

**Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2021**

Consolidated

Revenues Summary Account Title	Fy20	Actual			Estimated		Fy21	Fy21	Change	% Change
	Actual	03/31/21	04/30/21	05/31/21	06/30/21	Budget (Amended)	Budget (Adopted)			
Charges for Services	9,391,582	12,538,998	1,387,574	1,518,545	1,662,082	17,107,200	8,701,700	8,405,500	97%	
Use of Money & Property	83,445	66,280	8,803	9,597	8,420	93,100	63,600	29,500	46%	
Miscellaneous Revenue	1,009,303	995,481	173,760	159,706	130,353	1,459,300	1,030,600	428,700	42%	
Total Revenues	10,484,329	13,600,760	1,570,137	1,687,847	1,800,854	18,659,599	9,795,900	8,863,699	90%	
Expenses Summary:										
Account Title										
Personal Services	3,353,464	2,729,315	306,469	306,664	333,793	3,676,240	3,512,776	163,464	5%	
Purchased Services	2,051,301	1,528,440	355,439	331,761	362,160	2,577,800	2,273,900	303,900	13%	
Supplies & Materials	1,086,267	883,473	145,444	144,142	144,142	1,317,200	1,045,400	271,800	26%	
Other	1,862,914	1,320,543	567,336	566,427	566,993	3,021,300	936,000	2,085,300	223%	
Total Expenses	8,353,946	6,461,771	1,374,688	1,348,994	1,407,088	10,592,540	7,768,076	2,824,464	36%	
Operating Income Before Depreciation	2,130,384	7,138,989	195,449	338,854	393,767	8,067,059	2,027,824	6,039,235	298%	
Depreciation Expense	2,599,523	2,177,751	233,364	233,364	233,364	2,877,844	2,824,043	53,801	2%	
Operating Income	(469,139)	4,961,238	(37,915)	105,489	160,402	5,189,215	(796,219)	5,985,434	0%	
Non-oper. Revenues/(Expenses):										
Grant Revenue	101,976	58,495	-	60,505	-	119,000	128,300	(9,300)	-7%	
Interest Income	685,268	82,377	1,514	1,874	2,435	88,200	445,800	(357,600)	-80%	
Other Non-Operating Revenues (Expenses)	320,367	298,536	(72,985)	(72,981)	(72,980)	79,590	18,900	60,690	321%	
Total Non-Operating Revenues (Expenses)	1,107,611	439,408	(71,471)	(10,602)	(70,545)	286,790	593,000	(306,210)	-52%	
Net Income	638,472	5,400,646	(109,386)	94,887	89,857	5,476,006	(203,219)	5,679,225	0%	
	Fy20	Actual			Estimated		Fy21	Fy21		
	Actual	03/31/21	04/30/21	05/31/21	06/30/21	Budget (Amended)	Budget (Adopted)	Change		
Total Revenues	11,609,076	14,562,879	1,573,332	1,751,911	1,804,975	19,693,100	10,390,900	9,302,200		
Total Operating Expenses	8,371,081	6,984,482	1,449,354	1,423,660	1,481,754	11,339,250	7,770,076	3,569,174		
Depreciation Expense	2,599,523	2,177,751	233,364	233,364	233,364	2,877,844	2,824,043	53,801		
Total Capital Expenditures	4,691,443	2,688,863	995,891	742,473	946,873	5,374,100	10,890,900	(5,516,800)		
Total Expenses & Capital Expenditures	15,662,047	11,851,095	2,678,609	2,399,497	2,661,991	19,591,194	21,485,019	(1,893,826)		
Unadjusted Rev. over Expenses and Cap. Expend.	(4,052,971)	2,711,784	(1,105,277)	(647,586)	(857,016)	101,907	(11,094,119)	11,196,026		
Add: Depr., Close/Post Close, Bad Debt, Flex-Pay	4,434,859	3,458,981	799,313	799,312	817,903	5,875,509	3,727,643	2,147,865		
Net Change in Balance Sheet Accts. Affecting Cash	(678,984)	(431,523)	484,702	484,702	484,703	1,022,584	(376,803)	1,399,387		
Adjusted Revenues over Expenses and Capital Expend.	(297,096)	5,739,242	178,738	636,428	445,590	7,000,000	(7,743,279)	14,743,279		
Funds Transferred From/(To) Reserves	297,096	(5,739,242)	(178,738)	(636,428)	(445,590)	(7,000,000)	7,743,279	(14,743,279)		

**Operating and Capital Budget Amendment
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Consolidated		Fy20	Actual	Estimated		Fy21	Fy21		
Account	Account Title	Actual	03/31/21	04/30/21	05/31/21	06/30/21	Budget (Amended)	Budget (Adopted)	Change % Change
Revenues									
<u>Charges for Services</u>									
471003	Compostable Commercial/Resid. Raw Mats.	728,491	675,731	94,416	114,344	112,709	997,200	725,700	271,500 -
432101	Landfill Solid Waste Fees	8,169,444	11,413,098	1,243,348	1,354,391	1,499,563	15,510,400	7,442,000	8,068,400 -
432103	Landfill Gas	493,647	450,169	49,810	49,810	49,810	599,600	534,000	65,600 -
Charges for Services Total		9,391,582	12,538,998	1,387,574	1,518,545	1,662,082	17,107,200	8,701,700	8,405,500 97%
<u>Use of Money & Property</u>									
451001	Site Penalties	28,886	15,809	4,193	4,987	3,811	28,800	33,800	(5,000) -
451001	Customer Finance Charges	54,558	50,471	4,610	4,610	4,609	64,300	29,800	34,500 -
Use of Money & Property Total		83,445	66,280	8,803	9,597	8,420	93,100	63,600	29,500 46%
<u>Miscellaneous Revenue</u>									
471003	Bulk Composted Finished Materials	146,818	85,485	27,487	33,424	6,404	152,800	99,000	53,800 -
471005	Scrap Metal	14,216	15,729	1,624	1,624	1,624	20,600	23,500	(2,900) -
471003	White Goods Waste	69,003	56,250	7,700	7,950	8,800	80,700	83,700	(3,000) -
471003	Waste Tires	52,494	38,169	3,723	6,046	5,862	53,800	52,500	1,300 -
471003	Electronic Waste	103,745	78,030	6,880	8,750	5,440	99,100	129,800	(30,700) -
471005	Household Hazardous Waste	51,553	36,153	5,516	5,516	5,516	52,700	78,900	(26,200) -
471005	Recycling Hauling	201,397	148,996	19,678	22,141	18,985	209,800	229,500	(19,700) -
471003	Recycling Revenue Share	27,641	69,427	15,100	16,603	14,670	115,800	19,600	96,200 -
471005	DNR Retainage	328,210	458,200	84,200	55,800	61,200	659,400	299,600	359,800 -
471005	Other Miscellaneous Revenue	14,226	9,043	1,852	1,852	1,852	14,600	14,500	100 -
Miscellaneous Revenue Total		1,009,303	995,481	173,760	159,706	130,353	1,459,300	1,030,600	428,700 42%
<u>Non-Operating Revenue</u>									
422001	Grant Revenue	101,976	58,495	-	60,505	-	119,000	128,300	(9,300) -
481000	Interest Income	685,268	82,377	1,514	1,874	2,435	88,200	445,800	(357,600) -
471008	Other Non-Operating Revenue	335,002	799,244	1,685	1,685	1,686	804,300	20,900	783,400 -
482002	Gain/(Loss) on Removal of Fixed Assets	-	-	-	-	-	-	-	- -
482001	Proceeds on Sales of Fixed Assets	2,500	22,004	(4)	-	-	22,000	-	22,000 -
Non-Operating Revenue Total		1,124,747	962,120	3,195	64,064	4,121	1,033,500	595,000	438,500 74%
Total Revenue		11,609,076	14,562,879	1,573,332	1,751,911	1,804,975	19,693,100	10,390,900	9,302,200 90%
Tonnages:									
	Compost Commercial/Residential	29,710	27,780	3,860	4,690	4,570	40,900	29,500	11,400 39%
	Landfill	211,748	295,613	33,000	36,000	39,500	404,100	193,300	210,800 109%
	Bulk Composted Finished Materials	15,898	28,251	9,249	11,300	2,200	51,000	14,600	36,400 249%
Total Tonnages		257,356	351,644	46,109	51,990	46,270	496,000	237,400	258,600 109%
Average Selling Price per Ton:									
	Compost Commercial/Residential	24.52	24.32	24.46	24.38	24.66	24.38	24.60	(0.22) -1%
	Landfill	38.58	38.61	37.68	37.62	37.96	38.38	38.50	(0.12) 0%
	Bulk Composted Finished Materials	9.24	3.03	2.97	2.96	2.91	3.00	6.78	(3.78) -56%
Total Average Selling Price per Ton		35.14	34.62	29.61	28.89	34.98	33.59	34.82	(1.23) -4%

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Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2021**

Consolidated

Personal Services		<i>Fy20</i>	<i>Actual</i>	<i>Estimated</i>			<i>Fy21</i>	<i>Fy21</i>	<i>Change</i>	<i>% Change</i>
		<i>Actual</i>	<i>03/31/21</i>	<i>04/30/21</i>	<i>05/31/21</i>	<i>06/30/21</i>	<i>Budget</i>	<i>Budget</i>		
Account	Account Title	<i>Actual</i>	<i>03/31/21</i>	<i>04/30/21</i>	<i>05/31/21</i>	<i>06/30/21</i>	<i>(Amended)</i>	<i>(Adopted)</i>		
511100	Regular Employees	2,074,588	1,654,899	187,300	184,910	193,704	2,220,812	2,176,644	44,168	-
511300	Overtime	55,328	150,046	13,623	17,243	13,623	194,535	113,950	80,585	-
511400	Lead Pay	4,366	3,117	390	382	390	4,279	4,897	(618)	-
511400	Accrued Flex Leave	20,582	-	758	758	19,349	20,865	10,000	10,865	-
512100	Group Insurance	684,556	580,831	66,672	66,672	66,672	780,848	751,956	28,892	-
512200	Social Security Contributions	158,804	133,316	14,359	14,175	16,669	178,519	175,605	2,914	-
512300	Retirement Contributions	289,274	169,660	17,527	16,683	17,547	221,416	216,694	4,722	-
512500	Workers Comp Insurance	44,290	20,849	3,958	3,958	3,958	32,722	40,364	(7,642)	-
512600	Other Employee Benefits	21,676	16,598	1,882	1,882	1,882	22,244	22,664	(420)	-
Personal Services Total		3,353,464	2,729,315	306,469	306,664	333,793	3,676,240	3,512,774	163,466	5%

Purchased Services		<i>Fy20</i>	<i>Actual</i>	<i>Estimated</i>			<i>Fy21</i>	<i>Fy21</i>	<i>Change</i>	<i>% Change</i>
		<i>Actual</i>	<i>03/31/21</i>	<i>04/30/21</i>	<i>05/31/21</i>	<i>06/30/21</i>	<i>Budget</i>	<i>Budget</i>		
Account	Account Title	<i>Actual</i>	<i>03/31/21</i>	<i>04/30/21</i>	<i>05/31/21</i>	<i>06/30/21</i>	<i>(Amended)</i>	<i>(Adopted)</i>		
521100	Public Notice & Advertisements	6,075	4,189	270	270	270	5,000	5,300	(300)	-
521100	Media Advertising	70,013	62,443	7,519	7,519	7,519	85,000	100,000	(15,000)	-
521102	Auditing/Accounting	29,008	26,734	2,922	2,922	2,922	35,500	40,400	(4,900)	-
521104	Consulting Engineering Services	221,514	233,054	49,315	49,315	49,315	381,000	280,000	101,000	-
521105	Janitorial Services	25,629	18,612	1,596	1,596	1,596	23,400	26,800	(3,400)	-
521105	Temporary Help	19,523	15,040	6,987	6,987	6,987	36,000	63,000	(27,000)	-
521107	Legal Services	22,749	19,465	845	845	845	22,000	20,000	2,000	-
521108	White Goods Disposal	23,646	21,390	3,537	3,537	3,537	32,000	27,900	4,100	-
521108	Waste Tire Disposal	52,500	31,572	4,143	4,143	4,142	44,000	46,200	(2,200)	-
521108	Electronics Waste Disposal	63,432	37,321	4,593	6,093	13,793	61,800	70,100	(8,300)	-
521108	Household Hazardous Waste Disposal	59,335	63,382	22,009	-	22,009	107,400	100,000	7,400	-
521108	Recycling Processing Services	415,474	313,815	46,762	46,762	46,762	454,100	464,800	(10,700)	-
521108	Batteries/Fluorescents/Medical Waste	11,974	12,936	1,855	1,855	1,854	18,500	14,600	3,900	-
521108	Groundwater/Compost Lab Testing	19,011	11,393	2,986	2,986	3,335	20,700	23,400	(2,700)	-
521108	Public Outreach	20,461	1,270	210	210	210	1,900	34,000	(32,100)	-
521108	ECICOG Services	8,930	7,315	628	628	629	9,200	7,500	1,700	-
521108	Landfill Gas-to-Energy Operating Costs	273,322	148,707	43,764	43,764	43,764	280,000	285,000	(5,000)	-
521108	Alternative Technologies Study	-	-	51,166	51,167	51,167	153,500	50,000	103,500	-
521108	Other Miscellaneous	362,380	150,110	34,763	34,763	34,763	254,400	228,700	25,700	-
521109	Third Party Collection/Banking Serv	70,903	136,095	21,368	21,368	21,368	200,200	89,700	110,500	-
522105	Office Equip.- R & M Contracts	24,391	18,233	1,689	1,689	1,689	23,300	23,100	200	-
523100	Electricity	101,472	58,921	12,060	12,060	12,060	95,100	112,200	(17,100)	-
523107	Telephone	20,306	17,450	2,483	2,483	2,483	24,900	21,300	3,600	-
523108	Water/Sewer	9,981	9,222	1,626	1,626	1,626	14,100	8,300	5,800	-
524101	Rental of Equip & Vehicles	2,665	4,288	21,170	18,000	18,342	61,800	6,400	55,400	-
525104	Liability Insurance	21,987	16,518	1,827	1,827	1,827	22,000	22,800	(800)	-
525107	Property Insurance	85,975	82,471	6,610	6,610	6,610	102,300	93,100	9,200	-
525108	Vehicle Insurance	8,645	6,494	735	735	735	8,700	9,300	(600)	-
Purchased Services Total		2,051,301	1,528,440	355,439	331,761	362,160	2,577,800	2,273,900	303,900	13%

**Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2021**

Consolidated				<i>Estimated</i>			<i>Fy21</i>	<i>Fy21</i>		
Supplies & Materials		<i>Fy20</i>	<i>Actual</i>	<i>Estimated</i>			<i>Budget</i>	<i>Budget</i>		
Account	Account Title	<i>Actual</i>	<i>03/31/21</i>	<i>04/30/21</i>	<i>05/31/21</i>	<i>06/30/21</i>	<i>(Amended)</i>	<i>(Adopted)</i>	<i>Change</i>	<i>% Change</i>
531103	Subscriptions & Renewals	795	-	800	-	-	800	1,300	(500)	-
531109	Office Equip. & Furn.-Non Cap.	37,666	19,728	2,224	1,724	1,724	25,400	14,400	11,000	-
531114	Miscellaneous Shop Supplies	20,308	15,619	2,594	2,594	2,594	23,400	17,500	5,900	-
531116	Office Supplies	4,573	3,563	412	412	413	4,800	4,800	-	-
531119	Tools & Equipment-Non Cap.	29,531	55,261	4,280	4,280	4,279	68,100	56,500	11,600	-
531123	Uniforms/Safety Supplies	63,809	36,461	2,880	2,880	2,880	45,100	21,100	24,000	-
532100	Diesel Fuel	181,149	156,366	37,912	37,911	37,911	270,100	251,200	18,900	-
532101	Gasoline	5,850	4,146	652	651	651	6,100	6,800	(700)	-
532103	LP Gas	20,954	21,428	2,857	2,857	2,857	30,000	41,500	(11,500)	-
532104	Oil	28,106	12,387	2,071	2,071	2,071	18,600	27,900	(9,300)	-
532106	Other Lubricants-Vehicle & Rolling Stock	4,533	5,445	1,285	1,285	1,285	9,300	14,200	(4,900)	-
533100	Building & Grounds Maintenance	186,643	147,185	14,172	14,172	14,172	189,700	147,300	42,400	-
533100	Landfill Road Rock	63,044	71,867	17,211	17,211	17,211	123,500	68,500	55,000	-
533100	Compost Pad Repairs	13,262	3,389	1,670	1,670	1,670	8,400	6,200	2,200	-
533101	Repairs & Maint.-Stationery Equip.	4,275	2,782	473	473	473	4,200	4,600	(400)	-
533102	Repairs & Maint.-Vehicle & Rolling Stock	400,528	303,226	48,158	48,158	48,158	447,700	331,300	116,400	-
533102	Tires & Tubes	21,241	24,621	5,793	5,793	5,793	42,000	30,300	11,700	-
Supplies & Materials Total		1,086,267	883,473	145,444	144,142	144,142	1,317,200	1,045,400	271,800	26%

Other		<i>Fy20</i>	<i>Actual</i>	<i>Estimated</i>			<i>Fy21</i>	<i>Fy21</i>		
Account	Account Title	<i>Actual</i>	<i>03/31/21</i>	<i>04/30/21</i>	<i>05/31/21</i>	<i>06/30/21</i>	<i>(Amended)</i>	<i>(Adopted)</i>	<i>Change</i>	<i>% Change</i>
542101	Closure/Post-Closure Expense	1,799,753	1,256,231	556,857	556,856	556,856	2,926,800	868,600	2,058,200	-
542102	Cost of Conference Registrations	2,849	111	-	289	-	400	3,400	(3,000)	-
542103	Dues & Memberships	4,408	5,757	843	-	200	6,800	5,500	1,300	-
542107	Misc. Admin. Costs	25,815	16,669	577	577	577	18,400	12,600	5,800	-
542107	Bad Debt Write-off	15,000	25,000	8,333	8,333	8,334	50,000	25,000	25,000	-
542107	Public & Employee Relations	7,696	14,787	104	104	104	15,100	10,800	4,300	-
542108	Postage & Freight	1,496	854	182	182	182	1,400	2,000	(600)	-
542111	Travel (Meals, Lodging, Mileage)	5,896	1,134	440	86	740	2,400	8,100	(5,700)	-
Other Total		1,862,914	1,320,543	567,336	566,427	566,993	3,021,300	936,000	2,085,300	223%

Consolidated		<i>Fy20</i>	<i>Actual</i>	<i>Estimated</i>			<i>Fy21</i>	<i>Fy21</i>		
Capital Outlay		<i>Actual</i>	<i>03/31/21</i>	<i>04/30/21</i>	<i>05/31/21</i>	<i>06/30/21</i>	<i>(Amended)</i>	<i>(Adopted)</i>	<i>Change</i>	<i>% Change</i>
552000	Buildings & Building Improvements	-	-	-	-	-	-	397,300	(397,300)	-
553000	Improvements Other than Buildings	1,308,271	-	-	-	-	-	-	-	-
554000	Machinery and Equipment	1,449,516	192,892	253,408	-	-	446,300	792,900	(346,600)	-
553000	Work-in-Progress	1,933,656	2,495,971	742,483	742,473	946,873	4,927,800	9,700,700	(4,772,900)	-
Capital Outlay Total		4,691,443	2,688,863	995,891	742,473	946,873	5,374,100	10,890,900	(5,516,800)	-51%

555000	Depreciation Expense	2,599,523	2,177,751	233,364	233,364	233,364	2,877,844	2,824,043	53,801	2%
Non-Operating Expense										
542109	Other Non-Operating Expense	17,135	522,712	74,666	74,666	74,666	746,710	2,000	744,710	-
Non-Operating Expense Total		17,135	522,712	74,666	74,666	74,666	746,710	2,000	744,710	37235%

Budget Total		15,662,047	11,851,095	2,678,609	2,399,497	2,661,991	19,591,194	21,485,018	(1,893,825)	-9%
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**Fixed Asset Additions
Cedar Rapids/Linn County Solid Waste Agency
FY '21 Budget Amendment**

Acct. #	Acct. Description	Description of Capital Expenditure	YTD Actual 03/31/21	Estimated			Fy '21 Budget (Amended)	Fy '21 Budget (Adopted)	Change
				04/30/21	05/31/21	06/30/21			
552000	Buildings/Bldg Improvements	Modifications to Mechanic's Shop Wash Bay	-	-	-	-	397,300	(397,300)	
		Total Buildings/Bldg Improvements	-	-	-	-	397,300	(397,300)	
554000	Machinery & Equipment	Copier/Printer/Fax Machine--Replacement	12,702	-	-	-	12,700	15,000	(2,300)
" "	" " "	Litter Fences (2)--Additions	-	-	-	-	11,000	(11,000)	
" "	" " "	Automatic Tarping Machines (2)--Additions	90,998	-	-	-	91,000	88,800	2,200
" "	" " "	Motor Grader--Replacement	-	-	-	-	246,500	(246,500)	
" "	" " "	Used Street Sweeper--Addition	-	-	-	-	75,000	(75,000)	
" "	" " "	Wheel Loader--Replacement	-	253,400	-	-	253,400	330,000	(76,600)
" "	" " "	Pickup Truck--Replacement	29,905	-	-	-	29,905	26,600	3,305
" "	" " "	Pickup Truck--Addition	29,905	-	-	-	29,905	-	29,905
" "	" " "	Electronic Message Board	17,800	-	-	-	17,800	-	17,800
" "	" " "	Gas Analyzer	11,582	8	-	-	11,590	-	11,590
		Total Machinery & Equipment	192,892	253,408	-	-	446,300	792,900	(346,600)
553000	Work-in-Progress	Phase 5 Landfill Cell Construction/Engineering	2,199,382	666,873	666,873	666,873	4,200,000	7,573,500	(3,373,500)
" "	" " " " "	ADA Improvements--FY '21 & '22	-	-	-	-	162,500	(162,500)	
" "	" " " " "	Demolition/Replace Mechanic's Shop--FY '21 & '22	13,199	75,600	75,600	75,600	240,000	1,964,700	(1,724,700)
" "	" " " " "	Site 1 redevelopment-building/parking, etc	283,390	10	-	-	283,400	-	283,400
" "	" " " " "	Site 2 Mechanic's Shop-Wash Bay and road paving	-	-	204,400	-	204,400	-	204,400
		Total Work-In Process	2,495,971	742,483	742,473	946,873	4,927,800	9,700,700	(4,772,900)
Grand Total Fixed Asset Additions			2,688,863	995,891	742,473	946,873	5,374,100	10,890,900	(5,516,800)