

Fund 40150: Refuse Disposal

FUND STATEMENT

Category	FY 2025 Estimate	FY 2025 Actual	Increase (Decrease) (Col. 2-1)	FY 2026 Adopted Budget Plan	FY 2026 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance¹	\$41,866,629	\$41,878,643	\$12,014	\$25,636,576	\$35,288,915	\$9,652,339
Revenue:						
Interest on Investment	\$451,564	\$886,758	\$435,194	\$329,910	\$750,000	\$420,090
Refuse Disposal Revenue	57,521,536	60,107,329	2,585,793	71,469,906	66,929,268	(4,540,638)
Other Revenue:						
Sale of Equipment	\$523,250	\$934,194	\$410,944	\$568,256	\$650,000	\$81,744
Sale of Vehicles	150,000	714,988	564,988	220,000	700,000	480,000
Licensing Fees	108,000	115,956	7,956	108,000	116,000	8,000
Miscellaneous	824,049	410,361	(413,688)	285,151	685,000	399,849
Subtotal	\$1,605,299	\$2,175,499	\$570,200	\$1,181,407	\$2,151,000	\$969,593
Total Revenue	\$59,578,399	\$63,169,586	\$3,591,187	\$72,981,223	\$69,830,268	(\$3,150,955)
Total Available	\$101,445,028	\$105,048,229	\$3,603,201	\$98,617,799	\$105,119,183	\$6,501,384
Expenditures:						
Personnel Services ²	\$18,602,855	\$18,569,882	(\$32,973)	\$17,238,422	\$18,038,422	\$800,000
Operating Expenses ²	47,495,905	46,186,175	(1,309,730)	49,654,243	48,674,266	(979,977)
Recovered Costs	(97,505)	(97,505)	0	(97,505)	(97,505)	0
Capital Equipment	3,408,067	2,473,087	(934,980)	3,254,000	4,188,368	934,368
Capital Projects	5,596,693	1,825,238	(3,771,455)	3,195,000	3,375,000	180,000
Total Expenditures	\$75,006,015	\$68,956,877	(\$6,049,138)	\$73,244,160	\$74,178,551	\$934,391
Transfers Out:						
General Fund (10001) ³	\$802,437	\$802,437	\$0	\$802,437	\$802,437	\$0
Total Transfers Out	\$802,437	\$802,437	\$0	\$802,437	\$802,437	\$0
Total Disbursements	\$75,808,452	\$69,759,314	(\$6,049,138)	\$74,046,597	\$74,980,988	\$934,391
Ending Balance⁴	\$25,636,576	\$35,288,915	\$9,652,339	\$24,571,202	\$30,138,195	\$5,566,993
Reserves:						
Capital Equipment Reserve ⁵	\$2,563,658	\$3,528,892	\$965,234	\$2,457,120	\$3,013,820	\$556,700
Operating Reserve ⁶	3,845,486	5,293,337	1,447,851	3,685,680	4,520,729	835,049
Rate Stabilization Reserve ⁷	13,331,020	18,350,236	5,019,216	12,777,025	15,671,861	2,894,836
Environmental Reserve ⁸	2,050,926	2,823,113	772,187	1,965,696	2,411,056	445,360
Construction and Infrastructure Reserve ⁹	3,845,486	5,293,337	1,447,851	3,685,681	4,520,729	835,048
Unreserved Balance	\$0	\$0	\$0	\$0	\$0	\$0
System Disposal Rate/Ton	\$79	\$79	\$0	\$90	\$90	\$0

¹ As a result of a reconciliation of fund balances to the County's financial statements, the FY 2025 beginning balance is increased by \$12,014. This adjustment reflects updates to how expenses associated with certain older purchase orders were previously recorded.

² The FY 2026 Revised Budget Plan reflects a reallocation from Operating Expenses to Personnel Services processed administratively subsequent to the approval of the FY 2026 Adopted Budget Plan.

³ Funding in the amount of \$802,437 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40150. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

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⁴ Ending 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, tipping fee negotiations, and expenditure requirements.

⁵ The Capital Equipment Reserve provides for the timely replacement of equipment required to operate the I-66 Transfer Station. Proceeds from the sale of equipment as well as a small portion of Refuse Disposal Revenue are used to fund this reserve. The amount fluctuates based on anticipated replacement schedules of the existing fleet of vehicles.

⁶ The Operating Reserve provides funds to react to unanticipated events such as significant changes in waste quantities, increases in contract disposal rates at composting facilities and landfills, increases in fuel costs, and significant reductions in revenues. The reserve also acts as a rate stabilization reserve, allowing smooth transition to rate changes minimizing the impact on customers.

⁷ The Rate Stabilization Reserve is maintained to safeguard against significant increases in tipping fees charged to users of the Fairfax County Solid Waste Management Program.

⁸ The Environmental Reserve is a contingency fund, assuring that the County has funds to implement unplanned actions to protect the environment or meet regulatory requirements related to the closed landfill at the I-66 Complex. Specific examples of current and future environmental projects are likely to include landfill gas control, groundwater protective measures, stormwater, and wastewater management.

⁹ The Construction and Infrastructure Reserve provides for future improvements at the I-66 Transfer Station.

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
I-95 Landfill Environmental Program (SW-000034)	\$180,000	\$0.00	\$0.00	\$0	\$180,000	\$180,000
I-66 Administrative Building Renovation (SW-000011)	4,128,634	390,936.01	1,110,000.00	1,596,585	(1,236,585)	360,000
I-66 Basement Drainage Renovation (SW-000023)	63,598	0.00	0.00	86,402	(86,402)	0
I-66 Capital Project-Admin Program (SW-000032)	0	0.00	0.00	53,000	(53,000)	0
I-66 Environmental Compliance (SW-000013)	2,276,667	322,843.55	1,710,000.00	1,512,001	(552,001)	960,000
I-66 Landfill Methane Gas Recovery (SW-000029)	4,112,446	0.00	0.00	37,554	(37,554)	0
I-66 Transport Study/Site Redevelopment (SW-000024)	4,464,687	109,434.68	375,000.00	1,110,936	(735,936)	375,000
I-95 Landfill Capital Program (SW-000033)	2,502,024	1,002,023.83	0.00	2,569,976	(1,069,976)	1,500,000
Total	\$17,728,056	\$1,825,238.07	\$3,195,000.00	\$6,966,455	(\$3,591,455)	\$3,375,000