

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

	FY 2005 Estimate	FY 2005 Actual	Increase (Decrease) (Col. 2-1)	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$6,828,348	\$6,828,348	\$0	\$3,375,603	\$5,078,149	\$1,702,546
Revenue:						
Interest on Investments	\$115,189	\$116,097	\$908	\$42,766	\$42,766	\$0
Residential and General Collections:						
Household Levy ¹	\$9,980,160	\$9,979,920	(\$240)	\$11,597,040	\$11,597,040	\$0
Miscellaneous	388,529	485,494	96,965	243,940	243,940	0
Sale of Equipment	86,828	112,909	26,081	78,800	78,800	0
Subtotal	\$10,455,517	\$10,578,323	\$122,806	\$11,919,780	\$11,919,780	\$0
County Agency Routes:						
Miscellaneous Agencies	\$1,125,191	\$1,055,109	(\$70,082)	\$1,191,154	\$1,191,154	\$0
Sale of Equipment	0	566	566	0	0	0
Miscellaneous	122,883	126,274	3,391	145,273	145,273	0
Subtotal	\$1,248,074	\$1,181,949	(\$66,125)	\$1,336,427	\$1,336,427	\$0
General Fund Programs:						
Community Cleanup	\$55,323	\$71,928	\$16,605	\$38,144	\$38,144	\$0
Health Department Referrals	2,264	3,191	927	2,329	2,329	0
Evictions	6,000	5,856	(144)	14,062	14,062	0
Court Ordered/Mandated	15,160	13,402	(1,758)	30,625	30,625	0
Subtotal	\$78,747	\$94,377	\$15,630	\$85,160	\$85,160	\$0
Other Collection Revenue:						
Leaf Collection	\$469,666	\$514,790	\$45,124	\$502,795	\$502,795	\$0
Miscellaneous	0	81,642	81,642	0	0	0
State Litter Funds	81,124	81,124	0	0	0	0
Fairfax Fair	26,298	26,207	(91)	27,099	27,099	0
Subtotal	\$577,088	\$703,763	\$126,675	\$529,894	\$529,894	\$0
Recycling Operations:						
Program Support ²	\$1,148,994	\$996,773	(\$152,221)	\$1,430,188	\$1,430,188	\$0
Sale of Materials	239,102	267,517	28,415	79,847	79,847	0
Miscellaneous	241,112	304,748	63,636	149,168	149,168	0
Subtotal	\$1,629,208	\$1,569,038	(\$60,170)	\$1,659,203	\$1,659,203	\$0
Total Revenue	\$14,103,823	\$14,243,547	\$139,724	\$15,573,230	\$15,573,230	\$0
Transfers In:						
General Fund (001)	\$210,000	\$210,000	\$0	\$0	\$0	\$0
Total Transfers In	\$210,000	\$210,000	\$0	\$0	\$0	\$0
Total Available	\$21,142,171	\$21,281,895	\$139,724	\$18,948,833	\$20,651,379	\$1,702,546

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Expenditures:						
Personnel Services	\$7,455,292	\$7,218,104	(\$237,188)	\$7,646,596	\$7,646,596	\$0
Operating Expenses	8,625,566	7,869,683	(755,883)	9,063,500	9,105,503	42,003
Recovered Costs ³	(443,188)	(458,975)	(15,787)	(483,846)	(483,846)	0
Capital Equipment	1,868,501	1,573,747	(294,754)	1,262,900	1,545,355	282,455
Capital Projects	260,397	1,187	(259,210)	0	259,210	259,210
Total Expenditures	\$17,766,568	\$16,203,746	(\$1,562,822)	\$17,489,150	\$18,072,818	\$583,668
Total Disbursements	\$17,766,568	\$16,203,746	(\$1,562,822)	\$17,489,150	\$18,072,818	\$583,668
Ending Balance⁴						
	\$3,375,603	\$5,078,149	\$1,702,546	\$1,459,683	\$2,578,561	\$1,118,878
Collection Equipment Reserve ⁵	\$768,308	\$836,079	\$67,771	\$701,759	\$701,759	\$0
Recycling Equipment Reserve	\$290,498	333,551	43,053	329,931	329,931	0
PC Replacement Reserve ⁶	89,100	36,683	(52,417)	46,937	46,937	0
Construction and Infrastructure Reserve ⁷	0	0	0	381,056	381,056	0
Unreserved Balance	\$2,227,697	\$3,871,836	\$1,644,139	\$0	\$1,118,878	\$1,118,878
Levy per Household Unit	\$240/unit	\$240/unit	\$0	\$270/Unit	\$270/unit	\$0

¹ The FY 2006 levy/collection fee per household unit is set at \$270 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.