

**Operating and Capital Budget Amendment
Cedar Rapids Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2024**

Consolidated

Revenues Summary

Account Title	<i>Fy23 Actual</i>	<i>FY24 Actual at 2/29/24</i>	<i>Estimated</i>				<i>Fy24 Budget (Amended)</i>	<i>Fy24 Budget (Adopted)</i>	<i>Change</i>
			<i>03/31/24</i>	<i>04/30/24</i>	<i>05/31/24</i>	<i>06/30/24</i>			
Charges for Services	9,195,221	5,679,544	712,136	769,661	904,453	990,728	9,056,500	10,782,100	(1,725,600)
Use of Money & Property	119,903	64,750	5,471	8,738	12,945	13,317	105,200	187,800	(82,600)
Miscellaneous Revenue	1,166,197	768,353	113,670	109,738	124,027	117,856	1,233,600	1,204,000	29,600
Total Operating Revenues	10,481,321	6,512,647	831,278	888,138	1,041,425	1,121,900	10,395,300	12,173,900	(1,778,600)

Expenses Summary:

Account Title									
Personal Services	3,630,094	2,598,252	315,212	315,212	315,212	351,912	3,895,800	4,122,800	(227,000)
Purchased Services	2,447,687	1,437,457	314,336	314,321	314,321	314,321	2,694,800	2,606,400	88,400
Supplies & Materials	1,530,775	752,469	155,721	155,521	155,521	155,521	1,374,800	1,574,200	(199,400)
Other	3,905,512	917,921	(206,407)	(206,041)	(208,899)	(208,274)	88,300	906,400	(818,100)
Total Operating Expenses	11,514,067	5,706,100	578,862	579,013	576,155	613,481	8,053,700	9,209,800	(1,156,100)

Operating Income Before Depreciation	(1,032,747)	806,548	252,415	309,125	465,270	508,419	2,341,600	2,964,100	(622,500)
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Depreciation Expense	3,340,745	2,283,105	298,684	298,684	298,684	299,185	3,478,300	3,673,600	(195,300)
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Operating Income	(4,373,492)	(1,476,558)	(46,269)	10,440	166,586	209,234	(1,136,700)	(709,500)	(427,200)
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Non-oper. Revenues/(Expenses):

Grant Revenue	132,906	74,089	-	-	51,000	-	125,100	100,100	25,000
Interest Income	1,001,651	1,108,430	86,731	110,351	125,626	139,096	1,570,200	847,300	722,900
Interest Expense	(13)	(4)	(1)	-	-	(1)	-	-	-
Other Non-operating Revenue/(Expense)	(3,210)	15,906	17,000	(1,300)	-	410,000	441,600	20,600	421,000
Total Non-Operating Revenues (Expenses)	1,131,334	1,198,421	103,730	109,051	176,626	549,095	2,136,900	968,000	1,168,900

Net Income	(3,242,159)	(278,136)	57,461	119,492	343,212	758,329	1,000,200	258,500	741,700
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	<i>Fy23 Actual</i>	<i>FY24 Actual at 2/29/24</i>	<i>Estimated</i>				<i>Fy24 Budget (Amended)</i>	<i>Fy24 Budget (Adopted)</i>	<i>Change</i>
			<i>03/31/24</i>	<i>04/30/24</i>	<i>05/31/24</i>	<i>06/30/24</i>			
Total Revenues	11,770,218	7,711,072	935,009	998,489	1,218,051	1,670,996	12,533,700	13,143,200	(609,500)
Total Operating Expenses	11,671,618	5,706,100	578,862	580,313	576,155	613,482	8,054,900	9,211,100	(1,156,100)
Depreciation Expense	3,340,745	2,283,105	298,684	298,684	298,684	299,183	3,478,300	3,673,600	(195,300)
Total Capital Expenditures	2,912,537	2,845,010	329,601	362,761	320,832	426,634	4,284,800	4,849,200	(564,400)
Total Expenses, Depreciation, & Capital Expenditures	17,924,900	10,834,215	1,207,148	1,241,758	1,195,672	1,339,300	15,818,000	17,733,900	(1,915,800)
Unadjusted Revenues over Expenditures	(6,154,682)	(3,123,143)	(272,139)	(243,270)	22,379	331,697	(3,284,500)	(4,590,700)	1,306,200
Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay	7,207,653	3,171,715	87,734	87,698	87,698	124,401	3,559,200	4,550,600	(991,400)
Adjusted Revenues over Expenditures	1,052,971	48,572	(184,405)	(155,572)	110,076	456,098	274,700	(40,100)	314,800

**Operating and Capital Budget Amendment
Cedar Rapids Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2024**

Consolidated

Consolidated		Fy23	FY24 Actual	Estimated				Fy24	Fy24	
Account	Account Title	Actual	at 2/29/24	03/31/24	04/30/24	05/31/24	06/30/24	Budget (Amended)	Budget (Adopted)	Change
Revenues										
	<u>Charges for Services</u>									
471003	Comp.Comm/Resid Raw Matls.	645,830	351,890	21,757	51,684	101,086	91,773	618,200	828,800	(210,600)
432101	Landfill Solid Waste Fees	8,045,773	5,312,875	690,380	717,978	803,367	847,455	8,372,100	9,375,400	(1,003,300)
432103	Landfill Gas-to-Energy	503,617	14,779	-	-	-	51,500	66,300	577,900	(511,600)
Charges for Services Total		9,195,221	5,679,544	712,136	769,661	904,453	990,728	9,056,600	10,782,100	(1,725,500)
	<u>Use of Money & Property</u>									
451001	Site Penalties	93,428	43,871	2,871	6,138	10,345	10,717	73,900	144,200	(70,300)
451001	Customer Finance Charges	26,475	20,880	2,600	2,600	2,600	2,600	31,300	43,600	(12,300)
Use of Money & Property Total		119,903	64,750	5,471	8,738	12,945	13,317	105,200	187,800	(82,600)
	<u>Miscellaneous Revenue</u>									
471003	Bulk Composted Finished Materials	149,743	88,059	9,567	24,061	24,643	20,474	166,800	114,300	52,500
471005	Scrap Metal	20,825	16,904	1,574	1,574	1,574	1,574	23,200	21,300	1,900
471003	White Goods Waste	82,660	61,767	6,320	7,490	7,360	8,520	91,500	61,000	30,500
471003	Waste Tires	74,997	47,886	5,919	5,628	6,174	6,561	72,200	57,400	14,800
471003	Electronic Waste	107,505	69,090	7,790	8,550	9,720	10,235	105,400	109,900	(4,500)
471003	Used oil disposal	158	(84)	-	-	-	-	(100)	-	(100)
471005	Household Hazardous Waste	87,121	58,802	8,541	6,088	6,565	5,920	85,900	67,700	18,200
471005	Recycling Hauling	197,152	161,374	20,408	19,545	20,235	22,335	243,900	219,700	24,200
471003	Recycling Services Revenue Share	116,692	66,668	28,199	10,348	11,279	11,397	127,900	198,600	(70,700)
471005	DNR Retainage	308,066	188,623	24,857	25,845	28,875	30,434	298,600	336,300	(37,700)
471005	Other Misc. Revenue	21,277	9,264	495	609	7,603	406	18,400	17,800	600
Miscellaneous Revenue Total		1,166,197	768,353	113,670	109,738	124,027	117,856	1,233,700	1,204,000	29,700
	<u>Non-Operating Revenue</u>									
422001	Grant Revenue	132,906	74,089	-	-	51,000	-	125,100	100,100	25,000
481000	Interest Income	1,001,651	1,108,430	86,731	110,351	125,626	139,096	1,570,200	847,300	722,900
471008	Other Non-Operating Revenue	149,686	15,906	17,000	-	-	-	32,900	21,900	11,000
482001	Proceeds from sales of fixed assets	17,124	-	-	-	-	410,000	410,000	-	410,000
482002	Gain/(loss) on removal of fixed assets	(12,470)	-	-	-	-	-	-	-	-
Non-Operating Revenue Total		1,288,897	1,198,425	103,731	110,351	176,626	549,096	2,138,200	969,300	1,168,900
Revenue Total		11,770,218	7,711,072	935,009	998,489	1,218,051	1,670,996	12,533,700	13,143,200	(609,500)

	Fy23	FY24 Actual	Estimated				Fy24	Fy24	
	Actual	at 2/29/24	03/31/24	04/30/24	05/31/24	06/30/24	Budget	Budget	Change
							(Amended)	(Adopted)	
Tonnages:									
Landfill	198,730	121,700	16,037	16,674	18,629	19,635	192,700	217,000	(24,300)
Comp.Comm/Resid Raw Matls.	24,007	12,004	767	1,809	3,528	3,217	21,300	29,600	(8,300)
Bulk Composted Finished Materials	21,718	9,897	1,075	2,704	2,769	2,300	18,700	16,300	2,400
	244,454	143,601	17,879	21,187	24,926	25,153	232,700	262,900	(30,200)

Consolidated

Personal Services		Fy23	FY24 Actual	Estimated				Fy24	Fy24	
		Actual	at 2/29/24	03/31/24	04/30/24	05/31/24	06/30/24	Budget	Budget	
Account	Account Title							(Amended)	(Adopted)	Change
511100	Regular Employees	2,305,946	1,592,539	206,390	206,390	206,390	206,389	2,418,100	2,473,400	(55,300)
511300	Overtime Pay	161,092	98,378	8,605	8,605	8,605	8,605	132,800	133,500	(700)
511400	Lead Pay	4,249	2,764	559	559	559	559	5,000	5,100	(100)
511400	Accrued Flex Leave	116	-	-	-	-	36,702	36,700	10,000	26,700
512100	Group Insurance	896,601	532,193	57,327	57,327	57,327	57,327	761,500	981,600	(220,100)
512200	Social Security Contributions	182,592	124,690	18,403	18,403	18,403	18,403	198,300	200,600	(2,300)
512300	Retirement Contributions	8,658	158,514	21,197	21,197	21,197	21,197	243,300	246,400	(3,100)
512500	Workers' Compensation	46,309	73,510	322	322	322	322	74,800	48,900	25,900
512600	Other Employee Benefits	24,532	15,665	2,409	2,409	2,409	2,409	25,300	23,300	2,000
Personal Services Total		3,630,094	2,598,252	315,212	315,212	315,212	351,912	3,895,800	4,122,800	(227,000)

**Operating and Capital Budget Amendment
Cedar Rapids Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2024**

		Fy23	FY24 Actual	Estimated				Fy24	Fy24	
		Actual	at 2/29/24	03/31/24	04/30/24	05/31/24	06/30/24	Budget	Budget	Change
								(Amended)	(Adopted)	
Purchased Services										
Account	Account Title									
521100	Public Notices & Advertisements	10,812	2,025	2,869	2,869	2,869	2,869	13,500	6,900	6,600
521100	Media Advertising	101,404	68,524	12,869	12,869	12,869	12,869	120,000	120,000	-
521102	Auditing/Accounting	33,426	25,526	3,119	3,113	3,113	3,113	38,000	35,700	2,300
521104	Consulting/Engineering Serv.	252,993	103,224	55,444	55,444	55,444	55,444	325,000	325,000	-
521105	Janitorial Services	31,894	22,122	2,620	2,620	2,620	2,620	32,600	29,900	2,700
521105	Temporary Help	-	-	-	-	-	-	-	-	-
521107	Legal Services	104	1,047	238	238	238	238	2,000	18,100	(16,100)
521108	White Goods Disposal	44,076	39,294	2,777	2,777	2,777	2,777	50,400	30,000	20,400
521108	Waste Tire Disposal	56,107	50,184	4,954	4,954	4,954	4,954	70,000	55,600	14,400
521108	Electronics Waste Disposal	63,196	34,669	5,033	5,033	5,033	5,033	54,800	50,400	4,400
521108	Household Hazardous Waste Disposal	97,738	95,215	6,196	6,196	6,196	6,196	120,000	100,000	-
521108	Recycling Services Processing	204,002	145,225	23,844	23,844	23,844	23,844	240,600	259,500	(18,900)
521108	Batteries/Fluorescents/Medical Waste	17,807	12,420	2,970	2,970	2,970	2,970	24,300	20,000	4,300
521108	Groundwater/Compost Lab Testing	25,193	9,587	2,728	2,728	2,728	2,728	20,500	27,800	(7,300)
521108	Public Outreach	18,209	7,421	22,145	22,145	22,145	22,145	96,000	217,500	(121,500)
521108	ECICOG Services	7,500	7,500	-	-	-	-	7,500	8,500	(1,000)
521108	Landfill Gas-to-Energy Operating Costs	341,822	57,866	68,034	68,034	68,034	68,034	330,000	300,000	30,000
521108	Alternative Technologies Study	202,729	82,693	26,227	26,227	26,227	26,227	187,600	100,000	87,600
521108	Other Miscellaneous	502,746	275,543	44,489	44,489	44,489	44,489	453,500	471,700	(18,200)
521109	Third Party Collection/Banking Svcs.	138,831	129,071	16,357	16,357	16,357	16,357	194,500	120,000	74,500
522105	Office Equip-Repair & Maint Contracts	4,301	3,328	143	143	143	143	3,900	9,000	(5,100)
523100	Electricity	90,073	51,826	7,043	7,043	7,043	7,043	80,000	83,700	(3,700)
523107	Telephone	21,843	11,958	2,061	2,061	2,061	2,061	20,200	21,900	(1,700)
523108	Water/Sewer	9,505	8,903	749	749	749	749	11,900	11,300	600
524101	Rental of Equip & Vehicles	2,368	923	419	419	419	419	2,600	2,800	(199)
525104	Liability Insurance	30,679	32,869	-	-	-	-	32,900	33,200	(300)
525107	Property Insurance	125,547	142,700	1,000	1,000	1,000	1,000	146,700	134,100	12,600
525108	Vehicle Insurance	12,768	15,792	8	-	-	-	15,800	13,800	2,000
561008	Capital Lease Expense	-	-	-	-	-	-	-	-	-
561009	Capital Lease Interest	13	4	1	-	-	1	-	-	-
Purchased Services Total		2,447,687	1,437,457	314,336	314,321	314,321	314,321	2,694,800	2,606,400	68,400
		Fy23	FY24 Actual	Estimated				Fy24	Fy24	
		Actual	at 2/29/24	03/31/24	04/30/24	05/31/24	06/30/24	Budget	Budget	Change
								(Amended)	(Adopted)	
Supplies & Materials										
Account	Account Title									
531103	Subscriptions/Renewals	875	11	200	-	-	-	200	1,000	(800)
531109	Office Equip & Furniture-Non-Capitalized	22,933	12,597	2,876	2,876	2,876	2,876	24,100	24,100	-
531114	Miscellaneous Shop Supplies	23,406	19,660	3,500	3,500	3,500	3,500	33,700	26,200	7,500
531116	Office Supplies	4,942	2,123	369	369	369	369	3,600	4,300	(700)
531119	Tools & Equipment-Non-Capitalized	69,276	36,594	3,352	3,352	3,352	3,352	50,000	66,500	(16,500)
531123	Uniforms/Safety Supplies	24,161	14,106	2,499	2,499	2,499	2,499	24,100	28,400	(4,300)
532100	Diesel Fuel	389,442	173,221	52,164	52,164	52,164	52,164	381,900	528,800	(146,900)
532101	Gasoline	12,421	7,058	1,236	1,236	1,236	1,236	12,000	16,800	(4,800)
532103	LP Gas	35,597	21,971	2,544	2,544	2,544	2,544	32,100	64,700	(32,600)
532104	Oil	28,531	13,389	4,153	4,153	4,153	4,153	30,000	15,100	14,900
532106	Other Lubricants-Vehicle & Rolling Stock	14,153	8,847	1,688	1,688	1,688	1,688	15,600	13,800	1,800
533100	Building & Grounds Maintenance	197,245	121,601	29,250	29,250	29,250	29,250	238,600	167,600	71,000
533100	Landfill Road Rock	97,818	54,115	7,596	7,596	7,596	7,596	84,500	84,500	-
533100	Compost Pad Repairs	10,171	1,502	1,374	1,374	1,374	1,374	7,000	7,000	-
533101	Repairs & Maint-Stationery Equipment	4,513	2,563	484	484	484	484	4,500	4,400	100
533102	Repairs & Maint-Vehicle & Rolling Stock	564,861	229,965	32,098	32,098	32,098	32,098	358,400	439,600	(81,200)
533102	New Tires & Tire Repairs	30,430	33,145	10,339	10,339	10,339	10,339	74,500	81,400	(6,900)
Supplies & Materials Total		1,530,775	752,469	155,721	155,521	155,521	155,521	1,374,800	1,574,200	(199,400)

**Operating and Capital Budget Amendment
Cedar Rapids Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2024**

Other		<i>Fy23</i>	<i>FY24 Actual</i>	<i>Estimated</i>				<i>Fy24</i>	<i>Fy24</i>	
Account	Account Title	<i>Actual</i>	<i>at 2/29/24</i>	<i>03/31/24</i>	<i>04/30/24</i>	<i>05/31/24</i>	<i>06/30/24</i>	<i>Budget</i>	<i>Budget</i>	<i>Change</i>
								<i>(Amended)</i>	<i>(Adopted)</i>	
542101	Closure/Post-Closure Landfill Expense	3,865,347	868,446	(210,986)	(210,986)	(210,986)	(210,986)	24,500	847,500	(823,000)
542102	Costs of Conference Registrations	4,543	6,327	740	1,933	-	-	9,000	3,900	5,100
542103	Dues & Memberships	5,570	5,909	1,116	-	-	675	7,700	6,600	1,100
542107	Misc. Admin. Costs	10,048	4,662	1,585	1,585	1,585	1,585	11,000	15,200	(4,200)
542107	Bad Debt Write-Off	921	20,164	36	-	-	-	20,200	20,000	200
542107	Public & Employee Relations	7,611	7,418	95	95	95	95	7,800	6,800	1,000
542108	Postage & Freight	2,541	1,370	308	308	308	308	2,600	2,600	-
542111	Travel (Meals, Lodging, Mileage, Air Fare)	8,932	3,625	700	1,025	100	50	5,500	3,800	1,700
Other Total		3,905,512	917,921	(206,407)	(206,041)	(208,899)	(208,274)	88,300	906,400	(818,100)

Capital Outlay		<i>Fy23</i>	<i>FY24 Actual</i>	<i>Estimated</i>				<i>Fy24</i>	<i>Fy24</i>	
Account	Account Title	<i>Actual</i>	<i>at 2/29/24</i>	<i>03/31/24</i>	<i>04/30/24</i>	<i>05/31/24</i>	<i>06/30/24</i>	<i>Budget</i>	<i>Budget</i>	<i>Change</i>
								<i>(Amended)</i>	<i>(Adopted)</i>	
551000	Land	-	-	-	-	-	-	-	-	-
552000	Buildings	1,803,015	273,810	-	-	-	-	273,800	150,800	123,000
553000	Improvements Other than Bldgs	491,518	621,635	130,147	124,847	124,847	124,847	1,126,300	1,554,100	(427,800)
554000	Machinery & Equipment	618,004	1,900,506	3,469	41,929	-	105,800	2,051,700	2,674,100	(622,400)
553000	Work-in-Progress	-	49,060	195,985	195,985	195,985	195,985	833,000	470,200	362,800
Capital Outlay Total		2,912,537	2,845,010	329,601	362,761	320,832	426,632	4,284,800	4,849,200	(564,400)
555000	Depreciation Expense	3,340,745	2,283,105	298,684	298,684	298,684	298,685	3,477,800	3,673,100	(195,300)
555001	Amortization (leased asset) expense	525	-	-	-	-	500	500	500	-
Depreciation Expense Total		3,341,270	2,283,105	298,684	298,684	298,684	299,185	3,478,300	3,673,600	(195,300)

Non-Operating Expense										
542109	Other Non-Operating Expense	157,550	-	-	1,300	-	-	1,300	1,300	-
Non-Operating Expense Total		157,550	-	-	1,300	-	-	1,300	1,300	-

Expenses Total		17,925,424	10,834,216	1,207,149	1,241,757	1,195,672	1,339,299	15,818,100	17,733,900	(1,935,800)
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