

FY25 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Revenues Summary

Account Title

	<i>FY23 Actual</i>	<i>FY24 Budget</i>	<i>FY25 Budget</i>	<i>Change</i>
Charges for Services	9,195,221	10,782,100	10,889,300	107,200
Use of Money & Property	119,903	187,800	67,900	(119,900)
Miscellaneous Revenue	1,166,197	1,204,000	1,154,000	(50,000)
Total Revenues	10,481,321	12,173,900	12,111,200	(62,700)

Expenses Summary:

Account Title

Personal Services	3,630,094	4,122,800	3,824,300	(298,500)
Purchased Services	2,447,687	2,603,900	2,722,500	118,600
Supplies & Materials	1,530,775	1,574,200	1,575,900	1,700
Other	3,905,512	906,400	872,500	(33,900)
Total Expenses	11,514,067	9,207,300	8,995,200	(212,100)

Operating Income Before Depreciation	(1,032,747)	2,966,600	3,116,000	149,400
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Depreciation Expense	3,340,745	3,673,100	3,673,300	200
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Operating Income	(4,373,492)	(706,500)	(557,300)	149,200
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Non-oper. Revenues/(Expenses):

Grant Revenue	132,906	100,100	115,300	15,200
Interest Income	1,001,651	847,300	1,679,200	831,900
Interest Expense	(13)	-	-	-
Other Non-operating Revenue/(Expense)	(20,334)	20,600	21,000	400
Total Non-oper. Revenues (Expenses)	1,114,209	968,000	1,815,500	847,500

Net Income	(3,259,283)	261,500	1,258,200	996,700
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Total Revenues	11,770,218	13,143,200	13,928,200	785,000
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Total Operating Expenses	11,671,618	9,208,600	8,996,700	(211,900)
Depreciation Expense	3,340,745	3,673,100	3,673,300	200
Capital Expenditures	2,912,537	4,849,200	2,864,600	(1,984,600)
Landfill Closure/Post-Closure	(3,865,347)	(847,500)	(826,800)	(11,280)

Total Expenses, Depreciation, & Capital Expenditures	14,059,553	16,883,400	14,707,800	(2,207,580)
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Unadjusted Revenues over Expenditures	(2,289,335)	(3,740,200)	(779,600)	2,960,600
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Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay	7,207,129	4,550,600	4,506,100	(44,500)
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Net Change in Balance Sheet Accts. Affecting Cash	(3,769,453)	(196,006)	(1,248,244)	(1,052,238)
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Adjusted Revenues over Expenditures	1,148,341	614,394	2,478,256	1,863,862
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Funds Transferred From/(To) Reserves	(1,148,341)	(614,394)	(2,478,256)	(1,863,862)
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Account	Account Title	FY23 Actual	FY24 Budget	FY25 Budget	Change
<u>Operating Revenue:</u>					
<u>Charges for Services</u>					
471003	Comp.Comm/Resid Raw Matls.	645,830	828,800	815,100	(13,700)
432101	Landfill Solid Waste Fees	8,045,773	9,375,400	9,541,500	166,100
432103	Landfill Gas-to-Energy	503,617	577,900	532,700	(45,200)
	Total Charges for Services	9,195,221	10,782,100	10,889,300	107,200
<u>Use of Money & Property</u>					
451001	Site Penalties	93,428	144,200	40,200	(104,000)
451001	Customer Finance Charges	26,475	43,600	27,700	(15,900)
	Total Use of Money & Property	119,903	187,800	67,900	(119,900)
<u>Miscellaneous Revenue</u>					
471003	Bulk Composted Finished Materials	149,743	114,300	130,800	16,500
471005	Scrap Metal	20,825	21,300	23,200	1,900
471003	White Goods Waste	82,660	61,000	71,700	10,700
471003	Waste Tires	74,997	57,400	79,400	22,000
471003	Electronic Waste	107,505	109,900	104,700	(5,200)
471003	Used Oil Disposal	158	-	-	-
471005	Household Hazardous Waste	87,121	67,700	78,500	10,800
471005	Recycling Hauling	197,152	219,700	210,200	(9,500)
471003	Recycling Services Revenue Share	116,692	198,600	119,700	(78,900)
471005	DNR Retainage	308,066	336,300	320,700	(15,600)
471005	Other Misc. Revenue	21,277	17,800	15,100	(2,700)
	Total Miscellaneous Revenue	1,166,197	1,204,000	1,154,000	(50,000)
<u>Non-Operating Revenue:</u>					
422001	Grant Revenue	132,906	100,100	115,300	15,200
481000	Interest Income	1,001,651	847,300	1,679,200	831,900
471008	Other Non-Operating Revenue	149,686	21,900	22,500	600
482001	Proceeds from sales of fixed assets	17,124	-	-	-
482002	Gain/(Loss) on Sale of Fixed Assets	(12,470)	-	-	-
	Total Non-Operating Revenue	1,288,897	969,300	1,817,000	847,700
	Total Revenue	11,770,218	13,143,200	13,928,200	785,000
<u>Tonnage:</u>					
	Landfill	198,730	217,000	206,900	(10,100)
	Compostable Comm./Resid. Raw Materials	24,007	29,600	27,200	(2,400)
	Bulk Composted Finished Materials	21,718	16,300	18,600	2,300
	Total	244,454	262,900	252,700	(10,200)

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Personal Services

Account	Account Title	FY23 <i>Actual</i>	FY24 <i>Budget</i>	FY25 <i>Budget</i>	Change
511100	Regular Employees	2,305,946	2,473,400	2,536,300	62,900
511300	Overtime Pay	161,092	133,500	158,000	24,500
511400	Lead Pay	4,249	5,100	5,100	-
511400	Accrued Flex Leave	116	10,000	3,000	(7,000)
512100	Group Insurance	896,601	981,600	531,900	(449,700)
512200	Social Security Contributions	182,592	200,600	206,900	6,300
512300	Retirement Contributions	8,658	246,400	253,100	6,700
512500	Workers' Compensation	46,309	48,900	82,800	33,900
512600	Other Employee Benefits	24,532	23,300	47,200	23,900
<i>Personal Services Total</i>		<u>3,630,094</u>	<u>4,122,800</u>	<u>3,824,300</u>	<u>(298,500)</u>

Purchased Services

Account	Account Title	FY23 <i>Actual</i>	FY24 <i>Budget</i>	FY25 <i>Budget</i>	Change
521100	Public Notices & Advertisements	10,812	6,900	9,200	2,300
521100	Media Advertising	101,404	120,000	100,000	(20,000)
521102	Auditing/Accounting	33,426	35,700	36,700	1,000
521104	Consulting/Engineering Serv.	252,993	325,000	300,000	(25,000)
521105	Janitorial Services	31,894	27,400	34,600	7,200
521107	Legal Services	104	18,100	10,000	(8,100)
521108	White Goods Disposal	44,076	30,000	55,400	25,400
521108	Waste Tire Disposal	56,107	55,600	63,700	8,100
521108	Electronics Waste Disposal	63,196	50,400	54,200	3,800
521108	Household Hazardous Waste Disposal	97,738	100,000	100,000	-
521108	Recycling Services Processing	204,002	259,500	250,000	(9,500)
521108	Batteries/Fluorescents/Medical Waste	17,807	20,000	18,500	(1,500)
521108	Groundwater/Compost Lab Testing	25,193	27,800	27,800	-
521108	Public Outreach	18,209	217,500	118,000	(99,500)
521108	ECICOG Services	7,500	8,500	7,500	(1,000)
521108	Landfill Gas-to-Energy Operating Costs	341,822	300,000	350,000	50,000
521108	Alternative Technologies Study	202,729	100,000	150,000	50,000
521108	Other Miscellaneous	502,746	471,700	562,700	91,000
521109	Third Party Collection/Banking Svcs.	138,831	120,000	141,600	21,600
522105	Office Equip-Repair & Maint Contracts	4,301	9,000	3,900	(5,100)
523100	Electricity	90,073	83,700	94,700	11,000
523107	Telephone	21,843	21,900	22,600	700
523108	Water/Sewer	9,505	11,300	10,300	(1,000)
524101	Rental of Equip & Vehicles	2,368	2,800	3,600	800
525104	Liability Insurance	30,679	33,200	34,500	1,300
525107	Property Insurance	125,547	134,100	146,500	12,400
525108	Vehicle Insurance	12,768	13,800	16,500	2,700
561008	Capital Lease Expense	-	-	-	-
561009	Capital Lease Interest	13	-	-	-
<i>Purchased Services Total</i>		<u>2,447,687</u>	<u>2,603,900</u>	<u>2,722,500</u>	<u>118,600</u>

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Supplies & Materials

Account	Account Title	<i>FY23</i> Actual	<i>FY24</i> Budget	<i>FY25</i> Budget	Change
531103	Subscriptions/Renewals	875	1,000	600	(400)
531109	Office Equip & Furniture-Non-Capitalized	22,933	24,100	44,000	19,900
531114	Miscellaneous Shop Supplies	23,406	26,200	29,900	3,700
531116	Office Supplies	4,942	4,300	4,200	(100)
531119	Tools & Equipment-Non-Capitalized	69,276	66,500	82,000	15,500
531123	Uniforms/Safety Supplies	24,161	28,400	27,000	(1,400)
532100	Diesel Fuel	389,442	528,800	349,000	(179,800)
532101	Gasoline	12,421	16,800	12,300	(4,500)
532103	LP Gas	35,597	64,700	36,000	(28,700)
532104	Oil	28,531	15,100	30,000	14,900
532106	Other Lubricants-Vehicle & Rolling Stock	14,153	13,800	19,500	5,700
533100	Building & Grounds Maintenance	197,245	167,600	202,200	34,600
533100	Landfill Road Rock	97,818	84,500	90,000	5,500
533100	Compost Pad Repairs	10,171	7,000	10,000	3,000
533101	Repairs & Maint-Stationery Equipment	4,513	4,400	4,700	300
533102	Repairs & Maint-Vehicle & Rolling Stock	564,861	439,600	557,400	117,800
533102	New Tires & Tire Repairs	30,430	81,400	77,100	(4,300)
Supplies & Materials Total		1,530,775	1,574,200	1,575,900	1,700

Other

Account	Account Title				
542101	Closure/Post-Closure Landfill Expense	3,865,347	847,500	826,800	(20,700)
542102	Costs of Conference Registrations	4,543	3,900	4,400	500
542103	Dues & Memberships	5,570	6,600	6,200	(400)
542107	Misc. Admin. Costs	10,048	15,200	13,400	(1,800)
542107	Bad Debt Write-Off	921	20,000	3,000	(17,000)
542107	Public & Employee Relations	7,611	6,800	9,100	2,300
542108	Postage & Freight	2,541	2,600	2,500	(100)
542111	Travel (Meals, Lodging, Mileage, Air Fare)	8,932	3,800	7,100	3,300
Other Total		3,905,512	906,400	872,500	(33,900)

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Capital Outlay

Account	Account Title	FY23 Actual	FY24 Budget	FY25 Budget	Change
551000	Land	-	-	-	-
552000	Buildings	1,803,015	150,800	-	(150,800)
553000	Improvements Other than Bldgs	491,518	1,554,100	2,284,000	729,900
554000	Machinery & Equipment	618,004	3,144,300	580,600	(2,563,700)
554000	Principal - Capital Lease Obligations	-	-	-	-
Capital Outlay Total		2,912,537	4,849,200	2,864,600	(1,984,600)

Depreciation Expense

Account	Account Title				
555000	Depreciation Expense	3,340,745	3,673,100	3,672,700	(400)
555001	Amortization (leased asset) expense	525	500	600	100
Depreciation Expense Total		3,341,270	3,673,600	3,673,300	(300)

Non-Operating Expense

Account	Account Title				
542109	Other Non-Operating Expense	157,550	1,300	1,500	200
Non-operating Expense Total		157,550	1,300	1,500	200

Budget Total

		17,925,424	17,731,400	15,534,600	(2,196,800)
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