

FY26 Budget--Cedar Rapids Linn County Solid Waste Agency

Consolidated

Revenues Summary

Account Title	FY24 Actual	FY25 Budget	FY26 Budget	Change
Charges for Services	8,102,285	10,074,200	9,846,000	(228,200)
Use of Money & Property	98,330	67,900	81,600	13,700
Miscellaneous Revenue	1,853,885	1,991,600	2,058,700	67,100
Total Revenues	10,054,500	12,133,700	11,986,300	(147,400)

Expenses Summary:

Account Title	FY24 Actual	FY25 Budget	FY26 Budget	Change
Personal Services	3,619,891	3,824,300	4,054,700	230,400
Purchased Services	2,474,811	2,722,500	2,721,100	(1,400)
Supplies & Materials	1,108,181	1,575,900	1,455,500	(120,400)
Closure/Postclosure Care	1,771	826,800	1,253,000	426,200
Other	63,443	47,200	550,000	502,800
Total Expenses	7,268,096	8,996,700	10,034,300	1,037,600

Operating Income Before Depreciation 2,786,404 3,137,000 1,952,000 (1,185,000)

Depreciation Expense 3,515,663 3,673,300 3,829,800 156,500

Operating Income (Loss) (729,259) (536,300) (1,877,800) (1,341,500)

Non-oper. Revenues/(Expenses):

Grant Revenue	145,058	115,300	139,000	23,700
Interest Income	1,708,285	1,679,200	1,657,000	(22,200)
Interest Expense	(5)	-	-	-
Gain on Sale of Capital Assets	10,000	-	-	-
Total Non-oper. Revenues (Expenses)	1,863,338	1,794,500	1,796,000	1,500

Net Income 1,134,079 1,258,200 (81,800) (1,340,000)

Total Revenues 11,917,844 13,928,200 13,782,300 (145,900)

Total Operating Expenses 7,268,346 8,998,200 10,035,800 1,037,600

Depreciation Expense 3,515,663 3,673,300 3,829,800 156,500

Capital Expenditures 4,168,854 2,864,600 3,500,900 636,300

Landfill Closure/Post-Closure (1,771) (826,800) (1,253,000) (426,200)

Total Expenses, Depreciation, & Capital Expenditures 14,951,093 14,709,300 16,113,500 1,404,200

Unadjusted Revenues over Expenditures (3,033,250) (781,100) (2,331,200) (1,550,100)

Add: Depr., Closure/Post-closure, Bad Debt, Flex-Pay 3,523,118 4,506,100 5,090,800 584,700

Net Change in Balance Sheet Accts. Affecting Cash 391,064 (1,248,243) (1,663,772) (415,529)

Adjusted Revenues over Expenditures 880,933 2,476,757 1,095,828 (1,380,929)

Funds Transferred From/(To) Reserves (880,933) (2,476,757) (1,095,828) 1,380,929

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Account	Account Title	FY24 <i>Actual</i>	FY25 <i>Budget</i>	FY26 <i>Budget</i>	Change
<u>Operating Revenue:</u>					
<u>Charges for Services</u>					
432101	Landfill Solid Waste Fees	8,087,506	9,541,500	9,299,200	(242,300)
432103	Landfill Gas-to-Energy	14,779	532,700	546,800	14,100
	Total Charges for Services	8,102,285	10,074,200	9,846,000	(228,200)
<u>Use of Money & Property</u>					
451001	Site Penalties	65,964	40,200	52,200	12,000
451001	Customer Finance Charges	32,366	27,700	29,400	1,700
	Total Use of Money & Property	98,330	67,900	81,600	13,700
<u>Miscellaneous Revenue</u>					
471003	Comp.Comm/Resid Raw Matls.	604,917	815,100	713,600	(101,500)
471003	Bulk Composted Finished Materials	136,964	130,800	169,600	38,800
471005	Scrap Metal	24,496	23,200	37,800	14,600
471003	White Goods Waste	93,567	71,700	87,900	16,200
471003	Waste Tires	74,445	79,400	83,600	4,200
471003	Electronic Waste	105,140	104,700	106,300	1,600
471003	Used Oil Disposal	(84)	-	-	-
471005	Household Hazardous Waste	82,135	78,500	88,900	10,400
471005	Recycling	233,475	210,200	253,000	42,800
471003	Recycling Services Revenue Share	149,813	119,700	169,000	49,300
471005	DNR Retainage	286,225	320,700	297,100	(23,600)
471005	Other Misc. Revenue	39,663	15,100	30,400	15,300
	Total Miscellaneous Revenue	1,830,757	1,969,100	2,037,200	68,100
<u>Non-Operating Revenue:</u>					
422001	Grant Revenue	145,058	115,300	139,000	23,700
481000	Interest Income	1,708,285	1,679,200	1,657,000	(22,200)
471008	Other Non-Operating Revenue	23,128	22,500	21,500	(1,000)
482001	Proceeds from sales of fixed assets	-	-	-	-
482002	Gain/(Loss) on Sale of Fixed Assets	10,000	-	-	-
	Total Non-Operating Revenue	1,886,472	1,817,000	1,817,500	500
	Total Revenue	11,917,844	13,928,200	13,782,300	(145,900)
<u>Tonnage:</u>					
	Landfill	184,661	206,900	191,700	(15,200)
	Compostable Comm./Resid. Raw Materials	20,516	27,200	22,300	(4,900)
	Bulk Composted Finished Materials	18,646	18,600	19,900	1,300
	Total	223,823	252,700	233,900	(18,800)

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Personal Services

Account	Account Title	<i>FY24 Actual</i>	<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>Change</i>
511100	Regular Employees	2,374,430	2,536,300	2,657,100	120,800
511300	Overtime Pay	145,717	158,000	168,600	10,600
511400	Lead Pay	4,447	5,100	5,100	-
511400	Accrued Flex Leave	(14,479)	3,000	5,000	2,000
512100	Group Insurance	689,850	531,900	596,400	64,500
512200	Social Security Contributions	185,403	206,900	216,900	10,000
512300	Retirement Contributions	139,095	253,100	264,700	11,600
512500	Workers' Compensation	72,289	82,800	93,300	10,500
512600	Other Employee Benefits	23,140	47,200	47,600	400
<i>Personal Services Total</i>		<u>3,619,891</u>	<u>3,824,300</u>	<u>4,054,700</u>	<u>230,400</u>

Purchased Services

Account	Account Title	<i>FY24 Actual</i>	<i>FY25 Budget</i>	<i>FY26 Budget</i>	<i>Change</i>
521100	Public Notices & Advertisements	4,649	9,200	7,700	(1,500)
521100	Media Advertising	118,215	100,000	120,000	20,000
521102	Auditing/Accounting	31,680	36,700	47,600	10,900
521104	Consulting/Engineering Serv.	188,756	300,000	250,000	(50,000)
521105	Janitorial Services	32,931	34,600	37,800	3,200
521107	Legal Services	3,972	10,000	5,500	(4,500)
521108	White Goods Disposal	59,646	55,400	62,000	6,600
521108	Waste Tire Disposal	79,500	63,700	75,000	11,300
521108	Electronics Waste Disposal	60,961	54,200	62,200	8,000
521108	Household Hazardous Waste Disposal	95,215	100,000	102,400	2,400
521108	Recycling Services Processing	245,653	250,000	281,200	31,200
521108	Batteries/Fluorescents/Medical Waste	19,462	18,500	19,300	800
521108	Groundwater/Compost Lab Testing	22,449	27,800	27,300	(500)
521108	Public Outreach	22,833	118,000	35,500	(82,500)
521108	ECICOG Services	7,500	7,500	30,000	22,500
521108	Landfill Gas-to-Energy Operating Costs	447,840	350,000	390,000	40,000
521108	Alternative Technologies Study	148,768	150,000	100,000	(50,000)
521108	Other Miscellaneous	377,821	562,700	470,000	(92,700)
521109	Third Party Collection/Banking Svcs.	201,925	141,600	180,000	38,400
522105	Office Equip-Repair & Maint Contracts	5,283	3,900	4,500	600
523100	Electricity	75,433	94,700	102,700	8,000
523107	Telephone	18,705	22,600	20,300	(2,300)
523108	Water/Sewer	13,344	10,300	11,500	1,200
524101	Rental of Equip & Vehicles	2,458	3,600	3,100	(500)
525104	Liability Insurance	32,869	34,500	48,800	14,300
525107	Property Insurance	141,153	146,500	204,600	58,100
525108	Vehicle Insurance	15,792	16,500	22,100	5,600
561008	Capital Lease Expense	-	-	-	-
561009	Capital Lease Interest	5	-	-	-
<i>Purchased Services Total</i>		<u>2,474,816</u>	<u>2,722,500</u>	<u>2,721,100</u>	<u>(1,400)</u>

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Supplies & Materials

		FY24	FY25	FY26	
Account	Account Title	Actual	Budget	Budget	Change
531103	Subscriptions/Renewals	239	600	200	(400)
531109	Office Equip & Furniture-Non-Capitalized	21,950	44,000	22,100	(21,900)
531114	Miscellaneous Shop Supplies	29,044	29,900	29,900	-
531116	Office Supplies	3,984	4,200	4,700	500
531119	Tools & Equipment-Non-Capitalized	47,068	82,000	59,900	(22,100)
531123	Uniforms/Safety Supplies	19,617	27,000	26,700	(300)
532100	Diesel Fuel	277,366	349,000	281,600	(67,400)
532101	Gasoline	13,082	12,300	13,400	1,100
532103	LP Gas	32,651	36,000	29,900	(6,100)
532104	Oil	20,763	30,000	25,200	(4,800)
532106	Other Lubricants-Vehicle & Rolling Stock	13,993	19,500	14,000	(5,500)
533100	Building & Grounds Maintenance	195,744	202,200	381,900	179,700
533100	Landfill Road Rock	70,169	90,000	90,000	-
533100	Compost Pad Repairs	6,359	10,000	20,000	10,000
533101	Repairs & Maint-Stationery Equipment	5,349	4,700	5,000	300
533102	Repairs & Maint-Vehicle & Rolling Stock	299,110	557,400	418,100	(139,300)
533102	New Tires & Tire Repairs	51,693	77,100	32,900	(44,200)
<i>Supplies & Materials Total</i>		<u>1,108,181</u>	<u>1,575,900</u>	<u>1,455,500</u>	<u>(120,400)</u>

Other

		FY24	FY25	FY26	
Account	Account Title	Actual	Budget	Budget	Change
541106	Grants & Contributions	-	-	500,000	500,000
542101	Closure/Post-Closure Landfill Expense	1,771	826,800	1,253,000	426,200
542102	Costs of Conference Registrations	9,326	4,400	8,300	3,900
542103	Dues & Memberships	8,339	6,200	8,600	2,400
542107	Misc. Admin. Costs	7,431	13,400	9,000	(4,400)
542107	Bad Debt Write-Off	20,164	3,000	3,000	-
542107	Public & Employee Relations	9,549	9,100	9,500	400
542108	Postage & Freight	2,340	2,500	2,500	-
542111	Travel (Meals, Lodging, Mileage, Air Fare)	6,044	7,100	7,600	500
<i>Other Total</i>		<u>64,963</u>	<u>872,500</u>	<u>1,801,500</u>	<u>929,000</u>

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Capital Outlay

		FY24	FY25	FY26	
Account	Account Title	Actual	Budget	Budget	Change
551000	Land	-	-	-	-
552000	Buildings	314,798	-	-	-
553000	Improvements Other than Bldgs	1,840,932	2,284,000	1,671,400	(612,600)
554000	Machinery & Equipment	2,013,124	580,600	1,829,500	1,248,900
554000	Principal - Capital Lease Obligations	-	-	-	-
<i>Capital Outlay Total</i>		<u>4,168,854</u>	<u>2,864,600</u>	<u>3,500,900</u>	<u>636,300</u>

Depreciation Expense

		FY24	FY25	FY26	
Account	Account Title	Actual	Budget	Budget	Change
555000	Depreciation Expense	3,515,139	3,672,700	3,829,800	157,100
555001	Amortization (leased asset) expense	525	600	-	(600)
<i>Depreciation Expense Total</i>		<u>3,515,663</u>	<u>3,673,300</u>	<u>3,829,800</u>	<u>156,500</u>

Non-Operating Expense

		FY24	FY25	FY26	
Account	Account Title	Actual	Budget	Budget	Change
561003	Interest Exp-Capital Lease Obligations	-	-	-	-
542109	Other Non-Operating Expense	250	1,500	1,500	-
<i>Non-operating Expense Total</i>		<u>250</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>

Budget Total

<u>14,952,619</u>	<u>15,534,600</u>	<u>17,365,000</u>	<u>1,830,400</u>
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