

FY27 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Revenues Summary

Account Title

	FY26 <i>Budget</i>	FY27 <i>Budget</i>	Change	% Change
Charges for Services	9,846,000	9,993,200	147,200	
Use of Money & Property	81,600	125,000	43,400	
Miscellaneous Revenue	2,058,700	2,144,700	86,000	
Total Revenues	11,986,300	12,262,900	276,600	2%

Expenses Summary:

Account Title

Personal Services	4,054,700	4,226,900	172,200	
Purchased Services	2,721,100	3,026,500	305,400	
Supplies & Materials	1,455,500	1,237,900	(217,600)	
Closure/Postclosure Care	1,253,000	1,667,900	414,900	
Other	550,000	42,600	(507,400)	
Total Expenses	10,034,300	10,201,800	167,500	2%

Operating Income Before Depreciation	1,952,000	2,061,100	109,100	6%
--------------------------------------	-----------	-----------	---------	----

Depreciation Expense	3,829,800	3,730,600	(99,200)	-3%
----------------------	-----------	-----------	----------	-----

Operating Income (Loss)	(1,877,800)	(1,669,500)	208,300	-11%
-------------------------	-------------	-------------	---------	------

Non-oper. Revenues/(Expenses):

Grant Revenue	139,000	152,900	13,900	10%
Interest Income	1,657,000	1,421,000	(236,000)	-14%
Interest Expense	-	-	-	0%
Gain on Sale of Capital Assets	-	-	-	0%
Total Non-oper. Revenues (Expenses)	1,796,000	1,573,900	(222,100)	-12%

Net Income	(81,800)	(95,600)	(13,800)	-17%
-------------------	-----------------	-----------------	-----------------	-------------

Total Revenues	13,782,300	13,836,800	54,500
Total Operating Expenses	10,035,800	10,201,800	166,000
Depreciation Expense	3,829,800	3,730,600	(99,200)
Capital Expenditures	3,500,900	6,761,000	3,260,100
Landfill Closure/Post-Closure	(1,253,000)	(1,667,900)	(414,900)
Total Operating Expenses, Depreciation, & Capital Expenditures	16,113,500	19,025,500	2,912,000
Unadjusted Revenues over Expenditures	(2,331,200)	(5,188,700)	(2,857,500)
Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay	5,090,900	5,405,600	314,700
Net Change in Balance Sheet Accts. Affecting Cash	(1,663,772)	(2,091,095)	(427,323)
Adjusted Revenues over Expenditures	1,095,928	(1,874,195)	(2,970,123)
Funds Transferred From/(To) Reserves	(1,095,928)	1,874,195	2,970,123

FY27 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Account	Account Title	FY26 Budget	FY27 Budget	Change	% Change
<u>Operating Revenue:</u>					
<u>Charges for Services</u>					
432101	Landfill Solid Waste Fees	9,299,200	9,451,300	152,100	2%
432103	Landfill Gas-to-Energy	546,800	541,900	(4,900)	-1%
	Total Charges for Services	9,846,000	9,993,200	147,200	2%
<u>Use of Money & Property</u>					
451001	Site Penalties	52,200	100,000	47,800	92%
451001	Customer Finance Charges	29,400	25,000	(4,400)	-15%
	Total Use of Money & Property	81,600	125,000	43,400	53%
<u>Miscellaneous Revenue</u>					
471003	Comp.Comm/Resid Raw Matls.	713,600	791,400	77,800	11%
471003	Bulk Composted Finished Materials	169,600	171,200	1,600	1%
471005	Scrap Metal	37,800	39,000	1,200	3%
471003	White Goods Waste	87,900	112,400	24,500	28%
471003	Waste Tires	83,600	82,300	(1,300)	-2%
471003	Electronic Waste	106,300	106,400	100	0%
471003	Used Oil Disposal	-	-	-	0%
471005	Household Hazardous Waste	88,900	69,100	(19,800)	-22%
471005	Recycling	253,000	276,000	23,000	9%
471003	Recycling Services Revenue Share	169,000	152,700	(16,300)	-10%
471005	DNR Retainage	297,100	284,100	(13,000)	-4%
471005	Other Misc. Revenue	30,400	38,600	8,200	27%
	Total Miscellaneous Revenue	2,037,200	2,123,200	86,000	4%
<u>Non-Operating Revenue:</u>					
422001	Grant Revenue	139,000	152,900	13,900	10%
481000	Interest Income	1,657,000	1,421,000	(236,000)	-14%
471008	Other Non-Operating Revenue	21,500	21,500	-	0%
482001	Proceeds from sales of fixed assets	-	-	-	0%
482002	Gain/(Loss) on dieposal of Fixed Assets	-	-	-	0%
	Total Non-Operating Revenue	1,817,500	1,595,400	(222,100)	-12%
	Total Revenue	13,782,300	13,836,800	54,500	0%
<u>Tonnage:</u>					
	Landfill	191,700	183,300	(8,400)	-4%
	Compostable Comm./Resid. Raw Materials	22,300	21,000	(1,300)	-6%
	Bulk Composted Finished Materials	19,900	17,100	(2,800)	-14%
	Total	233,900	221,400	(12,500)	-5%

FY27 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Personal Services

Account	Account Title	FY26 Budget	FY27 Budget	Change	% Change
511100	Regular Employees	2,657,100	2,767,000	109,900	4%
511300	Overtime Pay	168,600	182,400	13,800	8%
511400	Lead Pay	5,100	5,100	-	0%
511400	Accrued Flex Leave	5,000	5,000	-	0%
512100	Group Insurance	596,400	619,700	23,300	4%
512200	Social Security Contributions	216,900	226,200	9,300	4%
512300	Retirement Contributions	264,700	277,000	12,300	5%
512500	Workers' Compensation	93,300	97,800	4,500	5%
512600	Other Employee Benefits	47,600	46,700	(900)	-2%
<i>Personal Services Total</i>		4,054,700	4,226,900	172,200	4%

Purchased Services

Account	Account Title	FY26 Budget	FY27 Budget	Change	% Change
521100	Public Notices & Advertisements	7,700	4,100	(3,600)	-47%
521100	Media Advertising	120,000	117,000	(3,000)	-3%
521102	Auditing/Accounting	47,600	51,600	4,000	8%
521104	Consulting/Engineering Serv.	250,000	290,000	40,000	16%
521105	Janitorial Services	37,800	41,000	3,200	8%
521107	Legal Services	5,500	10,000	4,500	82%
521108	White Goods Disposal	62,000	100,000	38,000	61%
521108	Waste Tire Disposal	75,000	78,200	3,200	4%
521108	Electronics Waste Disposal	62,200	57,200	(5,000)	-8%
521108	Household Hazardous Waste Disposal	102,400	108,000	5,600	5%
521108	Recycling Services Processing	281,200	277,600	(3,600)	-1%
521108	Batteries/Fluorescents/Medical Waste	19,300	30,000	10,700	55%
521108	Groundwater/Compost Lab Testing	27,300	27,100	(200)	-1%
521108	Public Outreach	35,500	58,500	23,000	65%
521108	ECICOG Services	30,000	32,500	2,500	0%
521108	Landfill Gas-to-Energy Operating Costs	390,000	430,000	40,000	10%
521108	Alternative Technologies Study/Future Planning	100,000	50,000	(50,000)	-50%
521108	Other Miscellaneous	470,000	495,000	25,000	5%
521109	Third Party Collection/Banking Svcs.	180,000	281,000	101,000	56%
522105	Office Equip-Repair & Maint Contracts	4,500	4,900	400	9%
523100	Electricity	102,700	110,500	7,800	8%
523107	Telephone	20,300	19,700	(600)	-3%
523108	Water/Sewer	11,500	88,000	76,500	665%
524101	Rental of Equip & Vehicles	3,100	10,300	7,200	232%
525104	Liability Insurance	48,800	50,300	1,500	3%
525107	Property Insurance	204,600	179,800	(24,800)	-12%
525108	Vehicle Insurance	22,100	24,200	2,100	10%
561008	Capital Lease Expense	-	-	-	0%
561009	Capital Lease Interest	-	-	-	0%
<i>Purchased Services Total</i>		2,721,100	3,026,500	305,400	11%

FY27 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Supplies & Materials

Account	Account Title	FY26 Budget	FY27 Budget	Change	% Change
531103	Subscriptions/Renewals	200	500	300	150%
531109	Office Equip & Furniture-Non-Capitalized	22,100	34,900	12,800	58%
531114	Miscellaneous Shop Supplies	29,900	35,100	5,200	17%
531116	Office Supplies	4,700	3,900	(800)	-17%
531119	Tools & Equipment-Non-Capitalized	59,900	40,900	(19,000)	-32%
531123	Uniforms/Safety Supplies	26,700	33,600	6,900	26%
532100	Diesel Fuel	281,600	227,500	(54,100)	-19%
532101	Gasoline	13,400	15,600	2,200	16%
532103	LP Gas	29,900	26,700	(3,200)	-11%
532104	Oil	25,200	25,500	300	1%
532106	Other Lubricants-Vehicle & Rolling Stock	14,000	16,500	2,500	18%
533100	Building & Grounds Maintenance	381,900	310,800	(71,100)	-19%
533100	Landfill Road Rock	90,000	90,000	-	0%
533100	Compost Pad Repairs	20,000	9,000	(11,000)	-55%
533101	Repairs & Maint-Stationery Equipment	5,000	5,500	500	10%
533102	Repairs & Maint-Vehicle & Rolling Stock	418,100	318,300	(99,800)	-24%
533102	New Tires & Tire Repairs	32,900	43,600	10,700	33%
Supplies & Materials Total		1,455,500	1,237,900	(217,600)	-15%

Other

Account	Account Title	FY26 Budget	FY27 Budget	Change	% Change
541106	Grants & Contributions	500,000	-	(500,000)	-
542101	Closure/Post-Closure Landfill Expense	1,253,000	1,667,900	414,900	33%
542102	Costs of Conference Registrations	8,300	6,600	(1,700)	-20%
542103	Dues & Memberships	8,600	8,100	(500)	-6%
542107	Misc. Admin. Costs	9,000	6,400	(2,600)	-29%
542107	Bad Debt Write-Off	3,000	2,000	(1,000)	-33%
542107	Public & Employee Relations	9,500	9,700	200	2%
542108	Postage & Freight	2,500	2,000	(500)	-20%
542111	Travel (Meals, Lodging, Mileage, Air Fare)	7,600	7,800	200	3%
Other Total		1,801,500	1,710,500	(91,000)	-5%

FY27 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Capital Outlay

Account	Account Title	<i>FY26</i> <i>Budget</i>	<i>FY27</i> <i>Budget</i>	<i>Change</i>	<i>% Change</i>
551000	Land	-	-	-	
552000	Buildings	-	-	-	0%
553000	Improvements Other than Bldgs	1,671,400	6,278,700	4,607,300	0%
554000	Machinery & Equipment	1,829,500	482,300	(1,347,200)	-74%
<i>Capital Outlay Total</i>		3,500,900	6,761,000	3,260,100	93%

Depreciation Expense

Account	Account Title	<i>FY26</i> <i>Budget</i>	<i>FY27</i> <i>Budget</i>	<i>Change</i>	<i>% Change</i>
555000	Depreciation Expense	3,829,800	3,730,600	(99,200)	-3%
555001	Amortization (leased asset) expense	-	-	-	100%
<i>Depreciation Expense Total</i>		3,829,800	3,730,600	(99,200)	-3%

Non-Operating Expense

Account	Account Title	<i>FY26</i> <i>Budget</i>	<i>FY27</i> <i>Budget</i>	<i>Change</i>	<i>% Change</i>
561003	Interest Exp-Capital Lease Obligations	-	-	-	-
542109	Other Non-Operating Expense	1,500	-	(1,500)	0%
<i>Non-operating Expense Total</i>		1,500	-	(1,500)	0%

Budget Total

17,365,000	20,693,400	3,328,400	19%
------------	-------------------	-----------	-----