Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2020

Consolidated

Revenues Summary / **Account Title**	*Fy19 Actual*	*Actual 03/31/20*	*Estimated 04/30/20*	*Estimated 05/31/20*	*Estimated 06/30/20*	***Fy20 Budget (Amended)***	*Fy20 Budget (Adopted)*	*Change*	*% Change*
Charges for Services	9,180,166	6,543,571	727,650	828,441	823,538	**8,923,200**	8,940,400	(17,200)	0%
Use of Money & Property	76,161	61,862	3,186	3,903	4,249	**73,200**	60,200	13,000	22%
Miscellaneous Revenue	1,071,037	748,130	90,544	94,479	96,747	**1,029,900**	1,151,400	(121,500)	-11%
Total Revenues	10,327,364	7,353,563	821,380	926,823	924,534	**10,026,300**	10,152,000	(125,700)	-1%
Expenses Summary:									
Account Title									
Personal Services	3,150,238	2,421,414	276,456	266,719	319,794	**3,284,382**	3,347,463	(63,081)	-2%
Purchased Services	2,026,200	1,438,311	237,798	235,110	310,181	**2,221,400**	2,194,400	27,000	1%
Supplies & Materials	962,526	724,810	172,130	171,329	171,330	**1,239,599**	1,060,300	179,299	17%
Other	710,910	526,858	425,922	424,597	442,521	**1,819,900**	729,600	1,090,300	149%
Total Expenses	6,849,874	5,111,393	1,112,307	1,097,755	1,243,826	**8,565,281**	7,331,763	1,233,518	17%
Operating Income Before Depreciation	3,477,490	2,242,170	(290,927)	(170,932)	(319,292)	**1,461,019**	2,820,237	(1,359,218)	-48%
Depreciation Expense	2,534,691	2,016,549	181,799	181,799	181,799	**2,561,947**	2,637,500	(75,553)	-3%
Operating Income	942,799	225,621	(472,726)	(352,731)	(501,091)	**(1,100,927)**	182,737	(1,283,664)	0%
Non-oper. Revenues/(Expenses):									
Grant Revenue	110,745	41,097	-	48,303	-	**89,400**	90,600	(1,200)	-1%
Interest Income	807,102	572,412	26,196	29,296	32,196	**660,100**	980,000	(319,900)	-33%
Other Non-Operating Revenues (Expenses)	8,961	248,231	63,815	1,609	1,609	**315,265**	17,400	297,865	1712%
Total Non-Operating Revenues (Expenses)	926,807	861,740	90,011	79,208	33,805	**1,064,765**	1,088,000	(23,235)	-2%
Net Income	1,869,607	1,087,361	(382,715)	(273,523)	(467,286)	**(36,162)**	1,270,737	(1,306,899)	0%

	Fy19 Actual	*Actual 03/31/20*	*Estimated 04/30/20*	*Estimated 05/31/20*	*Estimated 06/30/20*	***Fy20 Budget (Amended)***	*Fy20 Budget (Adopted)*	*Change*
Total Revenues	11,265,145	8,232,439	911,391	1,006,031	958,339	**11,108,200**	11,242,000	(133,800)
Total Operating Expenses	6,860,847	5,128,529	1,112,307	1,097,755	1,243,826	**8,582,416**	7,333,763	1,248,653
Depreciation Expense	2,534,691	2,016,549	181,799	181,799	181,799	**2,561,947**	2,637,500	(75,553)
Total Capital Expenditures	1,797,744	2,860,831	378,972	938,879	378,972	**4,557,655**	5,228,300	(670,645)
Total Expenses & Capital Expenditures	11,193,282	10,005,909	1,673,078	2,218,434	1,804,597	**15,702,018**	15,199,563	502,455
Unadjusted Rev. over Expenses and Cap. Expend.	71,863	(1,773,470)	(761,687)	(1,212,403)	(846,258)	**(4,593,818)**	(3,957,563)	(636,255)
Add: Depr., Close/Post Close, Bad Debt, Flex-Pay	3,219,138	2,510,777	602,723	602,723	647,700	**4,363,924**	3,331,500	1,032,424
Net Change in Balance Sheet Accts. Affecting Cash	(185,827)	(498,284)	(60,200)	(60,200)	(60,300)	**(678,984)**	(376,803)	(302,181)
Adjusted Revenues over Expenses and Capital Expend.	3,105,173	239,023	(219,164)	(669,879)	(258,858)	**(908,878)**	(1,002,866)	93,988
Funds Transferred From/(To) Reserves	(3,105,173)	(239,023)	219,164	669,879	258,858	**908,878**	1,002,866	(93,988)

Operating and Capital Budget Amendment
Cedar Rapids/Linn County Solid Waste Agency
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Account	Account Title	*Fy19 Actual*	*Actual 03/31/20*	*Estimated 04/30/20*	*Estimated 05/31/20*	*Estimated 06/30/20*	***Fy20 Budget (Amended)***	*Fy20 Budget (Adopted)*	*Change*	*% Change*
	Operating Revenue:									
	Charges for Services									
471003	Compostable Commercial/Resid. Raw Matls.	707,843	511,181	59,833	97,640	78,346	**747,000**	807,200	(60,200)	-
432101	Landfill Solid Waste Fees	7,876,127	5,589,855	636,699	730,801	730,045	**7,687,400**	7,624,300	63,100	-
432103	Landfill Gas	596,197	442,535	31,118	-	15,147	**488,800**	508,900	(20,100)	-
Charges for Services Total		9,180,166	6,543,571	727,650	828,441	823,538	**8,923,200**	8,940,400	(17,201)	0%
	Use of Money & Property									
451001	Site Penalties	36,321	21,665	2,118	2,835	3,182	**29,800**	37,700	(7,900)	-
451001	Customer Finance Charges	39,840	40,197	1,068	1,068	1,067	**43,400**	22,500	20,900	-
Use of Money & Property Total		76,161	61,862	3,186	3,903	4,249	**73,200**	60,200	13,000	22%
	Miscellaneous Revenue									
471003	Bulk Composted Finished Materials	84,288	91,515	14,930	14,064	8,591	**129,100**	143,900	(14,800)	-
471005	Scrap Metal	21,869	8,997	1,001	1,001	1,001	**12,000**	22,000	(10,000)	-
471003	White Goods Waste	80,609	55,179	8,140	8,140	8,141	**79,600**	87,300	(7,700)	-
471003	Waste Tires	55,311	43,944	4,618	4,619	4,619	**57,800**	51,900	5,900	-
471003	Electronic Waste	110,735	85,275	8,008	8,008	8,009	**109,300**	145,000	(35,700)	-
471005	Household Hazardous Waste	62,901	39,625	4,985	6,175	8,215	**59,000**	91,500	(32,500)	-
471005	Recycling Hauling	247,305	179,051	17,417	17,416	17,416	**231,300**	221,000	10,300	-
471003	Recycling Revenue Share	49,829	15,881	3,706	3,706	3,707	**27,000**	72,000	(45,000)	-
471005	DNR Retainage	313,570	223,226	25,382	28,993	28,699	**306,300**	299,200	7,100	-
471005	Other Miscellaneous Revenue	44,621	5,437	2,357	2,357	8,349	**18,500**	17,600	900	-
Miscellaneous Revenue Total		1,071,037	748,130	90,544	94,479	96,747	**1,029,900**	1,151,400	(121,501)	-11%
	Non-Operating Revenue									
422001	Grant Revenue	110,745	41,097	-	48,303	-	**89,400**	90,600	(1,200)	-
481000	Interest Income	807,102	572,412	26,196	29,296	32,196	**660,100**	980,000	(319,900)	-
471008	Other Non-Operating Revenue	19,430	330,073	1,609	1,609	1,609	**334,900**	19,400	315,500	-
482001	Proceeds on Sales of Fixed Assets	504	(64,706)	62,206	-	-	**(2,500)**	-	(2,500)	-
Non-Operating Revenue Total		937,781	878,875	90,011	79,208	33,805	**1,081,900**	1,090,000	(8,100)	-1%
	Total Revenue	11,265,145	8,232,439	911,391	1,006,031	958,339	**11,108,200**	11,242,000	(133,802)	-1%

	Fy19 Actual	*Actual 03/31/20*	*Estimated 04/30/20*	*Estimated 05/31/20*	*Estimated 06/30/20*	***Fy20 Budget (Amended)***	*Fy20 Budget (Adopted)*	Change	*% Change*
Tonnages:									
Compost Commercial/Residential	28,781	20,648	2,417	3,968	3,167	**30,200**	32,800	(2,600)	-8%
Landfill	202,303	144,017	16,400	18,700	18,483	**197,600**	193,000	4,600	2%
Bulk Composted Finished Materials	16,804	9,846	3,099	3,734	721	**17,400**	11,900	5,500	46%
	247,888	174,511	21,916	26,402	22,371	**245,200**	237,700	7,500	3%
Average Selling Price per Ton:									
Compost Commercial/Residential	24.59	24.76	24.76	24.61	24.74	**24.74**	24.61	0.13	1%
Landfill	38.93	38.81	38.82	39.08	39.50	**38.90**	39.50	(0.60)	-2%
Bulk Composted Finished Materials	5.02	9.29	4.82	3.77	11.92	**7.42**	12.09	(4.67)	-39%
	34.97	35.49	32.46	31.91	36.52	**34.92**	36.08	(1.15)	-3%

Operating and Capital Budget Amendment
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Personal Services		Fy19	Actual	Estimated			Fy20 Budget	Fy20 Budget		
Account	**Account Title**	*Actual*	*03/31/20*	*04/30/20*	*05/31/20*	*06/30/20*	***(Amended)***	*(Adopted)*	*Change*	*% Change*
511100	Regular Employees	2,022,131	1,558,436	176,517	168,494	185,735	**2,089,182**	2,136,777	(47,594)	-
511300	Overtime	64,307	46,737	181	181	181	**47,281**	50,300	(3,019)	-
511400	Lead Pay	4,888	3,304	416	400	424	**4,544**	5,304	(760)	-
511400	Accrued Flex Leave	5,402	-	-	-	28,177	**28,177**	10,000	18,177	-
512100	Group Insurance	611,132	498,253	62,101	62,101	62,101	**684,556**	692,426	(7,869)	-
512200	Social Security Contributions	154,899	118,379	13,535	12,920	16,584	**161,419**	168,482	(7,063)	-
512300	Retirement Contributions	200,252	150,266	16,703	15,621	19,589	**202,180**	207,905	(5,725)	-
512500	Workers Comp Insurance	66,787	29,853	5,162	5,162	5,162	**45,340**	53,719	(8,379)	-
512600	Other Employee Benefits	20,441	16,185	1,839	1,839	1,839	**21,703**	22,549	(846)	-
Personal Services Total		3,150,238	2,421,414	276,456	266,719	319,794	**3,284,382**	3,347,461	(63,080)	-2%

Purchased Services		Fy19	Actual	Estimated			Fy20 Budget	Fy20 Budget		
Account	**Account Title**	*Actual*	*03/31/20*	*04/30/20*	*05/31/20*	*06/30/20*	***(Amended)***	*(Adopted)*	*Change*	*% Change*
521100	Public Notice & Advertisements	6,569	4,156	181	181	182	**4,700**	3,400	1,300	-
521100	Media Advertising	65,107	48,137	10,621	10,621	10,621	**80,000**	80,000	-	-
521102	Auditing/Accounting	26,063	22,963	2,479	2,479	2,479	**30,400**	29,000	1,400	-
521104	Consulting Engineering Services	310,644	94,231	35,256	35,256	35,257	**200,000**	260,000	(59,999)	-
521105	Janitorial Services	24,446	18,297	1,201	1,201	1,201	**21,900**	18,400	3,500	-
521105	Temporary Help	38,319	18,541	3,620	3,620	3,619	**29,400**	34,700	(5,300)	-
521107	Legal Services	12,772	15,609	3,130	3,130	3,131	**25,000**	20,000	5,000	-
521108	White Goods Disposal	30,852	16,695	3,735	3,735	3,735	**27,900**	29,100	(1,200)	-
521108	Waste Tire Disposal	42,744	41,744	4,985	4,985	4,986	**56,700**	36,700	20,000	-
521108	Electronics Waste Disposal	67,649	49,842	8,253	8,253	8,252	**74,600**	76,700	(2,100)	-
521108	Household Hazardous Waste Disposal	81,048	42,030	-	-	24,970	**67,000**	100,000	(33,000)	-
521108	Recycling Processing Services	441,316	318,515	42,495	42,495	42,495	**446,000**	451,800	(5,800)	-
521108	Batteries/Fluorescents/Medical Waste	14,239	10,206	1,865	1,865	1,864	**15,800**	14,700	1,100	-
521108	Groundwater/Compost Lab Testing	23,543	10,629	3,557	3,557	3,557	**21,300**	27,300	(6,000)	-
521108	Public Outreach	26,899	18,485	2,515	-	-	**21,000**	41,000	(20,000)	-
521108	ECICOG Services	7,500	6,405	3,865	3,865	3,865	**18,000**	7,500	10,500	-
521108	Landfill Gas-to-Energy Operating Costs	268,523	182,611	47,463	47,463	47,463	**325,000**	275,000	50,000	-
521108	Alternative Technologies Study	-	-	-	-	50,000	**50,000**	50,000	-	-
521108	Other Miscellaneous	212,073	289,553	16,349	16,349	16,349	**338,600**	254,400	84,201	-
521109	Third Party Collection/Banking Serv	53,921	42,991	7,403	7,403	7,403	**65,200**	54,100	11,100	-
522105	Office Equip.- R & M Contracts	16,785	14,374	3,542	3,542	3,542	**25,000**	14,800	10,200	-
523100	Electricity	102,296	62,569	20,877	20,877	20,877	**125,200**	109,200	16,000	-
523107	Telephone	21,212	13,823	3,359	3,359	3,359	**23,900**	21,400	2,500	-
523108	Water/Sewer	7,897	6,374	1,109	1,109	1,108	**9,700**	7,700	2,000	-
524101	Rental of Equip & Vehicles	5,803	1,627	173	-	100	**1,900**	52,000	(50,100)	-
525104	Liability Insurance	21,949	16,490	1,836	1,837	1,837	**22,000**	22,600	(600)	-
525107	Property Insurance	86,743	64,930	7,224	7,223	7,223	**86,600**	92,500	(5,900)	-
525108	Vehicle Insurance	9,287	6,484	705	705	706	**8,600**	10,400	(1,800)	-
Purchased Services Total		2,026,200	1,438,311	237,798	235,110	310,181	**2,221,400**	2,194,400	27,000	1%

Operating and Capital Budget Amendment
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Consolidated

Supplies & Materials

Account	Account Title	Fy19 Actual	Actual 03/31/20	Estimated 04/30/20	Estimated 05/31/20	Estimated 06/30/20	Fy20 Budget (Amended)	Fy20 Budget (Adopted)	Change	% Change
531103	Subscriptions & Renewals	798	-	800	-	-	**800**	1,100	(300)	-
531109	Office Equip. & Furn.-Non Cap.	8,126	30,553	1,182	1,182	1,183	**34,100**	22,200	11,900	-
531114	Miscellaneous Shop Supplies	15,343	11,939	2,087	2,087	2,087	**18,200**	20,100	(1,900)	-
531116	Office Supplies	5,006	3,919	294	294	294	**4,800**	4,300	500	-
531119	Tools & Equipment-Non Cap.	63,204	20,247	6,518	6,518	6,518	**39,800**	44,500	(4,700)	-
531123	Uniforms/Safety Supplies	18,705	16,209	36,897	36,897	36,897	**126,900**	24,400	102,500	-
532100	Diesel Fuel	237,227	147,895	19,002	19,002	19,001	**204,900**	270,500	(65,600)	-
532101	Gasoline	6,337	4,022	760	759	759	**6,300**	7,400	(1,100)	-
532103	LP Gas	25,874	16,860	1,713	1,713	1,714	**22,000**	49,600	(27,600)	-
532104	Oil	16,471	18,686	3,471	3,471	3,472	**29,100**	20,200	8,900	-
532106	Other Lubricants-Vehicle & Rolling Stock	6,373	3,727	1,724	1,724	1,724	**8,900**	14,500	(5,600)	-
533100	Building & Grounds Maintenance	155,826	127,366	32,778	32,778	32,778	**225,700**	163,400	62,300	-
533100	Landfill Road Rock	50,458	27,499	7,467	7,467	7,467	**49,900**	68,500	(18,600)	-
533100	Compost Pad Repairs	8,192	7,037	754	754	754	**9,300**	6,000	3,300	-
533101	Repairs & Maint.-Stationery Equip.	4,665	4,229	257	257	257	**5,000**	4,100	900	-
533102	Repairs & Maint.-Vehicle & Rolling Stock	308,080	271,538	48,321	48,321	48,320	**416,500**	296,300	120,200	-
533102	Tires & Tubes	31,841	13,085	8,105	8,105	8,105	**37,400**	43,200	(5,800)	-
Supplies & Materials Total		962,526	724,810	172,130	171,329	171,330	**1,239,599**	1,060,300	179,299	17%

Other

Account	Account Title	Fy19 Actual	Actual 03/31/20	Estimated 04/30/20	Estimated 05/31/20	Estimated 06/30/20	Fy20 Budget (Amended)	Fy20 Budget (Adopted)	Change	% Change
542101	Closure/Post-Closure Expense	669,573	494,228	420,924	420,924	420,924	**1,757,000**	659,000	1,098,000	-
542102	Cost of Conference Registrations	1,501	2,805	(2)	(2)	(2)	**2,800**	4,200	(1,400)	-
542103	Dues & Memberships	5,331	3,350	1,325	-	1,125	**5,800**	4,300	1,500	-
542107	Misc. Admin. Costs	14,061	14,545	1,885	1,885	1,885	**20,200**	13,700	6,500	-
542107	Bad Debt Write-off	9,471	-	-	-	16,800	**16,800**	25,000	(8,200)	-
542107	Public & Employee Relations	-	5,467	911	911	911	**8,200**	13,900	(5,700)	-
542108	Postage & Freight	1,854	1,202	266	266	266	**2,000**	2,300	(300)	-
542111	Travel (Meals, Lodging, Mileage)	9,120	5,262	613	613	612	**7,100**	7,200	(100)	-
Other Total		710,910	526,858	425,922	424,597	442,521	**1,819,900**	729,600	1,090,300	149%

Consolidated

Capital Outlay

Account	Account Title	Fy19 Actual	Actual 03/31/20	Estimated 04/30/20	Estimated 05/31/20	Estimated 06/30/20	Fy20 Budget (Amended)	Fy20 Budget (Adopted)	Change	% Change
551000	Land & Land Improvements	142,685	-	-	-	-	**-**	-	-	-
552000	Buildings	24,890	-	-	-	-	**-**	16,000	(16,000)	-
553000	Improvements Other than Buildings	745,432	1,001,948	71,046	71,046	71,046	**1,215,088**	1,222,500	(7,412)	-
554000	Machinery and Equipment	884,737	897,960	-	559,907	-	**1,457,867**	1,254,800	203,067	-
553000	Work-in-Progress	-	960,922	307,926	307,926	307,926	**1,884,700**	2,735,000	(850,300)	-
Capital Outlay Total		1,797,744	2,860,831	378,972	938,879	378,972	**4,557,655**	5,228,300	(670,645)	-13%

Account	Account Title	Fy19 Actual	Actual 03/31/20	Estimated 04/30/20	Estimated 05/31/20	Estimated 06/30/20	Fy20 Budget (Amended)	Fy20 Budget (Adopted)	Change	% Change
555000	Depreciation Expense	2,534,691	2,016,549	181,799	181,799	181,799	**2,561,947**	2,637,500	(75,553)	-3%
Non-Operating Expense										
542109	Other Non-Operating Expense	10,973	17,135	-	-	-	**17,135**	2,000	15,135	-
Non-Operating Expense Total		10,973	17,135	-	-	-	**17,135**	2,000	15,135	757%
Budget Total		11,193,282	10,005,909	1,673,078	2,218,434	1,804,597	**15,702,018**	15,199,562	502,456	3%