000	1,000,000	-	-	9,782,000
34	WTD34	Primary and Secondary Sustaining Project	13,700,000	16,400,000	13,600,000	21,700,000	12,300,000	-	77,700,000
35	WTD35	Primary and Secondary In-House Projects	-	-	-	-	-	-	-
36	WTD36	Primary and Secondary Program, Phase II	-	1,633,333	1,633,000	1,633,000	6,750,000	6,750,000	18,399,333
37	WTD37	Raw Wastewater Pump Station - B3	-	-	-	-	-	-	-
38	WTD38	Raw Wastewater Pump Station - B4	3,300,000	10,800,000	28,800,000	38,200,000	48,200,000	38,200,000	167,500,000
39	WTD39	Reclaimed Water Drought Relief	-	-	-	-	-	-	-
40	WTD40	Reclaimed System Valve Vault	203,000	2,400,000	3,400,000	-	-	-	6,003,000
41	WTD41	Septage Receiving Facility Rehabilitation and Upgrade	-	-	-	-	-	1,000,000	1,000,000
42	WTD42	Sustainability and Energy Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
43	WTD43	Unidentified Future Projects	-	-	-	-	10,000,000	10,000,000	20,000,000
44	WTD44	Tertiary Clarifier Mechanism Replacement	-	5,000,000	5,000,000	-	-	-	10,000,000
45	WTD45	WPMD Lab Building Rehabilitation	200,000	450,000	650,000	5,000,000	5,000,000	5,000,000	16,300,000
46	Total Wastewater Treatment Division		\$ 53,899,000	\$ 74,970,333	\$ 137,981,000	\$ 157,706,000	\$ 179,564,000	\$ 117,050,000	\$ 721,170,333

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
<b><u>TREATMENT BY CONTRACT</u></b>									
<b><u>ASA Program</u></b>									
47	TbC3	ASA Construction- Joint Projects	\$ 58,850,000	\$ 54,370,000	\$ 67,220,000	\$ 51,720,000	\$ 22,810,000	\$ 19,600,000	\$ 274,570,000
48		Subtotal ASA Program	\$ 58,850,000	\$ 54,370,000	\$ 67,220,000	\$ 51,720,000	\$ 22,810,000	\$ 19,600,000	\$ 274,570,000
<b><u>Blue Plains Program Total</u></b>									
49	TbC5	Blue Plains Capital Projects	\$ 16,343,000	\$ 25,861,000	\$ 27,039,000	\$ 38,548,000	\$ 39,216,000	\$ 26,133,000	\$ 173,140,000
50		Subtotal Blue Plains Program Total	\$ 16,343,000	\$ 25,861,000	\$ 27,039,000	\$ 38,548,000	\$ 39,216,000	\$ 26,133,000	\$ 173,140,000
<b><u>Arlington Program</u></b>									
51	TbC12	Arlington Process Upgrades	\$ 2,910,000	\$ 5,267,000	\$ 5,859,000	\$ 4,863,000	\$ 2,004,000	\$ 215,000	\$ 21,118,000
52		Subtotal Arlington Program	\$ 2,910,000	\$ 5,267,000	\$ 5,859,000	\$ 4,863,000	\$ 2,004,000	\$ 215,000	\$ 21,118,000
<b><u>UOSA Projects Place Holder</u></b>									
53	TbC14	Delivery System Expansion to 54 mg	\$ 2,276,200	\$ 1,138,100	\$ 186,900	\$ 840,300	\$ 2,131,900	\$ 2,688,800	\$ 9,262,200
54	TbC15	Reserve Maintenance	9,782,400	10,279,300	4,681,600	15,067,100	15,167,700	25,112,600	80,090,700
55	TbC16	Hydraulic Improvements	-	-	-	-	-	-	-
56	TbC17	Nutrient Cap	7,301,900	7,301,900	7,301,900	7,301,900	-	-	29,207,600
57	TbC18	Master Planning	-	-	-	-	-	-	-
58	TbC19	Delivery System Expansion to 64 mg	-	-	-	-	-	-	-
59		Subtotal UOSA Projects Place Holder	\$ 19,360,500	\$ 18,719,300	\$ 12,170,400	\$ 23,209,300	\$ 17,299,600	\$ 27,801,400	\$ 118,560,500
60		<b>Total Treatment By Contract</b>	<b>\$ 97,463,500</b>	<b>\$ 104,217,300</b>	<b>\$ 112,288,400</b>	<b>\$ 118,340,300</b>	<b>\$ 81,329,600</b>	<b>\$ 73,749,400</b>	<b>\$ 587,388,500</b>
<b><u>WASTEWATER COLLECTION DIVISION (WCD)</u></b>									
<b><u>Pumping Stations</u></b>									
61	PS1	PUMP STATION CONDITION ASSESSMENT	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 300,000
62	PS2	Accotink Pump Station Rehabilitation	8,000,000	11,000,000	18,000,000	18,000,000	18,000,000	8,000,000	81,000,000
63	PS3	Pumping Stations - Holmes Run Pump Station Rehabilitation	2,000,000	-	-	-	-	-	2,000,000
64	PS4	Pumping Stations - Difficult Run Pump Station Grit Mitigation and Odor Control	1,750,000	-	-	-	-	-	1,750,000
65	PS5	Pumping Stations - Savile Lane Pump Station Rehabilitation	600,000	-	-	-	-	-	600,000
66	PS6	Pumping Stations - Oak Marr Pump Station Rehabilitation	2,250,000	500,000	-	-	-	-	2,750,000
67	PS7	Pumping Stations - Wellington I Pump Station Rehabilitation	600,000	3,800,000	900,000	-	-	-	5,300,000
68	PS8	Pumping Stations - Lake Barcroft Odor Control	125,000	1,400,000	2,000,000	2,000,000	250,000	-	5,775,000
69	PS9	Pumping Stations - Jones Point Facilities	600,000	800,000	2,000,000	6,000,000	6,000,000	1,200,000	16,600,000
70	PS10	Pumping Stations - Langley School Pump Station and Force Main Replacement - F	150,000	-	-	-	-	-	150,000
71	PS11	LLV Low Pressure System	2,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	11,000,000
72	PS12	Pumping Stations - Oxford and Washington Woods Pump Stations	-	-	250,000	1,000,000	1,000,000	2,000,000	4,250,000
73	PS13	Pumping Stations - Penderbrook and Wesley House Pump Station	800,000	2,500,000	1,600,000	1,000,000	-	-	5,900,000
74	PS14	Pumping Stations - Freund House Pump Station Screens Replacement	750,000	150,000	100,000	-	-	-	1,000,000
75	PS15	Freund House PS PLC Replacement	600,000	200,000	2,000,000	4,000,000	4,000,000	4,000,000	14,800,000
76	PS16	Pumping Stations - Edgewater / The Fairfax Pump Stations	-	-	250,000	500,000	1,500,000	500,000	2,750,000
77	PS17	Pumping Stations - Waynewood I & II Pump Stations	-	-	250,000	500,000	6,000,000	4,000,000	10,750,000
78	PS18	Pumping Stations - Covanta Force Main Replacement	3,000,000	2,000,000	1,500,000	-	-	-	6,500,000
79	PS19	Yacht Haven Structure Abandonment	-	-	-	100,000	500,000	100,000	700,000

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
80	PS20	Pumping Stations - Braddock Road Pump Station and Force Main	250,000	2,000,000	4,000,000	4,000,000	11,000,000	12,000,000	33,250,000
81	PS21	Pumping Stations- Dead Run Pump Station Valve Replacement	500,000	10,000	-	-	-	-	510,000
82	PS22	Pumping Stations - Downs Crest Pump Station	-	-	250,000	500,000	2,000,000	2,000,000	4,750,000
83	PS23	Freund House Electrical Upgrades	100,000	1,000,000	2,400,000	300,000	-	-	3,800,000
84	PS24	Freund House PLC Upgrade Construction	540,000	60,000	-	-	-	-	600,000
85	PS25	Clifton PH Disposal Site	50,000	400,000	400,000	2,000,000	-	-	2,850,000
86	PS26	Collection System Replacement and Rehabilitation - Little Hunting Creek Force M	5,000,000	7,000,000	4,000,000	-	-	-	16,000,000
87	PS27	Mount Vernon Terrace Forcemain	190,000	-	-	-	-	-	190,000
88	PS28	Wellington I Forcemain	375,000	575,000	150,000	-	-	-	1,100,000
89	PS29	Riverwood Forcemain	30,000	-	-	-	-	-	30,000
90	PS30	Undefined and Emergency Projects	1,000,000	2,000,000	5,000,000	15,000,000	20,000,000	20,000,000	63,000,000
91		Toal Pumping Stations	\$ 31,810,000	\$ 37,445,000	\$ 47,150,000	\$ 56,500,000	\$ 71,750,000	\$ 55,300,000	\$ 299,955,000
<b><u>Gravity Sewers</u></b>									
92	GS1	Meter Rehabilitation - Project 4	\$ 100,000	\$ 1,000,000	\$ 2,500,000	\$ 1,650,000	\$ -	\$ -	\$ 5,250,000
93	GS2	Carderock Gravity Sewer Rehabilitation	250,000	-	-	-	-	-	250,000
94	GS3	Inspections	2,000,000	2,060,000	2,121,800	2,185,454	2,251,018	2,318,548	12,936,820
95	GS4	WCD General Tasks and Studies	250,000	250,000	250,000	500,000	500,000	500,000	2,250,000
96	GS5	Celadon Lane Sewer Replacement	350,000	-	-	-	-	-	350,000
97	GS6	Indian Run Sewer Reinforcement	1,400,000	500,000	-	-	-	-	1,900,000
98	GS7	CIPP LINING	5,000,000	5,000,000	6,000,000	6,000,000	6,000,000	6,000,000	34,000,000
99	GS8	Sag Replacement Package 2	2,000,000	3,500,000	2,000,000	-	-	-	7,500,000
100	GS9	CREEK BED PROGRAM	-	-	250,000	200,000	200,000	200,000	850,000
101	GS10	CAMERON RUN I&I	-	-	50,000	50,000	-	-	100,000
102	GS11	Pohick Creek Rehabilitation-Phase 1 (Pohick Interceptor)	3,000,000	4,000,000	7,500,000	-	-	-	14,500,000
103	GS12	Springfield Estates Gravity Bypass	3,500,000	4,000,000	1,500,000	-	-	-	9,000,000
104	GS13	Little Pimmit Run Sewer Relocation	350,000	2,200,000	3,000,000	3,000,000	2,000,000	1,000,000	11,550,000
105	GS14	UTILITY INTRUSION	50,000	52,500	55,125	57,881	60,775	63,814	340,096
106	GS15	Chain Bridge Vault - Site Safety Improvements	50,000	50,000	-	-	-	-	100,000
107	GS16	Coon Branch Tributary Sewer Replacement	70,000	800,000	-	-	-	-	870,000
108	GS17	Bellevue	350,000	1,600,000	1,500,000	2,000,000	2,000,000	2,000,000	9,450,000
109	GS18	WEST SPRINGFIELD STREAM CROSSING	600,000	800,000	250,000	-	-	-	1,650,000
110	GS19	MH 198 Park Terrace	200,000	600,000	650,000	-	-	-	1,450,000
111	GS20	Pohick Phase 2	-	2,000,000	2,000,000	-	-	-	4,000,000
112	GS21	Town of Vienna Pipes Construction	-	-	4,000,000	4,000,000	2,000,000	2,000,000	12,000,000
113	GS22	Abilene Street Pipe Replacement	650,000	650,000	125,000	-	-	-	1,425,000
114	GS23	Emergency - Madison	50,000	-	-	-	-	-	50,000
115	GS24	Resilience Evaluation	100,000	-	-	-	-	-	100,000
116	GS25	Holmes Run Stream Valley Park Manhole Crosing	100,000	300,000	850,000	-	-	-	1,250,000
117	GS26	Emergency - Scotts Run Siphon	2,500,000	-	-	-	-	-	2,500,000
118	GS27	Calamo St and Spring Rd Sewer	150,000	150,000	-	-	-	-	300,000
119	GS28	Bellevue Potomac Phase II	250,000	600,000	2,000,000	-	-	-	2,850,000
120	GS29	Contracted Gravity Sewers Maintenance Projects	2,000,000	3,000,000	4,000,000	4,000,000	5,000,000	5,000,000	23,000,000
121	GS30	Undefined and Emergency Projects	2,000,000	2,000,000	4,000,000	6,000,000	6,000,000	6,000,000	26,000,000
122		Toal Gravity Sewers	\$ 27,320,000	\$ 35,112,500	\$ 44,601,925	\$ 29,643,335	\$ 26,011,793	\$ 25,082,362	\$ 187,771,915

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
		<u>Expansion</u>							
123	E1	TYSONS WEST	\$ 19,000,000	\$ 44,000,000	\$ 50,000,000	\$ 45,000,000	\$ 35,000,000	\$ 18,000,000	\$ 211,000,000
124	E2	Route 1 Sewer Capacity Access Improvements	-	-	5,000,000	5,000,000	5,000,000	5,000,000	20,000,000
125	E3	Accotink Creek Relief Sewer-Phase 1	5,000,000	14,000,000	13,000,000	13,000,000	12,000,000	-	57,000,000
126	E4	Lakevale Capacity Improvements	250,000	2,000,000	2,500,000	1,000,000	-	-	5,750,000
127	E5	Merrifield Capacity Upgrade	2,000,000	2,000,000	1,000,000	-	-	-	5,000,000
128	E6	TYSONS EAST	3,000,000	100,000	-	-	2,000,000	9,000,000	14,100,000
129	E7	I-495 Next Lane	2,000,000	250,000	-	-	-	-	2,250,000
130	E8	Undefined and Emergency Projects	-	350,000	2,000,000	10,000,000	15,000,000	20,000,000	47,350,000
131		Toal Expansion	\$ 31,250,000	\$ 62,700,000	\$ 73,500,000	\$ 74,000,000	\$ 69,000,000	\$ 52,000,000	\$ 362,450,000
132		<b>Total Wastewater Collection Division</b>	<b>\$ 90,380,000</b>	<b>\$ 135,257,500</b>	<b>\$ 165,251,925</b>	<b>\$ 160,143,335</b>	<b>\$ 166,761,793</b>	<b>\$ 132,382,362</b>	<b>\$ 850,176,915</b>
		<u>WPMD</u>							
133	WP1	VPRA/Fairfax Sewer Relocation Agreement	\$ -	\$ 15,920,000	\$ -	\$ -	\$ -	\$ -	\$ 15,920,000
134	WP2	Little Rocky Run at Meadow Estates Drive Sanitary Sewer Upsizing	0	50,000	1,500,000	0	0	0	1,550,000
135	WP3	Alexandria Crossing Stream Restoration Sanitary Sewer Upsizing	0	50,000	1,500,000	0	0	0	1,550,000
136	WP4	STW Projects - Sanitary Sewer Upsizing	0	0	0	1,000,000	1,000,000	1,000,000	3,000,000
137	WP5	Transportation Agency (FCDOT,VDOT,etc) Relocation Upsizing	0	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
138		Total WPMD	\$ -	\$ 16,020,000	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 26,020,000
		<u>C&amp;C Conveyance Projects</u>							
139	OP1	Oversizing Projects - County Responsibility	\$ -	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 56,250,000
140		<u>Total Oversizing Program</u>	\$ -	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 56,250,000
141		<b>Capital Outlay (From Operations)</b>	\$ 5,407,574	\$ 2,917,957	\$ 3,063,855	\$ 3,217,048	\$ 3,377,900	\$ 3,546,795	\$ 21,531,128
142		Total System Capital Projects	\$ 247,150,074	\$ 344,633,090	\$ 433,835,180	\$ 452,656,683	\$ 444,283,293	\$ 339,978,557	\$ 2,262,536,877

Footnotes:  
[1] Amounts shown reflect estimated proportionate share of County allocable capital costs pursuant to the service agreement with UOSA to maintain the County's capacity rights with UOSA.

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
<b><u>WASTEWATER TREATMENT DIVISION</u></b>									
1	WTD1	2025 WTD Master Plan	\$ 1,300,000	\$ 616,000	\$ -	\$ -	\$ -	\$ -	\$ 1,916,000
2	WTD2	Accotink Odor Control Facility	4,300,000	2,400,000	1,900,000	-	-	-	8,600,000
3	WTD3	APW/CW System Optimization	265,000	2,061,000	2,000,000	4,000,000	8,000,000	8,000,000	24,326,000
4	WTD4	Activated Sludge Effluent (ASE) Pump Station	5,900,000	3,900,000	3,900,000	214,000	-	-	13,914,000
5	WTD5	Biosolids Processing Rehabilitation, Phase III	11,700,000	6,100,000	1,000,000	-	-	-	18,800,000
6	WTD6	Biosolids Phase IV	350,000	350,000	6,200,000	13,200,000	9,200,000	4,100,000	33,400,000
7	WTD7	Biosolids Master Plan	-	-	-	1,000,000	1,000,000	-	2,000,000
8	WTD8	E2 Server Room Generator	-	210,000	461,000	324,000	-	-	995,000
9	WTD9	Expansion to 80 MGD	-	-	-	-	-	-	-
10	WTD10	Fiber For Tunnels Telephone System	-	-	1,000,000	1,500,000	1,000,000	3,000,000	6,500,000
11	WTD11	Fiber Resiliency Program	-	311,000	114,000	1,000,000	1,000,000	200,000	2,625,000
12	WTD12	Fire Suppression Systems	-	-	320,000	320,000	2,000,000	2,000,000	4,640,000
13	WTD13	Future Facility Modernization	-	-	-	-	-	-	-
14	WTD14	Future Regulatory Project	-	-	-	-	-	-	-
15	WTD15	Generator Facility Rehabilitation	-	-	-	-	-	-	-
16	WTD16	Master Filtration	-	-	-	-	-	-	-
17	WTD17	Miscellaneous Small Projects	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	30,000,000
18	WTD18	Modernization of Support and Administrative Facilities	1,400,000	3,200,000	4,300,000	843,000	-	-	9,743,000
19	WTD19	MSP - Project Management and In-house Design	509,000	600,000	600,000	600,000	600,000	600,000	3,509,000
20	WTD20	MSP - In-house Design Construction	-	-	-	-	-	-	-
21	WTD21	MSP - Current Needs: Barscreen and Degrit	732,000	1,200,000	4,400,000	5,700,000	5,700,000	3,100,000	20,832,000
22	WTD22	MSP - FF Gates	409,000	3,700,000	5,300,000	1,400,000	-	-	10,809,000
23	WTD23	MSP - GG Repurposing	-	-	-	-	-	800,000	800,000
24	WTD24	MSP - Sites Project	386,000	771,000	436,000	2,600,000	5,200,000	5,200,000	14,593,000
25	WTD25	MSP - FF Capacity Improvements	1,400,000	1,300,000	23,300,000	23,000,000	30,600,000	11,400,000	91,000,000
26	WTD26	MSP - Current Needs Tertiary Improvements	-	-	867,000	867,000	2,500,000	10,400,000	14,634,000
27	WTD27	MSP - Phase 1 MBBR Capacity Improvements	383,000	1,500,000	9,400,000	16,600,000	14,800,000	-	42,683,000
28	WTD28	MSP - Current Needs MBBRs	330,000	930,000	2,900,000	2,400,000	2,400,000	1,300,000	10,260,000
29	WTD29	MSP - Future Needs Tertiary Clarifiers and DD Renewal	-	-	-	-	-	-	-
30	WTD30	MTS-118	200,000	1,400,000	2,000,000	1,500,000	362,000	-	5,462,000
31	WTD31	Next Generation Biosolids Program	-	-	-	6,952,000	6,952,000	-	13,904,000
32	WTD32	Pohick Creek Stream Stabilization	338,000	550,000	1,500,000	153,000	-	-	2,541,000
33	WTD33	pH Adjustment Facility	594,000	1,188,000	7,000,000	1,000,000	-	-	9,782,000
34	WTD34	Primary and Secondary Sustaining Project	13,700,000	16,400,000	13,600,000	21,700,000	12,300,000	-	77,700,000
35	WTD35	Primary and Secondary In-House Projects	-	-	-	-	-	-	-
36	WTD36	Primary and Secondary Program, Phase II	-	1,633,333	1,633,000	1,633,000	6,750,000	6,750,000	18,399,333
37	WTD37	Raw Wastewater Pump Station - B3	-	-	-	-	-	-	-
38	WTD38	Raw Wastewater Pump Station - B4	3,300,000	10,800,000	28,800,000	38,200,000	48,200,000	38,200,000	167,500,000
39	WTD39	Reclaimed Water Drought Relief	-	-	-	-	-	-	-
40	WTD40	Reclaimed System Valve Vault	203,000	2,400,000	3,400,000	-	-	-	6,003,000
41	WTD41	Septage Receiving Facility Rehabilitation and Upgrade	-	-	-	-	-	1,000,000	1,000,000
42	WTD42	Sustainability and Energy Projects	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
43	WTD43	Unidentified Future Projects	-	-	-	-	10,000,000	10,000,000	20,000,000
44	WTD44	Tertiary Clarifier Mechanism Replacement	-	5,000,000	5,000,000	-	-	-	10,000,000
45	WTD45	WPMD Lab Building Rehabilitation	200,000	450,000	650,000	5,000,000	5,000,000	5,000,000	16,300,000
46	Total Wastewater Treatment Division		\$ 53,899,000	\$ 74,970,333	\$ 137,981,000	\$ 157,706,000	\$ 179,564,000	\$ 117,050,000	\$ 721,170,333

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
		<b><u>TREATMENT BY CONTRACT</u></b>							
		<b><u>ASA Program</u></b>							
47	TbC3	ASA Construction- Joint Projects	\$ 58,850,000	\$ 54,370,000	\$ 67,220,000	\$ 51,720,000	\$ 22,810,000	\$ 19,600,000	\$ 274,570,000
48		Subtotal ASA Program	\$ 58,850,000	\$ 54,370,000	\$ 67,220,000	\$ 51,720,000	\$ 22,810,000	\$ 19,600,000	\$ 274,570,000
		<b><u>Blue Plains Program Total</u></b>							
49	TbC5	Blue Plains Capital Projects	\$ 16,343,000	\$ 25,861,000	\$ 27,039,000	\$ 38,548,000	\$ 39,216,000	\$ 26,133,000	\$ 173,140,000
50		Subtotal Blue Plains Program Total	\$ 16,343,000	\$ 25,861,000	\$ 27,039,000	\$ 38,548,000	\$ 39,216,000	\$ 26,133,000	\$ 173,140,000
		<b><u>Arlington Program</u></b>							
51	TbC12	Arlington Process Upgrades	\$ 2,910,000	\$ 5,267,000	\$ 5,859,000	\$ 4,863,000	\$ 2,004,000	\$ 215,000	\$ 21,118,000
52		Subtotal Arlington Program	\$ 2,910,000	\$ 5,267,000	\$ 5,859,000	\$ 4,863,000	\$ 2,004,000	\$ 215,000	\$ 21,118,000
		<b><u>UOSA Projects Place Holder</u></b>							
53		UOSA Existing Debt Service	\$ 21,751,418	\$ 22,348,276	\$ 22,356,232	\$ 22,348,390	\$ 22,353,171	\$ 10,184,933	\$ 121,342,420
54		Subtotal UOSA Projects Place Holder	\$ 21,751,418	\$ 22,348,276	\$ 22,356,232	\$ 22,348,390	\$ 22,353,171	\$ 10,184,933	\$ 121,342,420
55		<b>Total Treatment By Contract</b>	\$ 99,854,418	\$ 107,846,276	\$ 122,474,232	\$ 117,479,390	\$ 86,383,171	\$ 56,132,933	\$ 590,170,420

**WASTEWATER COLLECTION DIVISION (WCD)**

**Pumping Stations**

56	PS1	PUMP STATION CONDITION ASSESSMENT	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 300,000
57	PS2	Accotink Pump Station Rehabilitation	8,000,000	11,000,000	18,000,000	18,000,000	18,000,000	8,000,000	81,000,000
58	PS3	Pumping Stations - Holmes Run Pump Station Rehabilitation	2,000,000	-	-	-	-	-	2,000,000
59	PS4	Pumping Stations - Difficult Run Pump Station Grit Mitigation and Odor Control	1,750,000	-	-	-	-	-	1,750,000
60	PS5	Pumping Stations - Savile Lane Pump Station Rehabilitation	600,000	-	-	-	-	-	600,000
61	PS6	Pumping Stations - Oak Marr Pump Station Rehabilitation	2,250,000	500,000	-	-	-	-	2,750,000
62	PS7	Pumping Stations - Wellington I Pump Station Rehabilitation	600,000	3,800,000	900,000	-	-	-	5,300,000
63	PS8	Pumping Stations - Lake Barcroft Odor Control	125,000	1,400,000	2,000,000	2,000,000	250,000	-	5,775,000
64	PS9	Pumping Stations - Jones Point Facilities	600,000	800,000	2,000,000	6,000,000	6,000,000	1,200,000	16,600,000
65	PS10	Pumping Stations - Langley School Pump Station and Force Main Replacement - F	150,000	-	-	-	-	-	150,000
66	PS11	LLV Low Pressure System	2,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	11,000,000
67	PS12	Pumping Stations - Oxford and Washington Woods Pump Stations	-	-	250,000	1,000,000	1,000,000	2,000,000	4,250,000
68	PS13	Pumping Stations - Penderbrook and Wesley House Pump Station	800,000	2,500,000	1,600,000	1,000,000	-	-	5,900,000
69	PS14	Pumping Stations - Freund House Pump Station Screens Replacement	750,000	150,000	100,000	-	-	-	1,000,000
70	PS15	Freund House PS PLC Replacement	600,000	200,000	2,000,000	4,000,000	4,000,000	4,000,000	14,800,000
71	PS16	Pumping Stations - Edgewater / The Fairfax Pump Stations	-	-	250,000	500,000	1,500,000	500,000	2,750,000
72	PS17	Pumping Stations - Waynewood I & II Pump Stations	-	-	250,000	500,000	6,000,000	4,000,000	10,750,000
73	PS18	Pumping Stations - Covanta Force Main Replacement	3,000,000	2,000,000	1,500,000	-	-	-	6,500,000
74	PS19	Yacht Haven Structure Abandonment	-	-	-	100,000	500,000	100,000	700,000
75	PS20	Pumping Stations - Braddock Road Pump Station and Force Main	250,000	2,000,000	4,000,000	4,000,000	11,000,000	12,000,000	33,250,000
76	PS21	Pumping Stations- Dead Run Pump Station Valve Replacement	500,000	10,000	-	-	-	-	510,000
77	PS22	Pumping Stations - Downs Crest Pump Station	-	-	250,000	500,000	2,000,000	2,000,000	4,750,000
78	PS23	Freund House Electrical Upgrades	100,000	1,000,000	2,400,000	300,000	-	-	3,800,000

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
79	PS24	Freund House PLC Upgrade Construction	540,000	60,000	-	-	-	-	600,000
80	PS25	Clifton PH Disposal Site	50,000	400,000	400,000	2,000,000	-	-	2,850,000
81	PS26	Collection System Replacement and Rehabilitation - Little Hunting Creek Force M	5,000,000	7,000,000	4,000,000	-	-	-	16,000,000
82	PS27	Mount Vernon Terrace Forcemain	190,000	-	-	-	-	-	190,000
83	PS28	Wellington I Forcemain	375,000	575,000	150,000	-	-	-	1,100,000
84	PS29	Riverwood Forcemain	30,000	-	-	-	-	-	30,000
85	PS30	Undefined and Emergency Projects	1,000,000	2,000,000	5,000,000	15,000,000	20,000,000	20,000,000	63,000,000
86		Toal Pumping Stations	\$ 31,810,000	\$ 37,445,000	\$ 47,150,000	\$ 56,500,000	\$ 71,750,000	\$ 55,300,000	\$ 299,955,000
		<u>Gravity Sewers</u>							
87	GS1	Meter Rehabilitation - Project 4	\$ 100,000	\$ 1,000,000	\$ 2,500,000	\$ 1,650,000	\$ -	\$ -	\$ 5,250,000
88	GS2	Carderock Gravity Sewer Rehabilitation	250,000	-	-	-	-	-	250,000
89	GS3	Inspections	2,000,000	2,060,000	2,121,800	2,185,454	2,251,018	2,318,548	12,936,820
90	GS4	WCD General Tasks and Studies	250,000	250,000	250,000	500,000	500,000	500,000	2,250,000
91	GS5	Celadon Lane Sewer Replacement	350,000	-	-	-	-	-	350,000
92	GS6	Indian Run Sewer Reinforcement	1,400,000	500,000	-	-	-	-	1,900,000
93	GS7	CIPP LINING	5,000,000	5,000,000	6,000,000	6,000,000	6,000,000	6,000,000	34,000,000
94	GS8	Sag Replacement Package 2	2,000,000	3,500,000	2,000,000	-	-	-	7,500,000
95	GS9	CREEK BED PROGRAM	-	-	250,000	200,000	200,000	200,000	850,000
96	GS10	CAMERON RUN I&I	-	-	50,000	50,000	-	-	100,000
97	GS11	Pohick Creek Rehabilitation-Phase 1 (Pohick Interceptor)	3,000,000	4,000,000	7,500,000	-	-	-	14,500,000
98	GS12	Springfield Estates Gravity Bypass	3,500,000	4,000,000	1,500,000	-	-	-	9,000,000
99	GS13	Little Pimmit Run Sewer Relocation	350,000	2,200,000	3,000,000	3,000,000	2,000,000	1,000,000	11,550,000
100	GS14	UTILITY INTRUSION	50,000	52,500	55,125	57,881	60,775	63,814	340,096
101	GS15	Chain Bridge Vault - Site Safety Improvements	50,000	50,000	-	-	-	-	100,000
102	GS16	Coon Branch Tributary Sewer Replacement	70,000	800,000	-	-	-	-	870,000
103	GS17	Bellevue	350,000	1,600,000	1,500,000	2,000,000	2,000,000	2,000,000	9,450,000
104	GS18	WEST SPRINGFIELD STREAM CROSSING	600,000	800,000	250,000	-	-	-	1,650,000
105	GS19	MH 198 Park Terrace	200,000	600,000	650,000	-	-	-	1,450,000
106	GS20	Pohick Phase 2	-	2,000,000	2,000,000	-	-	-	4,000,000
107	GS21	Town of Vienna Pipes Construction	-	-	4,000,000	4,000,000	2,000,000	2,000,000	12,000,000
108	GS22	Abilene Street Pipe Replacement	650,000	650,000	125,000	-	-	-	1,425,000
109	GS23	Emergency - Madison	50,000	-	-	-	-	-	50,000
110	GS24	Resilience Evaluation	100,000	-	-	-	-	-	100,000
111	GS25	Holmes Run Stream Valley Park Manhole Crosing	100,000	300,000	850,000	-	-	-	1,250,000
112	GS26	Emergency - Scotts Run Siphon	2,500,000	-	-	-	-	-	2,500,000
113	GS27	Calamo St and Spring Rd Sewer	150,000	150,000	-	-	-	-	300,000
114	GS28	Bellevue Potomac Phase II	250,000	600,000	2,000,000	-	-	-	2,850,000
115	GS29	Contracted Gravity Sewers Maintenance Projects	2,000,000	3,000,000	4,000,000	4,000,000	5,000,000	5,000,000	23,000,000
116	GS30	Undefined and Emergency Projects	2,000,000	2,000,000	4,000,000	6,000,000	6,000,000	6,000,000	26,000,000
117		Toal Gravity Sewers	\$ 27,320,000	\$ 35,112,500	\$ 44,601,925	\$ 29,643,335	\$ 26,011,793	\$ 25,082,362	\$ 187,771,915

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

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

Line No.	Project #	Description	Projected Fiscal Year Ending June 30,						Total Cost
			2025	2026	2027	2028	2029	2030	
<u>Expansion</u>									
118	E1	TYSONS WEST	\$ 19,000,000	\$ 44,000,000	\$ 50,000,000	\$ 45,000,000	\$ 35,000,000	\$ 18,000,000	\$ 211,000,000
119	E2	Route 1 Sewer Capacity Access Improvements	-	-	5,000,000	5,000,000	5,000,000	5,000,000	20,000,000
120	E3	Accotink Creek Relief Sewer-Phase 1	5,000,000	14,000,000	13,000,000	13,000,000	12,000,000	-	57,000,000
121	E4	Lakevale Capacity Improvements	250,000	2,000,000	2,500,000	1,000,000	-	-	5,750,000
122	E5	Merrifield Capacity Upgrade	2,000,000	2,000,000	1,000,000	-	-	-	5,000,000
123	E6	TYSONS EAST	3,000,000	100,000	-	-	2,000,000	9,000,000	14,100,000
124	E7	I-495 Next Lane	2,000,000	250,000	-	-	-	-	2,250,000
125	E8	Undefined and Emergency Projects	-	350,000	2,000,000	10,000,000	15,000,000	20,000,000	47,350,000
126		Toal Expansion	\$ 31,250,000	\$ 62,700,000	\$ 73,500,000	\$ 74,000,000	\$ 69,000,000	\$ 52,000,000	\$ 362,450,000
127		<b>Total Wastewater Collection Division</b>	<b>\$ 90,380,000</b>	<b>\$ 135,257,500</b>	<b>\$ 165,251,925</b>	<b>\$ 160,143,335</b>	<b>\$ 166,761,793</b>	<b>\$ 132,382,362</b>	<b>\$ 850,176,915</b>
<u>WPMD</u>									
128	WP1	VPRA/Fairfax Sewer Relocation Agreement	\$ -	\$ 15,920,000	\$ -	\$ -	\$ -	\$ -	\$ 15,920,000
129	WP2	Little Rocky Run at Meadow Estates Drive Sanitary Sewer Upsizing	0	50,000	1,500,000	0	0	0	1,550,000
130	WP3	Alexandria Crossing Stream Restoration Sanitary Sewer Upsizing	0	50,000	1,500,000	0	0	0	1,550,000
131	WP4	STW Projects - Sanitary Sewer Upsizing	0	0	0	1,000,000	1,000,000	1,000,000	3,000,000
132	WP5	Transportation Agency (FCDOT,VDOT,etc) Relocation Upsizing	0	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
133		Total WPMD	\$ -	\$ 16,020,000	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 26,020,000
<u>C&amp;C Conveyance Projects</u>									
134	OP1	Oversizing Projects - County Responsibility	\$ -	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 56,250,000
135		<u>Total Oversizing Program</u>	\$ -	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 11,250,000	\$ 56,250,000
136		<b>Capital Outlay (From Operations)</b>	\$ 5,407,574	\$ 2,917,957	\$ 3,063,855	\$ 3,217,048	\$ 3,377,900	\$ 3,546,795	\$ 21,531,128
137		Total System Capital Projects	\$ 249,540,992	\$ 348,262,066	\$ 444,021,012	\$ 451,795,773	\$ 449,336,864	\$ 322,362,090	\$ 2,265,318,797

Footnotes:  
[1] Amounts shown reflect estimated proportionate share of County allocable capital costs pursuant to the service agreement with UOSA to maintain the County's capacity rights with UOSA.

**Table 11**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

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

Line No.	Description	Projected Fiscal Year Ending June 30,						Total Cost
		2025	2026	2027	2028	2029	2030	
Funding Requirements								
1	New Customer / Expansion	\$ 118,444,133	\$ 169,457,796	\$ 210,099,700	\$ 211,121,084	\$ 205,482,399	\$ 160,650,179	\$ 1,075,255,291
2	Existing Customer / Non-Expansion	119,974,732	163,394,591	206,250,277	221,142,256	217,418,401	165,155,809	\$ 1,093,336,066
3	Existing Customer / Non-Expansion	8,731,209	11,780,703	17,485,203	20,393,343	21,382,493	14,172,570	\$ 93,945,520
4	Total	\$ 247,150,074	\$ 344,633,090	\$ 433,835,180	\$ 452,656,683	\$ 444,283,293	\$ 339,978,557	\$ 2,262,536,877
5	SOS Contributions	\$ (8,731,209)	\$ (11,780,703)	\$ (17,485,203)	\$ (20,393,343)	\$ (21,382,493)	\$ (14,172,570)	(93,945,520)
6	Net Funding Requirements - Existing	\$ 238,418,865	\$ 332,852,387	\$ 416,349,977	\$ 432,263,340	\$ 422,900,800	\$ 325,805,988	\$ 2,168,591,357
7	Deferred Funding [1]	(42,168,865)	(96,602,387)	(150,099,977)	(136,013,340)	(86,650,800)	10,444,012	(501,091,357)
8	Net Funding Requirements - Existing	\$ 196,250,000	\$ 236,250,000	\$ 266,250,000	\$ 296,250,000	\$ 336,250,000	\$ 336,250,000	\$ 1,667,500,000
Funding Sources:								
9	Rate Revenues	\$ 5,407,574	\$ 2,917,957	\$ 3,063,855	\$ 3,217,048	\$ 3,377,900	\$ 3,546,795	\$ 21,531,128
10	Rev & Op Fund - 69000 / 69010	-	-	-	-	-	-	-
11	Availability Fee Fund - 69000A	-	-	-	-	-	-	-
12	Construction (E&I) Fund - 69300	-	66,977,294	136,015,745	81,782,952	121,622,100	121,453,205	527,851,297
13	Construction (E&I) Fund - 69300A (Extensions)	-	-	-	-	-	-	-
14	Bond Construction Fund - 69310	171,481,926	32,635,449	-	-	-	-	204,117,375
15	Grants / Contributions	-	-	-	-	-	-	-
16	New Debt 1 - Existing	-	50,930,050	51,395,382	-	-	-	102,325,433
17	New Debt 1 - New	-	52,819,950	52,354,618	-	-	-	105,174,567
18	New Debt 1 - Oversizing Program	-	11,250,000	11,250,000	-	-	-	22,500,000
19	New Debt 2 - Existing	-	-	-	90,444,622	93,928,479	-	184,373,101
20	New Debt 2 - New	-	-	-	86,346,078	88,771,921	-	175,117,999
21	New Debt 2 - Oversizing Program	-	-	-	11,250,000	11,250,000	-	22,500,000
22	New Debt 3 - Existing	-	-	-	-	-	87,289,983	87,289,983
23	New Debt 3 - New	-	-	-	-	-	84,908,617	84,908,617
24	New Debt 3 - Oversizing Program	-	-	-	-	-	11,250,000	11,250,000
25	New Debt 4 - Existing - UOSA	10,788,025	10,430,736	6,781,569	-	-	-	28,000,330
26	New Debt 4 - New - UOSA	8,572,475	8,288,564	5,388,831	-	-	-	22,249,870
27	New Debt 4 - Oversizing Program	-	-	-	-	-	-	-
28	New Debt 5 - Existing - UOSA	-	-	-	12,932,646	9,639,654	15,491,449	38,063,748
29	New Debt 5 - New - UOSA	-	-	-	10,276,654	7,659,946	12,309,951	30,246,552
30	New Debt 5 - Oversizing Program	-	-	-	-	-	-	-
31	New Debt 6 - Existing - UOSA	-	-	-	-	-	-	-
32	New Debt 6 - New - UOSA	-	-	-	-	-	-	-
33	New Debt 6 - Oversizing Program	-	-	-	-	-	-	-
34	New Debt 7 - Existing - UOSA	-	-	-	-	-	-	-
35	New Debt 7 - New - UOSA	-	-	-	-	-	-	-
36	New Debt 7 - Oversizing Program	-	-	-	-	-	-	-
37	New Debt 8 - Existing - UOSA	-	-	-	-	-	-	-
38	New Debt 8 - New - UOSA	-	-	-	-	-	-	-
39	New Debt 8 - Oversizing Program	-	-	-	-	-	-	-
40	New Debt 9 - Existing	-	-	-	-	-	-	-
41	New Debt 9 - New	-	-	-	-	-	-	-
42	New Debt 9 - Oversizing Program	-	-	-	-	-	-	-
43	New Debt 10 - Existing	-	-	-	-	-	-	-
44	New Debt 10 - New	-	-	-	-	-	-	-

**Table 11**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

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

Line No.	Description	Projected Fiscal Year Ending June 30,						Total Cost
		2025	2026	2027	2028	2029	2030	
Funding Requirements								
1	New Customer / Expansion	\$ 118,444,133	\$ 169,457,796	\$ 210,099,700	\$ 211,121,084	\$ 205,482,399	\$ 160,650,179	\$ 1,075,255,291
2	Existing Customer / Non-Expansion	119,974,732	163,394,591	206,250,277	221,142,256	217,418,401	165,155,809	\$ 1,093,336,066
45	New Debt 10 - Oversizing Program	-	-	-	-	-	-	-
46	Subordinate Debt - UOSA	-	-	-	-	-	-	-
47	Total	\$ 196,250,000	\$ 236,250,000	\$ 266,250,000	\$ 296,250,000	\$ 336,250,000	\$ 336,250,000	\$ 1,667,500,000

Footnotes:

- [1] Based on discussions with WMP staff, certain capital improvements were deferred to reduce existing customer impacts and to recognize timing adjustments for the actual need of funds.
- [2] UOSA is a Treatment by Contract provider (TBC) to the County and funds all jointly shared improvements through the issuance of additional indebtedness.

**Table 12**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

**Forecasted Statements of Flows of Financial Resources and Changes in Fund Balance**

Line No.		Projected Fiscal Year Ending June 30,					
		2025	2026	2027	2028	2029	2030
1	Beginning Balance [1]	\$ 347,492,755	\$ 265,242,331	\$ 370,031,941	\$ 208,076,652	\$ 411,259,405	\$ 197,280,462
	<u>Operating Revenues:</u>						
2	Sewer Service Charges [2]	\$ 262,321,192	\$ 277,929,736	\$ 295,522,591	\$ 314,150,234	\$ 334,042,203	\$ 355,293,784
3	Sales of Service (Bulk Revenue)	10,736,068	10,917,920	11,362,659	11,828,443	12,317,110	12,828,568
4	Other Operating Revenues [3]	1,070,000	1,071,209	1,072,425	1,073,645	1,074,871	1,076,104
5	Subtotal Operating Revenues	\$ 274,127,260	\$289,918,865	\$307,957,676	\$327,052,322	\$347,434,184	\$369,198,456
	<u>Non -Operating Revenues:</u>						
6	Proposed (New) Debt Proceeds [4]	\$ 19,360,500	\$ 248,719,300	\$ 12,170,400	\$ 405,200,400	\$ 17,299,600	\$ 362,074,800
7	Additions to Debt Reserve Fund [4]	-	-	-	-	-	-
8	Availability Fees	\$ 22,056,875	\$ 22,459,694	\$ 22,867,579	\$ 23,278,911	\$ 23,688,974	\$ 24,128,408
9	Unrestricted Interest Earned	7,229,000	7,871,000	5,573,000	5,242,000	5,158,000	4,896,000
10	Restricted Interest Income [5]	\$ 4,143,000	\$ 614,000	\$ 105,000	\$ 107,000	\$ 109,000	\$ 112,000
11	Grants	-	-	-	-	-	-
12	Subtotal	\$ 52,789,375	\$ 279,663,994	\$ 40,715,979	\$ 433,828,311	\$ 46,255,574	\$ 391,211,208
13	<u>TOTAL FUNDS AVAILABLE</u>	\$ 674,409,390	\$ 834,825,190	\$ 718,705,596	\$ 968,957,285	\$ 804,949,164	\$ 957,690,126
	<u>Operating Expenses</u>						
14	Personnel Services	\$ 42,200,169	\$ 49,835,200	\$ 51,330,256	\$ 52,870,164	\$ 54,456,269	\$ 56,089,957
15	Operating Expenses	45,749,261	44,916,441	46,148,846	47,388,421	48,717,599	50,084,233
16	Recovered Costs	(598,010)	(600,000)	(601,500)	(603,045)	(604,636)	(606,275)
17	TBC and Billing Agent Costs	54,367,302	55,163,134	56,980,794	58,841,157	60,810,337	62,849,336
18	General Fund Transfer	3,434,828	3,434,828	3,434,828	3,434,828	3,434,828	3,434,828
19	Operating Expense Adjustment	-	-	600,000	1,200,000	1,800,000	1,854,000
20	Subtotal	\$ 145,153,550	\$ 152,749,603	\$ 157,893,224	\$ 163,131,525	\$ 168,614,397	\$ 173,706,078
	<u>Capital Expenses by Funding Source</u>						
21	Cash Reserves / Rate Revenues [6]	\$ -	\$ 66,977,294	\$ 136,015,745	\$ 81,782,952	\$ 121,622,100	\$ 121,453,205
22	Availability Charge Fund	-	-	-	-	-	-
23	Existing Debt Proceeds	171,481,926	32,635,449	-	-	-	-
24	New Debt Proceeds [7]	19,360,500	133,719,300	127,170,400	211,250,000	211,250,000	211,250,000
25	Grant Funding	-	-	-	-	-	-
26	Capital Outlay	5,407,574	2,917,957	3,063,855	3,217,048	3,377,900	3,546,795
27	Subtotal	\$ 196,250,000	\$ 236,250,000	\$ 266,250,000	\$ 296,250,000	\$ 336,250,000	\$ 336,250,000

**Table 12**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

**Forecasted Statements of Flows of Financial Resources and Changes in Fund Balance**

<u>Debt Service:</u>								
28	Existing Senior Debt Service	\$	44,159,788	\$	45,111,207	\$	45,104,848	\$ 45,092,497 \$ 39,453,432 \$ 39,236,138
29	Proposed Senior Debt Service [4]		-		3,565,314		14,261,255	26,104,022 37,946,789 48,310,295
30	Existing Subordinate Debt Service		23,603,722		23,905,254		23,907,748	23,907,968 17,825,989 11,746,804
31	Proposed Subordinate Debt Service [7]		-		3,211,869		3,211,869	3,211,869 7,578,095 7,578,095
32	Subtotal	\$	67,763,510	\$	75,793,644	\$	86,485,721	\$ 98,316,356 \$ 102,804,305 \$ 106,871,331
<hr/>								
33	<u>TOTAL USE OF FUNDS</u>	\$	409,167,060	\$	464,793,247	\$	510,628,944	\$ 557,697,880 \$ 607,668,702 \$ 616,827,409
<hr/>								
34	<u>ENDING BALANCE BEFORE RESERVES</u>	\$	265,242,330	\$	370,031,943	\$	208,076,652	\$ 411,259,405 \$ 197,280,462 \$ 340,862,717
<hr/>								
RESERVES / RESTRICTIONS:								
35	Operating Reserve Target (150 Days)	\$	59,652,144	\$	62,773,809	\$	64,887,626	\$ 67,040,353 \$ 69,293,588 \$ 71,386,060
36	Debt Reserve Balance		-		-		-	- - -
37	Debt Proceeds		36,778,450		119,757,000		4,862,000	198,919,400 5,078,000 156,014,800
38	Availability Charge Balance		-		-		-	- - -
39	Sewer Construction Fund - 69300A [8]		3,270,000		5,000,000		5,272,425	5,546,070 5,820,941 6,097,045
40	Subtotal	\$	99,700,594	\$	187,530,809	\$	75,022,051	\$ 271,505,823 \$ 80,192,529 \$ 233,497,904
<hr/>								
41	<u>UNRESTRICTED ENDING BALANCE</u>	\$	165,541,736	\$	182,501,134	\$	133,054,600	\$ 139,753,582 \$ 117,087,933 \$ 107,364,812

## Footnotes:

- [1] Reflects starting fund balance, but is exclusive of funds held in the debt service sinking fund.  
 [2] Includes recommended rate adjustments as follows:

	Projected Fiscal Year Ending June 30,					
	2025	2026	2027	2028	2029	2030
	(Existing)	(Recommended)	(Recommended)	(Recommended)	(Recommended)	(Recommended)
Quarterly Base Charge	\$ 49.73	\$ 52.62	\$ 55.78	\$ 59.08	\$ 62.57	\$ 66.27
Flow Charge	\$ 8.81	\$ 9.33	\$ 9.88	\$ 10.46	\$ 11.08	\$ 11.74
Effective Rate Revenue Increase	n/a	5.9%	5.9%	5.9%	5.9%	5.9%
Effective Rate Revenue Increase	n/a	5.9%	5.9%	5.9%	5.9%	5.9%

- [3] Represents other operating revenues from lateral spur fees, connection charges, miscellaneous revenues, sale of property, etc.  
 [4] Represents the proposed issuance of the Series 2025 UOSA Bonds, Series 2028 UOSA Bonds, and Series 2031 UOSA Bonds as well as the Series 2025 Bonds on or about April 1, 2025, the Series 2028 Bonds on or about January 1, 2028, and the Series 2030 Bonds on or about January 1, 2030. Terms assume 30 year level debt.  
 [5] Includes Interest Income on debt proceeds and availability charge fund balances.  
 [6] Includes capital funding from rate revenues, E&I fund balances and operating reserves.  
 [7] Represents additional debt service from UOSA issued bonds on behalf of the County.  
 [8] Represents restricted funds held on balance within the SC Fund for line extensions.

**Table 13**  
**Fairfax County, Virginia**  
**Wastewater Revenue Sufficiency and Rate Analysis**

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

Line No.	Description	Billing Cycle	Residential Service for a 5/8" or 3/4" Meter											
			0 Gallons	2,000 Gallons	4,000 Gallons	5,000 Gallons	8,000 Gallons	10,000 Gallons	12,000 Gallons	16,000 Gallons	18,000 Gallons	20,000 Gallons	30,000 Gallons	40,000 Gallons
<b>Fairfax County</b>														
1	Existing Rates - FY25 [3]	Quarterly	\$49.73	\$67.35	\$84.97	\$93.78	\$120.21	\$137.83	\$155.45	\$190.69	\$208.31	\$225.93	\$314.03	\$402.13
2	Proposed Rates - FY26 [3]	Quarterly	52.62	71.28	89.94	99.27	127.26	145.92	164.58	201.90	220.56	239.22	332.52	425.82
<b><u>Other Neighboring Utilities:</u></b>														
3	City of Alexandria [3][4][5]	Monthly	43.71	73.35	102.99	117.81	162.27	191.91	221.55	280.83	310.47	340.11	488.31	636.51
4	Arlington County	Quarterly	13.95	34.53	55.11	65.40	96.27	116.85	137.43	178.59	199.17	219.75	322.65	425.55
5	DCWASA [4][6]	Monthly	75.32	108.67	142.02	158.69	208.72	242.07	275.42	342.12	375.47	408.82	575.57	742.32
6	Loudoun Water [4]	Quarterly	40.11	51.63	63.15	68.91	86.19	97.71	109.23	132.27	143.79	155.31	212.91	270.51
7	Prince William County S.A. [3][4]	Monthly	40.20	54.90	69.60	76.95	99.00	113.70	128.40	157.80	172.50	187.20	260.70	334.20
8	Washington Suburban Sanitary Commission (Improved)	Quarterly	40.39	58.15	75.91	84.79	119.27	138.99	158.71	238.47	263.23	287.99	530.89	694.39
9	<b>Other Neighboring Virginia Utilities' Average</b>		\$42.28	\$63.54	\$84.80	\$95.43	\$128.62	\$150.20	\$171.79	\$221.68	\$244.10	\$266.53	\$398.50	\$517.25

**Footnotes:**

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October, 2024 and are exclusive of taxes or franchise fees, if any, and do not include any surcharges for service rendered outside the corporate limits of the local jurisdiction, for specific capital improvements or for any other purpose. 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 as to the term of billing period (e.g., monthly billing) and units of measurement (e.g., ccf) used in order to determine the respective utility customer's wastewater bill. For purposes of this comparison, all bills shown have been adjusted to match bills rendered on a monthly basis and recognized in units of gallons.
- [3] Unless otherwise noted, utilities shown cap the wastewater user charge based on a customers metered water use during the winter months (referred to as a "billing cap"). While the billing cap may vary by customer and by utility, for comparison purposes the billing cap was not reflected in order to present the potential wastewater bill for residential customers that may have higher use than the typical residential customer.
- [4] Utilities shown bill a fixed cost or base charge per billing period per respective account or meter.
- [5] Alexandria Renew Enterprises provides wastewater treatment services, while the City provides wastewater collection services. Alexandria Renew Enterprises incorporates a sewer billing cap, however the City does not and no cap was applied in calculation of the City's charges for this comparison.
- [6] Amounts shown assumes: i) the Clean Rivers Impervious Area Charge of \$21.23 associated with runoff entering the sewer system; ii) a 50% allocation of the \$7.75 metering fee; iii) a 50% allocation of a Right-of- Way fee to the District of Columbia of \$0.25 per 1,000 gallons; iv) 50% allocation of the PILOT fee charged to water and wastewater customers of \$0.82 per 1,000 gallons; and v) the residential wastewater flow charge of \$16.14 per 1,000 gallons.
- [7] The Washington Suburban Sanitary Commission ("WSSC") bills customers of the utility by calculating the respective customer's average daily flow of use, which is in turn used to determine the variable rate charged to the customer. The calculated bill assumes 16,000 gallons per quarter or approximately 175 gallons per day. Amounts shown assume a 50% allocation of the quarterly Account Maintenance fee of \$30.08 and a \$20.70 infrastructure fee. Amounts shown also include a Bay Restoration Fee of \$5.00 per month.

**Table 14**  
**Fairfax County Wastewater Management**  
**Fiscal Year 2024 Availability Charge Study**

**Calculation of Weighted Cost by Treatment Facility per MGD of Reserved Capacity**

		Treatment by Contract						
Line No.	Description	Upper Occoquan Service Authority (UOSA)	Blue Plains Advanced Wastewater Treatment Plant - DC Water (Blue Plains)	Alexandria Renew Enterprises (ARE)	Arlington County Water Pollution Control Plant (Arlington)	Loudon County Sanitation Authority	Noman Cole (Fairfax County)	Total
WASTEWATER TREATMENT								
1	Gross Fixed Capacity Rights / Assets [1]	\$341,231,346	\$364,321,865	\$421,563,006	\$53,630,693	\$20,942,294	\$851,819,235	\$2,053,508,440
2	Less Fixed Asset Allocation to SOS Customers (Dont Direct Pay Ca	(15,440,332)	n/a	n/a	n/a	n/a	(50,854,880)	(66,295,212)
3	Less Donated Assets	n/a	n/a	n/a	n/a	n/a	(24,837)	(24,837)
4	Plus 10 Year CIP CIP (Inflated) [3]	256,751,100	229,643,000	416,999,753	23,795,000	0	849,490,110	1,776,678,963
5	Less Allowance for Retirements for CIP	n/a	n/a	n/a	n/a	n/a	(314,311,341)	(314,311,341)
6	Plus Land, Easements, and CWIP	n/a	n/a	n/a	n/a	n/a	222,133,403	222,133,403
7	Total	\$582,542,114	\$593,964,865	\$838,562,759	\$77,425,693	\$20,942,294	\$1,558,251,690	\$3,671,689,415
8	Total Reserved Capacity (MGD)	22.10	31.00	32.40	3.00	1.00	67.00	156.50
9	Sales of Service Reservations (MGD) [4]	(1.00)	(4.80)	(1.00)	0.00	0.00	(9.45)	(16.25)
10	Net Retail Reservations	21.10	26.20	31.40	3.00	1.00	57.55	140.25
11	Less Reserved Capacity for Reliability (MGD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Reliable Retail Capacity (MGD)	21.10	26.20	31.40	3.00	1.00	57.55	140.25
13	Cost per GPD of Reliable Capacity (Line 7 / \$1,000,000 / Line 12)	\$27.61	\$22.67	\$26.71	\$25.81	\$20.94	\$27.08	\$150.81
14	Other Adjustments [5]	(\$4.72)	0.00	0.00	0.00	0.00	0.00	(4.72)
15	Adjusted Cost per GPD of Reliable Capacity	\$22.89	\$22.67	\$26.71	\$25.81	\$20.94	\$27.08	\$146.09
16	Retail Customers Annual Treated Flows (10yr Max kgal) [6]	5,270,965	9,750,610	7,447,460	854,830	0	13,302,790	36,626,655
17	Retail Customers Annual Treated Flows (ADF-MGD)	14.44	26.71	20.40	2.34	0.00	36.45	100.35
18	Remaining Reliable Retail Capacity (MGD) (Line 12 - Line 17)	6.66	0.00	11.00	0.66	1.00	21.10	40.42
19	Capacity as % of Total Remaining Capacity	16.48%	0.00%	27.21%	1.63%	2.47%	52.22%	100.00%
20	Weighted cost of Reliable Capacity for Retail Customers	\$3.77	\$0.00	\$7.27	\$0.42	\$0.52	\$14.14	\$26.12
WASTEWATER NON-TREATMENT								
21	Gross Fixed Capacity Rights / Assets [1]	\$4,434,649	\$0	\$5,893,325	\$0	\$0	\$996,142,112	\$1,006,470,087
22	Less Donated Assets	n/a	n/a	n/a	n/a	n/a	(239,495,837)	(239,495,837)
23	Less Grants	n/a	n/a	n/a	n/a	n/a	0	0
24	Plus 10 Year CIP CIP (Inflated) [3]	0	0	0	0	0	1,551,733,351	1,551,733,351
25	Less Allowance for Retirements for CIP	n/a	n/a	n/a	n/a	n/a	(574,141,340)	(574,141,340)
26	Plus Land, Easements, and CWIP	n/a	n/a	n/a	n/a	n/a	108,872,513	108,872,513
27	Total	\$4,434,649	\$0	\$5,893,325	\$0	\$0	\$1,843,110,800	\$1,853,438,775
28	Net Reliable Retail Reservations (MGD)							140.25
29	Cost per MGD of Capacity							\$13.22
30	Treatment and Transmission Cost per MGD of Capacity							\$39.34

**Footnotes:**

- [1] Amounts shown provided by the County and are booked net of the Sale of Service customers that make direct capital contributions.  
[2] Reflects adjustment to remove SOS customer allocations that do not make direct capital contribution payments to the County (i.e., paid via rates)  
[3] Amounts shown reflect the County's most recent CIP and include treatment and transmission projects only.  
[4] Amounts shown represent reserved capacity for Sale of Service customers  
[5] The adjustment shown is the to show the most recent cost of capacity as calculated by UOSA using an incremental approach while all other costs were calculated using the buy in method.  
[6] The flows shown above are the 10 year max treated flows.

Table 15

**Fairfax County Wastewater Management  
Fiscal Year 2024 Availability Charge Study**

**Summary of Calculated and Existing Availability Fees**

Line No.	Description	Fee
<u>Existing Availability Fee:</u>		
<u>LOS GPD Basis</u>		
1	Fee (\$ per GPD)	\$32.28
2	Level of Service (per GPD)	280
3	Fee (\$ per ERC)	<u>\$9,038.00</u>
<u>Fixture Unit Basis</u>		
4	Fixture Units	20.00
5	Fee per fixture Unit	<u>\$452.00</u>
6	Existing Fee	<u>\$9,040.00</u>
<u>Calculated Availability Fee:</u>		
7	Net Assets / CIP (\$ per GPD)	\$39.34
8	Level of Service (per GPD)	280
9	Fee (\$ per ERC)	<u>\$11,013.87</u>
<u>Carrying Costs:</u>		
10	Years of Carry Cost	5.0
11	Current Weighted Cost of Capital	4.29%
12	Carry Cost (\$ per ERC)	<u>\$2,364.04</u>
13	Carry Cost (\$ per GPD)	\$8.44
<u>Total Calculated Fee</u>		
14	Per ERC	<u>\$13,377.91</u>
15	Per GPD	<u>\$47.78</u>
<u>Total Calculated Fee (Rounded Down)</u>		
16	Per ERC	<u>\$13,370.00</u>
17	Per GPD	<u>\$47.75</u>
18	Per Fixture Unit	<u>\$668.50</u>
<u>Difference to Existing Fee:</u>		
19	Change in Fee per GPD - Amount	<u>\$15.47</u>
20	Change in Fee per GPD - Percent	47.93%
21	Change in Fee per Fixture Unit - Amount	\$216.50
22	Change in Fee per Fixture Unit - Percent	47.90%
23	Change in LOS (per GPD) - Amount	0
24	Change in LOS (per GPD) - Percent	0.00%
25	Change in Fee per ERC - Amount	\$4,332.00
26	Change in Fee per ERC - Percent	<u>47.93%</u>

**Table 16**  
**Fairfax County, Virginia**  
**Comparison of Availability Fee Charges for Equivalent Residential Unit [1]**

Line No.	Description	Residential 5/8" x 3/4" Meter Wastewater
<b>Fairfax County</b>		
1	Existing Availability Fee	\$9,038
2	Recommended Availability Fee	\$9,128
<b><u>Other Surveyed Virginia Utilities:</u></b>		
3	City of Alexandria	\$10,859
4	Arlington County [2]	\$3,720
5	DCWASA	\$2,809
6	Loudoun Water	\$9,519
7	Prince William County S.A.	\$11,700
8	Washington Suburban Sanitary Commission (Improved) [3]	\$15,000
9	Washington Suburban Sanitary Commission (Unimproved) [3]	\$6,750
10	Other Surveyed Virginia Utilities' Average	<u><u>\$8,622</u></u>

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2024 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 comparison purposes only.
- [2] Impact Fee for Arlington County assumes 24 fixture units (DFU's) per Single Family Residential Unit at a cost of \$155/DFU.
- [3] WSSC charges a separate availability fees for areas designated as unimproved or "improved".