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Solid Waste Agency

JAN. 4th N. Cornell

For Budget FY17

To: Cedar Rapids Linn County Solid Waste Agency Member Communities
 From: Tim Lukan, Accounting Manager
 Date: November 20, 2015
 Re: Fiscal 2017 Operating and Capital Budgets

On November 17th, 2015, the Cedar Rapids/Linn County Board of Directors met to review and consider for adoption the fiscal 2017 budget. A formal presentation was given and based upon a comprehensive review by the Agency's Finance Committee preceding the November 17th meeting, a recommendation was made to the Board from Finance to adopt the fiscal 2017 operating and capital budgets. The Board unanimously accepted the Finance Committee's recommendation.

Rates and programs in fiscal 2017 that **will change (effective July 1st, 2016)** from the current fiscal 2016 budget are as follows:

- Yard & wood wastes---yard wastes such as grass clippings, leaves, brush, and all other wood wastes will increase from \$20.00 per ton to **\$22.00 per ton**;
- Finished compost---rate will increase from \$20.00 per ton to **\$22.00 per ton**;
- Due to an anticipated significant cost increase from our third-party recycling materials processor, from **\$34.50 per ton** to **\$65.00 per ton**
- Due to an anticipated significant cost increase from our third-party recycling materials processor, Member Communities will be assessed a recycling fee to share the cost of recyclables processing; the rate will be \$1.79 per person/per year in each community, based on the 2010 census. (see Chart 1)
- The Solid Waste Agency will send an invoice to each community quarterly.

Chart 1: FY17 Community Recycling Fee Assessments

FY17 Community Recycling Fee Assessment						
Community	Population-2010 Census	Percent to total	Allocated Tons	Member Fee \$30.50/ton	Quarterly Member Fee	FY17 Fee Per Person
Alburnett	673	0.32%	39.51	1,205.01	301.25	1.79
Bertram	294	0.14%	17.26	526.41	131.60	1.79
Cedar Rapids	126,326	59.81%	7,415.95	226,186.61	56,546.65	1.79
Center Point	2,421	1.15%	142.12	4,334.80	1,083.70	1.79
Central City	1,257	0.60%	73.79	2,250.66	562.66	1.79
Coggon	658	0.31%	38.63	1,178.15	294.54	1.79
Ely	1,776	0.84%	104.26	3,179.93	794.98	1.79
Fairfax	2,123	1.01%	124.63	3,801.23	950.31	1.79
Hiawatha	7,024	3.33%	412.34	12,576.47	3,144.12	1.79
Rural Linn County	21,037	9.96%	1,234.97	37,666.73	9,416.68	1.79
Lisbon	2,152	1.02%	126.33	3,853.15	963.29	1.79
Marion	34,768	16.46%	2,041.05	62,252.08	15,563.02	1.79
Mt. Vernon	4,506	2.13%	264.52	8,067.99	2,017.00	1.79
Palo	1,026	0.49%	60.23	1,837.05	459.26	1.79
Prarieburg	178	0.08%	10.45	318.71	79.68	1.79
Robins	3,142	1.49%	184.45	5,625.75	1,406.44	1.79
Springville	1,074	0.51%	63.05	1,923.00	480.75	1.79
Walker	791	0.37%	46.44	1,416.28	354.07	1.79
Totals	211,226	100.00%	12,400.00	\$ 378,200.00	\$ 94,550.00	
Based on \$806,000 in total projected Recycling Fees @ \$65/ton Agency subsidizes \$34.50 per/ton, Communities will be assessed \$30.50 per/ton						

Fy'17 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated

Revenues Summary

Account Title	Fy15 Actual	Fy16 Budget	Fy17 Budget	Change	% Change	Explanation
Charges for Services	7,439,096	7,043,200	7,808,200	765,000		See page 2;
Use of Money & Property	36,518	41,200	39,800	(1,400)		See page 2;
Miscellaneous Revenue	1,415,585	1,127,600	1,633,500	505,900		See page 2;
Total Revenues	8,891,199	8,212,000	9,481,500	1,269,500	15%	

Expenses Summary:

Account Title	Fy15 Actual	Fy16 Budget	Fy17 Budget	Change	% Change	Explanation
Personal Services	3,945,377	2,978,362	3,011,551	33,189		See page 3;
Purchased Services	2,192,060	2,271,200	2,665,800	394,600		See page 3;
Supplies & Materials	1,039,123	1,259,200	1,165,400	(93,800)		See page 4;
Other	187,159	874,800	1,047,800	173,000		See page 4;
Total Expenses	7,363,718	7,383,562	7,890,551	506,989	7%	

Operating Income Before Depreciation

Depreciation Expense

Operating Income

Non-oper. Revenues/(Expenses):

Grant Revenue	108,898	78,300	91,600	13,300		See page 2;
Interest Income	82,111	84,300	196,000	111,700		See page 2;
Other Non-operating Revenue/(Expense)	58,403	19,400	21,700	2,300		See pages 2 & 5;
Total Non-oper. Revenues (Expenses)	249,412	182,000	309,300	127,300	70%	

Net Income

(615,430) **(1,449,618)** **(543,812)** **905,806** **-62%**

Total Revenues

9,143,865 **8,402,000** **9,796,800** **1,394,800**

Total Operating Expenses

7,366,972 **7,391,562** **7,896,551** **504,989**

Depreciation Expense

2,392,323 **2,460,056** **2,444,061** **(15,995)**

Capital Expenditures

210,575 **1,176,100** **2,896,000** **1,719,900**

Total Operating Exp., Depreciation, & Capital Expend.

9,969,870 **11,027,718** **13,236,612** **2,208,894**

Unadjusted Revenues over Expenditures

(826,005) **(2,625,718)** **(3,439,812)** **(814,094)**

Add: Depreciation, Closure/Post-closure, Bad Debt

2,039,413 **3,212,756** **3,246,361** **33,605**

Net Change in Balance Sheet Accts. Affecting Cash

770,741 **(348,354)** **(359,192)** **(10,838)**

Adjusted Revenues over Expenditures

1,984,149 **238,684** **(552,643)** **(791,327)**

Funds Transferred From/(To) Reserves

(1,984,149) **(238,684)** **552,643** **791,327**

Fy'17 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated

Personal Services		Fy'15	Fy'16	Fy'17	Change	% Change	Explanation
Account	Account Title	Actual	Budget	Budget			
511100	Regular Employees	1,685,059	1,900,672	1,963,675	63,003	3%	
511300	Overtime Pay	41,711	49,400	46,100	(3,300)	-7%	
511400	Lead Pay	4,225	6,900	5,300	(1,600)	-23%	
511400	Accrued Flex Leave	(2,989)	10,000	10,000	-	0%	
512100	Group Insurance	534,948	599,304	554,568	(44,736)	-7%	
512200	Social Security Contributions	127,414	150,473	154,918	4,445	3%	
512300	Retirement Contributions	1,494,928	175,651	180,839	5,188	3%	
512500	Workers' Compensation	40,946	64,236	73,706	9,470	15%	
512600	Other Employee Benefits	19,135	21,726	22,445	719	3%	
Personal Services Total		3,945,377	2,978,362	3,011,551	33,189	1%	

Purchased Services		Fy'15	Fy'16	Fy'17	Change	% Change	Explanation
Account	Account Title	Actual	Budget	Budget			
521100	Public Notices & Advertisements	4,940	1,500	3,400	1,900	127%	
521100	Media Advertising	73,239	82,000	80,000	(2,000)	-2%	
521102	Auditing/Accounting	27,570	30,000	33,000	3,000	10%	
521104	Consulting/Engineering Serv.	256,549	316,700	345,000	28,300	9%	
521105	Janitorial Services	22,889	23,200	23,700	500	2%	
521105	Temporary Help	62,269	92,500	68,900	(23,600)	-26%	
521107	Legal Services	4,310	30,000	30,000	-	0%	
521108	White Goods Disposal	25,054	22,500	23,300	800	4%	
521108	Waste Tire Disposal	52,657	47,600	70,300	22,700	48%	
521108	Electronics Waste Disposal	52,847	78,200	52,300	(25,900)	-33%	
521108	Household Hazardous Waste Disposal	107,561	146,000	133,000	(13,000)	-9%	
521108	Recycling Services Processing	423,180	431,300	806,000	374,700	87%	
521108	Batteries/Fluorescents/Medical Waste	45,432	22,000	47,000	25,000	114%	
521108	Groundwater/Compost Lab Testing	26,682	26,100	25,500	(600)	-2%	
521108	Public Outreach	25,513	45,000	42,000	(3,000)	-7%	
521108	ECICOG Services	55,582	-	7,500	7,500	0%	
521108	Landfill Gas-to-Energy Operating Costs	393,445	411,000	408,000	(3,000)	-1%	
521108	Alternative Technologies Study	13,149	30,000	30,000	-	0%	
521108	Other Miscellaneous	269,521	125,100	180,500	55,400	44%	
521109	Third Party Collection/Banking Svcs.	21,746	19,800	20,800	1,000	5%	
522105	Office Equip-Repair & Maint Contracts	12,385	13,600	15,500	1,900	14%	
523100	Electricity	59,516	66,200	66,400	200	0%	
523103	Natural Gas	4,043	6,500	5,800	(700)	-11%	
523107	Telephone	17,279	19,000	18,400	(600)	-3%	
523108	Water/Sewer	7,988	8,100	8,100	-	0%	
524101	Rental of Equip & Vehicles	4,476	51,800	1,500	(50,300)	-97%	
525104	Liability Insurance	24,460	25,200	22,100	(3,100)	-12%	
525107	Property Insurance	88,892	91,700	89,000	(2,700)	-3%	
525108	Vehicle Insurance	8,977	8,600	8,800	200	2%	
Purchased Services Total		2,192,060	2,271,200	2,665,800	394,600	17%	

FY'17 Budget--Cedar Rapids/Linn County Solid Waste Agency

Consolidated

Capital Outlay Account	Account Title	FY15	FY16	FY17	Change	% Change	Explanation
		Actual	Budget	Budget			
551000	Land	-	-	-	-	-	
552000	Buildings	28,348	-	-	-	0%	
553000	Improvements Other than Bldgs	109,468	-	1,670,000	1,670,000	0%	
554000	Machinery & Equipment	72,759	1,176,100	1,226,000	49,900	4%	
	Capital Outlay Total	210,575	1,176,100	2,896,000	1,719,900	146%	

Depreciation Expense Account	Account Title	FY15		FY16		FY17		Change	% Change	Explanation
		Actual	Budget	Actual	Budget	Actual	Budget			
555000	Depreciation Expense	2,392,323	2,460,056	2,444,061	(15,995)	-1%				
	Depreciation Expense Total	2,392,323	2,460,056	2,444,061	(15,995)	-1%				

Non-Operating Expense Account	Account Title	FY15		FY16		FY17		Change	% Change	Explanation
		Actual	Budget	Actual	Budget	Actual	Budget			
542109	Other Non-Operating Expense	3,254	8,000	6,000	(2,000)	-25%				
	Non-Operating Expense Total	3,254	8,000	6,000	(2,000)	-25%				

Budget Total	FY15 Actual	FY16 Budget	FY17 Budget	Change	% Change	Explanation
	9,969,870	11,027,718	13,236,612	2,208,894	20%	