

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2005 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$10,819,125	\$4,899,434	\$6,828,348	\$6,828,348	\$0
Revenue:					
Interest on Investments	\$83,901	\$56,098	\$56,098	\$115,189	\$59,091
Residential and General Collections:					
Household Levy ¹	\$8,482,459	\$9,957,600	\$9,957,600	\$9,980,160	\$22,560
Miscellaneous	889,322	169,142	169,142	388,529	219,387
Sale of Equipment	8,964	58,227	58,227	86,828	28,601
Subtotal	\$9,380,745	\$10,184,969	\$10,184,969	\$10,455,517	\$270,548
County Agency Routes:					
Miscellaneous Agencies	\$1,048,233	\$1,105,625	\$1,105,625	\$1,125,191	\$19,566
Sale of Equipment	4,334	16,085	16,085	0	(16,085)
Miscellaneous	166,461	117,626	117,626	122,883	5,257
Subtotal	\$1,219,028	\$1,239,336	\$1,239,336	\$1,248,074	\$8,738
General Fund Programs:					
Community Cleanup	\$33,874	\$32,532	\$32,532	\$55,323	\$22,791
Health Department Referrals	8,845	2,264	2,264	2,264	0
Evictions	0	13,791	13,791	6,000	(7,791)
Court Ordered/Mandated	930	30,160	30,160	15,160	(15,000)
Subtotal	\$43,649	\$78,747	\$78,747	\$78,747	\$0
Other Collection Revenue:					
Leaf Collection	\$322,806	\$537,066	\$537,066	\$469,666	(\$67,400)
Miscellaneous	6,786	20,768	20,768	0	(20,768)
State Litter Funds	83,340	0	0	81,124	81,124
Fairfax Fair	24,675	26,298	26,298	26,298	0
Subtotal	\$437,607	\$584,132	\$584,132	\$577,088	(\$7,044)
Recycling Operations:					
Program Support ²	\$895,974	\$1,204,263	\$1,204,263	\$1,148,994	(\$55,269)
Sale of Materials	203,387	96,790	96,790	239,102	142,312
Miscellaneous	329,443	251,167	251,167	241,112	(10,055)
Subtotal	\$1,428,804	\$1,552,220	\$1,552,220	\$1,629,208	\$76,988
Total Revenue	\$12,593,734	\$13,695,502	\$13,695,502	\$14,103,823	\$408,321
Transfers In:					
General Fund (001)	\$0	\$0	\$0	\$210,000	\$210,000
Total Transfers In	\$0	\$0	\$0	\$210,000	\$210,000
Total Available	\$23,412,859	\$18,594,936	\$20,523,850	\$21,142,171	\$618,321

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Expenditures:					
Personnel Services	\$6,964,104	\$7,273,339	\$7,273,339	\$7,455,292	\$181,953
Operating Expenses	8,976,261	8,348,490	8,392,364	8,625,566	233,202
Recovered Costs ³	(407,533)	(470,928)	(470,928)	(443,188)	27,740
Capital Equipment	980,049	1,518,000	1,868,501	1,868,501	0
Capital Projects	71,630	0	50,397	260,397	210,000
Total Expenditures	\$16,584,511	\$16,668,901	\$17,113,673	\$17,766,568	\$652,895
Total Disbursements	\$16,584,511	\$16,668,901	\$17,113,673	\$17,766,568	\$652,895
Ending Balance⁴	\$6,828,348	\$1,926,035	\$3,410,177	\$3,375,603	(\$34,574)
Collection Equipment Reserve ⁵	\$792,402	\$768,308	\$768,308	\$768,308	\$0
Recycling Equipment Reserve	185,173	290,498	290,498	\$290,498	0
PC Replacement Reserve ⁶	41,154	89,100	89,100	89,100	0
Reserve ⁷	0	0	0	0	0
Unreserved Balance	\$5,809,619	\$778,129	\$2,262,271	\$2,227,697	(\$34,574)
Levy per Household Unit	\$210/Unit	\$240/unit	\$240/Unit	\$240/unit	\$0/unit

¹ The FY 2005 levy/collection fee per household unit is set at \$240 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 440 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, Refuse Collection and Recycling Operations.

⁴ Because expenditures exceeded the revenue received, the ending fund balance has been decreasing since FY 2001. The collection fee was increased to \$240 in FY 2005, but it was not enough to meet all expenditure requirements. A fee increase from \$240 to \$270 in FY 2006 is necessary to maintain a sufficient ending balance. Future levy increases may 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, Refuse Collection and Recycling Operations, 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.