

FY24 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Revenues Summary

Account Title	FY22 Actual	FY23 Budget	FY24 Budget	Change
Charges for Services	10,778,547	9,682,700	10,782,100	1,099,400
Use of Money & Property	98,685	72,200	187,800	115,600
Miscellaneous Revenue	1,376,896	1,461,800	1,204,000	(257,800)
Total Revenues	12,254,129	11,216,700	12,173,900	957,200

Expenses Summary:

Account Title

Personal Services	3,369,343	3,863,579	4,122,800	259,221
Purchased Services	2,437,015	2,660,200	2,603,900	(56,300)
Supplies & Materials	1,261,972	1,212,100	1,574,200	362,100
Other	(1,367,670)	1,056,000	906,400	(149,600)
Total Expenses	5,700,659	8,791,879	9,207,300	415,421

Operating Income Before Depreciation	6,553,470	2,424,821	2,966,600	541,779
--------------------------------------	-----------	-----------	------------------	---------

Depreciation Expense	3,116,954	3,553,966	3,673,600	119,634
----------------------	-----------	-----------	------------------	---------

Operating Income	3,436,516	(1,129,145)	(707,000)	422,145
------------------	------------------	--------------------	------------------	----------------

Non-oper. Revenues/(Expenses):

Grant Revenue	237,203	110,000	100,100	(9,900)
Interest Income	41,112	33,800	847,300	813,500
Interest Expense	(22)	-	-	-
Other Non-operating Revenue/(Expense)	(466,766)	20,200	20,600	400
Total Non-oper. Revenues (Expenses)	(188,474)	164,000	968,000	804,000

Net Income	3,248,042	(965,145)	261,000	1,226,145
-------------------	------------------	------------------	----------------	------------------

Total Revenues	12,349,183	11,382,000	13,143,200	1,761,200
-----------------------	-------------------	-------------------	-------------------	------------------

Total Operating Expenses	5,984,165	8,793,179	9,208,600	415,421
Depreciation Expense	3,116,954	3,553,966	3,673,600	119,634
Capital Expenditures	6,286,428	3,231,800	4,849,200	1,617,400
Landfill Closure/Post-Closure	(669,510)	(640,220)	(651,500)	(11,280)

Total Expenses, Depreciation, & Capital Expenditures	14,718,037	14,938,725	17,079,900	2,141,175
--	-------------------	-------------------	-------------------	------------------

Unadjusted Revenues over Expenditures	(2,368,854)	(3,556,725)	(3,936,700)	(379,975)
---------------------------------------	-------------	-------------	--------------------	-----------

Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay	1,650,245	4,571,066	4,551,100	(19,966)
--	-----------	-----------	------------------	----------

Net Change in Balance Sheet Accts. Affecting Cash	12,301,647	2,463,924	3,478,259	1,014,335
---	-------------------	------------------	------------------	------------------

Adjusted Revenues over Expenditures	11,583,038	3,478,265	4,092,659	614,394
-------------------------------------	------------	-----------	------------------	---------

Funds Transferred From/(To) Reserves	(11,583,038)	(3,478,265)	(4,092,659)	(614,394)
--------------------------------------	--------------	-------------	--------------------	-----------

FY24 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Account	Account Title	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>Change</u>
	<u>Operating Revenue:</u>				
	<u>Charges for Services</u>				
471003	Comp.Comm/Resid Raw Matls.	740,884	761,800	828,800	67,000
432101	Landfill Solid Waste Fees	9,489,257	8,371,100	9,375,400	1,004,300
432103	Landfill Gas-to-Energy	548,406	549,800	577,900	28,100
	Total Charges for Services	<u>10,778,547</u>	<u>9,682,700</u>	<u>10,782,100</u>	<u>1,099,400</u>
	<u>Use of Money & Property</u>				
451001	Site Penalties	69,812	32,600	144,200	111,600
451001	Customer Finance Charges	28,873	39,600	43,600	4,000
	Total Use of Money & Property	<u>98,685</u>	<u>72,200</u>	<u>187,800</u>	<u>115,600</u>
	<u>Miscellaneous Revenue</u>				
471003	Bulk Composted Finished Materials	111,908	115,600	114,300	(1,300)
471005	Scrap Metal	25,562	18,000	21,300	3,300
471003	White Goods Waste	76,509	84,000	61,000	(23,000)
471003	Waste Tires	67,359	53,900	57,400	3,500
471003	Electronic Waste	101,510	112,700	109,900	(2,800)
471005	Household Hazardous Waste	58,785	64,500	67,700	3,200
471005	Recycling Hauling	210,931	201,500	219,700	18,200
471003	Recycling Services Revenue Share	339,417	465,300	198,600	(266,700)
471005	DNR Retainage	375,918	320,900	336,300	15,400
471005	Other Misc. Revenue	8,998	25,400	17,800	(7,600)
	Total Miscellaneous Revenue	<u>1,376,896</u>	<u>1,461,800</u>	<u>1,204,000</u>	<u>(257,800)</u>
	<u>Non-Operating Revenue:</u>				
422001	Grant Revenue	237,203	110,000	100,100	(9,900)
481000	Interest Income	41,112	33,800	847,300	813,500
471008	Other Non-Operating Revenue	(264,272)	21,500	21,900	400
482002	Gain/(Loss) on Sale of Fixed Assets	81,012	-	-	-
	Total Non-Operating Revenue	<u>95,054</u>	<u>165,300</u>	<u>969,300</u>	<u>804,000</u>
	Total Revenue	<u>12,349,183</u>	<u>11,382,000</u>	<u>13,143,200</u>	<u>1,761,200</u>
	<u>Tonnage:</u>				
	Landfill	242,528	207,000	217,000	10,000
	Compostable Comm./Resid. Raw Materials	30,333	29,300	29,600	300
	Bulk Composted Finished Materials	16,094	16,400	16,300	(100)
	Total	<u>288,955</u>	<u>252,700</u>	<u>262,900</u>	<u>10,200</u>

FY24 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Personal Services

Account	Account Title	FY22 Actual	FY23 Budget	FY24 Budget	Change
511100	Regular Employees	2,263,972	2,358,968	2,473,400	114,432
511300	Overtime Pay	154,902	181,794	133,500	(48,294)
511400	Lead Pay	4,568	4,655	5,100	445
511400	Accrued Flex Leave	1,700	10,000	10,000	-
512100	Group Insurance	811,034	821,025	981,600	160,575
512200	Social Security Contributions	179,333	195,489	200,600	5,111
512300	Retirement Contributions	(103,699)	238,150	246,400	8,250
512500	Workers' Compensation	33,164	31,560	48,900	17,340
512600	Other Employee Benefits	24,368	21,938	23,300	1,362
<i>Personal Services Total</i>		<u>3,369,343</u>	<u>3,863,579</u>	<u>4,122,800</u>	<u>259,221</u>

Purchased Services

Account	Account Title				
521100	Public Notices & Advertisements	7,578	6,400	6,900	500
521100	Media Advertising	108,138	100,000	120,000	20,000
521102	Auditing/Accounting	37,353	42,700	35,700	(7,000)
521104	Consulting/Engineering Serv.	290,043	300,000	325,000	25,000
521105	Janitorial Services	26,842	28,700	27,400	(1,300)
521107	Legal Services	12,539	20,000	18,100	(1,900)
521108	White Goods Disposal	25,719	29,400	30,000	600
521108	Waste Tire Disposal	58,382	48,500	55,600	7,100
521108	Electronics Waste Disposal	43,927	63,200	50,400	(12,800)
521108	Household Hazardous Waste Disposal	75,973	90,000	100,000	10,000
521108	Recycling Services Processing	226,887	248,900	259,500	10,600
521108	Batteries/Fluorescents/Medical Waste	19,150	16,300	20,000	3,700
521108	Groundwater/Compost Lab Testing	30,695	21,400	27,800	6,400
521108	Public Outreach	5,343	212,000	217,500	5,500
521108	ECICOG Services	7,500	10,000	8,500	(1,500)
521108	Landfill Gas-to-Energy Operating Costs	329,635	280,000	300,000	20,000
521108	Alternative Technologies Study	332,457	400,000	100,000	(300,000)
521108	Other Miscellaneous	385,034	302,000	471,700	169,700
521109	Third Party Collection/Banking Svcs.	144,450	133,700	120,000	(13,700)
522105	Office Equip-Repair & Maint Contracts	6,361	16,600	9,000	(7,600)
523100	Electricity	80,205	97,700	83,700	(14,000)
523107	Telephone	21,888	24,100	21,900	(2,200)
523108	Water/Sewer	9,518	10,300	11,300	1,000
524101	Rental of Equip & Vehicles	1,954	2,600	2,800	200
525104	Liability Insurance	26,130	27,700	33,200	5,500
525107	Property Insurance	112,519	116,500	134,100	17,600
525108	Vehicle Insurance	10,775	11,500	13,800	2,300
561008	Capital Lease Expense	-	-	-	-
561009	Capital Lease Interest	22	-	-	-
<i>Purchased Services Total</i>		<u>2,437,015</u>	<u>2,660,200</u>	<u>2,603,900</u>	<u>(56,300)</u>

FY24 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Supplies & Materials

Account	Account Title	FY22 <i>Actual</i>	FY23 <i>Budget</i>	FY24 <i>Budget</i>	<i>Change</i>
531103	Subscriptions/Renewals	553	1,000	1,000	-
531109	Office Equip & Furniture-Non-Capitalized	29,161	23,100	24,100	1,000
531114	Miscellaneous Shop Supplies	29,107	19,500	26,200	6,700
531116	Office Supplies	3,146	4,900	4,300	(600)
531119	Tools & Equipment-Non-Capitalized	50,625	52,700	66,500	13,800
531123	Uniforms/Safety Supplies	30,795	30,000	28,400	(1,600)
532100	Diesel Fuel	373,119	293,800	528,800	235,000
532101	Gasoline	11,609	6,400	16,800	10,400
532103	LP Gas	47,686	36,000	64,700	28,700
532104	Oil	12,843	23,200	15,100	(8,100)
532106	Other Lubricants-Vehicle & Rolling Stock	18,227	6,700	13,800	7,100
533100	Building & Grounds Maintenance	168,087	146,500	167,600	21,100
533100	Landfill Road Rock	52,631	76,600	84,500	7,900
533100	Compost Pad Repairs	6,989	9,100	7,000	(2,100)
533101	Repairs & Maint-Stationery Equipment	4,582	4,400	4,400	-
533102	Repairs & Maint-Vehicle & Rolling Stock	359,451	385,400	439,600	54,200
533102	New Tires & Tire Repairs	63,361	92,800	81,400	(11,400)
<i>Supplies & Materials Total</i>		<u>1,261,972</u>	<u>1,212,100</u>	<u>1,574,200</u>	<u>362,100</u>

Other

Account	Account Title				
542101	Closure/Post-Closure Landfill Expense	(1,507,936)	987,100	847,500	(139,600)
542102	Costs of Conference Registrations	3,529	1,800	3,900	2,100
542103	Dues & Memberships	5,604	6,100	6,600	500
542107	Misc. Admin. Costs	25,232	23,200	15,200	(8,000)
542107	Bad Debt Write-Off	39,526	20,000	20,000	-
542107	Public & Employee Relations	60,707	10,600	6,800	(3,800)
542108	Postage & Freight	2,270	1,500	2,600	1,100
542111	Travel (Meals, Lodging, Mileage, Air Fare)	3,397	5,700	3,800	(1,900)
<i>Other Total</i>		<u>(1,367,670)</u>	<u>1,056,000</u>	<u>906,400</u>	<u>(149,600)</u>

FY24 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Capital Outlay

Account	Account Title	<i>FY22</i> Actual	<i>FY23</i> Budget	<i>FY24</i> Budget	Change
551000	Land	-	-	-	-
552000	Buildings	415,145	2,346,800	150,800	(2,196,000)
553000	Improvements Other than Bldgs	5,412,794	286,100	1,554,100	1,268,000
554000	Machinery & Equipment	458,489	598,900	3,144,300	2,545,400
<i>Capital Outlay Total</i>		<u>6,286,428</u>	<u>3,231,800</u>	<u>4,849,200</u>	<u>1,617,400</u>

Depreciation Expense

Account	Account Title				
555000	Depreciation Expense	3,116,954	3,553,966	3,673,100	119,134
555001	Amortization (leased asset) expense	525	-	500	500
<i>Depreciation Expense Total</i>		<u>3,117,479</u>	<u>3,553,966</u>	<u>3,673,600</u>	<u>119,634</u>

Non-Operating Expense

Account	Account Title				
542109	Other Non-Operating Expense	283,506	1,300	1,300	-
<i>Non-operating Expense Total</i>		<u>283,506</u>	<u>1,300</u>	<u>1,300</u>	<u>-</u>

Budget Total

<u>15,388,071</u>	<u>15,578,945</u>	<u>17,731,400</u>	<u>2,152,455</u>
-------------------	-------------------	--------------------------	------------------