
CITY OF ROCHESTER HILLS

Fiscal

Julie Jenuwine, Finance Director

DATE: July 5, 2005

TO: Financial Services Committee

RE: Solid Waste Fund

This memo is to advise that the Solid Waste Fund (Special Revenue Fund 226) will no longer be utilized, beginning in FY 2006. Currently, there are only a couple expenditures that occur in this fund. Beginning in FY 2006 these expenditures will be captured in the Ordinance Department contractual services account line-item. It is reported that the Solid Waste Fund was originally set-up to account for drop-off recycling activity and the exploration of the refuse collection issue.

Should the City decide to provide solid waste collection services in the future, as presented last year (funded by user charges), it is likely that an Enterprise Fund would be set-up to record the activity (in accordance with the Michigan Department of Treasury's Uniform Chart of Accounts).

Attachment: Page 33 Michigan Department of Treasury Uniform Chart of Accounts