

# FY23 Budget--Cedar Rapids Linn County Solid Waste Agency

**Consolidated**

**Revenues Summary**

Account Title	FY21 <i>Actual</i>	FY22 <i>Budget</i>	FY23 <i>Budget</i>	Change	% Change
Charges for Services	16,310,718	9,220,800	<b>9,682,700</b>	461,900	
Use of Money & Property	77,361	79,800	<b>72,200</b>	(7,600)	
Miscellaneous Revenue	1,423,379	1,113,800	<b>1,461,800</b>	348,000	
<b>Total Revenues</b>	<b>17,811,458</b>	<b>10,414,400</b>	<b>11,216,700</b>	802,300	8%

**Expenses Summary:**

Account Title	FY21 <i>Actual</i>	FY22 <i>Budget</i>	FY23 <i>Budget</i>	Change	% Change
Personal Services	3,749,805	3,958,794	<b>3,863,579</b>	(95,215)	
Purchased Services	2,449,286	2,369,400	<b>2,660,200</b>	290,800	
Supplies & Materials	1,252,818	1,145,400	<b>1,212,100</b>	66,700	
Other	110,857	841,000	<b>1,056,000</b>	215,000	
<b>Total Expenses</b>	<b>7,562,766</b>	<b>8,314,594</b>	<b>8,791,879</b>	477,285	6%

Operating Income Before Depreciation	10,248,691	2,099,806	<b>2,424,821</b>	325,015	15%
Depreciation Expense	2,877,482	2,963,799	<b>3,553,966</b>	590,167	20%
<b>Operating Income</b>	<b>7,371,209</b>	<b>(863,993)</b>	<b>(1,129,145)</b>	(265,152)	31%

Non-oper. Revenues/(Expenses):

Grant Revenue	117,380	106,400	<b>110,000</b>	3,600	
Interest Income	89,619	155,500	<b>33,800</b>	(121,700)	
Interest Expense	-	-	-	-	
Other Non-operating Revenue/(Expense)	601,780	19,400	<b>20,200</b>	800	
<b>Total Non-oper. Revenues (Expenses)</b>	<b>808,779</b>	<b>281,300</b>	<b>164,000</b>	(117,300)	-42%

<b>Net Income</b>	<b>8,179,988</b>	<b>(582,693)</b>	<b>(965,145)</b>	(382,452)	66%
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<b>Total Revenues</b>	<b>19,221,834</b>	<b>10,695,700</b>	<b>11,382,000</b>	686,300	
Total Operating Expenses	8,164,364	8,314,594	<b>8,793,179</b>	478,585	
Depreciation Expense	2,877,482	2,963,799	<b>3,553,966</b>	590,167	
Capital Expenditures	2,791,530	6,417,400	<b>3,231,800</b>	(3,185,600)	
Landfill Closure/Post-Closure	(669,510)	1,731,523	<b>640,220</b>	(1,091,303)	
<b>Total Expenses, Depreciation, &amp; Capital Expenditures</b>	<b>13,163,866</b>	<b>19,427,316</b>	<b>16,219,165</b>	(3,208,151)	
Unadjusted Revenues over Expenditures	6,057,968	(8,731,616)	<b>(4,837,165)</b>	3,894,451	
Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay	2,943,594	3,768,799	<b>4,571,066</b>	802,267	
<b>Net Change in Balance Sheet Accts. Affecting Cash</b>	<b>(435,577)</b>	<b>(435,577)</b>	<b>(2,008,300)</b>	(1,572,723)	
Adjusted Revenues over Expenditures	8,565,986	(5,398,394)	<b>(2,274,399)</b>	3,123,995	
Funds Transferred From/(To) Reserves	(8,565,986)	5,398,394	<b>2,274,399</b>	(3,123,995)	

# FY23 Budget--Cedar Rapids Linn County Solid Waste Agency

**Consolidated**

Account	Account Title	FY21 <i>Actual</i>	FY22 <i>Budget</i>	FY23 <i>Budget</i>	Change	% Change
<b><u>Operating Revenue:</u></b>						
<b><u>Charges for Services</u></b>						
471003	Comp.Comm/Resid Raw Matts.	973,692	718,300	<b>761,800</b>	43,500	6%
432101	Landfill Solid Waste Fees	14,744,169	7,957,400	<b>8,371,100</b>	413,700	5%
432103	Landfill Gas-to-Energy	592,858	545,100	<b>549,800</b>	4,700	1%
	Total Charges for Services	<u>16,310,718</u>	<u>9,220,800</u>	<b><u>9,682,700</u></b>	461,900	5%
<b><u>Use of Money &amp; Property</u></b>						
451001	Site Penalties	26,269	32,600	<b>32,600</b>	-	0%
451001	Customer Finance Charges	51,092	47,200	<b>39,600</b>	(7,600)	-16%
	Total Use of Money & Property	<u>77,361</u>	<u>79,800</u>	<b><u>72,200</u></b>	(7,600)	-10%
<b><u>Miscellaneous Revenue</u></b>						
471003	Bulk Composted Finished Materials	142,728	115,600	<b>115,600</b>	-	0%
471005	Scrap Metal	23,371	18,000	<b>18,000</b>	-	0%
471003	White Goods Waste	78,147	74,700	<b>84,000</b>	9,300	12%
471003	Waste Tires	54,255	53,900	<b>53,900</b>	-	0%
471003	Electronic Waste	109,565	114,300	<b>112,700</b>	(1,600)	-1%
471005	Household Hazardous Waste	53,930	57,200	<b>64,500</b>	7,300	13%
471005	Recycling Hauling	202,174	271,400	<b>201,500</b>	(69,900)	-26%
471003	Recycling Services Revenue Share	149,881	58,400	<b>465,300</b>	406,900	697%
471005	DNR Retainage	591,986	320,900	<b>320,900</b>	-	0%
471005	Other Misc. Revenue	17,341	29,400	<b>25,400</b>	(4,000)	-14%
	Total Miscellaneous Revenue	<u>1,423,379</u>	<u>1,113,800</u>	<b><u>1,461,800</u></b>	348,000	31%
<b><u>Non-Operating Revenue:</u></b>						
422001	Grant Revenue	117,380	106,400	<b>110,000</b>	3,600	3%
481000	Interest Income	89,619	155,500	<b>33,800</b>	(121,700)	-78%
471008	Other Non-Operating Revenue	1,194,938	19,400	<b>21,500</b>	2,100	11%
482002	Gain/(Loss) on Sale of Fixed Assets	8,440	-	<b>-</b>	-	0%
	Total Non-Operating Revenue	<u>1,410,377</u>	<u>281,300</u>	<b><u>165,300</u></b>	(116,000)	-41%
	Total Revenue	<u>19,221,834</u>	<u>10,695,700</u>	<b><u>11,382,000</u></b>	686,300	6%
<b><u>Tonnage:</u></b>						
	Landfill	381,927	207,000	<b>207,000</b>	-	0%
	Compostable Comm./Resid. Raw Materials	40,130	29,200	<b>29,300</b>	100	0%
	Bulk Composted Finished Materials	37,283	16,400	<b>16,400</b>	-	0%
	Total	<u>459,339</u>	<u>252,600</u>	<b><u>252,700</u></b>	100	0%

# FY23 Budget--Cedar Rapids Linn County Solid Waste Agency

## Consolidated

### Personal Services

Account	Account Title	FY21 Actual	FY22 Budget	FY23 Budget	Change	% Change
511100	Regular Employees	2,216,600	2,403,978	<b>2,358,968</b>	(45,010)	-2%
511300	Overtime Pay	203,090	179,441	<b>181,794</b>	2,353	1%
511400	Lead Pay	4,286	4,676	<b>4,655</b>	(21)	0%
511400	Accrued Flex Leave	12,090	10,000	<b>10,000</b>	-	0%
512100	Group Insurance	774,406	862,829	<b>821,025</b>	(41,804)	-5%
512200	Social Security Contributions	180,352	198,754	<b>195,489</b>	(3,265)	-2%
512300	Retirement Contributions	303,882	245,260	<b>238,150</b>	(7,110)	-3%
512500	Workers' Compensation	32,838	28,705	<b>31,560</b>	2,855	10%
512600	Other Employee Benefits	22,262	25,151	<b>21,938</b>	(3,213)	-13%
<i>Personal Services Total</i>		<u>3,749,805</u>	<u>3,958,794</u>	<u><b>3,863,579</b></u>	<u>(95,215)</u>	<u>-2%</u>

### Purchased Services

Account	Account Title	FY21 Actual	FY22 Budget	FY23 Budget	Change	% Change
521100	Public Notices & Advertisements	6,098	6,400	<b>6,400</b>	-	0%
521100	Media Advertising	89,949	125,000	<b>100,000</b>	(25,000)	-20%
521102	Auditing/Accounting	32,502	39,400	<b>42,700</b>	3,300	8%
521104	Consulting/Engineering Serv.	342,527	300,000	<b>300,000</b>	-	0%
521105	Janitorial Services	22,718	27,800	<b>28,700</b>	900	3%
521105	Temporary Help	24,806	32,200	-	(32,200)	-100%
521107	Legal Services	23,665	20,000	<b>20,000</b>	-	0%
521108	White Goods Disposal	33,600	24,900	<b>29,400</b>	4,500	18%
521108	Waste Tire Disposal	47,712	48,300	<b>48,500</b>	200	0%
521108	Electronics Waste Disposal	57,443	67,700	<b>63,200</b>	(4,500)	-7%
521108	Household Hazardous Waste Disposal	86,304	90,000	<b>90,000</b>	-	0%
521108	Recycling Services Processing	456,877	299,500	<b>248,900</b>	(50,600)	-17%
521108	Batteries/Fluorescents/Medical Waste	19,831	13,200	<b>16,300</b>	3,100	23%
521108	Groundwater/Compost Lab Testing	20,210	21,300	<b>21,400</b>	100	0%
521108	Public Outreach	1,476	37,500	<b>212,000</b>	174,500	465%
521108	ECICOG Services	9,190	10,000	<b>10,000</b>	-	0%
521108	Landfill Gas-to-Energy Operating Costs	251,223	285,000	<b>280,000</b>	(5,000)	-2%
521108	Alternative Technologies Study	88,162	250,000	<b>400,000</b>	150,000	60%
521108	Other Miscellaneous	343,265	294,000	<b>302,000</b>	8,000	3%
521109	Third Party Collection/Banking Svcs.	205,908	91,900	<b>133,700</b>	41,800	45%
522105	Office Equip-Repair & Maint Contracts	25,328	19,300	<b>16,600</b>	(2,700)	-14%
523100	Electricity	80,737	104,900	<b>97,700</b>	(7,200)	-7%
523107	Telephone	23,927	25,200	<b>24,100</b>	(1,100)	-4%
523108	Water/Sewer	12,926	9,300	<b>10,300</b>	1,000	11%
524101	Rental of Equip & Vehicles	4,946	2,800	<b>2,600</b>	(200)	-7%
525104	Liability Insurance	22,024	23,300	<b>27,700</b>	4,400	19%
525107	Property Insurance	107,274	91,200	<b>116,500</b>	25,300	28%
525108	Vehicle Insurance	8,659	9,300	<b>11,500</b>	2,200	24%
<i>Purchased Services Total</i>		<u>2,449,286</u>	<u>2,369,400</u>	<u><b>2,660,200</b></u>	<u>290,800</u>	<u>12%</u>

## FY23 Budget--Cedar Rapids Linn County Solid Waste Agency

### Consolidated

#### Supplies & Materials

<b>Account</b>	<b>Account Title</b>	<i>FY21</i> <b>Actual</b>	<i>FY22</i> <b>Budget</b>	<i>FY23</i> <b>Budget</b>	<b>Change</b>	<b>% Change</b>
531103	Subscriptions/Renewals	967	900	<b>1,000</b>	100	11%
531109	Office Equip & Furniture-Non-Capitalized	22,312	15,300	<b>23,100</b>	7,800	51%
531114	Miscellaneous Shop Supplies	22,755	17,900	<b>19,500</b>	1,600	9%
531116	Office Supplies	5,230	4,700	<b>4,900</b>	200	4%
531119	Tools & Equipment-Non-Capitalized	71,632	60,700	<b>52,700</b>	(8,000)	-13%
531123	Uniforms/Safety Supplies	50,435	26,000	<b>30,000</b>	4,000	15%
532100	Diesel Fuel	230,766	201,100	<b>293,800</b>	92,700	46%
532101	Gasoline	7,955	6,100	<b>6,400</b>	300	5%
532103	LP Gas	25,823	23,500	<b>36,000</b>	12,500	53%
532104	Oil	17,142	29,500	<b>23,200</b>	(6,300)	-21%
532106	Other Lubricants-Vehicle & Rolling Stock	9,225	11,100	<b>6,700</b>	(4,400)	-40%
533100	Building & Grounds Maintenance	193,935	145,900	<b>146,500</b>	600	0%
533100	Landfill Road Rock	116,395	75,000	<b>76,600</b>	1,600	2%
533100	Compost Pad Repairs	5,924	10,700	<b>9,100</b>	(1,600)	-15%
533101	Repairs & Maint-Stationery Equipment	4,248	4,500	<b>4,400</b>	(100)	-2%
533102	Repairs & Maint-Vehicle & Rolling Stock	426,627	411,300	<b>385,400</b>	(25,900)	-6%
533102	New Tires & Tire Repairs	41,449	101,200	<b>92,800</b>	(8,400)	-8%
<i>Supplies &amp; Materials Total</i>		<u>1,252,818</u>	<u>1,145,400</u>	<u><b>1,212,100</b></u>	<u>66,700</u>	<u>6%</u>

#### Other

<b>Account</b>	<b>Account Title</b>					
542101	Closure/Post-Closure Landfill Expense	29,023	770,000	<b>987,100</b>	217,100	28%
542102	Costs of Conference Registrations	411	3,400	<b>1,800</b>	(1,600)	-47%
542103	Dues & Memberships	7,542	4,800	<b>6,100</b>	1,300	27%
542107	Misc. Admin. Costs	30,738	20,000	<b>23,200</b>	3,200	16%
542107	Bad Debt Write-Off	25,000	25,000	<b>20,000</b>	(5,000)	-20%
542107	Public & Employee Relations	14,839	8,600	<b>10,600</b>	2,000	23%
542108	Postage & Freight	1,257	1,700	<b>1,500</b>	(200)	-12%
542111	Travel (Meals, Lodging, Mileage, Air Fare)	2,047	7,500	<b>5,700</b>	(1,800)	-24%
<i>Other Total</i>		<u>110,857</u>	<u>841,000</u>	<u><b>1,056,000</b></u>	<u>215,000</u>	<u>26%</u>

# FY23 Budget--Cedar Rapids Linn County Solid Waste Agency

**Consolidated**

**Capital Outlay**

<b>Account</b>	<b>Account Title</b>	<i>FY21</i> <i>Actual</i>	<i>FY22</i> <i>Budget</i>	<i>FY23</i> <i>Budget</i>	<i>Change</i>	<i>% Change</i>
551000	Land	-	-	-	-	
552000	Buildings	25,719	397,300	<b>2,346,800</b>	1,949,500	0%
553000	Improvements Other than Bldgs	2,572,919	3,976,600	<b>286,100</b>	(3,690,500)	0%
554000	Machinery & Equipment	192,892	2,043,500	<b>598,900</b>	(1,444,600)	-71%
<i>Capital Outlay Total</i>		<u>2,791,530</u>	<u>6,417,400</u>	<b><u>3,231,800</u></b>	<u>(3,185,600)</u>	<u>-50%</u>

**Depreciation Expense**

<b>Account</b>	<b>Account Title</b>					
555000	Depreciation Expense	<u>2,877,482</u>	<u>2,963,799</u>	<b><u>3,553,966</u></b>	<u>590,167</u>	<u>20%</u>
<i>Depreciation Expense Total</i>		<u>2,877,482</u>	<u>2,963,799</u>	<b><u>3,553,966</u></b>	<u>590,167</u>	<u>20%</u>

**Non-Operating Expense**

<b>Account</b>	<b>Account Title</b>					
542109	Other Non-Operating Expense	<u>601,598</u>	<u>-</u>	<b><u>1,300</u></b>	<u>1,300</u>	<u>0%</u>
<i>Non-operating Expense Total</i>		<u>601,598</u>	<u>-</u>	<b><u>1,300</u></b>	<u>1,300</u>	<u>0%</u>

**Budget Total**

<u>13,833,376</u>	<u>17,695,793</u>	<b><u>15,578,945</u></b>	<u>(2,116,848)</u>	<u>-12%</u>
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