

Fy'20 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated Revenues Summary

Account Title	Fy18 Actual	Fy19 Budget	Fy20 Budget	Change	% Change	Explanation
Charges for Services	8,316,080	8,739,700	8,940,400	200,700		
Use of Money & Property	50,945	54,400	60,200	5,800		
Miscellaneous Revenue	1,138,258	1,265,400	1,151,400	(114,000)		
Total Revenues	9,505,283	10,059,500	10,152,000	92,500	1%	

Expenses Summary:

Account Title						
Personal Services	3,041,051	3,359,961	3,347,462	(12,499)		
Purchased Services	2,117,526	2,078,500	2,194,400	115,900		
Supplies & Materials	861,538	1,085,800	1,060,300	(25,500)		
Other	344,576	795,100	729,600	(65,500)		
Total Expenses	6,364,690	7,319,361	7,331,762	12,401	0%	
Operating Income Before Depreciation	3,140,593	2,740,139	2,820,238	80,099	3%	
Depreciation Expense	2,314,898	2,510,000	2,637,500	127,500	5%	
Operating Income	825,695	230,139	182,738	(47,401)	-21%	
Non-oper. Revenues/(Expenses):						
Grant Revenue	145,929	81,300	90,600	9,300		
Interest Income	451,951	515,200	980,000	464,800		
Other Non-operating Revenue/(Expense)	54,067	13,900	17,400	3,500		
Total Non-oper. Revenues (Expenses)	651,946	610,400	1,088,000	477,600	78%	
Net Income	1,477,641	840,539	1,270,738	430,199	51%	

Total Revenues	10,159,311	10,675,900	11,242,000	566,100		
Total Operating Expenses	6,366,772	7,325,361	7,333,762	8,401		
Depreciation Expense	2,314,898	2,510,000	2,637,500	127,500		
Capital Expenditures	1,795,874	671,300	5,228,300	4,557,000		
Total Expenses, Depreciation, & Capital Expenditures	10,477,544	10,506,661	15,199,562	4,692,901		
Unadjusted Revenues over Expenditures	(318,233)	169,239	(3,957,562)	(4,126,801)		
Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay	2,621,359	3,255,800	3,331,500	75,700		
Net Change in Balance Sheet Accts. Affecting Cash	(185,827)	(377,075)	(376,803)	272		
Adjusted Revenues over Expenditures	2,117,300	3,047,964	(1,002,865)	(4,050,829)		
Funds Transferred From/(To) Reserves	(2,117,300)	(3,047,964)	1,002,865	4,050,829		

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Account	Account Title	Fy18 Actual	Fy19 Budget	Fy20 Budget	Change	% Change	Explanation
<u>Operating Revenue:</u>							
<u>Charges for Services</u>							
471003	Comp.Comm/Resid Raw Matls.	745,556	884,200	807,200	(77,000)	-9%	
432101	Landfill Solid Waste Fees	7,098,425	7,314,100	7,624,300	310,200	4%	
432103	Landfill Gas-to-Energy	472,098	541,400	508,900	(32,500)	-6%	
	Total Charges for Services	8,316,080	8,739,700	8,940,400	200,700	2%	
<u>Use of Money & Property</u>							
451001	Site Penalties	31,223	31,400	37,700	6,300	20%	
451001	Customer Finance Charges	19,722	23,000	22,500	(500)	-2%	
	Total Use of Money & Property	50,945	54,400	60,200	5,800	11%	
<u>Miscellaneous Revenue</u>							
471003	Bulk Composted Finished Materials	113,673	214,800	143,900	(70,900)	-33%	
471005	Scrap Metal	25,108	19,900	22,000	2,100	11%	
471003	White Goods Waste	86,594	83,700	87,300	3,600	4%	
471003	Waste Tires	49,644	50,100	51,900	1,800	4%	
471003	Electronic Waste	119,660	154,000	145,000	(9,000)	-6%	
471005	Household Hazardous Waste	94,899	90,700	91,500	800	1%	
471003	Shingle Recycling	20,073	39,600	-	(39,600)	-100%	
471005	Recycling Hauling	195,021	178,500	221,000	42,500	24%	
471003	Recycling Services Revenue Share	102,615	99,300	72,000	(27,300)	-27%	
471005	DNR Retainage	280,572	288,300	299,200	10,900	4%	
471005	Other Misc. Revenue	50,400	46,500	17,600	(28,900)	-62%	
	Total Miscellaneous Revenue	1,138,258	1,265,400	1,151,400	(114,000)	-9%	
<u>Non-Operating Revenue:</u>							
422001	Grant Revenue	145,929	81,300	90,600	9,300	11%	
481000	Interest Income	451,951	515,200	980,000	464,800	90%	
471008	Other Non-Operating Revenue	25,529	19,900	19,400	(500)	-3%	
482002	Gain/(Loss) on Sale of Fixed Assets	30,620	-	-	-	0%	
	Total Non-Operating Revenue	654,028	616,400	1,090,000	473,600	77%	
	Total Revenue	10,159,311	10,675,900	11,242,000	566,100	5%	
<u>Tonnage:</u>							
	Landfill	181,014	186,000	193,000	7,000	4%	
	Compostable Comm./Resid. Raw Materials	30,298	35,900	32,800	(3,100)	-9%	
	Bulk Composted Finished Materials	12,386	17,300	11,900	(5,400)	-31%	
	Total	223,697	239,200	237,700	(1,500)	-1%	

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Personal Services

Account	Account Title	Fy18 Actual	Fy19 Budget	Fy20 Budget	Change	% Change	Explanation
511100	Regular Employees	1,912,787	2,136,850	2,136,777	(73)	0%	
511300	Overtime Pay	60,060	51,800	50,300	(1,500)	-3%	
511400	Lead Pay	4,879	3,700	5,304	1,604	43%	
511400	Accrued Flex Leave	3,771	10,000	10,000	-	0%	
512100	Group Insurance	602,236	689,655	692,426	2,771	0%	
512200	Social Security Contributions	146,142	168,480	168,482	2	0%	
512300	Retirement Contributions	220,362	207,902	207,905	3	0%	
512500	Workers' Compensation	71,991	70,836	53,719	(17,117)	-24%	
512600	Other Employee Benefits	18,823	20,738	22,549	1,811	9%	
Personal Services Total		3,041,051	3,359,961	3,347,462	(12,499)	0%	

Purchased Services

Account	Account Title	Fy18 Actual	Fy19 Budget	Fy20 Budget	Change	% Change	Explanation
521100	Public Notices & Advertisements	4,219	4,000	3,400	(600)	-15%	
521100	Media Advertising	67,655	80,000	80,000	-	0%	
521102	Auditing/Accounting	28,725	31,000	29,000	(2,000)	-6%	
521104	Consulting/Engineering Serv.	253,871	270,800	260,000	(10,800)	-4%	
521105	Janitorial Services	24,597	25,200	18,400	(6,800)	-27%	
521105	Temporary Help	49,662	24,700	34,700	10,000	40%	
521107	Legal Services	16,738	30,000	20,000	(10,000)	-33%	
521108	White Goods Disposal	27,173	25,000	29,100	4,100	16%	
521108	Waste Tire Disposal	42,158	50,000	36,700	(13,300)	-27%	
521108	Electronics Waste Disposal	68,408	96,000	76,700	(19,300)	-20%	
521108	Household Hazardous Waste Disposal	93,431	95,000	100,000	5,000	5%	
521108	Recycling Services Processing	549,057	409,800	451,800	42,000	10%	
521108	Batteries/Fluorescents/Medical Waste	14,834	16,000	14,700	(1,300)	-8%	
521108	Groundwater/Compost Lab Testing	23,321	25,900	27,300	1,400	5%	
521108	Public Outreach	31,722	54,000	41,000	(13,000)	-24%	
521108	ECICOG Services	7,500	7,500	7,500	-	0%	
521108	Landfill Gas-to-Energy Operating Costs	268,752	270,000	275,000	5,000	2%	
521108	Alternative Technologies Study	48,000	30,000	50,000	20,000	67%	
521108	Other Miscellaneous	229,673	262,000	254,400	(7,600)	-3%	
521109	Third Party Collection/Banking Svcs.	41,900	36,000	54,100	18,100	50%	
522105	Office Equip-Repair & Maint Contracts	16,556	15,200	14,800	(400)	-3%	
523100	Electricity	65,577	59,300	109,200	49,900	84%	
523107	Telephone	21,498	22,500	21,400	(1,100)	-5%	
523108	Water/Sewer	6,663	8,800	7,700	(1,100)	-13%	
524101	Rental of Equip & Vehicles	1,543	1,800	52,000	50,200	2789%	
525104	Liability Insurance	21,508	22,200	22,600	400	2%	
525107	Property Insurance	84,051	92,900	92,500	(400)	0%	
525108	Vehicle Insurance	8,734	12,900	10,400	(2,500)	-19%	
Purchased Services Total		2,117,526	2,078,500	2,194,400	115,900	6%	

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Supplies & Materials

Account	Account Title	Fy18 Actual	Fy19 Budget	Fy20 Budget	Change	% Change	Explanation
531103	Subscriptions/Renewals	1,511	800	1,100	300	38%	
531109	Office Equip & Furniture-Non-Capitalized	9,526	18,800	22,200	3,400	18%	
531114	Miscellaneous Shop Supplies	19,576	20,200	20,100	(100)	-1%	
531116	Office Supplies	4,670	4,500	4,300	(200)	-4%	
531119	Tools & Equipment-Non-Capitalized	50,514	64,300	44,500	(19,800)	-31%	
531123	Uniforms/Safety Supplies	21,931	29,300	24,400	(4,900)	-17%	
532100	Diesel Fuel	210,673	274,200	270,500	(3,700)	-1%	
532101	Gasoline	7,212	6,800	7,400	600	9%	
532103	LP Gas	23,395	43,600	49,600	6,000	14%	
532104	Oil	18,873	20,000	20,200	200	1%	
532106	Other Lubricants-Vehicle & Rolling Stock	11,466	17,200	14,500	(2,700)	-16%	
533100	Building & Grounds Maintenance	135,317	167,800	163,400	(4,400)	-3%	
533100	Landfill Road Rock	35,382	70,000	68,500	(1,500)	-2%	
533100	Compost Pad Repairs	4,278	10,300	6,000	(4,300)	-42%	
533101	Repairs & Maint-Stationery Equipment	4,587	3,200	4,100	900	28%	
533102	Repairs & Maint-Vehicle & Rolling Stock	282,196	285,800	296,300	10,500	4%	
533103	New Tires & Tire Repairs	20,431	49,000	43,200	(5,800)	-12%	
Supplies & Materials Total		861,538	1,085,800	1,060,300	(25,500)	-2%	

Other

Account	Account Title						
542101	Closure/Post-Closure Landfill Expense	282,690	710,800	659,000	(51,800)	-7%	
542102	Costs of Conference Registrations	5,180	4,100	4,200	100	2%	
542103	Dues & Memberships	4,858	4,400	4,300	(100)	-2%	
542107	Misc. Admin. Costs	10,610	21,000	13,700	(7,300)	-35%	
542107	Bad Debt Write-Off	20,000	25,000	25,000	-	0%	
542107	Public & Employee Relations	12,010	20,000	13,900	(6,100)	-31%	
542108	Postage & Freight	2,216	2,200	2,300	100	5%	
542111	Travel (Meals, Lodging, Mileage, Air Fare)	7,012	7,600	7,200	(400)	-5%	
Other Total		344,576	795,100	729,600	(65,500)	-8%	

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Capital Outlay

Account	Account Title	Fy18 <i>Actual</i>	Fy19 <i>Budget</i>	Fy20 <i>Budget</i>	<i>Change</i>	<i>% Change</i>	<i>Explanation</i>
551000	Land	23,638	-	-	-	-	
552000	Buildings	-	-	16,000	16,000	0%	
553000	Improvements Other than Bldgs	610,408	150,000	3,957,500	3,807,500	0%	
554000	Machinery & Equipment	1,161,829	521,300	1,254,800	733,500	141%	
<i>Capital Outlay Total</i>		<u>1,795,874</u>	<u>671,300</u>	<u>5,228,300</u>	<u>4,557,000</u>	<u>679%</u>	

Depreciation Expense

Account	Account Title					
555000	Depreciation Expense	2,314,898	2,510,000	2,637,500	127,500	5%
<i>Depreciation Expense Total</i>		<u>2,314,898</u>	<u>2,510,000</u>	<u>2,637,500</u>	<u>127,500</u>	<u>5%</u>

Non-Operating Expense

Account	Account Title					
542109	Other Non-Operating Expense	2,082	6,000	2,000	(4,000)	-67%
<i>Non-operating Expense Total</i>		<u>2,082</u>	<u>6,000</u>	<u>2,000</u>	<u>(4,000)</u>	<u>-67%</u>

Budget Total

<u>10,477,544</u>	<u>10,506,661</u>	<u>15,199,562</u>	<u>4,692,901</u>	<u>45%</u>
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