

Fund 40140: Refuse Collection and Recycling Operations

FUND STATEMENT

Category	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	FY 2024 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,109,334	\$2,575,213	\$5,520,219	\$5,520,219	\$0
Revenue:					
Interest on Investments	\$178,704	\$12,147	\$12,147	\$12,147	\$0
Refuse Collection Fees ^{1,2}	22,914,353	24,132,357	24,132,357	24,132,357	0
Sale of Assets and Recyclables	21,117	26,607	26,607	26,607	0
Miscellaneous Revenues	47,451	18,761	18,761	18,761	0
Charges for Services ²	434,982	241,366	241,366	241,366	0
Replacement Reserve Fees	16,000	16,000	16,000	16,000	0
State Litter Funds ³	207,460	146,464	146,464	146,464	0
Total Revenue	\$23,820,067	\$24,593,702	\$24,593,702	\$24,593,702	\$0
Total Available	\$27,929,401	\$27,168,915	\$30,113,921	\$30,113,921	\$0
Expenditures:					
Personnel Services	\$9,037,037	\$10,796,308	\$10,796,308	\$9,796,308	(\$1,000,000)
Operating Expenses ²	11,836,952	11,088,676	11,088,676	14,488,676	3,400,000
Recovered Costs ⁴	(82,245)	(73,457)	(73,457)	(73,457)	0
Capital Equipment	802,590	2,129,000	3,329,238	3,329,238	0
Capital Projects	320,848	500,000	1,221,340	1,221,340	0
Total Expenditures	\$21,915,182	\$24,440,527	\$26,362,105	\$28,762,105	\$2,400,000
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	\$22,409,182	\$24,934,527	\$26,856,105	\$29,256,105	\$2,400,000
Ending Balance⁶	\$5,520,219	\$2,234,388	\$3,257,816	\$857,816	(\$2,400,000)
Operating Reserve ⁷	\$1,380,055	\$558,597	\$814,454	\$214,454	(\$600,000)
Capital Equipment Reserve ⁸	2,760,109	1,117,194	1,628,908	428,908	(1,200,000)
Rate Stabilization Reserve ⁹	1,380,055	558,597	814,454	214,454	(600,000)
Unreserved Balance	\$0	\$0	\$0	\$0	\$0
Levy per Household Unit¹	\$475/Unit	\$490/Unit	\$490/Unit	\$490/Unit	0

¹ The FY 2024 levy/collection fee per household unit increased from \$475 to \$490 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.

² In order to account revenues and expenditures in the proper fiscal year, audit adjustments have been reflected an increase of \$1,815.00 to FY 2023 revenues to record revenue in the proper fiscal year and a decrease of \$32,184.29 to FY 2023 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 2023. Details of the audit adjustments are found in Attachment VI of the FY 2024 Third Quarter Package.

³ 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 2023, an amount of \$207,460 was received and distributed for this purpose and it is estimated that \$146,464 will be received in FY 2024.

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 2023 Actual Expenditures	FY 2024 Pre-Third Quarter Revised	FY 2024 Third Quarter Revised	Increase/ (Decrease)
Newington Refuse Facility Enhancements (SW-000001)	\$3,455,833	\$320,847.94	\$1,221,340.31	\$1,221,340	\$0
Total	\$3,455,833	\$320,847.94	\$1,221,340.31	\$1,221,340	\$0