

Fund 40140: Refuse Collection and Recycling Operations

FUND STATEMENT

Category	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2023 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$3,495,248	\$865,802	\$4,109,334	\$4,109,334	\$0
Revenue:					
Interest on Investments	\$6,397	\$21,590	\$21,590	\$21,590	\$0
Refuse Collection Fees ¹	19,356,600	22,980,066	22,980,066	22,980,066	0
Sale of Assets and Recyclables	40,292	0	0	0	0
Miscellaneous Revenues	59,538	25,966	25,966	25,966	0
Charges for Services	374,510	154,109	154,109	154,109	0
Replacement Reserve Fees	16,000	16,000	16,000	16,000	0
State Litter Funds ²	171,876	113,247	113,247	113,247	0
Total Revenue	\$20,025,213	\$23,310,978	\$23,310,978	\$23,310,978	\$0
Total Available	\$23,520,461	\$24,176,780	\$27,420,312	\$27,420,312	\$0
Expenditures:					
Personnel Services	\$8,676,096	\$9,961,257	\$9,961,257	\$9,461,257	(\$500,000)
Operating Expenses ³	10,289,864	9,971,638	10,018,284	11,418,284	1,400,000
Recovered Costs ⁴	(73,457)	(73,457)	(73,457)	(73,457)	0
Capital Equipment	0	1,610,000	2,502,827	2,502,827	0
Capital Projects	24,624	100,203	1,042,188	1,042,188	0
Total Expenditures	\$18,917,127	\$21,569,641	\$23,451,099	\$24,351,099	\$900,000
Transfers Out:					
General Fund (10001) ⁵	\$494,000	\$494,000	\$494,000	\$494,000	\$0
Total Transfers Out	\$494,000	\$494,000	\$494,000	\$494,000	\$0
Total Disbursements	\$19,411,127	\$22,063,641	\$23,945,099	\$24,845,099	\$900,000
Ending Balance⁶	\$4,109,334	\$2,113,139	\$3,475,213	\$2,575,213	(\$900,000)
Operating Reserve ⁷	\$1,027,333	\$528,284	\$868,803	\$643,803	(\$225,000)
Capital Equipment Reserve ⁸	2,054,667	1,056,570	1,737,607	1,287,607	(450,000)
Rate Stabilization Reserve ⁹	1,027,334	528,285	868,803	643,803	(225,000)
Unreserved Balance	\$0	\$0	\$0	\$0	\$0
Levy per Household Unit¹	\$400/Unit	\$475/Unit	\$475/Unit	\$475/Unit	\$0

¹ The FY 2023 levy/collection fee per household unit increased from \$400 to \$475 per unit based on additional program requirements. The vast majority of these fees are collected as a separate levy included on the Real Estate Tax bill. Approximately 364 units must be billed directly by the agency.

² SWMP receives funding from the Commonwealth of Virginia from the State Litter Grant on an annual basis. This funding is then transferred to the Clean Fairfax Council, Inc. to fund its operations on behalf of the County. In FY 2022, an amount of \$171,876 was received and distributed for this purpose and it is estimated that \$113,247 will be received in FY 2023.

³ In order to account revenues and expenditures in the proper fiscal year, audit adjustments have been reflected an increase of \$325.46 to FY 2022 expenditures to record accrued expenses for contracts and building maintenance in the proper fiscal year. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2022. Details of the audit adjustments are found in Attachment VI of the *FY 2023 Third Quarter Review*.

⁴ Recovered Costs represent billings to Fund 40130, Leaf Collection, for its share of the total administrative costs for the Division of Collection and Recycling. Also included is an amount billed to Fund 40150, Refuse Disposal, for administrative costs for the recycling program, which is coordinated by Fund 40140, Refuse Collection and Recycling Operations.

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⁵ Funding in the amount of \$494,000 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.

⁶ 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.

⁷ The Operating Reserve 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.

⁸ The Capital Equipment Reserve is for future capital equipment requirements based on replacement value and age of equipment.

⁹ The Rate Stabilization Reserve provides funds to mitigate against any need for an unusually large rate increase in a future year.

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2022 Actual Expenditures	FY 2023 Pre-Third Quarter Revised	FY 2023 Third Quarter Revised	Increase/ (Decrease)
Newington Refuse Facility Enhancements (SW-000001)	\$2,955,833	\$24,624.21	\$1,042,188.25	\$1,042,188	\$0
Total	\$2,955,833	\$24,624.21	\$1,042,188.25	\$1,042,188	\$0