

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

	FY 2004 Estimate	FY 2004 Actual	Increase (Decrease) (Col. 2-1)	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$10,819,125	\$10,819,125	\$0	\$4,899,434	\$6,828,348	\$1,928,914
Revenue:						
Interest on Investments	\$125,635	\$83,901	(\$41,734)	\$56,098	\$56,098	\$0
Residential and General Collections:						
Household Levy ¹	\$8,482,110	\$8,482,459	\$349	\$9,957,600	\$9,957,600	\$0
Miscellaneous ²	250,272	889,322	639,050	169,142	169,142	0
Sale of Equipment	0	8,964	8,964	58,227	58,227	0
Subtotal	\$8,732,382	\$9,380,745	\$648,363	\$10,184,969	\$10,184,969	\$0
County Agency Routes:						
Miscellaneous Agencies	\$1,088,934	\$1,048,233	(\$40,701)	\$1,105,625	\$1,105,625	\$0
Sale of Equipment	0	4,334	4,334	16,085	16,085	0
Miscellaneous	119,305	166,461	47,156	117,626	117,626	0
Subtotal	\$1,208,239	\$1,219,028	\$10,789	\$1,239,336	\$1,239,336	\$0
General Fund Programs:						
Community Cleanup	\$31,131	\$33,874	\$2,743	\$32,532	\$32,532	\$0
Health Department Referrals	2,223	8,845	6,622	2,264	2,264	0
Evictions	15,547	0	(15,547)	13,791	13,791	0
Court Ordered/Mandated	29,369	930	(28,439)	30,160	30,160	0
Subtotal	\$78,270	\$43,649	(\$34,621)	\$78,747	\$78,747	\$0
Other Collection Revenue:						
Leaf Collection	\$412,442	\$322,806	(\$89,636)	\$537,066	\$537,066	\$0
Miscellaneous	5,469	6,786	1,317	20,768	20,768	0
State Litter Funds	83,340	83,340	0	0	0	0
Fairfax Fair	24,864	24,675	(189)	26,298	26,298	0
Subtotal	\$526,115	\$437,607	(\$88,508)	\$584,132	\$584,132	\$0
Recycling Operations:						
Program Support ³	\$1,130,253	\$895,974	(\$234,279)	\$1,204,263	\$1,204,263	\$0
Sale of Materials	109,450	203,387	93,937	96,790	96,790	0
Miscellaneous	224,451	329,443	104,992	251,167	251,167	0
Subtotal	\$1,464,154	\$1,428,804	(\$35,350)	\$1,552,220	\$1,552,220	\$0
Total Revenue	\$12,134,795	\$12,593,734	\$458,939	\$13,695,502	\$13,695,502	\$0
Total Available	\$22,953,920	\$23,412,859	\$458,939	\$18,594,936	\$20,523,850	\$1,928,914

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Expenditures:						
Personnel Services	\$7,140,685	\$6,964,104	(\$176,581)	\$7,273,339	\$7,273,339	\$0
Operating Expenses	9,891,179	8,976,261	(914,918)	8,348,490	8,392,364	43,874
Recovered Costs ⁴	(444,462)	(407,533)	36,929	(470,928)	(470,928)	0
Capital Equipment	1,345,057	980,049	(365,008)	1,518,000	1,868,501	350,501
Capital Projects	122,027	71,630	(50,397)	0	50,397	50,397
Total Expenditures	\$18,054,486	\$16,584,511	(\$1,469,975)	\$16,668,901	\$17,113,673	\$444,772
Total Disbursements	\$18,054,486	\$16,584,511	(\$1,469,975)	\$16,668,901	\$17,113,673	\$444,772
Ending Balance⁵	\$4,899,434	\$6,828,348	\$1,928,914	\$1,926,035	\$3,410,177	\$1,484,142
Collection Equipment Reserve ⁶	\$768,736	\$792,402	\$23,666	\$768,308	\$768,308	\$0
Recycling Equipment Reserve	176,068	185,173	9,105	290,498	290,498	0
PC Replacement Reserve ⁷	42,000	41,154	(846)	89,100	89,100	0
Unreserved Balance	\$3,912,630	\$5,809,619	\$1,896,989	\$778,129	\$2,262,271	\$1,484,142
Levy per Household Unit	\$210/Unit	\$210/Unit	\$0	\$240/Unit	\$240/Unit	\$0

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 Includes one-time revenue of \$574,538 in FY 2004 from the Federal Emergency Management Agency as reimbursement for expenditures related to the recovery from Hurricane Isabel.

³ 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.

⁴ 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.

⁵ Rather than implement a fee increase, fund balance was utilized to meet expenditure requirements. Therefore, ending balances between FY 2004 and FY 2005 have decreased primarily due to increased expenditure requirements that have exceeded revenues received. A fund balance amount of \$3,990,477 in FY 2004 was required to balance the fund in that year. In FY 2005, fund balance totalling \$3,418,171 will be required to balance the fund. The fee increase from \$210 to \$240 per unit will mitigate decreases in the ending balance. Future levy increases will be required in order to maintain adequate funding for operations and reserves.

⁶ 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.

⁷ The PC Replacement Reserve was established to provide funding for the timely replacement of obsolete computer equipment.