

**Operating and Capital Budget Amendment
Cedar Rapids Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2026**

Consolidated

Revenues Summary

Account Title	<i>Fy25 Actual</i>	<i>Fy26 Budget (Amended)</i>	<i>Fy26 Budget (Adopted)</i>	<i>Change</i>	<i>% Change</i>	<i>Explanation</i>
Charges for Services	9,166,813	10,496,900	9,846,000	650,900		
Use of Money & Property	135,909	151,400	81,600	69,800		
Miscellaneous Revenue	2,229,626	1,975,800	2,058,700	(82,900)		
Total Operating Revenues	11,532,348	12,624,100	11,986,300	637,800	5%	

Expenses Summary:

Account Title	<i>Fy25 Actual</i>	<i>Fy26 Budget (Amended)</i>	<i>Fy26 Budget (Adopted)</i>	<i>Change</i>	<i>% Change</i>	<i>Explanation</i>
Personal Services	3,484,565	3,966,800	4,054,700	(87,900)		
Purchased Services	2,669,733	2,600,600	2,721,100	(120,500)		
Supplies & Materials	1,167,531	1,227,000	1,455,500	(228,500)		
Closure/Postclosure Care	1,321,176	1,235,100	1,253,000	(17,900)		
Other	48,310	255,900	550,000	(294,100)		
Total Operating Expenses	8,691,314	9,285,400	10,034,300	(748,900)	-8%	
Operating Income Before Depreciation	2,841,034	3,338,500	1,952,000	1,386,500	42%	
Depreciation Expense	3,756,341	3,707,000	3,829,800	(122,800)	-3%	
Operating Income (Loss)	(915,307)	(368,500)	(1,877,800)	1,509,300	-410%	
Non-oper. Revenues/(Expenses):						
Grant Revenue	160,819	128,700	139,000	(10,300)		
Interest Income	1,597,901	1,412,500	1,657,000	(244,500)		
Interest Expense	-	-	-	-		
Gain on Sale of Capital Assets	247,290	16,300	-	16,300		
Total Non-Operating Revenues (Expenses)	2,006,010	1,557,500	1,796,000	(238,500)	-15%	
Net Income	1,090,703	1,189,000	(81,800)	1,270,800	107%	

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Consolidated		Fy25	Fy26	Fy26			
Account	Account Title	Actual	Budget (Amended)	Budget (Adopted)	Change	% Change	Explanation
Revenues							
<u>Charges for Services</u>							
432101	Landfill Solid Waste Fees	8,622,691	9,952,300	9,299,200	653,100		tonnage is up due to construction projects in the area
432103	Landfill Gas-to-Energy	544,123	544,600	546,800	(2,200)		
Charges for Services Total		9,166,813	10,496,900	9,846,000	650,900	6%	
<u>Use of Money & Property</u>							
451001	Site Penalties	109,999	18,600	52,200	(33,600)		
451001	Customer Finance Charges	25,910	132,800	29,400	103,400		
Use of Money & Property Total		135,909	151,400	81,600	69,800	46%	
<u>Miscellaneous Revenue</u>							
471003	Comp.Comm/Resid Raw Matls.	677,113	735,300	713,600	21,700		
471003	Bulk Composted Finished Materials	87,497	134,800	169,600	(34,800)		
471005	Scrap Metal	39,414	44,500	37,800	6,700		
471003	White Goods Waste	107,830	132,200	87,900	44,300		
471003	Waste Tires	81,514	71,400	83,600	(12,200)		
471003	Electronic Waste	107,645	107,700	106,300	1,400		
471003	Used oil disposal	-	-	-	-		
471005	Household Hazardous Waste	56,006	55,800	88,900	(33,100)		
471005	Recycling	214,316	239,800	253,000	(13,200)		
471003	Recycling Services Revenue Share	157,188	90,000	169,000	(79,000)		
471005	DNR Retainage	281,998	313,600	297,100	16,500		
471005	Other Misc. Revenue	37,622	28,700	30,400	(1,700)		
Miscellaneous Revenue Total		1,848,143	1,953,800	2,037,200	(83,400)	-4%	
<u>Non-Operating Revenue</u>							
422001	Grant Revenue	160,819	128,700	139,000	(10,300)		
481000	Interest Income	1,597,901	1,412,500	1,657,000	(244,500)		interest rates are down
471008	Other Non-Operating Revenue	381,483	22,000	21,500	500		
482001	Proceeds from sales of fixed assets	232,290	16,300	-	16,300		
482002	Gain/(loss) on removal of fixed assets	15,000	-	-	-		
Non-Operating Revenue Total		2,387,492	1,579,500	1,817,500	(238,000)	-15%	
Revenue Total		13,538,358	14,181,600	13,782,300	399,300	3%	

Tonnages:

	Fy25	Fy26	Fy26		
	Actual	Budget (Amended)	Budget (Adopted)	Change	% Change
Landfill	181,910	202,300	191,700	10,600	
Comp.Comm/Resid Raw Matls.	20,264	21,700	22,300	(600)	
Bulk Composted Finished Materials	15,753	13,300	19,900	(6,600)	
	217,927	237,300	233,900	3,400	0

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Consolidated

Personal Services		Fy25	Fy26	Fy26			
Account	Account Title	Actual	Budget (Amended)	Budget (Adopted)	Change	% Change	Explanation
511100	Regular Employees	2,408,141	2,615,000	2,657,100	(42,100)		Part-time employee (29k)--role absorbed; seasonal staff reduction (12.4k)
511300	Overtime Pay	141,696	171,500	168,600	2,900		
511400	Lead Pay	4,473	4,700	5,100	(400)		
511400	Accrued Flex Leave	4,210	26,400	5,000	21,400		
512100	Group Insurance	508,183	559,100	596,400	(37,300)		18-family@\$21,968.31/yr.; 2 EE+C@12,502.92/yr.; 5 EE+S@\$16,246.69/yr.; 9-single@\$8,123.31/yr.; 1 partial year of single; 2 Waived coverage
512200	Social Security Contributions	189,610	215,500	216,900	(1,400)		
512300	Retirement Contributions	124,906	264,500	264,700	(200)		
512500	Workers' Compensation	80,508	85,700	93,300	(7,600)		
512600	Other Employee Benefits	22,837	24,400	47,600	(23,200)		
Personal Services Total		3,484,565	3,966,800	4,054,700	(87,900)	-2%	

Purchased Services		Fy25	Fy26	Fy26			
Account	Account Title	Actual	Budget (Amended)	Budget (Adopted)	Change	% Change	Explanation
521100	Public Notices & Advertisements	3,574	6,000	7,700	(1,700)		
521100	Media Advertising	97,404	120,000	120,000	-		
521102	Auditing/Accounting	43,177	47,500	47,600	(100)		
521104	Consulting/Engineering Serv.	288,317	304,400	250,000	54,400		contracted rate
521105	Janitorial Services	36,025	38,000	37,800	200		
521105	Temporary Help	-	-	-	-		
521107	Legal Services	15,562	5,500	5,500	-		
521108	White Goods Disposal	73,056	75,300	62,000	13,300		
521108	Waste Tire Disposal	64,584	62,300	75,000	(12,700)		
521108	Electronics Waste Disposal	53,158	50,900	62,200	(11,300)		
521108	Household Hazardous Waste Disposal	120,625	108,200	102,400	5,800		
521108	Recycling Services Processing	228,950	248,400	281,200	(32,800)		
521108	Batteries/Fluorescents/Medical Waste	20,061	27,000	19,300	7,700		
521108	Groundwater/Compost Lab Testing	33,613	27,300	27,300	-		
521108	Public Outreach	21,366	43,000	35,500	7,500		
521108	ECICOG Services	7,500	25,000	30,000	(5,000)		
521108	Landfill Gas-to-Energy Operating Costs	414,368	426,600	390,000	36,600		
521108	Alternative Technologies Study	-	15,000	100,000	(85,000)		battery diversion and water quality studies
521108	Other Miscellaneous	509,070	345,900	470,000	(124,100)		moved wastewater discharge fee from here to Water/Sewer & there will be no compost hauling
521109	Third Party Collection/Banking Svcs.	234,117	183,700	180,000	3,700		
522105	Office Equip-Repair & Maint Contracts	7,405	4,500	4,500	-		
523100	Electricity	91,171	104,800	102,700	2,100		
523107	Telephone	18,549	20,500	20,300	200		
523108	Water/Sewer	13,990	77,000	11,500	65,500		wastewater discharge fee moved here
524101	Rental of Equip & Vehicles	16,311	3,100	3,100	-		
525104	Liability Insurance	44,376	45,300	48,800	(3,500)		
525107	Property Insurance	193,436	163,500	204,600	(41,100)		
525108	Vehicle Insurance	19,968	21,900	22,100	(200)		
561008	Capital Lease Expense	-	-	-	-		
561009	Capital Lease Interest	-	-	-	-		
Purchased Services Total		2,669,733	2,600,600	2,721,100	(120,500)	-5%	

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Supplies & Materials		<i>Fy25</i>	<i>Fy26</i>	<i>Fy26</i>			
Account	Account Title	<i>Actual</i>	<i>Budget (Amended)</i>	<i>Budget (Adopted)</i>	<i>Change</i>	<i>% Change</i>	<i>Explanation</i>
531103	Subscriptions/Renewals	435	500	200	300		
531109	Office Equip & Furniture-Non-Capitalized	32,090	32,300	22,100	10,200		
531114	Miscellaneous Shop Supplies	39,277	42,900	29,900	13,000		
531116	Office Supplies	3,857	6,300	4,700	1,600		
531119	Tools & Equipment-Non-Capitalized	11,524	20,000	59,900	(39,900)		\$13k drums & Gaylords moved from here to shop supplies
531123	Uniforms/Safety Supplies	22,957	24,800	26,700	(1,900)		
532100	Diesel Fuel	222,133	254,600	281,600	(27,000)		
532101	Gasoline	12,103	13,400	13,400	-		
532103	LP Gas	23,343	16,900	29,900	(13,000)		
532104	Oil	22,782	25,200	25,200	-		
532106	Other Lubricants-Vehicle & Rolling Stock	15,069	15,200	14,000	1,200		
533100	Building & Grounds Maintenance	233,757	195,000	381,900	(186,900)		170k for Leachate line jetting and repairs moved to capital
533100	Landfill Road Rock	89,647	90,000	90,000	-		
533100	Compost Pad Repairs	9,331	15,000	20,000	(5,000)		
533101	Repairs & Maint-Stationery Equipment	5,809	5,000	5,000	-		
533102	Repairs & Maint-Vehicle & Rolling Stock	364,309	437,000	418,100	18,900		
533102	New Tires & Tire Repairs	59,108	32,900	32,900	-		
Supplies & Materials Total		1,167,531	1,227,000	1,455,500	(228,500)	-19%	
Other		<i>Fy25</i>	<i>Fy26</i>	<i>Fy26</i>			
Account	Account Title	<i>Actual</i>	<i>Budget (Amended)</i>	<i>Budget (Adopted)</i>	<i>Change</i>	<i>% Change</i>	<i>Explanation</i>
541106	Grants & Contributions	-	215,200	500,000	(284,800)		actual project costs for water line connection came in lower than anticipated
542101	Closure/Post-Closure Landfill Expense	1,321,176	1,235,100	1,253,000	(17,900)		
542102	Costs of Conference Registrations	6,512	6,600	8,300	(1,700)		
542103	Dues & Memberships	7,964	8,600	8,600	-		
542107	Misc. Admin. Costs	13,544	5,700	9,000	(3,300)		
542107	Bad Debt Write-Off	-	100	3,000	(2,900)		
542107	Public & Employee Relations	9,132	10,100	9,500	600		
542108	Postage & Freight	1,686	2,000	2,500	(500)		
542111	Travel (Meals, Lodging, Mileage, Air Fare)	9,472	7,600	7,600	-		
Other Total		1,369,486	1,491,000	1,801,500	(310,500)	-21%	
Capital Outlay		<i>Fy25</i>	<i>Fy26</i>	<i>Fy26</i>			
Account	Account Title	<i>Actual</i>	<i>Budget (Amended)</i>	<i>Budget (Adopted)</i>	<i>Change</i>	<i>% Change</i>	<i>Explanation</i>
551000	Land	-	-	-	-		
552000	Buildings	-	-	-	-		
553000	Improvements Other than Bldgs	288,471	517,100	1,671,400	(1,154,300)		Phase 5B only in planning and early prep phases
554000	Machinery & Equipment	473,576	1,760,000	1,829,500	(69,500)		Pushed off wheel loader, moved up D6 Dozer and refurbished water wagon instead of buying new
561008	Principal - Capital Lease Obligations	-	-	-	-		
Capital Outlay Total		762,047	2,277,100	3,500,900	(1,223,800)	-54%	
555000	Depreciation Expense	3,756,341	3,707,000	3,829,800	(122,800)		
555001	Amortization (leased asset) expense	-	-	-	-		
Depreciation Expense Total		3,756,341	3,707,000	3,829,800	(122,800)	-3%	
Non-Operating Expense							
542109	Other Non-Operating Expense	-	-	1,500	(1,500)		
Non-Operating Expense Total		-	-	1,500	(1,500)	0%	
Expenses Total		13,209,702	15,269,500	17,365,000	(2,095,500)	-14%	