Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2019

Consolidated

Revenues Summary	*Fy18*	*Actual*	*Estimated*			***Fy19***	*Fy19*		
Account Title	*Actual*	*03/31/19*	*04/30/19*	*05/31/19*	*06/30/19*	***Budget***	*Budget*	*Change*	*% Change*
						(Amended)	*(Adopted)*		
Charges for Services	8,316,080	6,631,779	742,191	853,692	802,738	**9,030,400**	8,739,700	290,700	3%
Use of Money & Property	50,945	53,714	6,300	6,300	6,386	**72,700**	54,400	18,300	34%
Miscellaneous Revenue	1,138,258	749,690	110,803	102,227	105,780	**1,068,500**	1,265,400	(196,900)	-16%
Total Revenues	9,505,283	7,435,183	859,294	962,219	914,904	**10,171,600**	10,059,500	112,100	1%
Expenses Summary:									
Account Title									
Personal Services	3,041,051	2,343,476	258,111	280,595	285,875	**3,168,057**	3,359,961	(191,904)	-6%
Purchased Services	2,117,526	1,349,930	259,184	237,036	259,151	**2,105,300**	2,078,500	26,800	1%
Supplies & Materials	861,538	697,364	142,313	142,313	142,310	**1,124,300**	1,085,800	38,500	4%
Other	344,576	558,566	74,663	74,663	78,108	**786,000**	795,100	(9,100)	-1%
Total Expenses	6,364,690	4,949,336	734,271	734,607	765,444	**7,183,657**	7,319,361	(135,704)	-2%
Operating Income Before Depreciation	3,140,593	2,485,847	125,023	227,611	149,460	**2,987,943**	2,740,139	247,804	9%
Depreciation Expense	2,314,898	1,925,986	203,872	203,872	203,870	**2,537,600**	2,510,000	27,600	1%
Operating Income	825,695	559,861	(78,849)	23,739	(54,410)	**450,344**	230,139	220,205	96%
Non-oper. Revenues/(Expenses):									
Grant Revenue	145,929	50,657	-	42,643	17,000	**110,300**	81,300	29,000	36%
Interest Income	451,951	582,737	73,685	77,291	74,486	**808,200**	515,200	293,000	57%
Other Non-Operating Revenues (Expenses)	54,067	4,350	2,109	1,609	1,609	**(58,323)**	13,900	(72,223)	0%
Total Non-Operating Revenues (Expenses)	651,946	637,744	75,794	121,543	93,095	**860,177**	610,400	249,777	41%
Net Income	1,477,641	1,197,605	(3,055)	145,283	38,685	**1,310,521**	840,539	469,982	56%

	Fy18	*Actual*	*Estimated*			***Fy19***	*Fy19*	
	Actual	*03/31/19*	*04/30/19*	*05/31/19*	*06/30/19*	***Budget***	*Budget*	*Change*
						(Amended)	*(Adopted)*	
Total Revenues	10,159,311	8,083,150	935,088	1,015,762	1,007,999	**11,042,000**	10,675,900	366,100
Total Oper./Non-Oper. Exp. and Depreciation	8,681,670	6,885,545	938,143	938,479	969,314	**9,731,479**	9,835,361	(103,882)
Total Capital Expenditures	1,795,874	1,517,941	130,454	130,454	252,743	**2,031,591**	671,300	1,360,291
Total Expenses & Capital Expenditures	10,477,544	8,403,485	1,068,597	1,068,933	1,222,057	**11,763,070**	10,506,661	1,256,409
Unadjusted Rev. over Expenses and Cap. Expend.	(318,233)	(320,335)	(133,509)	(53,171)	(214,058)	**(721,070)**	169,239	(890,309)
Add: Depr., Close/Post Close, Bad Debt, Flex-Pay	2,621,359	2,459,107	274,472	342,472	292,303	**3,368,354**	3,255,800	112,554
Net Change in Balance Sheet Accts. Affecting Cash	(185,827)	(734,901)	(55,100)	(55,100)	(55,200)	**(900,301)**	(377,075)	(523,226)
Adjusted Revenues over Expenses and Capital Expend.	2,117,300	1,403,870	85,863	234,201	23,045	**1,746,983**	3,047,964	(1,300,981)
Funds Transferred From/(To) Reserves	(2,117,300)	(1,403,870)	(85,863)	(234,201)	(23,045)	**(1,746,983)**	(3,047,964)	1,300,981

Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2019

Consolidated

Account	Account Title	Fy18 Actual	Actual 03/31/19	Estimated 04/30/19	Estimated 05/31/19	Estimated 06/30/19	**Fy19 Budget (Amended)**	Fy19 Budget (Adopted)	Change	% Change
	Operating Revenue:									
	Charges for Services									
471003	Compostable Commercial/Resid. Raw Matls.	745,556	461,036	54,800	99,300	79,464	**694,600**	884,200	(189,600)	-
432101	Landfill Solid Waste Fees	7,098,425	5,720,071	640,300	705,600	675,329	**7,741,300**	7,314,100	427,200	-
432103	Landfill Gas	472,098	450,672	47,091	48,792	47,945	**594,500**	541,400	53,100	-
Charges for Services Total		8,316,080	6,631,779	742,191	853,692	802,738	**9,030,400**	8,739,700	290,700	3%
	Use of Money & Property									
451001	Site Penalties	31,223	24,450	3,000	3,000	3,050	**33,500**	31,400	2,100	-
451001	Customer Finance Charges	19,722	29,264	3,300	3,300	3,336	**39,200**	23,000	16,200	-
Use of Money & Property Total		50,945	53,714	6,300	6,300	6,386	**72,700**	54,400	18,300	34%
	Miscellaneous Revenue									
471003	Bulk Composted Finished Materials	113,673	48,534	25,441	14,065	12,860	**100,900**	214,800	(113,900)	-
471005	Scrap Metal	25,108	12,194	1,800	1,800	1,806	**17,600**	19,900	(2,300)	-
471003	White Goods Waste	86,594	56,867	8,295	8,295	8,343	**81,800**	83,700	(1,900)	-
471003	Waste Tires	49,644	37,959	4,304	4,304	4,333	**50,900**	50,100	800	-
471003	Electronic Waste	119,660	77,250	11,180	11,180	11,190	**110,800**	154,000	(43,200)	-
471005	Household Hazardous Waste	94,899	41,776	6,300	6,300	6,324	**60,700**	90,700	(30,000)	-
471003	Shingle Recycling	20,073	-	-	-	-	**-**	39,600	(39,600)	-
471005	Recycling Hauling	195,021	185,982	21,250	21,250	21,218	**249,700**	178,500	71,200	-
471003	Recycling Revenue Share	102,615	38,792	5,933	5,933	5,942	**56,600**	99,300	(42,700)	-
471005	DNR Retainage	280,572	228,334	25,300	28,100	26,766	**308,500**	288,300	20,200	-
471005	Other Miscellaneous Revenue	50,400	22,002	1,000	1,000	6,998	**31,000**	46,500	(15,500)	-
Miscellaneous Revenue Total		1,138,258	749,690	110,803	102,227	105,780	**1,068,500**	1,265,400	(196,900)	-16%
	Non-Operating Revenue									
422001	Grant Revenue	145,929	50,657	-	42,643	17,000	**110,300**	81,300	29,000	-
481000	Interest Income	451,951	582,737	73,685	77,291	74,486	**808,200**	515,200	293,000	-
471008	Other Non-Operating Revenue	25,529	14,573	1,609	1,609	1,609	**19,400**	19,900	(500)	-
482002	Gain/(Loss) on Removal of Fixed Assets	-	-	-	(68,000)	-	**(68,000)**	-	(68,000)	-
482001	Proceeds on Sales of Fixed Assets	30,620	-	500	-	-	**500**	-	500	-
Non-Operating Revenue Total		654,028	647,967	75,794	53,543	93,095	**870,400**	616,400	254,000	41%
	Total Revenue	10,159,311	8,083,150	935,088	1,015,762	1,007,999	**11,042,000**	10,675,900	366,100	3%

	Fy18 Actual	Actual 03/31/19	Estimated 04/30/19	Estimated 05/31/19	Estimated 06/30/19	**Fy19 Budget (Amended)**	Fy19 Budget (Adopted)	Change	% Change
Tonnages:									
Compost Commercial/Residential	30,298	18,754	2,300	4,200	3,346	**28,600**	35,900	(7,300)	-20%
Landfill	181,014	147,312	16,300	18,100	17,288	**199,000**	186,000	13,000	7%
Bulk Composted Finished Materials	12,386	6,605	3,300	2,200	1,095	**13,200**	17,300	(4,100)	-24%
	223,697	172,671	21,900	24,500	21,729	**240,800**	239,200	1,600	1%
Average Selling Price per Ton:									
Compost Commercial/Residential	24.61	24.58	23.83	23.64	23.75	**24.29**	24.63	(0.34)	-1%
Landfill	39.21	38.83	39.28	38.98	39.06	**38.90**	39.32	(0.42)	-1%
Bulk Composted Finished Materials	9.18	7.35	7.71	6.39	11.74	**7.64**	12.42	(4.77)	-38%
	35.57	36.08	32.90	33.43	35.33	**35.45**	35.17	0.28	1%

Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2019

Consolidated

Personal Services		*Fy18*	*Actual*	*Estimated*			***Fy19 Budget***	*Fy19 Budget*		
Account	**Account Title**	*Actual*	*03/31/19*	*04/30/19*	*05/31/19*	*06/30/19*	***(Amended)***	*(Adopted)*	*Change*	*% Change*
511100	Regular Employees	1,912,787	1,510,290	167,335	184,549	169,634	**2,031,808**	2,136,850	(105,041)	-
511300	Overtime	60,060	43,844	3,400	3,900	5,600	**56,744**	51,800	4,944	-
511400	Lead Pay	4,879	3,446	476	484	460	**4,866**	3,700	1,166	-
511400	Accrued Flex Leave	3,771	-	-	-	17,854	**17,854**	10,000	7,854	-
512100	Group Insurance	602,236	458,846	51,899	53,756	53,756	**618,257**	689,655	(71,397)	-
512200	Social Security Contributions	146,142	114,486	13,098	14,453	14,977	**157,014**	168,480	(11,466)	-
512300	Retirement Contributions	220,362	146,027	16,162	17,643	17,781	**197,613**	207,902	(10,289)	-
512500	Workers Comp Insurance	71,991	51,333	3,942	3,942	3,942	**63,159**	70,836	(7,677)	-
512600	Other Employee Benefits	18,823	15,204	1,799	1,869	1,869	**20,741**	20,738	3	-
Personal Services Total		3,041,051	2,343,476	258,111	280,595	285,875	**3,168,057**	3,359,959	(191,903)	-6%

Purchased Services		*Fy18*	*Actual*	*Estimated*			***Fy19 Budget***	*Fy19 Budget*		
Account	**Account Title**	*Actual*	*03/31/19*	*04/30/19*	*05/31/19*	*06/30/19*	***(Amended)***	*(Adopted)*	*Change*	*% Change*
521100	Public Notice & Advertisements	4,219	2,260	313	313	314	**3,200**	4,000	(800)	-
521100	Media Advertising	67,655	43,234	12,255	12,255	12,256	**80,000**	80,000	-	-
521102	Auditing/Accounting	28,725	13,925	4,992	4,992	4,991	**28,900**	31,000	(2,100)	-
521104	Consulting Engineering Services	253,871	224,393	32,902	32,902	32,903	**323,100**	270,800	52,301	-
521105	Janitorial Services	24,597	17,242	2,253	2,253	2,252	**24,000**	25,200	(1,200)	-
521105	Temporary Help	49,662	16,070	3,643	3,643	3,644	**27,000**	24,700	2,300	-
521107	Legal Services	16,738	6,964	2,012	2,012	2,012	**13,000**	30,000	(17,000)	-
521108	White Goods Disposal	27,173	19,638	4,354	4,354	4,354	**32,700**	25,000	7,700	-
521108	Waste Tire Disposal	42,158	28,573	4,709	4,709	4,709	**42,700**	50,000	(7,300)	-
521108	Electronics Waste Disposal	68,408	42,815	7,862	7,862	7,861	**66,400**	96,000	(29,600)	-
521108	Household Hazardous Waste Disposal	93,431	41,203	22,498	-	22,499	**86,200**	95,000	(8,800)	-
521108	Recycling Processing Services	549,057	322,426	43,258	43,258	43,258	**452,200**	409,800	42,400	-
521108	Batteries/Fluorescents/Medical Waste	14,834	8,386	1,638	1,638	1,638	**13,300**	16,000	(2,700)	-
521108	Groundwater/Compost Lab Testing	23,321	13,791	3,903	3,903	3,903	**25,500**	25,900	(400)	-
521108	Public Outreach	31,722	16,463	9,512	9,512	9,513	**45,000**	54,000	(9,000)	-
521108	ECICOG Services	7,500	5,625	625	625	625	**7,500**	7,500	-	-
521108	Landfill Gas-to-Energy Operating Costs	268,752	183,867	32,611	32,611	32,611	**281,700**	270,000	11,700	-
521108	Alternative Technologies Study	48,000	-	-	-	-	**-**	30,000	(30,000)	-
521108	Other Miscellaneous	229,673	133,339	30,100	30,100	30,061	**223,600**	262,000	(38,399)	-
521109	Third Party Collection/Banking Serv	41,900	31,611	4,996	4,996	4,997	**46,600**	36,000	10,600	-
522105	Office Equip.- R & M Contracts	16,556	8,768	2,544	2,544	2,544	**16,400**	15,200	1,200	-
523100	Electricity	65,577	56,316	14,495	14,495	14,494	**99,800**	59,300	40,500	-
523107	Telephone	21,498	15,949	2,450	2,450	2,451	**23,300**	22,500	800	-
523108	Water/Sewer	6,663	5,380	1,173	1,173	1,174	**8,900**	8,800	100	-
524101	Rental of Equip & Vehicles	1,543	1,250	4,200	4,550	4,200	**14,200**	1,800	12,400	-
525104	Liability Insurance	21,508	16,462	1,813	1,813	1,812	**21,900**	22,200	(300)	-
525107	Property Insurance	84,051	67,014	7,295	7,295	7,296	**88,900**	92,900	(4,000)	-
525108	Vehicle Insurance	8,734	6,965	778	778	779	**9,300**	12,900	(3,600)	-
Purchased Services Total		2,117,526	1,349,930	259,184	237,036	259,151	**2,105,300**	2,078,500	26,800	1%

Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2019

Consolidated

Supplies & Materials		*Fy18*	*Actual*	*Estimated*			***Fy19 Budget***	*Fy19 Budget*		
Account	**Account Title**	*Actual*	*03/31/19*	*04/30/19*	*05/31/19*	*06/30/19*	***(Amended)***	*(Adopted)*	*Change*	*% Change*
531103	Subscriptions & Renewals	1,511	30	257	257	256	**800**	800	-	-
531109	Office Equip. & Furn.-Non Cap.	9,526	5,956	1,381	1,381	1,382	**10,100**	18,800	(8,700)	-
531114	Miscellaneous Shop Supplies	19,576	9,815	3,362	3,362	3,361	**19,900**	20,200	(300)	-
531116	Office Supplies	4,670	3,797	401	401	401	**5,000**	4,500	500	-
531119	Tools & Equipment-Non Cap.	50,514	53,264	5,012	5,012	5,012	**68,300**	64,300	4,000	-
531123	Uniforms/Safety Supplies	21,931	9,785	5,072	5,072	5,071	**25,000**	29,300	(4,300)	-
532100	Diesel Fuel	210,673	175,735	31,488	31,488	31,489	**270,200**	274,200	(4,000)	-
532101	Gasoline	7,212	4,317	794	794	795	**6,700**	6,800	(100)	-
532103	LP Gas	23,395	23,391	1,470	1,470	1,469	**27,800**	43,600	(15,800)	-
532104	Oil	18,873	14,054	3,082	3,082	3,082	**23,300**	20,000	3,300	-
532106	Other Lubricants-Vehicle & Rolling Stock	11,466	4,425	4,325	4,325	4,325	**17,400**	17,200	200	-
533100	Building & Grounds Maintenance	135,317	91,119	23,894	23,894	23,893	**162,800**	167,800	(5,000)	-
533100	Landfill Road Rock	35,382	14,886	18,371	18,371	18,372	**70,000**	70,000	-	-
533100	Compost Pad Repairs	4,278	2,390	2,637	2,637	2,636	**10,300**	10,300	-	-
533101	Repairs & Maint.-Stationery Equip.	4,587	3,488	337	337	338	**4,500**	3,200	1,300	-
533102	Repairs & Maint.-Vehicle & Rolling Stock	282,196	253,696	37,035	37,035	37,034	**364,800**	285,800	79,000	-
533103	Tires & Tubes	20,431	27,216	3,395	3,395	3,394	**37,400**	49,000	(11,600)	-
Supplies & Materials Total		861,538	697,364	142,313	142,313	142,310	**1,124,300**	1,085,800	38,500	4%

Other		*Fy18*	*Actual*	*Estimated*			***Fy19 Budget***	*Fy19 Budget*		
Account	**Account Title**	*Actual*	*03/31/19*	*04/30/19*	*05/31/19*	*06/30/19*	***(Amended)***	*(Adopted)*	*Change*	*% Change*
542101	Closure/Post-Closure Expense	282,690	533,121	70,600	70,600	70,579	**744,900**	710,800	34,100	-
542102	Cost of Conference Registrations	5,180	1,196	368	368	368	**2,300**	4,100	(1,800)	-
542103	Dues & Memberships	4,858	3,436	-	-	3,464	**6,900**	4,400	2,500	-
542107	Misc. Admin. Costs	10,610	6,540	1,087	1,087	1,086	**9,800**	21,000	(11,200)	-
542107	Bad Debt Write-off	20,000	-	-	-	-	**-**	25,000	(25,000)	-
542107	Public & Employee Relations	12,010	6,862	1,179	1,179	1,180	**10,400**	20,000	(9,600)	-
542108	Postage & Freight	2,216	1,206	331	331	332	**2,200**	2,200	-	-
542111	Travel (Meals, Lodging, Mileage)	7,012	6,205	1,098	1,098	1,099	**9,500**	7,600	1,900	-
Other Total		344,576	558,566	74,663	74,663	78,108	**786,000**	795,100	(9,100)	-1%

Consolidated

Capital Outlay		*Fy18*	*Actual*	*Estimated*			***Fy19 Budget***	*Fy19 Budget*		
Account	**Account Title**	*Actual*	*03/31/19*	*04/30/19*	*05/31/19*	*06/30/19*	***(Amended)***	*(Adopted)*	*Change*	*% Change*
551000	Land & Land Improvements	23,637.50	129,440	-	-	15,000	**144,440**	-	144,440	-
552000	Buildings	-	6,900	-	-	17,990	**24,890**	-	24,890	-
553000	Improvements Other than Buildings	610,408	496,863	130,454	130,454	130,453	**888,224**	150,000	738,224	-
554000	Machinery and Equipment	1,161,829	884,737	-	-	89,300	**974,037**	521,300	452,737	-
Capital Outlay Total		1,795,874	1,517,941	130,454	130,454	252,743	**2,031,591**	671,300	1,360,291	203%
555000	Depreciation Expense	2,314,898	1,925,986	203,872	203,872	203,870	**2,537,600**	2,510,000	27,600	1%
Non-Operating Expense										
542109	Other Non-Operating Expense	2,082	10,223	-	-	-	**10,223**	6,000	4,223	-
Non-Operating Expense Total		2,082	10,223	-	-	-	**10,223**	6,000	4,223	70%
Budget Total		10,477,544	8,403,485	1,068,597	1,068,933	1,222,057	**11,763,070**	10,506,660	1,256,410	12%