

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection and Recycling Operations

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,688,992	\$3,604,500	\$6,513,265	\$6,513,265	\$0
Revenue:					
Interest on Investments ¹	\$543,747	\$171,214	\$171,214	\$171,214	\$0
Residential and General Collections:					
Household Levy ²	\$13,310,217	\$14,165,910	\$14,165,910	\$14,165,910	\$0
Miscellaneous	566,672	351,186	351,186	351,186	0
Sale of Equipment	79,213	82,000	82,000	82,000	0
Subtotal	\$13,956,102	\$14,599,096	\$14,599,096	\$14,599,096	\$0
County Agency Routes:					
Miscellaneous Agencies	\$1,172,803	\$1,302,560	\$1,302,560	\$1,302,560	\$0
Sale of Equipment	0	0	0	0	0
Miscellaneous	152,949	166,045	166,045	166,045	0
Subtotal	\$1,325,752	\$1,468,605	\$1,468,605	\$1,468,605	\$0
General Fund Programs:					
Community Cleanup	\$505,235	\$60,885	\$60,885	\$60,885	\$0
Health Department Referrals	485	2,368	2,368	2,368	0
Evictions	7,244	14,575	14,575	14,575	0
Court Ordered/Mandated	54	32,628	32,628	32,628	0
Subtotal	\$513,018	\$110,456	\$110,456	\$110,456	\$0
Other Collection Revenue:					
Leaf Collection	\$571,780	\$465,067	\$465,067	\$465,067	\$0
Miscellaneous	152,246	143,959	143,959	143,959	0
State Litter Funds	102,525	0	0	126,004	126,004
Fairfax Fair	27,854	28,289	28,289	28,289	0
Subtotal	\$854,405	\$637,315	\$637,315	\$763,319	\$126,004
Recycling Operations:					
Program Support ³	\$1,408,928	\$1,759,204	\$1,759,204	\$1,759,204	\$0
Sale of Materials	236,817	65,763	65,763	65,763	0
Miscellaneous	107,774	344,085	344,085	344,085	0
Subtotal	\$1,753,519	\$2,169,052	\$2,169,052	\$2,169,052	\$0
Total Revenue	\$18,946,543	\$19,155,738	\$19,155,738	\$19,281,742	\$126,004
Transfers In:					
General Fund (001)	\$90,000	\$0	\$0	\$0	\$0
Total Transfers In	\$90,000	\$0	\$0	\$0	\$0
Total Available	\$24,725,535	\$22,760,238	\$25,669,003	\$25,795,007	\$126,004

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection and Recycling Operations

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Expenditures:					
Personnel Services	\$7,828,390	\$8,560,867	\$8,560,867	\$8,475,867	(\$85,000)
Operating Expenses	9,099,619	9,891,661	9,840,625	9,966,629	126,004
Recovered Costs ⁴	(704,687)	(795,296)	(795,296)	(795,296)	0
Capital Equipment	1,748,401	2,458,000	3,604,248	3,689,248	85,000
Capital Projects	240,547	225,000	493,454	493,454	0
Total Expenditures	\$18,212,270	\$20,340,232	\$21,703,898	\$21,829,902	\$126,004
Total Disbursements	\$18,212,270	\$20,340,232	\$21,703,898	\$21,829,902	\$126,004
Ending Balance	\$6,513,265	\$2,420,006	\$3,965,105	\$3,965,105	\$0
Collection Equipment Reserve	\$864,773	\$321,325	\$321,325	\$321,325	\$0
Recycling Equipment Reserve	329,931	339,835	339,835	339,835	0
PC Replacement Reserve ⁵	46,937	46,937	46,937	46,937	0
Construction and Infrastructure Reserve ⁶	1,050,413	381,056	381,056	381,056	0
Rate Stabilization Reserve ⁷	1,000,000	530,853	530,853	530,853	0
Residential/General Equipment Reserve ⁸	0	800,000	800,000	800,000	0
Unreserved Balance	\$3,221,211	\$0	\$1,545,099	\$1,545,099	\$0
Levy per Household Unit	\$315/unit	\$330/unit	\$330/unit	\$330/unit	\$330/unit

¹ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$3,096 has been reflected as an increase to FY 2007 revenue to reflect the actual interest on Investments. The audit adjustment has been included in the FY 2007 Comprehensive Annual Financial Report (CAFR).

² 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 447 units which will be billed directly by the agency.

³ The Recycling Operations program is supported by Fund 110, Refuse Disposal. 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 45, 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 The PC Replacement Reserve provides funding for the timely replacement of obsolete computer equipment.

⁶ The Construction and Infrastructure Reserve funds emergency repairs necessary at the Newington Solid Waste Facility.

⁷ The Rate Stabilization Reserve provides funds to mitigate against unusually large rate increases in future years.

⁸ The Residential/General Equipment Reserve provides the Residential and General Collections Cost Center with set aside funds for future anticipated equipment purchases.