

Fy'19 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated Revenues Summary

Account Title	Fy17 Actual	Fy18 Budget	Fy19 Budget	Change	% Change	Explanation
Charges for Services	8,011,803	8,602,000	8,739,700	137,700		See page 2;
Use of Money & Property	82,319	45,200	54,400	9,200		See page 2;
Miscellaneous Revenue	1,404,602	1,485,700	1,265,400	(220,300)		See page 2;
Total Revenues	9,498,723	10,132,900	10,059,500	(73,400)	-1%	

Expenses Summary:

Account Title	Fy17 Actual	Fy18 Budget	Fy19 Budget	Change	% Change	Explanation
Personal Services	2,969,539	3,257,716	3,359,961	102,245		See page 3;
Purchased Services	1,934,764	2,367,000	2,078,500	(288,500)		See page 3;
Supplies & Materials	978,422	1,004,500	1,085,800	81,300		See page 4;
Other	330,296	773,900	795,100	21,200		See page 4;
Total Expenses	6,213,021	7,403,116	7,319,361	(83,755)	-1%	

Operating Income Before Depreciation	3,285,703	2,729,784	2,740,139	10,355	0%
Depreciation Expense	2,229,979	2,397,255	2,510,000	112,745	5%
Operating Income	1,055,724	332,529	230,139	(102,390)	-31%

Non-oper. Revenues/(Expenses):

Grant Revenue	110,541	96,700	81,300	(15,400)		See page 2;
Interest Income	217,927	223,400	515,200	291,800		See page 2;
Other Non-operating Revenue/(Expense)	38,045	22,000	13,900	(8,100)		See pages 2 & 5;
Total Non-oper. Revenues (Expenses)	366,513	342,100	610,400	268,300	78%	

Net Income	1,422,236	674,629	840,539	165,910	25%
-------------------	------------------	----------------	----------------	----------------	------------

Total Revenues	9,868,459	10,481,000	10,675,900	194,900
Total Operating Expenses	6,216,244	7,409,116	7,325,361	(83,755)
Depreciation Expense	2,229,979	2,397,255	2,510,000	112,745
Capital Expenditures	430,372	1,081,000	671,300	(409,700)
Total Operating Exp., Depreciation, & Capital Expend.	8,876,595	10,887,371	10,506,661	(380,710)
Unadjusted Revenues over Expenditures	991,865	(406,371)	169,239	575,610
Add: Depr., Closure/Post-closure, Bad Debt, Pension	2,487,885	3,109,655	3,255,800	146,145
Net Change in Balance Sheet Accts. Affecting Cash	(282,957)	(375,879)	(377,075)	(1,196)
Adjusted Revenues over Expenditures	3,196,793	2,327,405	3,047,964	720,559
Funds Transferred From/(To) Reserves	(3,196,793)	(2,327,405)	(3,047,964)	(720,559)

Fy'19 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated

Account	Account Title	Fy17 Actual	Fy18 Budget	Fy19 Budget	Change	% Change	Explanation
<u>Operating Revenue:</u>							
<u>Charges for Services</u>							
471003	Comp.Comm/Resid Raw Matls.	800,717	895,200	884,200	(11,000)	-1%	
432101	Landfill Solid Waste Fees	6,678,102	7,161,500	7,314,100	152,600	2%	
432103	Landfill Gas-to-Energy	532,984	545,300	541,400	(3,900)	-1%	
	Total Charges for Services	<u>8,011,803</u>	<u>8,602,000</u>	<u>8,739,700</u>	137,700	2%	
<u>Use of Money & Property</u>							
451001	Site Penalties	44,175	14,900	31,400	16,500	111%	
451001	Customer Finance Charges	25,229	17,000	23,000	6,000	35%	
461001	Other Uses of Money & Property	12,915	13,300	-	(13,300)	-100%	
	Total Use of Money & Property	<u>82,319</u>	<u>45,200</u>	<u>54,400</u>	9,200	20%	
<u>Miscellaneous Revenue</u>							
471003	Bulk Composted Finished Materials	198,848	255,600	214,800	(40,800)	-16%	
471005	Scrap Metal	18,988	22,600	19,900	(2,700)	-12%	
471003	White Goods Waste	87,656	76,500	83,700	7,200	9%	
471003	Waste Tires	53,528	45,900	50,100	4,200	9%	
471003	Electronic Waste	148,285	162,500	154,000	(8,500)	-5%	
471005	Household Hazardous Waste	88,163	95,600	90,700	(4,900)	-5%	
471003	Used Oil	-	-	-	-	0%	
471003	Shingle Recycling	32,867	44,100	39,600	(4,500)	-10%	
471005	Recycling Hauling	240,111	297,500	178,500	(119,000)	-40%	
471003	Recycling Services Revenue Share	136,398	166,300	99,300	(67,000)	-40%	
471005	DNR Retainage	285,140	277,500	288,300	10,800	4%	
471005	Other Misc. Revenue	114,619	41,600	46,500	4,900	12%	
	Total Miscellaneous Revenue	<u>1,404,602</u>	<u>1,485,700</u>	<u>1,265,400</u>	(220,300)	-15%	
<u>Non-Operating Revenue:</u>							
422001	Grant Revenue	110,541	96,700	81,300	(15,400)	-16%	
481000	Interest Income	217,927	223,400	515,200	291,800	131%	
471008	Other Non-Operating Revenue	27,864	28,000	19,900	(8,100)	-29%	
482002	Gain/(Loss) on Sale of Fixed Assets	13,404	-	-	-	0%	
	Total Non-Operating Revenue	<u>369,736</u>	<u>348,100</u>	<u>616,400</u>	268,300	77%	
	Total Revenue	<u>9,868,459</u>	<u>10,481,000</u>	<u>10,675,900</u>	194,900	2%	
<u>Tonnage:</u>							
	Landfill	183,962	179,000	186,000	7,000	4%	
	Compostable Comm./Resid. Raw Materials	35,376	37,300	35,900	(1,400)	-4%	
	Bulk Composted Finished Materials	17,776	18,900	17,300	(1,600)	-8%	
	Total	<u>237,114</u>	<u>235,200</u>	<u>239,200</u>	4,000	2%	

Fy'19 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated

Personal Services

Account	Account Title	Fy17 Actual	Fy18 Budget	Fy19 Budget	Change	% Change	Explanation
511100	Regular Employees	1,915,441	2,028,765	2,136,850	108,085	5%	
511300	Overtime Pay	37,557	52,500	51,800	(700)	-1%	
511400	Lead Pay	4,203	4,200	3,700	(500)	-12%	
511400	Accrued Flex Leave	(5,315)	10,000	10,000	-	0%	
512100	Group Insurance	601,742	695,867	689,655	(6,212)	-1%	
512200	Social Security Contributions	143,589	160,303	168,480	8,177	5%	
512300	Retirement Contributions	167,049	187,125	207,902	20,777	11%	
512500	Workers' Compensation	85,926	96,972	70,836	(26,136)	-27%	
512600	Other Employee Benefits	19,348	21,984	20,738	(1,246)	-6%	
<i>Personal Services Total</i>		<u>2,969,539</u>	<u>3,257,716</u>	<u>3,359,961</u>	<u>102,245</u>	<u>3%</u>	

Purchased Services

Account	Account Title	Fy17 Actual	Fy18 Budget	Fy19 Budget	Change	% Change	Explanation
521100	Public Notices & Advertisements	2,488	4,900	4,000	(900)	-18%	
521100	Media Advertising	68,161	74,300	80,000	5,700	8%	
521102	Auditing/Accounting	28,725	31,000	31,000	-	0%	
521104	Consulting/Engineering Serv.	202,023	255,000	270,800	15,800	6%	
521105	Janitorial Services	24,503	24,300	25,200	900	4%	
521105	Temporary Help	11,561	50,000	24,700	(25,300)	-51%	
521107	Legal Services	5,742	30,000	30,000	-	0%	
521108	White Goods Disposal	27,370	21,300	25,000	3,700	17%	
521108	Waste Tire Disposal	39,544	35,300	50,000	14,700	42%	
521108	Electronics Waste Disposal	93,962	96,000	96,000	-	0%	
521108	Household Hazardous Waste Disposal	91,786	112,000	95,000	(17,000)	-15%	
521108	Recycling Services Processing	555,683	651,600	409,800	(241,800)	-37%	
521108	Batteries/Fluorescents/Medical Waste	14,550	32,000	16,000	(16,000)	-50%	
521108	Groundwater/Compost Lab Testing	31,142	22,800	25,900	3,100	14%	
521108	Public Outreach	39,653	53,000	54,000	1,000	2%	
521108	ECICOG Services	7,500	7,500	7,500	-	0%	
521108	Landfill Gas-to-Energy Operating Costs	258,794	286,000	270,000	(16,000)	-6%	
521108	Alternative Technologies Study	-	30,000	30,000	-	0%	
521108	Other Miscellaneous	174,594	290,700	262,000	(28,700)	-10%	
521109	Third Party Collection/Banking Svcs.	35,654	36,000	36,000	-	0%	
522105	Office Equip-Repair & Maint Contracts	12,778	15,700	15,200	(500)	-3%	
523100	Electricity	61,587	58,100	59,300	1,200	2%	
523103	Natural Gas	2,777	3,100	-	(3,100)	-100%	
523107	Telephone	19,921	17,600	22,500	4,900	28%	
523108	Water/Sewer	8,520	8,200	8,800	600	7%	
524101	Rental of Equip & Vehicles	1,363	2,900	1,800	(1,100)	-38%	
525104	Liability Insurance	20,125	20,700	22,200	1,500	7%	
525107	Property Insurance	85,409	87,800	92,900	5,100	6%	
525108	Vehicle Insurance	8,851	9,200	12,900	3,700	40%	
<i>Purchased Services Total</i>		<u>1,934,764</u>	<u>2,367,000</u>	<u>2,078,500</u>	<u>(288,500)</u>	<u>-12%</u>	

Fy'19 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated

Supplies & Materials

Account	Account Title	<i>Fy17</i> Actual	<i>Fy18</i> Budget	<i>Fy19</i> Budget	Change	% Change	Explanation
531103	Subscriptions/Renewals	723	1,000	800	(200)	-20%	
531109	Office Equip & Furniture-Non-Capitalized	25,085	12,200	18,800	6,600	54%	
531114	Miscellaneous Shop Supplies	19,874	20,000	20,200	200	1%	
531116	Office Supplies	3,873	4,000	4,500	500	13%	
531119	Tools & Equipment-Non-Capitalized	52,924	40,900	64,300	23,400	57%	
531123	Uniforms/Safety Supplies	26,823	25,100	29,300	4,200	17%	
532100	Diesel Fuel	168,854	255,000	274,200	19,200	8%	
532101	Gasoline	7,575	6,300	6,800	500	8%	
532103	LP Gas	22,351	42,100	43,600	1,500	4%	
532104	Oil	11,174	22,600	20,000	(2,600)	-12%	
532106	Other Lubricants-Vehicle & Rolling Stock	16,041	12,000	17,200	5,200	43%	
533100	Building & Grounds Maintenance	179,043	174,500	167,800	(6,700)	-4%	
533100	Landfill Road Rock	105,339	53,000	70,000	17,000	32%	
533100	Compost Pad Repairs	6,677	8,800	10,300	1,500	17%	
533101	Repairs & Maint-Stationery Equipment	3,599	3,200	3,200	-	0%	
533102	Repairs & Maint-Vehicle & Rolling Stock	312,927	293,100	285,800	(7,300)	-2%	
533103	New Tires & Tire Repairs	15,540	30,700	49,000	18,300	60%	
<i>Supplies & Materials Total</i>		<u>978,422</u>	<u>1,004,500</u>	<u>1,085,800</u>	<u>81,300</u>	<u>8%</u>	

Other

Account	Account Title						
542101	Closure/Post-Closure Landfill Expense	156,029	677,400	710,800	33,400	5%	
542102	Costs of Conference Registrations	3,235	2,800	4,100	1,300	46%	
542103	Dues & Memberships	4,901	3,500	4,400	900	26%	
542107	Misc. Admin. Costs	140,266	28,500	21,000	(7,500)	-26%	
542107	Bad Debt Write-Off	-	25,000	25,000	-	0%	
542107	Public & Employee Relations	16,253	27,100	20,000	(7,100)	-26%	
542108	Postage & Freight	2,293	2,000	2,200	200	10%	
542111	Travel (Meals, Lodging, Mileage, Air Fare)	7,319	7,600	7,600	-	0%	
<i>Other Total</i>		<u>330,296</u>	<u>773,900</u>	<u>795,100</u>	<u>21,200</u>	<u>3%</u>	

Fy'19 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated

Capital Outlay

Account	Account Title	<i>Fy17</i> <u>Actual</u>	<i>Fy18</i> <u>Budget</u>	<i>Fy19</i> <u>Budget</u>	<i>Change</i>	<i>% Change</i>	<i>Explanation</i>
551000	Land	-	-	-	-	-	
552000	Buildings	-	-	-	-	0%	
553000	Improvements Other than Bldgs	334,275	-	150,000	150,000	0%	
554000	Machinery & Equipment	96,096	1,081,000	521,300	(559,700)	-52%	
<i>Capital Outlay Total</i>		<u>430,372</u>	<u>1,081,000</u>	<u>671,300</u>	(409,700)	-38%	

Depreciation Expense

Account	Account Title	<u>2,229,979</u>	<u>2,397,255</u>	<u>2,510,000</u>	112,745	5%
555000	Depreciation Expense	2,229,979	2,397,255	2,510,000	112,745	5%
<i>Depreciation Expense Total</i>		<u>2,229,979</u>	<u>2,397,255</u>	<u>2,510,000</u>	112,745	5%

Non-Operating Expense

Account	Account Title	<u>3,223</u>	<u>6,000</u>	<u>6,000</u>	-	0%
542109	Other Non-Operating Expense	3,223	6,000	6,000	-	0%
<i>Non-operating Expense Total</i>		<u>3,223</u>	<u>6,000</u>	<u>6,000</u>	-	0%

Budget Total		<u><u>8,876,595</u></u>	<u><u>10,887,371</u></u>	<u><u>10,506,661</u></u>	(380,710)	-4%
---------------------	--	-------------------------	---------------------------------	---------------------------------	-----------	-----