

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 110, Refuse Disposal

	FY 2008 Estimate	FY 2008 Actual	Increase (Decrease) (Col. 2-1)	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$11,728,629	\$11,728,629	\$0	\$4,544,617	\$14,347,666	\$9,803,049
Revenue:						
Interest on Investment	\$154,040	\$556,855	\$402,815	\$215,637	\$215,637	\$0
Refuse Disposal Revenue	60,293,510	55,222,298	(5,071,212)	62,572,480	62,572,480	0
Miscellaneous Revenue:						
White Goods	425,022	\$355,162	(\$69,860)	\$437,289	\$437,289	\$0
Rent of Equipment, Space	360,000	297,412	(62,588)	350,000	350,000	0
Sale of Equipment	256,000	140,694	(115,306)	747,293	747,293	0
Licensing Fees	50,000	55,653	5,653	80,000	80,000	0
Miscellaneous	215,000	244,259	29,259	200,000	200,000	0
Subtotal	\$1,306,022	\$1,093,180	(\$212,842)	\$1,814,582	\$1,814,582	\$0
Total Revenue	\$61,753,572	\$56,872,333	(\$4,881,239)	\$64,602,699	\$64,602,699	\$0
Transfers In: ¹						
General Fund (001)	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0
Total Transfers In	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0
Total Available	\$75,982,201	\$71,100,962	(\$4,881,239)	\$69,147,316	\$78,950,365	\$9,803,049
Expenditures:						
Personnel Services	\$9,613,710	\$8,753,903	(\$859,807)	\$10,074,528	\$10,074,528	\$0
Operating Expenses	53,142,782	45,850,138	(7,292,644)	51,725,610	51,830,333	104,723
Capital Equipment	1,703,662	1,588,378	(115,284)	2,279,000	2,382,388	103,388
Recovered Costs	(649,992)	(549,192)	100,800	(645,758)	(645,758)	0
Capital Projects	7,627,422	1,110,069	(6,517,353)	4,574,656	11,092,009	6,517,353
Total Expenditures	\$71,437,584	\$56,753,296	(\$14,684,288)	\$68,008,036	\$74,733,500	\$6,725,464
Total Disbursements	\$71,437,584	\$56,753,296	(\$14,684,288)	\$68,008,036	\$74,733,500	\$6,725,464
Ending Balance²	\$4,544,617	\$14,347,666	\$9,803,049	\$1,139,280	\$4,216,865	\$3,077,585
Reserves:						
Equipment Reserve ³	\$3,037,975	\$3,037,975	\$0	\$1,114,785	\$1,114,785	\$0
Construction Reserve ⁴	1,442,675	1,442,675	0	0	0	0
PC Replacement Reserve	63,967	63,967	0	24,495	24,495	0
Unreserved Balance	\$0	\$9,803,049	\$9,803,049	\$0	\$3,077,585	\$3,077,585
Disposal Rate/Ton ⁵	\$52.00	\$52.00	\$0.00	\$57.00	\$57.00	\$0.00
Discounted Disposal Rate/Ton ⁶	\$49.95	\$49.95	\$0.00	\$55.00	\$55.00	\$0.00

¹The FY 2009 Adopted Budget Plan fully eliminated a \$2.5 million General Fund Transfer. This subsidy was associated with support for refuse disposal programs that do not fully recover costs, such as the County's Recycling Program, the Household Hazardous Waste Program, the Citizen Disposal Facilities and the Code Enforcement Program. To offset the elimination of the General Fund Transfer, the proposed discounted disposal rate was increased to \$55 per ton, the planned FY 2009 capital equipment budget was decreased by \$249,000 by delaying the purchase of three refuse trailers, and fund balances of \$20,099 were applied to program costs.

²Ending 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.

³The Equipment Replacement Reserve provides for the timely replacement of equipment required to operate the I-66 Transfer Station. Funds are transferred from Refuse Disposal revenue to the Equipment Replacement Reserve, as are proceeds from the sale of equipment. The reserve requirement is based on a replacement schedule, comprised of yearly payments to the reserve, which is based on the useful life of the vehicle/equipment.

⁴The Construction Reserve provides for improvements at the I-66 Transfer Station such as the redesign and reconstruction of the Citizens Disposal Facility and the construction of a permanent structure containing employee facilities. In FY 2009, all funds have been appropriated from this reserve.

⁵For the FY 2009 Adopted Budget Plan, the System Disposal rate was projected to increase to \$57 per ton subject to market conditions.

⁶In August 1998 (FY 1999), Fairfax County implemented a contractual rate discount that was offered to any hauler that guaranteed all of its collected refuse or a specified tonnage amount would be delivered to the Energy/Resource Recovery Facility (E/RRF) or other County disposal sites. The FY 2007 discounted rate was \$46.95 per ton, the FY 2008 rate is \$49.95, and the FY 2009 rate is projected to increase to \$55.00 per ton subject to market conditions and negotiations.