

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

	FY 2007 Estimate	FY 2007 Actual	Increase (Decrease) (Col. 2-1)	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,688,992	\$5,688,992	\$0	\$3,604,500	\$6,510,168	\$2,905,668
Revenue:						
Interest on Investments	\$103,928	\$540,650	\$436,722	\$171,214	\$171,214	\$0
Residential and General Collections:						
Household Levy ¹	\$13,444,515	\$13,310,217	(\$134,298)	\$14,165,910	\$14,165,910	\$0
Miscellaneous	335,909	566,672	230,763	351,186	351,186	0
Sale of Equipment	89,400	79,213	(10,187)	82,000	82,000	0
Subtotal	\$13,869,824	\$13,956,102	\$86,278	\$14,599,096	\$14,599,096	\$0
County Agency Routes:						
Miscellaneous Agencies	\$1,204,756	\$1,172,803	(\$31,953)	\$1,302,560	\$1,302,560	\$0
Sale of Equipment	0	0	0	0	0	0
Miscellaneous	158,080	152,949	(5,131)	166,045	166,045	0
Subtotal	\$1,362,836	\$1,325,752	(\$37,084)	\$1,468,605	\$1,468,605	\$0
General Fund Programs:						
Community Cleanup	\$59,785	\$505,235	\$445,450	\$60,885	\$60,885	\$0
Health Department Referrals	2,341	485	(1,856)	2,368	2,368	0
Evictions	14,380	7,244	(7,136)	14,575	14,575	0
Court Ordered/Mandated	31,819	54	(31,765)	32,628	32,628	0
Subtotal	\$108,325	\$513,018	\$404,693	\$110,456	\$110,456	\$0
Other Collection Revenue:						
Leaf Collection	\$499,246	\$571,780	\$72,534	\$465,067	\$465,067	\$0
Miscellaneous	94,328	152,246	57,918	143,959	143,959	0
State Litter Funds	102,525	102,525	0	0	0	0
Fairfax Fair	27,876	27,854	(22)	28,289	28,289	0
Subtotal	\$723,975	\$854,405	\$130,430	\$637,315	\$637,315	\$0
Recycling Operations:						
Program Support ²	\$1,677,506	\$1,408,928	(\$268,578)	\$1,759,204	\$1,759,204	\$0
Sale of Materials	108,192	236,817	128,625	65,763	65,763	0
Miscellaneous	173,258	107,774	(65,484)	344,085	344,085	0
Subtotal	\$1,958,956	\$1,753,519	(\$205,437)	\$2,169,052	\$2,169,052	\$0
Total Revenue	\$18,127,844	\$18,943,446	\$815,602	\$19,155,738	\$19,155,738	\$0
Transfers In:						
General Fund (001)	\$90,000	\$90,000	\$0	\$0	\$0	\$0
Total Transfers In	\$90,000	\$90,000	\$0	\$0	\$0	\$0
Total Available	\$23,906,836	\$24,722,438	\$815,602	\$22,760,238	\$25,665,906	\$2,905,668

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Expenditures:						
Personnel Services	\$8,189,477	\$7,828,390	(\$361,087)	\$8,560,867	\$8,560,867	\$0
Operating Expenses	9,631,394	9,099,619	(531,775)	9,891,661	10,037,822	146,161
Recovered Costs ³	(726,913)	(704,687)	22,226	(795,296)	(795,296)	0
Capital Equipment	2,699,377	1,748,401	(950,976)	2,458,000	3,407,051	949,051
Capital Projects	509,001	240,547	(268,454)	225,000	493,454	268,454
Total Expenditures	\$20,302,336	\$18,212,270	(\$2,090,066)	\$20,340,232	\$21,703,898	\$1,363,666
Total Disbursements	\$20,302,336	\$18,212,270	(\$2,090,066)	\$20,340,232	\$21,703,898	\$1,363,666
Ending Balance	\$3,604,500	\$6,510,168	\$2,905,668	\$2,420,006	\$3,962,008	\$1,542,002
Collection Equipment Reserve ⁴	\$864,773	\$864,773	\$0	\$321,325	\$321,325	\$0
Recycling Equipment Reserve	329,931	329,931	0	339,835	339,835	0
PC Replacement Reserve ⁵	46,937	46,937	0	46,937	46,937	0
Construction and Infrastructure Reserve ⁶	1,050,413	1,050,413	0	381,056	381,056	0
Rate Stabilization Reserve ⁷	1,000,000	1,000,000	0	530,853	530,853	0
Residential/General Equipment Reserve ⁸	0	0	0	800,000	800,000	0
Unreserved Balance	\$312,446	\$3,218,114	\$2,905,668	\$0	\$1,542,002	\$1,542,002
Levy per Household Unit	\$315/unit	\$315/unit	\$0	\$330/unit	\$330/unit	\$0

¹ The FY 2008 levy/collection fee per household unit is set at \$330 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 427 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 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.

⁵ The PC Replacement Reserve was established to provide funding for the timely replacement of obsolete computer equipment.

⁶ The Construction and Infrastructure Reserve has been 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.

⁷ The Rate Stabilization Reserve has been established to set aside funds to mitigate against unusually large rate increases in future years.

⁸ The Residential/General Equipment Reserve has been established in the Residential and General Collections Cost Center to set aside funds for future equipment purchases.