FY28 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Revenues Summary	*FY27*	***FY28***		
Account Title	*Budget*	***Budget***	*Change*	*% Change*
Charges for Services	9,993,200	**12,852,900**	2,859,700	
Use of Money & Property	125,000	**169,000**	44,000	
Miscellaneous Revenue	2,123,200	**1,817,400**	(305,800)	
Total Revenues	12,241,400	**14,839,300**	2,597,900	21%
Expenses Summary:				
Account Title				
Personal Services	4,226,900	**4,311,400**	84,500	
Purchased Services	3,026,500	**6,120,900**	3,094,400	
Supplies & Materials	1,237,900	**1,497,000**	259,100	
Closure/Postclosure Care	1,667,900	**(1,185,200)**	(2,853,100)	
Other	42,600	**52,400**	9,800	
Total Expenses	10,201,800	**10,796,500**	594,700	6%
Operating Income Before Depreciation	2,039,600	**4,042,800**	2,003,200	98%
Depreciation Expense	3,730,600	**4,149,400**	418,800	11%
Operating Income (Loss)	(1,691,000)	**(106,600)**	1,584,400	-94%
Non-oper. Revenues/(Expenses):				
Grant Revenue	152,900	**132,700**	(20,200)	-13%
Interest Income	1,421,000	**1,842,300**	421,300	30%
Interest Expense	-	-	-	0%
Other Non-Operating Income	21,500	21,500	-	0%
Gain on Sale of Capital Assets	-	(20,100)	(20,100)	0%
Total Non-oper. Revenues (Expenses)	1,595,400	**1,976,400**	381,000	24%
Net Income	(95,600)	**1,869,800**	1,965,400	2056%

Total Revenues	13,836,800	**16,815,700**	2,978,900
Total Operating Expenses	10,201,800	**10,796,500**	594,700
Depreciation Expense	3,730,600	**4,149,400**	418,800
Capital Expenditures	6,761,000	**2,695,000**	(4,066,000)
Total Expenses	20,693,400	**17,640,900**	(3,052,500)
Less Landfill Closure/Post-Closure	(1,667,900)	**1,185,200**	2,853,100
Total Operating Expenses, Depreciation, & Capital Expenditures	19,025,500	**18,826,100**	(199,400)
Unadjusted Revenues over Expenditures	**(5,188,700)**	**(2,010,400)**	3,178,300
Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay	**5,405,600**	**2,969,800**	(2,435,800)
Net Change in Balance Sheet Accts. Affecting Cash	(100)	765,100	765,200
Adjusted Revenues over Expenditures	216,800	**1,724,500**	1,507,700
Funds Transferred From/(To) Reserves	(216,800)	**(1,724,500)**	(1,507,700)

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Account	Account Title	*FY27 Budget*	***FY28 Budget***	*Change*	*% Change*
	Operating Revenue:				
	Charges for Services				
432101	Landfill Solid Waste Fees	9,451,300	**12,303,000**	2,851,700	30%
432103	Landfill Gas-to-Energy	541,900	**549,900**	8,000	1%
	Total Charges for Services	9,993,200	**12,852,900**	2,859,700	29%
	Use of Money & Property				
451001	Site Penalties	100,000	**150,000**	50,000	50%
451001	Customer Finance Charges	25,000	**19,000**	(6,000)	-24%
	Total Use of Money & Property	125,000	**169,000**	44,000	35%
	Miscellaneous Revenue				
	Composting				
471003	Comp.Comm/Resid Raw Matls.	791,400	**835,100**	43,700	6%
471003	Bulk Composted Finished Materials	171,200	**278,300**	107,100	63%
	Recycling				
471005	Scrap Metal	39,000	**37,800**	(1,200)	-3%
471003	White Goods Waste	112,400	**113,800**	1,400	1%
471003	Waste Tires	82,300	**72,800**	(9,500)	-12%
471003	Electronic Waste	106,400	**107,100**	700	1%
471005	Recycling	276,000	**1,900**	(274,100)	-99%
471003	Recycling Services Revenue Share	152,700	**52,500**	(100,200)	-66%
	HHM				
471003	Used Oil Disposal	-	**-**	-	0%
471005	Household Hazardous Waste	69,100	**59,300**	(9,800)	-14%
	Other Miscellaneous				
471005	DNR Retainage	284,100	**201,500**	(82,600)	-29%
471005	Other Misc. Revenue	38,600	**57,300**	18,700	48%
	Total Miscellaneous Revenue	2,123,200	**1,817,400**	(305,800)	-14%
	Non-Operating Revenue:				
422001	Grant Revenue	152,900	**132,700**	(20,200)	-13%
481000	Interest Income	1,421,000	**1,842,300**	421,300	30%
471008	Other Non-Operating Revenue	21,500	**21,500**	-	0%
482001	Proceeds from sales of fixed assets	-	**-**	-	0%
482002	Gain/(Loss) on disposal of Fixed Assets	-	**(20,100)**	-	0%
	Total Non-Operating Revenue	1,595,400	**1,976,400**	401,100	25%
	Total Revenue	13,836,800	**16,815,700**	2,978,900	22%
	Tonnage:				
	Landfill	183,300	**205,000**	21,700	12%
	Compostable Comm./Resid. Raw Materials	21,000	**20,600**	(400)	-2%
	Bulk Composted Finished Materials	17,100	**13,100**	(4,000)	-23%
	Total	221,400	**238,700**	17,300	8%

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Personal Services

Account	Account Title	*FY27 Budget*	***FY28 Budget***	*Change*	*% Change*
511100	Regular Employees	2,767,000	**2,793,500**	26,500	1%
511300	Overtime Pay	182,400	**188,900**	6,500	4%
511400	Lead Pay	5,100	**5,100**	-	0%
511400	Accrued Flex Leave	5,000	**4,500**	(500)	-10%
512100	Group Insurance	619,700	**671,200**	51,500	8%
512200	Social Security Contributions	226,200	**228,900**	2,700	1%
512300	Retirement Contributions	277,000	**280,700**	3,700	1%
512500	Workers' Compensation	97,800	**107,400**	9,600	10%
512600	Other Employee Benefits	46,700	**31,200**	(15,500)	-33%
Personal Services Total		4,226,900	**4,311,400**	84,500	2%

Purchased Services

Account	Account Title	*FY27 Budget*	***FY28 Budget***	*Change*	*% Change*
521100	Public Notices & Advertisements	4,100	**3,800**	(300)	-7%
521100	Media Advertising	117,000	**120,000**	3,000	3%
521102	Auditing/Accounting	51,600	**54,800**	3,200	6%
521104	Consulting/Engineering Serv.	290,000	**320,000**	30,000	10%
521105	Janitorial Services	41,000	**45,000**	4,000	10%
521107	Legal Services	10,000	**15,000**	5,000	50%
521108	White Goods Disposal	100,000	**80,000**	(20,000)	-20%
521108	Waste Tire Disposal	78,200	**62,500**	(15,700)	-20%
521108	Electronics Waste Disposal	57,200	**52,000**	(5,200)	-9%
521108	Household Hazardous Waste Disposal	108,000	**120,000**	12,000	11%
521108	Recycling Services Processing	277,600	**27,700**	(249,900)	-90%
521108	Batteries/Fluorescents/Medical Waste	30,000	**35,000**	5,000	17%
521108	Groundwater/Compost Lab Testing	27,100	**31,200**	4,100	15%
521108	Public Outreach	58,500	**48,500**	(10,000)	-17%
521108	ECICOG Services	32,500	**26,000**	(6,500)	0%
521108	Waste Transfer Hauling	-	**1,875,000**	1,875,000	100%
521108	Waste Disposal	-	**1,650,000**	1,650,000	200%
521108	Landfill Gas-to-Energy Operating Costs	430,000	**385,000**	(45,000)	-10%
521108	Alternative Technologies Study/Future Planning	50,000	**50,000**	-	0%
521108	Other Miscellaneous	495,000	**344,600**	(150,400)	-30%
521109	Third Party Collection/Banking Svcs.	281,000	**217,100**	(63,900)	-23%
522105	Office Equip-Repair & Maint Contracts	4,900	**4,700**	(200)	-4%
523100	Electricity	110,500	**112,300**	1,800	2%
523107	Telephone	19,700	**19,600**	(100)	-1%
523108	Water/Sewer	88,000	**136,300**	48,300	55%
524101	Rental of Equip & Vehicles	10,300	**9,900**	(400)	-4%
525104	Liability Insurance	50,300	**57,100**	6,800	14%
525107	Property Insurance	179,800	**201,300**	21,500	12%
525108	Vehicle Insurance	24,200	**16,500**	(7,700)	-32%
561008	Capital Lease Expense	-	**-**	-	0%
561009	Capital Lease Interest	-	**-**	-	0%
Purchased Services Total		3,026,500	**6,120,900**	3,094,400	102%

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Supplies & Materials

Account	Account Title	*FY27 Budget*	***FY28 Budget***	*Change*	*% Change*
531103	Subscriptions/Renewals	500	**400**	(100)	-20%
531109	Office Equip & Furniture-Non-Capitalized	34,900	**32,000**	(2,900)	-8%
531114	Miscellaneous Shop Supplies	35,100	**47,700**	12,600	36%
531116	Office Supplies	3,900	**6,200**	2,300	59%
531119	Tools & Equipment-Non-Capitalized	40,900	**13,900**	(27,000)	-66%
531123	Uniforms/Safety Supplies	33,600	**34,400**	800	2%
532100	Diesel Fuel	227,500	**505,600**	278,100	122%
532101	Gasoline	15,600	**15,600**	-	0%
532103	LP Gas	26,700	**24,400**	(2,300)	-9%
532104	Oil	25,500	**28,000**	2,500	10%
532106	Other Lubricants-Vehicle & Rolling Stock	16,500	**18,200**	1,700	10%
533100	Building & Grounds Maintenance	310,800	**228,000**	(82,800)	-27%
533100	Landfill Road Rock	90,000	**90,000**	-	0%
533100	Compost Pad Repairs	9,000	**9,100**	100	1%
533101	Repairs & Maint-Stationery Equipment	5,500	**4,300**	(1,200)	-22%
533102	Repairs & Maint-Vehicle & Rolling Stock	318,300	**351,200**	32,900	10%
533102	New Tires & Tire Repairs	43,600	**88,000**	44,400	102%
Supplies & Materials Total		1,237,900	**1,497,000**	259,100	21%

Other

Account	Account Title	*FY27 Budget*	***FY28 Budget***	*Change*	*% Change*
541106	Grants & Contributions	-	**-**	-	-
542101	Closure/Post-Closure Landfill Expense	1,667,900	**(1,185,200)**	(2,853,100)	-171%
542102	Costs of Conference Registrations	6,600	**8,700**	2,100	32%
542103	Dues & Memberships	8,100	**7,600**	(500)	-6%
542107	Misc. Admin. Costs	6,400	**7,400**	1,000	16%
542107	Bad Debt Write-Off	2,000	**500**	(1,500)	-75%
542107	Public & Employee Relations	9,700	**15,200**	5,500	57%
542108	Postage & Freight	2,000	**2,400**	400	20%
542111	Travel (Meals, Lodging, Mileage, Air Fare)	7,800	**10,600**	2,800	36%
Other Total		1,710,500	**(1,132,800)**	(2,843,300)	-166%

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Capital Outlay		*FY27*	***FY28***		
Account	**Account Title**	*Budget*	***Budget***	*Change*	*% Change*
551000	Land	-	**-**	-	
552000	Buildings	-	**-**	-	0%
553000	Improvements Other than Bldgs	6,278,700	**1,270,000**	(5,008,700)	-80%
554000	Machinery & Equipment	482,300	**1,425,000**	942,700	195%
Capital Outlay Total		6,761,000	**2,695,000**	(4,066,000)	-60%

Depreciation Expense		*FY27*	***FY28***		
Account	**Account Title**	*Budget*	***Budget***	*Change*	*% Change*
555000	Depreciation Expense	3,730,600	**4,149,400**	418,800	11%
555001	Amortization (leased asset) expense	-	**-**	-	0%
Depreciation Expense Total		3,730,600	**4,149,400**	418,800	11%

Non-Operating Expense		*FY27*	***FY28***		
Account	**Account Title**	*Budget*	***Budget***	*Change*	*% Change*
561003	Interest Exp-Capital Lease Obligations	-	**-**	-	-
542109	Other Non-Operating Expense	-	**-**	-	-100%
Non-operating Expense Total		-	**-**	-	-100%

Budget Total					
		20,693,400	**17,640,900**	(3,052,500)	-15%