Operating and Capital Budget Amendment
Cedar Rapids Linn County Solid Waste Agency
Fiscal Year Ending June 30, 2022

Consolidated

Revenues Summary / **Account Title**	*Fy21 Actual*	*Actual 03/31/22*	*Estimated 04/30/22*	*Estimated 05/31/22*	*Estimated 06/30/22*	***Fy22 Budget (Amended)***	*Fy22 Budget (Adopted)*	*Change*
Charges for Services	16,310,718	7,888,533	736,381	845,518	1,034,168	**10,504,600**	9,220,800	1,283,800
Use of Money & Property	77,361	54,728	8,598	8,388	7,486	**79,200**	79,800	(600)
Miscellaneous Revenue	1,423,379	992,525	117,981	119,686	135,009	**1,365,200**	1,113,800	251,400
Total Revenues	17,811,458	8,935,786	862,960	973,593	1,176,663	**11,949,000**	10,414,400	1,534,600
Expenses Summary:								
Account Title								
Personal Services	3,753,698	2,710,567	304,664	311,332	330,496	**3,657,059**	3,958,796	(301,737)
Purchased Services	2,449,286	1,552,755	331,969	235,705	256,171	**2,376,600**	2,369,400	7,200
Supplies & Materials	1,252,818	817,988	167,427	127,119	138,464	**1,251,000**	1,145,400	105,600
Other	2,706,655	626,986	(698,368)	(698,685)	(672,432)	**(1,442,500)**	841,000	(2,283,500)
Total Expenses	10,162,458	5,708,297	105,692	(24,529)	52,699	**5,842,159**	8,314,596	(2,472,437)
Operating Income Before Depreciation	7,648,999	3,227,489	757,268	998,121	1,123,964	**6,106,841**	2,099,804	4,007,037
Depreciation Expense	2,877,482	2,315,664	88,712	88,712	88,712	**2,581,800**	2,963,800	(382,000)
Operating Income	4,771,518	911,825	668,556	909,409	1,035,252	**3,525,041**	(863,996)	4,389,037
Non-oper. Revenues/(Expenses):								
Grant Revenue	117,380	84,248	-	59,952	-	**144,200**	106,400	37,800
Interest Income	89,619	12,949	1,945	2,206	2,600	**19,700**	155,500	(135,800)
Other Non-Operating Revenues (Expenses)	620,894	(235,376)	1,793	1,792	1,792	**(152,000)**	19,400	(171,400)
Total Non-Operating Revenues (Expenses)	827,892	(138,179)	3,738	63,950	4,392	**11,900**	281,300	(269,400)
Net Income	5,599,410	773,646	672,294	973,359	1,039,644	**3,536,941**	(582,696)	4,119,638

	Fy21 Actual	*Actual 03/31/22*	*Estimated 04/30/22*	*Estimated 05/31/22*	*Estimated 06/30/22*	***Fy22 Budget (Amended)***	*Fy22 Budget (Adopted)*	*Change*
Total Revenues	19,232,508	9,083,512	866,698	1,037,542	1,256,049	**12,243,800**	10,695,700	1,548,100
Total Operating Expenses	10,764,056	5,991,197	105,692	(24,529)	52,699	**6,125,059**	8,314,596	(2,189,536)
Depreciation Expense	2,877,482	2,315,664	88,712	88,712	88,712	**2,581,800**	2,963,800	(382,000)
Total Capital Expenditures	4,649,535	5,646,635	433,439	295,012	330,013	**6,705,100**	6,417,400	287,700
Total Expenses & Capital Expenditures	18,291,073	13,953,495	627,843	359,195	471,424	**15,411,959**	17,695,796	(2,283,836)
Rev. over Expenses and Cap. Expend.	941,435	(4,869,983)	238,855	678,347	784,625	**(3,168,159)**	(7,000,096)	3,831,937

Operating and Capital Budget Amendment
Cedar Rapids Linn County Solid Waste Agency
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Consolidated

Account	Account Title	*Fy21 Actual*	*Actual 03/31/22*	*Estimated 04/30/22*	*Estimated 05/31/22*	*Estimated 06/30/22*	***Fy22 Budget (Amended)***	*Fy22 Budget (Adopted)*	*Change*
Revenues									
	Charges for Services								
471003	Compostable Commercial/Resid. Raw Matls.	973,692	486,963	68,059	81,759	81,019	**717,800**	718,300	(500)
432101	Landfill Solid Waste Fees	14,744,169	6,999,652	624,062	719,499	908,887	**9,252,100**	7,957,400	1,294,700
432103	Landfill Gas	592,858	401,918	44,260	44,260	44,262	**534,700**	545,100	(10,400)
Charges for Services Total		16,310,718	7,888,533	736,381	845,518	1,034,168	**10,504,600**	9,220,800	1,283,800
	Use of Money & Property								
451001	Site Penalties	26,269	32,882	6,580	6,370	5,468	**51,300**	32,600	18,700
451001	Customer Finance Charges	51,092	21,846	2,018	2,018	2,018	**27,900**	47,200	(19,300)
Use of Money & Property Total		77,361	54,728	8,598	8,388	7,486	**79,200**	79,800	(600)
	Miscellaneous Revenue								
471003	Bulk Composted Finished Materials	142,728	53,398	17,100	13,060	15,342	**98,900**	115,600	(16,700)
471005	Scrap Metal	23,371	19,733	2,789	2,789	2,789	**28,100**	18,000	10,100
471003	White Goods Waste	78,147	56,358	5,075	6,285	8,482	**76,200**	74,700	1,500
471003	Waste Tires	54,255	50,193	4,530	6,097	5,280	**66,100**	53,900	12,200
471003	Electronic Waste	109,565	73,355	8,720	9,530	9,595	**101,200**	114,300	(13,100)
471005	Household Hazardous Waste	53,930	41,423	5,593	5,592	5,592	**58,200**	57,200	1,000
471005	Recycling Hauling	202,174	156,984	19,608	19,110	18,498	**214,200**	271,400	(57,200)
471003	Recycling Revenue Share	149,881	256,738	27,749	27,228	26,585	**338,300**	58,400	279,900
471005	DNR Retainage	591,986	278,581	25,671	28,849	35,700	**368,800**	320,900	47,900
471005	Other Miscellaneous Revenue	17,341	5,762	1,146	1,146	7,146	**15,200**	29,400	(14,200)
Miscellaneous Revenue Total		1,423,379	992,525	117,981	119,686	135,009	**1,365,200**	1,113,800	251,402
	Non-Operating Revenue								
422001	Grant Revenue	117,380	84,248	-	59,952	-	**144,200**	106,400	37,800
481000	Interest Income	89,619	12,949	1,945	2,206	2,600	**19,700**	155,500	(135,800)
471008	Other Non-Operating Revenue	1,194,938	47,523	1,793	1,792	1,792	**52,900**	19,400	33,500
482002	Gain/(Loss) on Removal of Fixed Assets	(8,440)	3,006	-	-	74,994	**78,000**	-	78,000
482001	Proceeds on Sales of Fixed Assets	27,554	-	-	-	-	**-**	-	-
Non-Operating Revenue Total		1,421,050	147,726	3,738	63,950	79,386	**294,800**	281,300	13,500
Revenue Total		19,232,508	9,083,512	866,698	1,037,542	1,256,049	**12,243,800**	10,695,700	1,548,103

	Fy21 Actual	*Actual 03/31/22*	*Estimated 04/30/22*	*Estimated 05/31/22*	*Estimated 06/30/22*	***Fy22 Budget (Amended)***	*Fy22 Budget (Adopted)*	Change
Tonnages:								
Compost Commercial/Residential	40,130	19,923	2,790	3,390	3,297	**29,400**	29,200	200
Landfill	381,927	180,189	16,110	18,601	23,000	**237,900**	207,000	30,900
Bulk Composted Finished Materials	37,283	10,014	2,680	3,706	1,300	**17,700**	16,400	1,300
	459,339	210,126	21,580	25,697	27,597	**285,000**	252,600	32,400

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Personal Services									
							Fy22	*Fy22*	
		Fy21	*Actual*	*Estimated*			***Budget***	*Budget*	
Account	**Account Title**	*Actual*	*03/31/22*	*04/30/22*	*05/31/22*	*06/30/22*	***(Amended)***	*(Adopted)*	*Change*
511100	Regular Employees	2,216,600	1,645,163	186,700	192,329	196,008	**2,220,200**	2,403,978	(183,778)
511300	Overtime	203,090	112,963	13,700	11,745	11,791	**150,200**	179,441	(29,241)
511400	Lead Pay	4,286	3,170	500	514	516	**4,700**	4,676	24
511400	Accrued Flex Leave	12,090	-	598	624	14,375	**15,597**	10,000	5,597
512100	Group Insurance	774,406	612,649	66,305	68,423	68,424	**815,800**	862,829	(47,029)
512200	Social Security Contributions	180,352	129,889	14,357	14,791	16,125	**175,162**	198,754	(23,592)
512300	Retirement Contributions	307,775	165,340	17,298	17,665	17,998	**218,300**	245,260	(26,960)
512500	Workers Comp Insurance	32,838	24,011	3,296	3,296	3,296	**33,900**	28,705	5,195
512600	Other Employee Benefits	22,262	17,384	1,909	1,944	1,963	**23,200**	25,151	(1,951)
Personal Services Total		3,753,698	2,710,567	304,664	311,332	330,496	**3,657,059**	3,958,794	(301,735)

Purchased Services									
							Fy22	*Fy22*	
		Fy21	*Actual*	*Estimated*			***Budget***	*Budget*	
Account	**Account Title**	*Actual*	*03/31/22*	*04/30/22*	*05/31/22*	*06/30/22*	***(Amended)***	*(Adopted)*	*Change*
521100	Public Notice & Advertisements	6,098	3,525	392	392	391	**4,700**	6,400	(1,700)
521100	Media Advertising	89,949	69,813	10,062	10,062	10,062	**100,000**	125,000	(25,000)
521102	Auditing/Accounting	32,502	29,200	3,167	3,167	3,166	**38,700**	39,400	(700)
521104	Consulting Engineering Services	342,527	147,497	50,834	50,834	50,834	**300,000**	300,000	-
521105	Janitorial Services	22,718	18,458	4,976	1,333	1,333	**26,100**	27,800	(1,700)
521105	Temporary Help	24,806	-	-	-	-	**-**	32,200	(32,200)
521107	Legal Services	23,665	3,122	626	626	626	**5,000**	20,000	(15,000)
521108	White Goods Disposal	33,600	13,152	3,916	3,916	3,916	**24,900**	24,900	-
521108	Waste Tire Disposal	47,712	32,296	13,804	4,000	4,000	**54,100**	48,300	5,800
521108	Electronics Waste Disposal	57,443	29,890	5,037	5,037	5,036	**45,000**	67,700	(22,700)
521108	Household Hazardous Waste Disposal	86,304	54,401	20,000	-	19,999	**94,400**	90,000	4,400
521108	Recycling Processing Services	456,877	172,607	19,764	19,764	19,764	**231,900**	299,500	(67,600)
521108	Batteries/Fluorescents/Medical Waste	19,831	12,995	2,235	2,235	2,235	**19,700**	13,200	6,500
521108	Groundwater/Compost Lab Testing	20,210	18,474	3,042	3,042	3,042	**27,600**	21,300	6,300
521108	Public Outreach	1,476	2,086	3,282	666	666	**6,700**	37,500	(30,800)
521108	ECICOG Services	9,190	5,625	625	625	625	**7,500**	10,000	(2,500)
521108	Landfill Gas-to-Energy Operating Costs	251,223	201,416	40,695	40,695	40,694	**323,500**	285,000	38,500
521108	Alternative Technologies Study	88,162	183,979	84,861	26,280	26,280	**321,400**	250,000	71,400
521108	Other Miscellaneous	343,265	262,540	24,440	23,860	23,860	**334,700**	294,000	40,700
521109	Third Party Collection/Banking Serv	205,908	91,326	13,625	13,625	13,624	**132,200**	91,900	40,300
522105	Office Equip.- R & M Contracts	25,328	5,834	322	322	322	**6,800**	19,300	(12,500)
523100	Electricity	80,737	58,059	9,314	8,314	8,314	**84,000**	104,900	(20,900)
523107	Telephone	23,927	15,969	2,544	2,544	2,543	**23,600**	25,200	(1,600)
523108	Water/Sewer	12,926	6,177	1,041	1,041	1,041	**9,300**	9,300	-
524101	Rental of Equip & Vehicles	4,946	2,187	40	-	473	**2,700**	2,800	(100)
525104	Liability Insurance	22,024	19,598	2,167	2,167	2,167	**26,100**	23,300	2,800
525107	Property Insurance	107,274	84,448	10,251	10,251	10,250	**115,200**	91,200	24,000
525108	Vehicle Insurance	8,659	8,081	906	906	906	**10,800**	9,300	1,500
Purchased Services Total		2,449,286	1,552,755	331,969	235,705	256,171	**2,376,600**	2,369,400	7,200

Operating and Capital Budget Amendment
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Supplies & Materials

Account	Account Title	Fy21 Actual	Actual 03/31/22	Estimated 04/30/22	Estimated 05/31/22	Estimated 06/30/22	Fy22 Budget (Amended)	Fy22 Budget (Adopted)	Change
531103	Subscriptions & Renewals	967	-	200	-	-	**200**	900	(700)
531109	Office Equip. & Furn.-Non Cap.	22,312	25,883	1,439	1,439	1,439	**30,200**	15,300	14,900
531114	Miscellaneous Shop Supplies	22,755	18,412	2,762	2,762	2,764	**26,700**	17,900	8,800
531116	Office Supplies	5,230	2,467	477	477	479	**3,900**	4,700	(800)
531119	Tools & Equipment-Non Cap.	71,632	30,005	8,148	5,648	3,399	**47,200**	60,700	(13,500)
531123	Uniforms/Safety Supplies	50,435	19,575	2,509	2,508	2,508	**27,100**	26,000	1,100
532100	Diesel Fuel	230,766	225,287	61,169	28,152	43,792	**358,400**	201,100	157,300
532101	Gasoline	7,955	6,382	1,706	906	1,706	**10,700**	6,100	4,600
532103	LP Gas	25,823	31,543	7,825	4,037	1,195	**44,600**	23,500	21,100
532104	Oil	17,142	8,552	2,316	2,316	2,316	**15,500**	29,500	(14,000)
532106	Other Lubricants-Vehicle & Rolling Stock	9,225	9,574	1,809	1,809	1,808	**15,000**	11,100	3,900
533100	Building & Grounds Maintenance	193,935	113,334	13,656	13,655	13,655	**154,300**	145,900	8,400
533100	Landfill Road Rock	116,395	15,956	14,482	14,481	14,481	**59,400**	75,000	(15,600)
533100	Compost Pad Repairs	5,924	3,572	1,576	1,576	1,576	**8,300**	10,700	(2,400)
533101	Repairs & Maint.-Stationery Equip.	4,248	2,960	347	347	346	**4,000**	4,500	(500)
533102	Repairs & Maint.-Vehicle & Rolling Stock	426,627	246,770	44,345	44,345	44,340	**379,800**	411,300	(31,500)
533102	Tires & Tubes	41,449	57,718	2,661	2,661	2,660	**65,700**	101,200	(35,500)
Supplies & Materials Total		1,252,818	817,988	167,427	127,119	138,464	**1,251,000**	1,145,400	105,600

Other

Account	Account Title	Fy21 Actual	Actual 03/31/22	Estimated 04/30/22	Estimated 05/31/22	Estimated 06/30/22	Fy22 Budget (Amended)	Fy22 Budget (Adopted)	Change
542101	Closure/Post-Closure Expense	2,624,821	528,285	(701,628)	(701,628)	(701,629)	**(1,576,600)**	770,000	(2,346,600)
542102	Cost of Conference Registrations	411	2,714	786	-	-	**3,500**	3,400	100
542103	Dues & Memberships	7,542	4,315	1,135	-	550	**6,000**	4,800	1,200
542107	Misc. Admin. Costs	30,738	16,165	911	912	912	**18,900**	20,000	(1,100)
542107	Bad Debt Write-off	25,000	12,696	-	-	27,305	**40,000**	25,000	15,000
542107	Public & Employee Relations	14,839	60,335	88	88	89	**60,600**	8,600	52,000
542108	Postage & Freight	1,257	1,119	240	200	241	**1,800**	1,700	100
542111	Travel (Meals, Lodging, Mileage)	2,047	1,357	100	1,743	100	**3,300**	7,500	(4,200)
Other Total		2,706,655	626,986	(698,368)	(698,685)	(672,432)	**(1,442,500)**	841,000	(2,283,500)

Consolidated

Capital Outlay

Account	Account Title	Fy21 Actual	Actual 03/31/22	Estimated 04/30/22	Estimated 05/31/22	Estimated 06/30/22	Fy22 Budget (Amended)	Fy22 Budget (Adopted)	Change
552000	Buildings & Building Improvements	-	206,568	32	-	-	**206,600**	397,300	(190,700)
553000	Improvements Other than Buildings	2,325,525	5,378,479	1,707	5,007	5,007	**5,390,200**	1,808,300	3,581,900
554000	Machinery and Equipment	456,811	-	429,100	-	35,000	**464,100**	2,043,500	(1,579,400)
553000	Work-in-Progress	1,867,199	61,589	2,600	290,005	290,006	**644,200**	2,168,300	(1,524,100)
Capital Outlay Total		4,649,535	5,646,635	433,439	295,012	330,013	**6,705,100**	6,417,400	287,700
555000	Depreciation Expense	2,877,482	2,315,664	88,712	88,712	88,712	**2,581,800**	2,963,800	(382,000)
Non-Operating Expense									
542109	Other Non-Operating Expense	601,598	282,900	-	-	-	**282,900**	-	282,900
Non-Operating Expense Total		601,598	282,900	-	-	-	**282,900**	-	282,900
Expenses Total		18,291,073	13,953,495	627,843	359,195	471,424	**15,411,959**	17,695,795	(2,283,835)