

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

	FY 2006 Estimate	FY 2006 Actual	Increase (Decrease) (Col. 2-1)	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,078,149	\$5,078,149	\$0	\$2,552,861	\$5,688,700	\$3,135,839
Revenue:						
Interest on Investments	\$213,551	\$339,416	\$125,865	\$103,928	\$103,928	\$0
Residential and General Collections:						
Household Levy ¹	\$11,597,040	\$11,420,903	(\$176,137)	\$13,444,515	\$13,444,515	\$0
Miscellaneous	243,940	497,369	253,429	335,909	335,909	0
Sale of Equipment	78,800	81,120	2,320	89,400	89,400	0
Subtotal	\$11,919,780	\$11,999,392	\$79,612	\$13,869,824	\$13,869,824	\$0
County Agency Routes:						
Miscellaneous Agencies	\$1,191,154	\$1,091,762	(\$99,392)	\$1,204,756	\$1,204,756	\$0
Sale of Equipment	0	48,750	48,750	0	0	0
Miscellaneous	145,273	129,102	(16,171)	158,080	158,080	0
Subtotal	\$1,336,427	\$1,269,614	(\$66,813)	\$1,362,836	\$1,362,836	\$0
General Fund Programs:						
Community Cleanup	\$38,144	\$59,632	\$21,488	\$59,785	\$59,785	\$0
Health Department Referrals	2,329	0	(2,329)	2,341	2,341	0
Evictions	14,062	5,927	(8,135)	14,380	14,380	0
Court Ordered/Mandated	30,625	19,550	(11,075)	31,819	31,819	0
Subtotal	\$85,160	\$85,109	(\$51)	\$108,325	\$108,325	\$0
Other Collection Revenue:						
Leaf Collection	\$502,795	\$486,222	(\$16,573)	\$499,246	\$499,246	\$0
Miscellaneous	0	0	0	94,328	94,328	0
State Litter Funds	126,362	126,362	0	0	0	0
Fairfax Fair	27,099	27,083	(16)	27,876	27,876	0
Subtotal	\$656,256	\$639,667	(\$16,589)	\$621,450	\$621,450	\$0
Recycling Operations:						
Program Support ²	\$1,430,188	\$1,255,603	(\$174,585)	\$1,677,506	\$1,677,506	\$0
Sale of Materials	112,338	195,065	82,727	108,192	108,192	0
Miscellaneous	149,168	168,575	19,407	173,258	173,258	0
Subtotal	\$1,691,694	\$1,619,243	(\$72,451)	\$1,958,956	\$1,958,956	\$0
Total Revenue	\$15,902,868	\$15,952,441	\$49,573	\$18,025,319	\$18,025,319	\$0
Transfers In:						
General Fund (001)	\$210,000	\$210,000	\$0	\$0	\$90,000	\$90,000
Total Transfers In	\$210,000	\$210,000	\$0	\$0	\$90,000	\$90,000
Total Available	\$21,191,017	\$21,240,590	\$49,573	\$20,578,180	\$23,804,019	\$3,225,839

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

	FY 2006 Estimate	FY 2006 Actual	Increase (Decrease) (Col. 2-1)	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Expenditures:						
Personnel Services	\$7,746,596	\$7,492,677	(\$253,919)	\$8,189,477	\$8,189,477	\$0
Operating Expenses	9,231,865	8,268,916	(962,949)	9,408,656	9,591,019	182,363
Recovered Costs ³	(570,706)	(592,848)	(22,142)	(726,913)	(726,913)	0
Capital Equipment	1,761,191	332,936	(1,428,255)	1,281,000	2,637,227	1,356,227
Capital Projects	469,210	50,209	(419,001)	0	509,001	509,001
Total Expenditures	\$18,638,156	\$15,551,890	(\$3,086,266)	\$18,152,220	\$20,199,811	\$2,047,591
Total Disbursements	\$18,638,156	\$15,551,890	(\$3,086,266)	\$18,152,220	\$20,199,811	\$2,047,591
Ending Balance⁴	\$2,552,861	\$5,688,700	\$3,135,839	\$2,425,960	\$3,604,208	\$1,178,248
Collection Equipment Reserve ⁵	\$701,759	\$969,113	\$267,354	\$864,773	\$864,773	\$0
Recycling Equipment Reserve	329,931	397,971	68,040	329,931	329,931	0
PC Replacement Reserve ⁶	46,937	28,138	(18,799)	46,937	46,937	0
Construction and Infrastructure Reserve ⁷	381,056	381,056	0	381,056	1,050,413	669,357
Rate Stabilization Reserve ⁸	0	0	0	500,000	1,000,000	500,000
Unreserved Balance	\$1,093,178	\$3,912,422	\$2,819,244	\$303,263	\$312,154	\$8,891
Levy per Household Unit	\$270/unit	\$270/unit	\$0	\$315/unit	\$315/unit	\$0

¹ The FY 2007 levy/collection fee per household unit is set at \$315 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 448 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 Since FY 2001, expenditures have often exceeded revenues. Rather than implementing a fee increase, the fund balance was used to meet expenditure requirements. The collection fee was increased to \$240 in FY 2005 and to \$270 in FY 2006, but FY 2007 projections indicate that an additional increase to \$315 was necessary 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 was 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.

⁸ A reserve was established to stabilize future rates in order to avoid rate increases.