

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection and Recycling Operations

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2012 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$8,559,226	\$8,059,886	\$11,266,686	\$11,266,686	\$0
Revenue:					
Interest on Investments	\$57,846	\$14,127	\$14,127	\$14,127	\$0
Residential and General Collections:					
Household Levy ¹	\$14,517,328	\$14,694,930	\$14,694,930	\$14,694,930	\$0
Miscellaneous	550,498	330,576	365,958	365,958	0
Sale of Equipment ²	221,537	239,234	239,234	239,234	0
Subtotal	\$15,289,363	\$15,264,740	\$15,300,122	\$15,300,122	\$0
County Agency Routes:					
Miscellaneous Agencies	\$1,510,281	\$1,472,694	\$1,472,694	\$1,472,694	\$0
Sale of Equipment	319,714	1,000	5,000	5,000	0
Miscellaneous	265,185	175,838	171,838	171,838	0
Subtotal	\$2,095,180	\$1,649,532	\$1,649,532	\$1,649,532	\$0
General Fund Programs:					
Community Cleanup	\$329,932	\$309,785	\$309,785	\$309,785	\$0
Health Department Referrals	2,840	7,000	7,000	7,000	0
Evictions	7,410	5,540	5,540	5,540	0
Court Ordered/Mandated	15,493	36,000	35,951	35,951	0
Subtotal	\$355,675	\$358,325	\$358,276	\$358,276	\$0
Other Collection Revenue:					
Leaf Collection	\$927,765	\$841,084	\$841,084	\$841,084	\$0
Miscellaneous	109,849	83,684	91,653	91,653	0
State Litter Funds	115,003	0	0	0	0
Fairfax Fair	0	10,000	10,000	10,000	0
Landfill Proffer	60,087	0	0	0	0
Subtotal	\$1,212,704	\$934,768	\$942,737	\$942,737	\$0
Recycling Operations:					
Program Support ³	\$1,624,544	\$1,861,832	\$1,861,832	\$1,861,832	\$0
Sale of Materials	451,046	305,260	305,260	305,260	0
Miscellaneous	267,480	305,350	262,048	262,048	0
Subtotal	\$2,343,070	\$2,472,442	\$2,429,140	\$2,429,140	\$0
Total Revenue	\$21,353,838	\$20,693,934	\$20,693,934	\$20,693,934	\$0
Total Available	\$29,913,064	\$28,753,820	\$31,960,620	\$31,960,620	\$0

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	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2012 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Expenditures:					
Personnel Services	\$10,608,629	\$10,166,397	\$10,284,519	\$10,284,519	\$0
Operating Expenses	8,660,316	9,455,653	9,512,156	9,512,156	0
Recovered Costs ⁴	(881,757)	(843,332)	(843,332)	(843,332)	0
Capital Equipment	248,324	1,359,600	2,243,540	2,243,540	0
Capital Projects	10,866	100,000	871,713	871,713	0
Total Expenditures	\$18,646,378	\$20,238,318	\$22,068,596	\$22,068,596	\$0
Total Disbursements	\$18,646,378	\$20,238,318	\$22,068,596	\$22,068,596	\$0
Ending Balance⁵					
	\$11,266,686	\$8,515,502	\$9,892,024	\$9,892,024	\$0
Wheeled Container Reserve ⁶	\$250,000	\$250,000	\$250,000	\$250,000	\$0
Collection Equipment Reserve	351,720	368,995	368,995	368,995	0
Recycling Equipment Reserve	325,000	305,260	305,260	305,260	0
PC Replacement Reserve ⁷	60,000	60,000	60,000	60,000	0
Construction and Infrastructure Reserve ⁸	2,066,580	1,600,000	1,907,769	1,907,769	0
Rate Stabilization Reserve ⁹	4,250,000	3,548,663	4,000,000	4,000,000	0
Residential/General Equipment Reserve ¹⁰	3,250,000	2,382,584	3,000,000	3,000,000	0
Unreserved Balance	\$713,386	\$0	\$0	\$0	\$0
Levy per Household Unit	\$345/Unit	\$345/Unit	\$345/Unit	\$345/Unit	

¹The FY 2013 levy/collection fee per household unit is set at \$345 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 451 units which will be billed directly by the agency.

²In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$58,327.00 has been reflected as a decrease to FY 2011 Sale of Equipment revenue to accurately record revenue accruals in the proper fiscal year. This audit adjustment has been included in the FY 2011 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustment are included in the FY 2012 Third Quarter package.

³The Recycling Operations program is supported by Fund 110, Refuse Disposal. The estimate for Program Support is calculated based on the projected level of expenditures for recycling operations as conducted in Fund 109, Refuse Collection and Recycling Operations, partially offset by revenue received from the sale of recycled materials.

⁴Recovered Costs represent billings to Fund 108, Leaf Collection, for its share of the total administrative costs for the 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.

⁵Ending balance fluctuations are a result of operating and revenue requirements that change annually. Funding is carried forward each fiscal year to provide flexibility given the uncertainty of market conditions and expenditure requirements.

⁶The Wheeled Container Reserve sets aside funds to purchase/replace single-stream recycling and trash collection containers for sanitary district customers.

⁷The PC Replacement Reserve provides funding for the timely replacement of obsolete computer equipment.

⁸The Construction and Infrastructure Reserve funds emergency repairs necessary at the Newington Solid Waste Facility.

⁹The Rate Stabilization Reserve provides funds to mitigate against any need for an unusually large rate increase in a future year.

¹⁰The Residential/General Equipment Reserve provides the Residential and General Collections Cost Center with set aside funds for future anticipated equipment purchases and is calculated annually based on replacement value and age of equipment.