

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$6,828,348	\$3,375,603	\$5,078,149	\$5,078,149	\$0
Revenue:					
Interest on Investments	\$116,097	\$42,766	\$42,766	\$213,551	\$170,785
Residential and General Collections:					
Household Levy ¹	\$9,979,920	\$11,597,040	\$11,597,040	\$11,597,040	\$0
Miscellaneous	485,494	243,940	243,940	243,940	0
Sale of Equipment	112,909	78,800	78,800	78,800	0
Subtotal	\$10,578,323	\$11,919,780	\$11,919,780	\$11,919,780	\$0
County Agency Routes:					
Miscellaneous Agencies	\$1,055,109	\$1,191,154	\$1,191,154	\$1,191,154	\$0
Sale of Equipment	566	0	0	0	0
Miscellaneous	126,274	145,273	145,273	145,273	0
Subtotal	\$1,181,949	\$1,336,427	\$1,336,427	\$1,336,427	\$0
General Fund Programs:					
Community Cleanup	\$71,928	\$38,144	\$38,144	\$38,144	\$0
Health Department Referrals	3,191	2,329	2,329	2,329	0
Evictions	5,856	14,062	14,062	14,062	0
Court Ordered/Mandated	13,402	30,625	30,625	30,625	0
Subtotal	\$94,377	\$85,160	\$85,160	\$85,160	\$0
Other Collection Revenue:					
Leaf Collection	\$514,790	\$502,795	\$502,795	\$502,795	\$0
Miscellaneous	81,642	0	0	0	0
State Litter Funds	81,124	0	0	126,362	126,362
Fairfax Fair	26,207	27,099	27,099	27,099	0
Subtotal	\$703,763	\$529,894	\$529,894	\$656,256	\$126,362
Recycling Operations:					
Program Support ²	\$996,773	\$1,430,188	\$1,430,188	\$1,430,188	\$0
Sale of Materials	267,517	79,847	79,847	112,338	32,491
Miscellaneous	304,748	149,168	149,168	149,168	0
Subtotal	\$1,569,038	\$1,659,203	\$1,659,203	\$1,691,694	\$32,491
Total Revenue	\$14,243,547	\$15,573,230	\$15,573,230	\$15,902,868	\$329,638
Transfers In:					
General Fund (001)	\$210,000	\$0	\$0	\$210,000	\$210,000
Total Transfers In	\$210,000	\$0	\$0	\$210,000	\$210,000
Total Available	\$21,281,895	\$18,948,833	\$20,651,379	\$21,191,017	\$539,638

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Expenditures:					
Personnel Services	\$7,218,104	\$7,646,596	\$7,646,596	\$7,746,596	\$100,000
Operating Expenses	7,869,683	9,063,500	9,105,503	9,231,865	126,362
Recovered Costs ³	(458,975)	(483,846)	(483,846)	(570,706)	(86,860)
Capital Equipment	1,573,747	1,262,900	1,545,355	1,761,191	215,836
Capital Projects	1,187	0	259,210	469,210	210,000
Total Expenditures	\$16,203,746	\$17,489,150	\$18,072,818	\$18,638,156	\$565,338
Total Disbursements	\$16,203,746	\$17,489,150	\$18,072,818	\$18,638,156	\$565,338
Ending Balance⁴	\$5,078,149	\$1,459,683	\$2,578,561	\$2,552,861	(\$25,700)
Collection Equipment Reserve ⁵	\$836,079	\$701,759	\$701,759	\$701,759	\$0
Recycling Equipment Reserve	333,551	329,931	329,931	\$329,931	0
PC Replacement Reserve ⁶	36,683	46,937	46,937	46,937	0
Construction and Infrastructure Reserve ⁷	0	381,056	381,056	381,056	0
Rate Stabilization Reserve ⁸	0	0	0	0	0
Unreserved Balance	\$3,871,836	\$0	\$1,118,878	\$1,093,178	(\$25,700)
Levy per Household Unit	\$240/unit	\$270/unit	\$270/unit	\$270/unit	\$0/unit

¹ The FY 2007 levy/collection fee per household unit is set at \$315 per unit. Although the Refuse Collection levy is separate and not a Real Estate Tax, it is included on and collected as part of the County's Real Estate Tax bill. This amount does not include approximately 448 units which will be billed directly by the agency.

² The estimate for Program Support is calculated using the projected level of expenditures for recycling operations as conducted in Fund 109, Refuse Collection and Recycling Operations, and offset by revenue received from the sale of recycled materials.

³ Recovered Costs represents billings to Fund 108, Leaf Collection, for its share of the total administrative costs for Agency 46, Division of Collection and Recycling. Also included is an amount billed to Fund 110, Refuse Disposal, for administrative costs for the recycling program which is coordinated by Fund 109.

⁴ Because expenditures exceeded the revenue received, the ending fund balance has been decreasing since FY 2001. Rather than implementing a fee increase, the fund balance was used to meet expenditure requirements. The collection fee was increased to \$240 in FY 2005 and to \$270 in FY 2006, but it was not enough to meet all expenditure requirements. The fee increase to \$315 in FY 2007 will mitigate decreases in the ending balance. Future levy increases will be required in order to maintain adequate funding for operations and reserves.

⁵ Funds reserved for equipment replacement are not encumbered based on normal accounting practices but are allocated at a future date for equipment purchases. The requirements for Collection Operations are funded through the collection revenue received in Fund 109 while requirements for Recycling Operations are provided as a component of the Program Support.

⁶ The PC Replacement Reserve was established to provide funding for the timely replacement of obsolete computer equipment.

⁷ A reserve is being established to begin to fund repairs necessary at the Newington Solid Waste Facility. This 20-acre facility will soon require paving and other expensive infrastructure repairs. As a Special Revenue Fund, these expenses are the responsibility of the business area.

⁸ A reserve is being established to stabilize future rates in order to avoid rate increases.