

# FUND STATEMENT

## Fund 40140, Refuse Collection

	FY 2017 Estimate	FY 2017 Actual	Increase (Decrease) (Col. 2-1)	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	\$10,674,070	\$10,674,070	\$0	\$5,913,298	\$9,069,970	\$3,156,672
Revenue:						
Interest on Investments	\$12,013	\$76,609	\$64,596	\$47,400	\$47,400	\$0
Refuse Collection Fees <sup>1</sup>	16,118,644	16,386,204	267,560	16,299,769	16,299,769	0
Sale of Assets and Recyclables	215,210	160,823	(54,387)	110,000	110,000	0
Miscellaneous Revenues	82,780	196,696	113,916	82,780	82,780	0
Charges for Services	320,657	154,691	(165,966)	150,635	150,635	0
Replacement Reserve Fees	540,315	28,000	(512,315)	188,435	188,435	0
State Litter Funds	128,034	124,726	(3,308)	129,453	129,453	0
<b>Total Revenue</b>	<b>\$17,417,653</b>	<b>\$17,127,749</b>	<b>(\$289,904)</b>	<b>\$17,008,472</b>	<b>\$17,008,472</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$28,091,723</b>	<b>\$27,801,819</b>	<b>(\$289,904)</b>	<b>\$22,921,770</b>	<b>\$26,078,442</b>	<b>\$3,156,672</b>
Expenditures:						
Personnel Services	\$10,533,845	\$9,112,851	(\$1,420,994)	\$10,481,674	\$10,481,674	\$0
Operating Expenses <sup>2</sup>	9,341,213	8,474,706	(866,507)	7,517,165	7,534,530	17,365
Recovered Costs <sup>2</sup>	(82,966)	(134,281)	(51,315)	(69,959)	(69,959)	0
Capital Equipment	1,036,418	730,573	(305,845)	550,000	855,845	305,845
Capital Projects	801,915	0	(801,915)	0	801,915	801,915
<b>Total Expenditures</b>	<b>\$21,630,425</b>	<b>\$18,183,849</b>	<b>(\$3,446,576)</b>	<b>\$18,478,880</b>	<b>\$19,604,005</b>	<b>\$1,125,125</b>
Transfers Out:						
General Fund (10001) <sup>3</sup>	\$548,000	\$548,000	\$0	\$548,000	\$548,000	\$0
<b>Total Transfers Out</b>	<b>\$548,000</b>	<b>\$548,000</b>	<b>\$0</b>	<b>\$548,000</b>	<b>\$548,000</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$22,178,425</b>	<b>\$18,731,849</b>	<b>(\$3,446,576)</b>	<b>\$19,026,880</b>	<b>\$20,152,005</b>	<b>\$1,125,125</b>
<b>Ending Balance<sup>4</sup></b>	<b>\$5,913,298</b>	<b>\$9,069,970</b>	<b>\$3,156,672</b>	<b>\$3,894,890</b>	<b>\$5,926,437</b>	<b>\$2,031,547</b>
Construction and Infrastructure Reserve <sup>5</sup>	\$1,069,363	\$1,069,363	\$0	\$0	\$0	\$0
Rate Stabilization Reserve <sup>6</sup>	1,981,162	3,137,834	1,156,672	989,425	1,989,425	1,000,000
Capital Equipment Reserve <sup>7</sup>	1,853,509	2,853,509	1,000,000	1,896,201	1,896,201	0
Operating Reserve <sup>8</sup>	1,009,264	2,009,264	1,000,000	1,009,264	2,040,811	1,031,547
<b>Unreserved Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Levy per Household Unit<sup>1</sup></b>	<b>\$345/Unit</b>	<b>\$345/Unit</b>	<b>\$0</b>	<b>\$345/Unit</b>	<b>\$345/Unit</b>	<b>\$0</b>

<sup>1</sup> The FY 2018 levy/collection fee per household unit is set at \$345 per unit. The vast majority of these fees are collected as a separate levy included on the Real Estate Tax bill. Approximately 404 units must be billed directly by the agency.

<sup>2</sup> After a thorough analysis of the relationship between Operating Expenses and Recovered Costs within the various SWMP funds, starting in FY 2018 the only charge for administrative overhead costs within the SWMP funds will be incurred in Fund 40130, Leaf Collection, from Fund 40140, Refuse Collection and Recycling Operations, and Fund 40150, Refuse Disposal. This is due to Fund 40130, Leaf Collection, having no full time merit positions and thus a charge for administrative support from the other funds is warranted. In previous years, all SWMP funds billed one another for overhead charges, resulting in largely offsetting amounts of Operating Expenses and Recovered Costs. It should be noted that appropriate administrative overhead costs from outside the SWMP funds (from Agency 25, Business Planning and Support) will be divided between the SWMP funds on a proportional basis. To be consistent with the changes made in FY 2018, similar FY 2017 adjustments were necessary, and were included as part of the FY 2017 Third Quarter package.

<sup>3</sup> FY 2018 funding in the amount of \$548,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40140. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

<sup>4</sup> Ending 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 and expenditure requirements.

<sup>5</sup> The Construction and Infrastructure Reserve funds emergency repairs necessary at the Newington Solid Waste Facility.

<sup>6</sup> The Rate Stabilization Reserve provides funds to mitigate against any need for an unusually large rate increase in a future year.

<sup>7</sup> The Capital Equipment Reserve consolidates the Collection Equipment Reserve, Recycling Equipment Reserve and Residential/General Equipment Reserve and is for future capital equipment requirements based on replacement value and age of equipment.

<sup>8</sup> The Operating Reserve consolidates the Wheeled Container Reserve and PC Replacement Reserve and is for the purchase/replacement of single-stream recycling and trash collection containers for sanitary district customers, the timely replacement of obsolete computer equipment and other operating requirements.