



CITY OF CEDAR RAPIDS, IOWA

Fiscal Year 2026 Budget



CONTACT INFORMATION

Published by the Finance Department
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OVERVIEW

This document is broken down into multiple sections that highlight the city policies, guidelines and processes surrounding budget as well as detail of the FY 2026 budget. The budget reflects projected revenue and costs and is a plan for the fiscal year. The budget detail is separated by the different funds, and departments are shown in alphabetical order under each fund section. Additional information is included such budgeted capital improvement projects and unfunded requests. We believe the format of this book enhances user readability.

To quickly access sections of the book, click on the section name in the table of contents.

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Budget Message



Budget Message

BUDGET MESSAGE

The budget, for the fiscal year beginning July 1, 2025, was presented to City Council in February 2025 and was adopted in April 2025 with no changes. The budget will serve as the City's financial and spending plan for the year. The FY 2026 budget authorizes resources, establishes a direction for our programs and services for the coming year, aligns with City Council strategic goals and priorities and ensures financial accountability.

This section focuses on key budget priorities and issues, significant changes in priorities from the current year and challenges and opportunities.

PRIORITIES

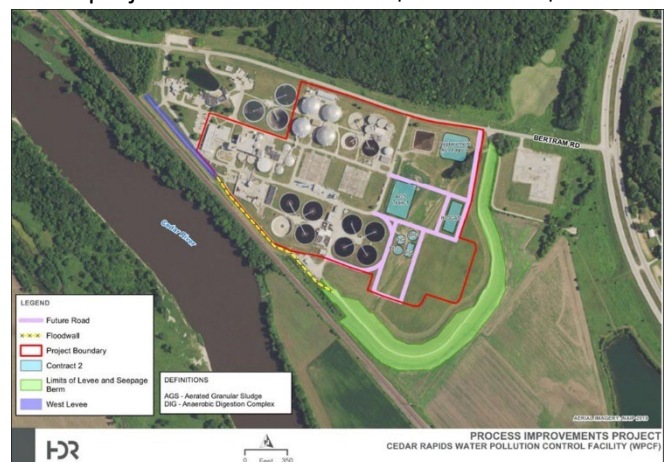
Similar to FY 2025, the FY 2026 Budget incorporates City Council's priorities, includes a balanced general fund budget and maintains the same high-quality services while adjusting to financial impacts. The budget continues to demonstrate the City's commitment to our employees and continues to focus on economic development, implementing the Flood Control System and making infrastructure improvements.

The budget includes wage increases for non-bargaining and bargaining employees, where applicable and includes increases in budget for health costs. The FY 2025 budget included initial funding to begin a market compensation study for non-bargaining positions, however this initiative was placed on hold and was excluded from the FY 2026 budget due to funding constraints.

The City continues to focus on economic development. Economic development creates jobs, increases tax revenue for essential services including public safety and streets, enhances the overall quality of life for residents and can provide opportunities for further growth. Several high-profile economic development projects are planned and include new development, business expansions and various redevelopment of existing areas.

42% or \$350M of the City's budget focuses on capital improvement projects and infrastructure improvements. Based on the total expenses budgeted, the top 3 areas of focus include water pollution control process improvements, the Flood Control System and street improvements.

Water Pollution Control has begun a multi-year improvement project estimated to cost \$355M with \$104M of spending in FY 2026. The project includes the addition of a new Aerobic Granular Sludge process, that will allow the City to begin to remove total Nitrogen and total Phosphorus which is a requirement of the Nutrient Reduction Strategy for the State of Iowa. The project also adds anaerobic digestion which will allow for the creation of biogas which can then be cleaned and injected into the natural gas pipeline. This will allow the City to stop using the Roughing Filters and the Anaerobic Pretreatment process which are both beyond the expected useful life and are costly to maintain.



The City continues to make street improvements with \$42M budgeted in FY 2026. \$28.5M will be funded from a 1% local option sales tax. Through December 2024, the City has received \$238.8M in local option sales tax revenue and has spent \$230.6M on projects.

The budget includes \$81M in Flood Control System improvements including work in progress by the United States Army Corps of Engineers. The larger FY 2026 projects include:

- Time Check Ellis Boulevard NW Phase 1 Construction – Includes levee tie-off and fuel station replacement near Ellis Park.
- Cedar Lake Levee Construction – Along the west lake shoreline to be part of a continuous line of protection coming north from Quaker Oats and ending at I-380 and J Avenue NE.

SERVICE LEVELS

Solid Waste & Recycling currently has one 35-gallon garbage cart size. The department is expanding garbage service to allow for variable cart sizes to provide customers more flexibility to meet their needs. Under the new program, a larger cart option will be available. This change will include a change in the fee structure based on the cart size thereby eliminating the need for garbage tag fees for additional garbage.



No other service changes are planned in the FY 2026 budget.

CURRENT CHALLENGES

The City continues to see reduced revenues and rising costs in health care, property insurance, goods and services. Due to prior year legislative changes at the state level, FY 2026 revenue was impacted by \$4.1M. The following legislative changes affected the FY 2026 budget:

- 2024 legislation reduced the number of locations where citations may be issued for speeding by automated traffic cameras, creating a net loss of \$2.1M in the budget.
- Property tax revenue from the consolidated general fund levy was reduced \$1.3M due to legislation passed in 2023 and 2024 that lowers the levy rate when taxable valuation growth increases by 2.75% or more.
- Legislation passed in 2023 further increased exemptions for individuals age 65 and over, reducing general fund revenue in fiscal year 2026 by \$360K.
- Property tax backfill revenue from the state is declining by \$359K to \$2M, based on prior legislation that phases out a portion of the backfill over an eight-year period or caps the reimbursement statewide.

Since the 2020 pandemic, Downtown Parking Management, Inc. (DPMI) has not been able to fund \$750K of the parking debt payment in accordance with their agreement. DPMI anticipates funding \$611K of the FY 2026 debt payment. The City will have to fund the balance of the debt payment.

The FY 2025 budget assumed hotel operations would fund \$2M of the City debt payment for the Alliant Energy Powerhouse Complex. The management company anticipates funding \$952K in FY 2026 which requires the City to fund the balance of the debt payment.

Costs for health care and insurance continue to increase. Health fund expenses are increasing \$3.2M to \$32.8M based on projected expenses and to maintain required reserves. Workers' compensation fund expenses are increasing by \$275K to \$4.2M due to increased costs of health care and additional external support for the City's safety program. Property and liability expenses are increasing \$1.5M to \$9.1M due to an increase in value of Water Pollution Control property, overall City claims experience, global underwriting performance (I.e. impact from severe weather events) and external legal support for claims.

Multiple areas are seeing increases in goods and services including increases for audit fees, software maintenance, radio maintenance, chemicals, electricity and natural gas. Budget for these categories alone increased \$2.9M across all City departments.

KEY FINANCIAL CHANGES

The General Fund and Enterprise Funds are seeing the greatest impact from reduced revenues and/or rising costs. This section focuses on the key changes implemented to address these challenges.

General Fund

The general fund budget is increasing \$5.1M in FY 2026. To address rising costs and external impacts on revenue sources, the City Manager’s Office, Finance Department and City Executive Team worked collaboratively to identify a variety of options including changes to revenues and expenses while maintaining funding for existing services and programs.

The FY 2026 budget includes a 1% increase in electric and natural gas franchise fees that will generate an additional \$1.4M in franchise fee revenue for FY 2026. After implementing the fee increases, the electric and natural gas franchise fees will be at 4% each and cable will remain at 5%. To further increase property tax revenue, several changes were made to reallocate levy rates between levy types to generate an additional \$1.4M in revenue for the general fund. Several other revenue adjustments were made to further increase budget including increasing funding from road use tax revenue, funding from streets local option sales tax and various other increases to internal and external charges for services outlined in the department sections of this book.

To limit the budget increase to \$5.1M, the City reduced budget for spending. The budget removed funding for capital equipment, froze 6.38 vacant FTE positions, removed or implemented a one-time reductions in transfers out for several programs that had sufficient cash on hand to fund FY 2026 expenses and the budget reflects a decrease in spending for overtime, discretionary costs and other department controllable spending. In FY 2027, the City intends to re-implement transfers out that were removed or reduced in FY 2026.

Property Tax Levy Rate

The FY 2026 Budget includes an increase in the City property tax levy rate of nineteen cents to \$16.6562 per \$1,000 of taxable valuation. The nineteen-cent increase includes a twenty-two-cent increase to issue \$36M in general obligation bonds for the Flood Control System offset by a three-cent reduction to other areas.

Levy	FY 2025		FY 2026		Change From FY 2025
	Property Tax Levy Rate		Property Tax Levy Rate		
Consolidated General Fund	\$ 8.31749	\$	8.15440	\$	(0.16309)
Transit	\$ 0.77787	\$	0.77787	\$	-
Liability & Property Self-Insurance	\$ 0.15882	\$	0.21191	\$	0.05309
Police & Fire Retirement	\$ 0.90000	\$	0.94000	\$	0.04000
FICA & IPERS	\$ 0.75997	\$	0.79997	\$	0.04000
Other Employee Benefits	\$ 1.70980	\$	1.75480	\$	0.04500
Debt (Non-Flood)	\$ 2.59225	\$	2.54725	\$	(0.04500)
Debt (Flood Control System)	\$ 1.25000	\$	1.47000	\$	0.22000
Total	\$ 16.46620	\$	16.65620	\$	0.19000

3 cent decrease

22 cent increase

The City’s property tax levy of \$16.6562/\$1000 of taxable value will generate \$133M in regular property tax revenue; an increase of \$7.7M from FY 2025 (excluding self supported municipal improvement districts and ag lands). 70% of the property tax revenue will fund City operations, 26% debt and 4% Transit (bus).

For a commercial or industrial property valued at \$1M, the application of the two-tiered rollback and the increase in the city levy rate will translate to an increase of 1.35% or a \$186 annual increase in taxes paid to the City of Cedar Rapids.

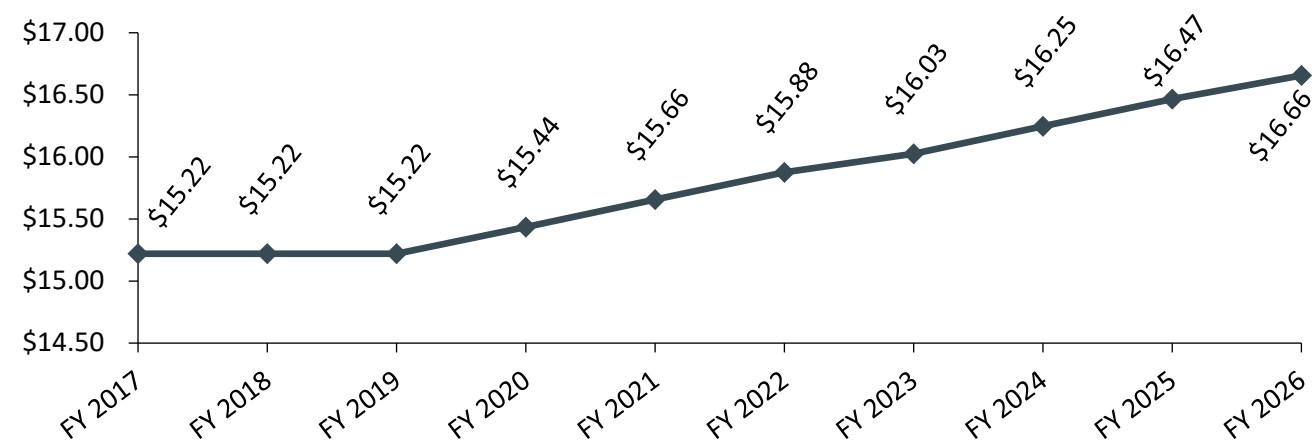
Taxes Paid on Commercial & Industrial Property			Fiscal Year	
	2025	2026	2026	
Assessed Value	\$ 1,000,000	\$ 1,000,000	\$ 150,000	\$ 850,000
Rollback Percentage	**	**	47.4316%	90.000%
Taxable Value	\$ 834,514	\$ 836,147	\$ 71,147	\$ 765,000
City Levy Rate (per \$1000)	\$16.46620	\$16.65620		
Total City Property Tax Per Year	\$13,741	\$13,927		
Change Per Year	(\$19)	\$186		
	-0.14%	1.35%		

**Since FY 2024, the first \$150K of a commercial and industrial valuation is rolled back at the residential rate; valuation above \$150K is taxed at 90% of assessed value

For a residential home having an assessed value of \$200K, the increase in the rollback rate increases the taxable value of a home by \$2,178 from FY 2025 to \$95K in FY 2026. The rollback and increase in the city levy rate will translate to an increase of 3.5% or a \$54 annual increase in taxes paid to the City of Cedar Rapids.

Taxes Paid on Residential Property			Fiscal Year	
	2025	2026	2026	
Assessed Value	\$ 200,000	\$ 200,000		
Rollback Percentage	46.3428%	47.4316%		
Taxable Value	\$ 92,686	\$ 94,863		
City Levy Rate (per \$1000)	\$16.46620	\$16.65620		
Total City Property Tax Per Year	\$1,526	\$1,580		
Change Per Year	(\$250)	\$54		
	-14.05%	3.53%		

A history of the City of Cedar Rapids’ property tax levy is shown below.



Utility Rates

The City's utility rates for FY 2026 will increase \$91.68 (or 5.9%) annually for the typical residential customer. The majority of the increase will be used to fund operations and capital improvement projects.

	Monthly FY 2025	Monthly FY 2026	Monthly Change	Annual Change
Water	\$ 47.90	\$ 50.29	\$ 2.39 5.0%	\$ 28.68
Iowa & Local Water Excise Tax	\$ 2.87	\$ 3.02	\$ 0.15 5.2%	\$ 1.80
Water Pollution Control, Sanitary Sewer	\$ 47.89	\$ 52.20	\$ 4.31 9.0%	\$ 51.72
Stormwater	\$ 8.08	\$ 8.08	\$ - 0.0%	\$ -
Solid Waste, Yard Waste, Recycling	\$ 22.53	\$ 23.32	\$ 0.79 3.5%	\$ 9.48
Total Monthly Charge	\$ 129.27	\$ 136.91	\$ 7.64 5.9%	\$ 91.68
Cost per Day	\$ 4.25	\$ 4.50		

Average consumption assumes 10 units of water and 10 units of sewer. One unit equals 748 gallons.

In FY 2026, both the sewer daily service charge and volumetric charge will increase by 9%. Industrial rates will increase by 6% for biochemical oxygen demand and 9% for flow, total suspended solids and nitrogen. The Water Department daily service charge will increase 5%. Volumetric water is measured in four steps, with steps one through three increasing 5% and step four increasing 2%.

Due to several high dollar water and water pollution control improvement projects, in April 2025 Utility Departments will seek Council approval for two years of rate increases to better ensure compliance with bond tests.

Entertainment Venues

The City will use future year tax increment financing proceeds to address reduced funding from management companies for debt payments associated with the Alliant Energy Powerhouse Complex and parking systems.

FUTURE OPPORTUNITIES

The City of Cedar Rapids One City Goal is to *Adjust to Financial Realities* by collaborative and creative problem solving and maximizing our use of resources. This approach is not new but has enhanced focus by making this our One City Goal. The City's commitment to looking for opportunities to adjust to changing revenues, finding efficiencies and reduce or control spending will ensure the City's long term financial sustainability.

The City of Cedar Rapids is committed to taking all feasible action to support conditions that encourage business expansion, job creation and private sector investment in our community. Economic Development Services staff work to implement the City's growth-related goals and objectives. Focus areas of the current Economic Development Strategic Plan include:

- Enhancing economic growth in Cedar Rapids,
- Enhancing quality of life,
- Supporting workforce development and
- Ensuring adequate supportive services exist to meet the needs of local businesses and industry.



Cedar Rapids benefits from positive economic growth trends. Since quarter one 2020, Gross Regional Product, a key measure of economic output, increased at an annualized rate of just over 5%. The Moody's Analytics

Baseline Forecast for the Cedar Rapids metro area shows economic growth continuing through 2034 at a compound annual growth rate of approximately 4%. Through all local economic development program activities, the City of Cedar Rapids is proactively addressing the challenge of attracting new residents to ensure sustained economic growth.

FUTURE CHALLENGES

The City's financial health remains strong for FY 2026. As the City looks to future budgets, we will need to further develop strategic long-term financial plans for operations and infrastructure while continuing to proactively plan for external impacts. The following are several areas of focus for which we will monitor to alleviate City impacts:

- Increased costs from goods and services including health care and property & liability insurance.
- Vendor delays for equipment, vehicles and supplies.
- Additional state legislation changes.
- Factors affecting our revenue sources for debt payments.
- Operational and capital funding for entertainment venues.
- Large infrastructure improvements to maintain our utility system and facilities across the City.
- Updated Flood Control System costs.

CONCLUSION

The FY 2026 Budget, as presented, includes a balanced general fund, maintains existing services while providing quality customer service, focuses on maintaining City infrastructure, provides funding for Flood Control System projects and demonstrates a commitment to our employees.

The budget supports the City's commitment to the long-term future of Cedar Rapids and maintains our financial strength. City Departments will continue to look for ways to reduce expenses, diversify revenue sources and provide services in new ways that address our changing needs.

Respectfully submitted,
Jeffrey A. Pomeranz
City Manager



Introduction



Introduction

INTRODUCTION TO THIS DOCUMENT

This document is broken down into multiple sections that highlight the city policies, guidelines and processes surrounding budget as well as detail of the FY 2026 budget. The budget detail is separated by the different funds and also contains combined information where appropriate such as capital improvement projects and debt obligations. Departments are shown in alphabetical order under each section. We believe the format of this book enhances user readability.

CITY VISION

Cedar Rapids, a vibrant urban hometown – a beacon for people and businesses invested in building a greater community now and for the next generation.

ONE CITY GOAL

The One City Goal is *Adjust To New Financial Realities*. This goal focuses on addressing external impacts on our Financials such as reduced revenue from legislative changes.

The goal ensures the entire City is aligned as “One Budget” and focuses on maintaining services, working together to find new and collaborative ways to do things, while maximizing our use of new and existing resources.



CITY COUNCIL PRIORITIES

The following City Council priorities are incorporated into the budget.



CITY OF CEDAR RAPIDS MAYOR AND CITY COUNCIL

The Cedar Rapids City Council consists of eight council members plus the mayor. The mayor and three council members are elected at large. The remaining five council members are elected by voters in each of five districts. The Mayor and City Council are responsible for setting policy, goals, priorities, approving the budget and determining the tax rate.



Tiffany O'Donnell
Mayor



Tyler Olson
At Large



Ann Poe
At Large



David Maier
At Large



Marty Hoeger
District 1



Scott Overland
District 2



Dale Todd
District 3



Scott Olson
District 4

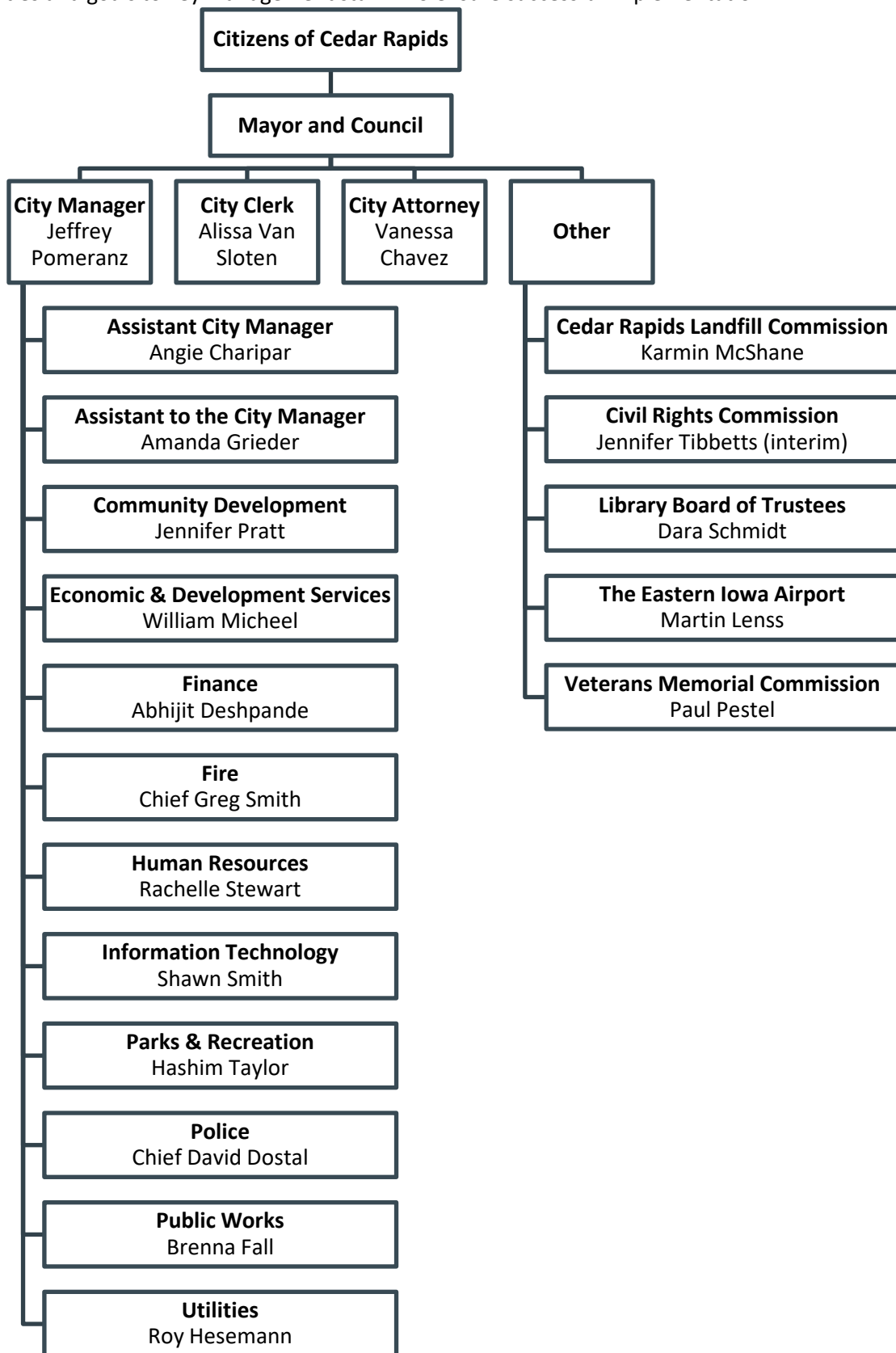


Ashley Vanorny
District 5

The City Council appoints a full-time City Manager to carry out the policies it establishes and to oversee the day-to-day operations, projects and programs on behalf of the City Council. The City Manager prepares a recommended budget for the City Council's consideration. The City's leadership team is responsible for the day-to-day operations and ensuring the City meets the goals and policies set forth.

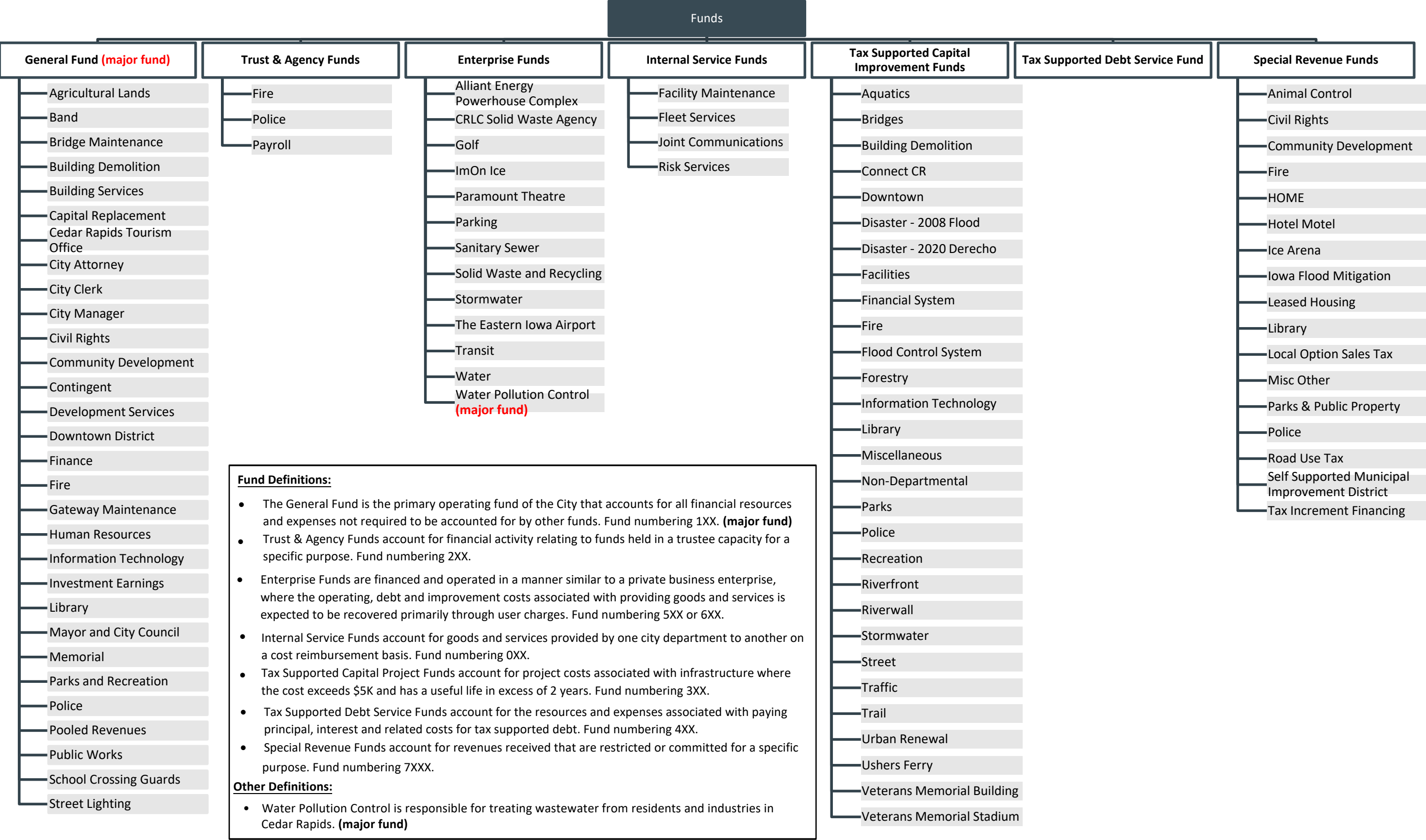
CITY OF CEDAR RAPIDS ORGANIZATION CHART

The City's organizational structure ensures the priorities and goals of the City Council are achieved by assigning the priorities and goals to key management staff who ensure successful implementation.



FINANCIAL STRUCTURE

The City accounting structure is organized into 7 fund areas. The funds are based on governmental accounting standards and are used to maintain financial control & monitor resources and spending. For FY 2026, all City funds are appropriated, actual expenditures may not exceed appropriations and the same funds are shown in audited financial statements. Funds are further divided into departments or program areas as shown below. The City has 2 **major funds** noted below.



BUDGET APPROVAL

FIN
FIN2025-08

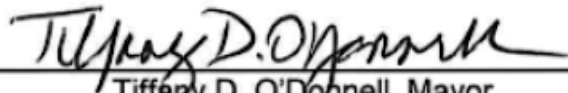
RESOLUTION NO. 0424-04-25

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR RAPIDS, IOWA, that the annual budget for the fiscal year ending June 30, 2026, as set forth in the Notice of the Public Hearing - Budget Estimate and in the detailed budget in support thereof showing the revenue estimates and appropriation expenditures and allocation to programs and activities for the said fiscal year be adopted, and the Finance Director is directed to make the filings required by law to include the adopted budget summary and the adoption of budget and certification of taxes and to set up the books in accordance with the summary and details as adopted, and

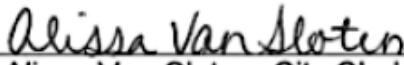
BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR RAPIDS, IOWA, that the Finance Director is hereby authorized to transfer funds as per the attached listing, that demonstrates utility surplus where applicable, and as included in the annual budget for the fiscal year ending June 30, 2026.

Passed this 22nd day of April, 2025.

Voting: Council member Olson (Scott) moved the adoption of the resolution; seconded by Council member Todd. Adopted, Ayes, Council members Hoeger, Maier, Olson (Scott), Olson (Tyler), Overland, Poe, Todd, Vanorny and Mayor O'Donnell.


Tiffany D. O'Donnell, Mayor

Attest:


Alissa Van Sloten, City Clerk

TRANSFER RESOLUTION: FISCAL YEAR 2026 BUDGET

Purpose	Fund Name	Transfer Out Amount	Transfer In Amount
Transfer from special revenue funds for Self-Supported Municipal Improvement District (SSMID) uses	TIF Cedarapids No. 2	3,580.00	
	TIF Central Business District	224,359.00	
	TIF Coe-Mt Vernon	47,716.00	
	TIF Mid Town	86,479.00	
	TIF Riverside-Oak Hill	44,604.00	
	TIF Time Check-St Pat's	10,285.00	
	SSMID - Czech Village New Bo		(6,866.00)
	SSMID - Downtown		(290,557.00)
	SSMID - Medical District		(119,600.00)
Transfer from capital project fund for operating uses	Improvements - Other	18,000.00	
	General Fund		(18,000.00)
Transfer from utility operations for fleet expenses related to shared costs	Stormwater-Operations	169,647.00	
	Sanitary Sewer - Operations		(169,647.00)
Transfer from general fund for sustainability program	General Fund	175,000.00	
	Community Climate Action Plan		(175,000.00)
Transfer from general fund for insurance costs	General Fund	198,000.00	
	Facility Maint - Operations		(198,000.00)
Transfer from general fund for smoke alarms	General Fund	5,000.00	
	Fire - Safety Education		(5,000.00)
Transfer from general fund for internal staff costs associated with the Americans with Disabilities Act capital projects	General Fund	111,721.00	
	Facility Maint - Operations		(111,721.00)
Transfer from general fund for internal staff costs associated with Westside Public Library Construction Management	General Fund - Library	20,000.00	
	Facility Maint - Operations		(20,000.00)
Transfer from utility operations for city newsletter shared expenses	Solid Waste - Operations	10,257.00	
	Water - Operations	26,376.00	
	General Fund		(36,633.00)
Transfer from utility operations for internal staff costs	Stormwater-Operations	43,050.44	
	Sanitary Sewer - Operations		(43,050.44)
Transfer from utility operations for street sweeping costs	Stormwater-Operations	600,000.00	
	General Fund		(600,000.00)
Transfer from utility operations for sustainability program	Water - Operations	140,419.00	
	General Fund		(140,419.00)
Transfer from special revenue fund for operating, debt, and capital uses	Hotel Motel Tax	1,057,500.00	
	Economic Development Fund		(510,000.00)
	General Fund		(45,000.00)
	ImOn Ice - Debt		(252,500.00)
	ImOn Ice - Improvements		(250,000.00)
Transfer from special revenue funds for capital projects	Iowa Flood Mitigation Program	13,128,639.00	
	Flood Control System		(13,128,639.00)
Transfer from special revenue funds for joint communication fiber operating costs	Joint Comm Network Maintenance	35,000.00	
	General Fund		(35,000.00)
Transfer from utility operations and special revenue fund for organizational health and diversity programs	Solid Waste - Operations	958.20	
	Training and Development	22,612.00	
	Water - Operations	3,194.00	
	WPC - Operations	2,235.80	
	General Fund		(29,000.00)
Transfer from special revenue funds for parks and recreation operating uses	Parks & Rec - Recreation Trust	4,000.00	
	General Fund		(4,000.00)
Transfer from trust and agency funds for FICA, IPERS, and other benefit expenses	Payroll Funds	20,587,359.70	
	General Fund		(20,587,359.70)
Transfer from trust and agency funds for public safety expenses	Fire 411 Pension	2,327,725.48	
	Police 411 Pension	4,482,207.37	
	General Fund		(6,809,932.85)

TRANSFER RESOLUTION: FISCAL YEAR 2026 BUDGET

Purpose	Fund Name	Transfer Out Amount	Transfer In Amount
Transfer from risk funds for internal staff and associated operating costs	Risk - Liability and Property	544,656.49	
	General Fund		(544,656.49)
Transfer from risk funds or utility operations for internal staff and associated operating costs	Risk - Workers Compensation	645,040.40	
	Water - Operations	67,936.00	
	WPC - Operations	67,936.00	
	General Fund		(780,912.40)
Transfer from special revenue funds for operating uses	Road Use Tax	19,200,000.00	
	General Fund		(19,200,000.00)
Transfer from special revenue funds for capital projects	Road Use Tax	875,505.72	
	Improvements - Streets		(875,505.72)
Transfer from utility operations for capital projects	Stormwater-Operations	5,388,750.00	
	Improvements - Stormwater		(5,388,750.00)
Transfer from special revenue funds for capital projects	Streets-Local Option Sales Tax	28,546,963.00	
	Improvements - Bridge		(3,250,000.00)
	Improvements - Streets		(25,296,963.00)
Transfer from special revenue funds for operating uses	Streets-Local Option Sales Tax	279,000.00	
	General Fund		(279,000.00)
Transfer from tax supported debt funds and special revenue funds for debt expenditures	Parking - Debt	610,818.00	
	Tax Supported Debt	3,180,394.69	
	TIF BAE Systems URA	649,625.00	
	TIF Cedar Lake-Daniels	65,117.81	
	TIF Central Business District	2,777,350.68	
	TIF Coe-Mt Vernon	125,402.95	
	TIF Commerce Park URA	632,462.84	
	TIF Earhart Lane	169,850.56	
	TIF Edgewood Town Center URA	45,485.34	
	TIF Mid Town	1,433,760.72	
	TIF Riverside-Oak Hill	821,831.12	
	TIF Time Check-St Pat's	115,893.25	
	TIF West Side Corp Park URA	154,776.99	
	TIF Youngs Hill-Kingston	335,759.69	
	Alliant Energy PowerHouse-Debt		(2,971,306.24)
	Doubletree Hotel - Debt		(2,425,387.50)
	Golf - Debt		(161,542.04)
	Paramount - Debt		(30,240.49)
	Parking - Debt		(949,491.22)
	Tax Supported Debt		(4,549,966.27)
	Transit - Debt		(30,595.88)
Transfer from general fund and special revenue funds for capital projects	Connect CR Fundraising	1,440,000.00	
	General Fund	18,210.00	
	TIF Central Business District	325,000.00	
	TIF Riverside-Oak Hill	2,325,000.00	
	Coronavirus Fiscal Recovery	3,602,447.00	
	Flood Control System		(1,298,422.00)
	Improvements - Connect CR		(3,765,000.00)
	Improvements - Public Library		(2,304,025.00)
	Improvements - Park		(18,210.00)
	Riverwall Construction		(275,000.00)
	Improvements - Downtown		(50,000.00)
Transfer from sustainability program for EV program	Community Climate Action Plan	182,500.00	
	Fleet - Vehicles and Equipment		(182,500.00)
Transfer from general fund for Self-Supported Municipal Improvement District (SSMID) uses	General Fund	78,030.00	
	SSMID - Czech Village New Bo		(78,030.00)
Transfer from general fund for capital projects	General Fund	500,000.00	
	Improvements - Miscellaneous		(500,000.00)
Transfer from general fund for Golf shared staff costs	General Fund	15,928.80	
	Golf - Operations		(15,928.80)
Transfer for hotel motel uses (state reporting only)	General Fund	4,025,000.00	
	Hotel Motel Tax		(4,025,000.00)

TRANSFER RESOLUTION: FISCAL YEAR 2026 BUDGET

Purpose	Fund Name	Transfer Out Amount	Transfer In Amount
Transfer for transit uses (state reporting only)	General Fund	6,268,418.36	
	Transit - Operations		(6,268,418.36)
Transfer for GO bond debt uses (state reporting only)	Alliant Powerhouse & Doubletree by Hilton - Debt	6,348,498.74	
	Golf - Debt	161,542.04	
	Paramount - Debt	30,240.49	
	Parking - Debt	949,491.22	
	Sanitary Sewer - Debt	522,700.00	
	Transit - Debt	30,595.88	
	Water - Debt	151,275.00	
	WPC - Debt	736,550.00	
	Tax Supported Debt		(8,930,893.37)
Transfer from utility operations for economic development program	Water - Operations	800,000.00	
	Economic Development Fund		(800,000.00)
Water Utility Surplus Calculation			
Operating cash balance June 30, 2024			43,011,999
Anticipated change in cash balance in FY 2025			219,136
Less expenses of disbursements for operating and maintaining the utility or enterprise for the preceding three months			(11,183,585)
Less the amount necessary to make all required transfers for the succeeding three months			(11,973,897)
			20,073,652
Economic development contribution			800,000
Surplus prior to economic development contribution			20,873,652

ABOUT CEDAR RAPIDS

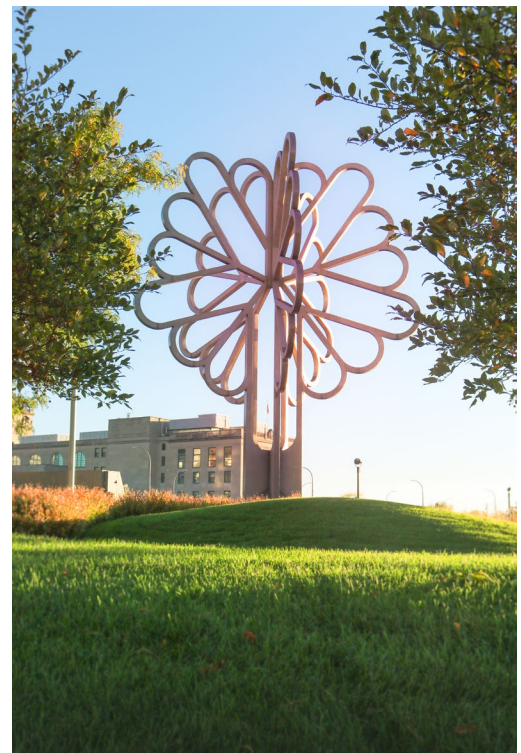
Did You Know?

- Second largest city in Iowa
- Lies on both banks of the Cedar River
- 72.1 square miles
- Located in Linn County
- Largest corn-processing city in the world
- One of the leading manufacturing regions in the United States
- One of the leading bioprocessing and food ingredient centers in North America
- Home to almost 300 different manufacturing plants and two dozen Fortune 500 companies, including Collins Aerospace, AEGON, General Mills, Cargill, Penford, Quaker Oats, Archer Daniels Midland and Nordstrom.

History of the “City of 5 Seasons”

In 1968, a local advertising agency, Creswell, Munsell, Fultz & Zirbel (CMF&Z), created an identity initiative to position Cedar Rapids as a distinctive destination known widely for a valuable asset. They capitalized on the fact that commuting time in Cedar Rapids is much shorter than larger cities in other areas of the country, thereby providing time for more enjoyable lifestyle. Bill Munsell and Gary Anderson created a memorable city identifier...a slogan that defined the City's important point of difference. Mr. Anderson designed the logo, resembling a five-point star. The new logo and branding line were accompanied by this explanation: “Life is the sum of all the seasons with which it is filled. And if we have time to enjoy the things most important to us, life is rich and full indeed. In Cedar Rapids there is time enough....time to enjoy the seasons as they pass. Extra time. Precious time. A fifth season.”

By 1975, the Cedar Rapids Area Convention and Visitors Bureau and the City of Cedar Rapids had adopted the “Five Seasons.” In 1993, Mr. Munsell and Mr. Anderson teamed up again to raise more than \$800K in private donations and in-kind contractors' support to build a 60-foot-tall version of the “Five Seasons” logo called the “Tree of Five Seasons,” near the Cedar River in downtown Cedar Rapids. The stainless-steel monument was erected on April 3, 1996 and officially dedicated to the city on May 18, 1996. The “City of Five Seasons” symbol and slogan are registered trademarks of the City of Cedar Rapids.



Population

The population of Cedar Rapids is estimated to be 135,358 based on the World Population Review website. Population size has direct correlation to certain revenues received by the City. For instance, road use tax revenue is distributed from the State on a per capita basis and is used to assist in funding construction, repair and maintenance of roads and related infrastructure. Other revenues also have a connection to population such as Federal Transit Administration revenue for transit operations and the United States Department of Housing and Urban Development revenue for housing programs.

Economy and Tax Base

The City of Cedar Rapids has a large and varied tax base due to a variety of commercial, health care, food processing, manufacturing, telecommunication and aerospace companies. Below is a list of the City’s principal property taxpayers for 2024.

Principal Property Taxpayers	Property Assessed Value	Percentage of Total Assessed Valuation
Interstate Power & Light Co	1,174,405,468	8.62%
ADM Corn Processing	198,485,935	1.46%
St. Lukes Methodist Hospital	87,463,700	0.64%
Cedar Rapids IA Title Holder LLC DBA Fedex Warehouse	61,955,900	0.46%
QUAPAW Investments LLC DBA Quaker Distributing	59,426,900	0.44%
Transamerica Life Insurance Co	53,081,800	0.39%
Rockwell Collins	48,252,600	0.35%
International Paper Company	45,673,200	0.34%
Casey's Marketing Co	35,205,100	0.26%
Frew Development Group LLC	34,936,600	0.26%
Total City Assessed Value	13,616,637,799	

SOURCE: LINN COUNTY AUDITOR’S OFFICE. (2024).

Cedar Rapids’ unemployment rate increased slightly from 3.5% to 3.6% from FY 2023 to FY 2024. This is higher than the state unemployment rate of 2.8% but lower than the national unemployment rate of 4.1% for the same time period. The Cedar Rapids median household income in FY 2024 increased to \$66,895 compared to \$63,170 in FY 2023. The Cedar Rapids per capita income in FY 2024 increased to \$37,823 compared to \$34,819 in FY 2023.

Climate

- Average Temperature 48.3°F
- Average Annual Precipitation 35.91 inches

SOURCE: U.S. DEPARTMENT OF COMMERCE, NATIONAL OCEANIC & ATMOSPHERIC ADMINISTRATION. (2021).

The climate can have a financial impact on City services and budget in several departments across the City. For instance, in a typical year the City budgets for 20 – 25 snow or ice events, six of these events are considered all plows or major events. In years with above average snow and ice events, the City may need to use reserves or decrease operating expenditures to compensate for additional weather-related costs.

Other areas can be affected as well. Minimal rain and no snow as well as comfortable temperatures can extend the golf season late into the year or allow for earlier spring starts. Whereas rain and snow events can impact and shorten the season and causing revenues to fall short of budget. Even water revenues can be impacted, as rainy summer months would cause less demand for watering of lawns and vegetation resulting in less revenues for operating and capital needs.

Utilities

The City of Cedar Rapids provides the utilities of water, sanitary sewer, storm water, solid waste, recycling and yard waste. Private entities provide telecommunications, wireless, natural gas and electric service. The City of Cedar Rapids has a large concentration of industries that use the



water and sewer infrastructure currently in place. The volume of water used by industries would serve approximately 360K residential customers and treat the equivalent sewage strength that would be produced by more than one and half million residential customers. The infrastructure currently in place and competitive rates make the City of Cedar Rapids an attractive place to locate an industry.

Transportation

Interstate 380 runs north-south through Cedar Rapids. Highways 30, 151, 218, 100, 13 also serve the City. Located 7 minutes from downtown Cedar Rapids is the Eastern Iowa Airport that connects with other regional and international airports. Cedar Rapids Transit provides convenient transportation throughout the City offering services directly provided or partially funded by Cedar Rapids Transit.

Parks and Recreation

The City has a variety of park, recreation, golf and aquatic programs, activities and facilities. There is over 4K acres of city owned park property including athletic fields, pavilions, volleyball courts, playgrounds, skate park, pickleball courts and the Noelridge Park greenhouse and flower gardens. There are two outdoor aquatic centers, three outdoor pools, one indoor pool and 11 splash pads. Golf offers three courses and a miniature golf course. The Ellis Clubhouse and Event Center, Jones Park Lodge and the Usher Ferry Lodge feature modern space that is available to rent.



There is a year-round schedule of over 1,500 recreational and leisure programs. There is something for every age and ability level. Other features include the Ushers Ferry Historic Village offering a historical perspective of a small town at the turn of the 20th century, trails, farmers market and a mobile recreation program bringing opportunities to neighborhood parks.

Flood Control System

On June 13, 2008, the Cedar River crested to its highest level in Cedar Rapids history, 31.12 feet. The flood waters penetrated 10 square miles or 14% of the city. This monumental flood impacted 7,198 parcels, including 5,390 houses, dislocated more than 18,000 residents and damaged 310 City facilities.

The City approved a flood control system plan that focuses on building a greater Cedar Rapids that includes improving flood protection, reinvesting in housing, businesses & neighborhoods and rebuilding public facilities. To reduce flood risk, the flood control system is designed to convey the same water volume as the flood of 2008. The system includes a combination of floodwalls, levees and gates and incorporates aesthetic elements that reflect our community's culture, history and vision.



Several segments of the flood control system have been completed. These include:

- Czech Village – Levee south of 16th Avenue SW, 16th Avenue SW flood gate, Czech Museum floodwall, detention basin and storm sewer shut off gate.
- New Bohemia – There is a continuous system from CRANDIC railroad bridge south through 16th Avenue and around the Sinclair detention basin to 10th Street SE. This includes the completed 12th Avenue SE floodgate.
- Kingston – McGrath Amphitheater levee/floodwall and 1st Street from I-380 to 1st Avenue reconfiguration and levee/floodwall.
- Downtown – CRST floodwall, 3rd Avenue SE pump station, 3rd Avenue removable gate and utility relocations.
- Time Check – Infrastructure removal (to clear the way for flood control) and NW Gateway and Memorial Plaza, Ellis Boulevard NW extension to 1st Avenue West and 6th Street intersection.
- Northeast side Industrial – Quaker Oats floodwall and railroad closure gate and Shaver Road NE bridge raising.

Several flood control system projects are underway and are in various stages of design or construction. These include:

- Cedar Lake levee construction (calendar 2023-2025) – Along the west lake shoreline to be part of a continuous line of protection coming north from Quaker Oats and ending at I-380 and J Avenue NE.
- McCloud Run Levee/floodwall construction (calendar 2023-2025) – To be part of a continuous line of protection coming north from Quaker Oats and ending at I-380 and J Avenue NE. Also includes new trail and trail bridge and naturalization and fishing channel component improvements to the current concrete channel on McCloud Run.
- Time Check Ellis Blvd NW Phase 1 construction (calendar 2024-2025) – Includes levee tie-off and fuel station replacement near Ellis Park.
- 2nd Avenue SE floodgate (calendar 2025) – Includes permanent columns on the sidewalk and a stackable panel gate.
- Tree of Five Seasons Park (2024-2025) – Includes relocating sculpture to accommodate permanent floodwall, a pump station, elevated park to allow views of the river, a new bike trail connecting E Avenue with downtown, new landscaping and tree plantings.
- Czech Village – Pump station at Bowling Street SW (temporary pumping is currently available).
- NW Neighborhood Greenway coordination – The flood control levee alignment is under preliminary design along with greenway plans for the west side of the levee to provide flood control and recreational opportunities.
- NW Neighborhood property acquisitions – The remaining properties are currently in the process of being acquired to allow for the continuous line of levee protection from Ellis Lane NW to F Avenue NW.
- 8th Avenue Bridge & Riverfront Improvements – Utilities have been relocated and preliminary design completed. The new bridge will be raised 15 feet above the existing structure to allow the bridge to remain open during flood events, offering flood and non-flood logistical advantages.
- Downtown (eastside) floodwall – Design will be completed in calendar 2025, along with property acquisition and construction is slated to begin in calendar 2025-2026.



Distinguished Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Cedar Rapids, Iowa, for its Annual Budget for the fiscal year beginning July 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Cedar Rapids
Iowa**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

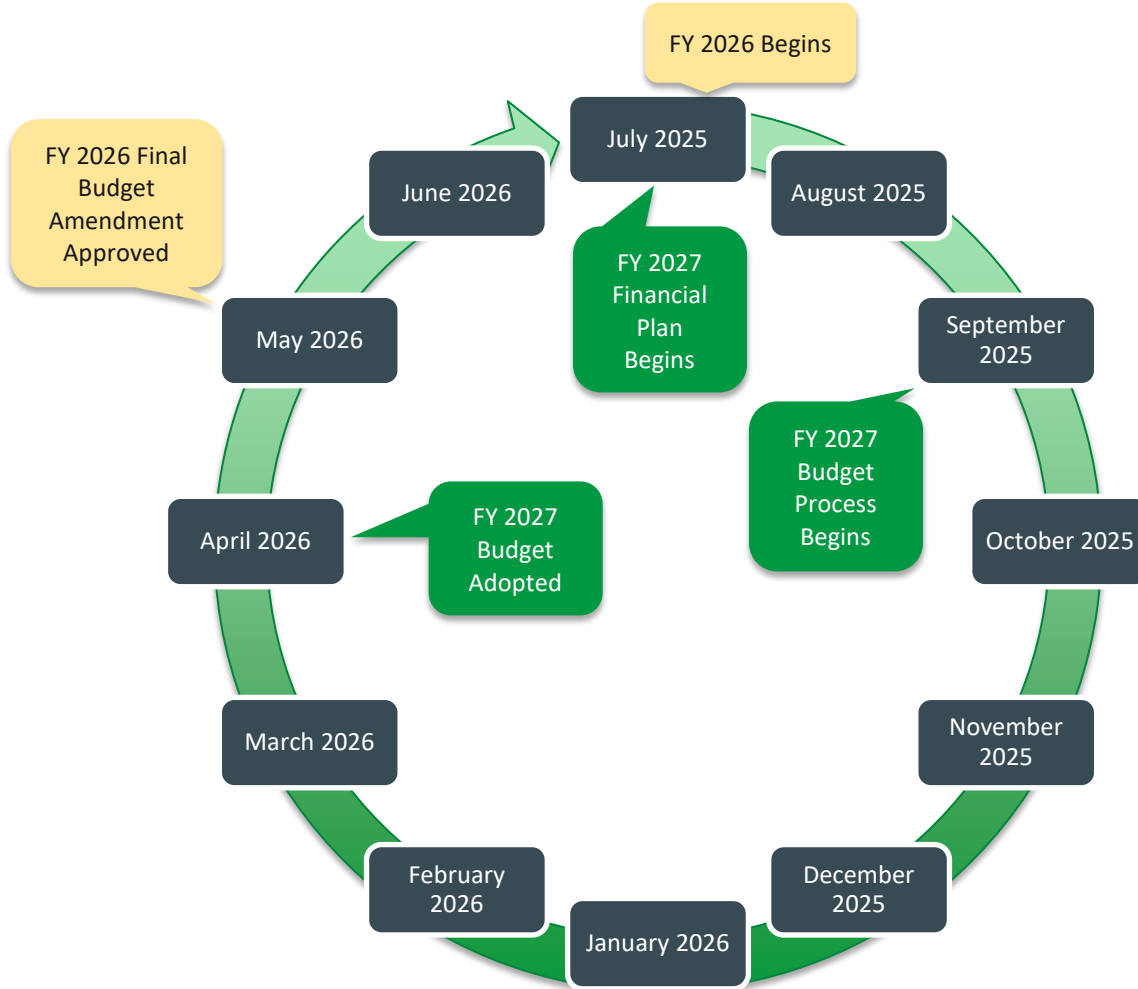
Processes, Policies and Guidelines



Processes, Policies and Guidelines

PROCESSES

Budget is a year-long process beginning with financial plan, budget and then budget amendment. FY 2026 will begin in July 2025 and throughout the year, amendments to the budget will be tracked until they are officially reviewed and adopted no later than May 2026. At the same time FY 2026 commences, the City will begin putting together the next financial plan for FY 2027 – FY 2031. In September 2025, the budget process for FY 2027 will begin and over the course of several months, the budget will be created and then adopted in April 2026.



Financial Plan Process

Financial plan is a tool identifying financial needs and issues over a five-year period and the associated funding and service implications as a result of the needs and issues. The financial plan incorporates sustainability, long-term community affordability, competitive and responsive community services and protecting community investment and value. The financial plan is formulated based on strategic goals and current level of services and budget as well as adjustments to categories such as personal services and non-personal services based on historical information and projections. The City's management team takes an active role in the financial planning for both short-term daily operations and long-range planning. Each year the City prepares a five-year financial plan for operations and capital needs that identify potential financing needs of the City, allows for reviewing financial projections, implications and cash and investment management and also is a tool for discussing priorities for the community. The financial plan sets the stage for budget, provides a road map into the future and a framework for future decision making.

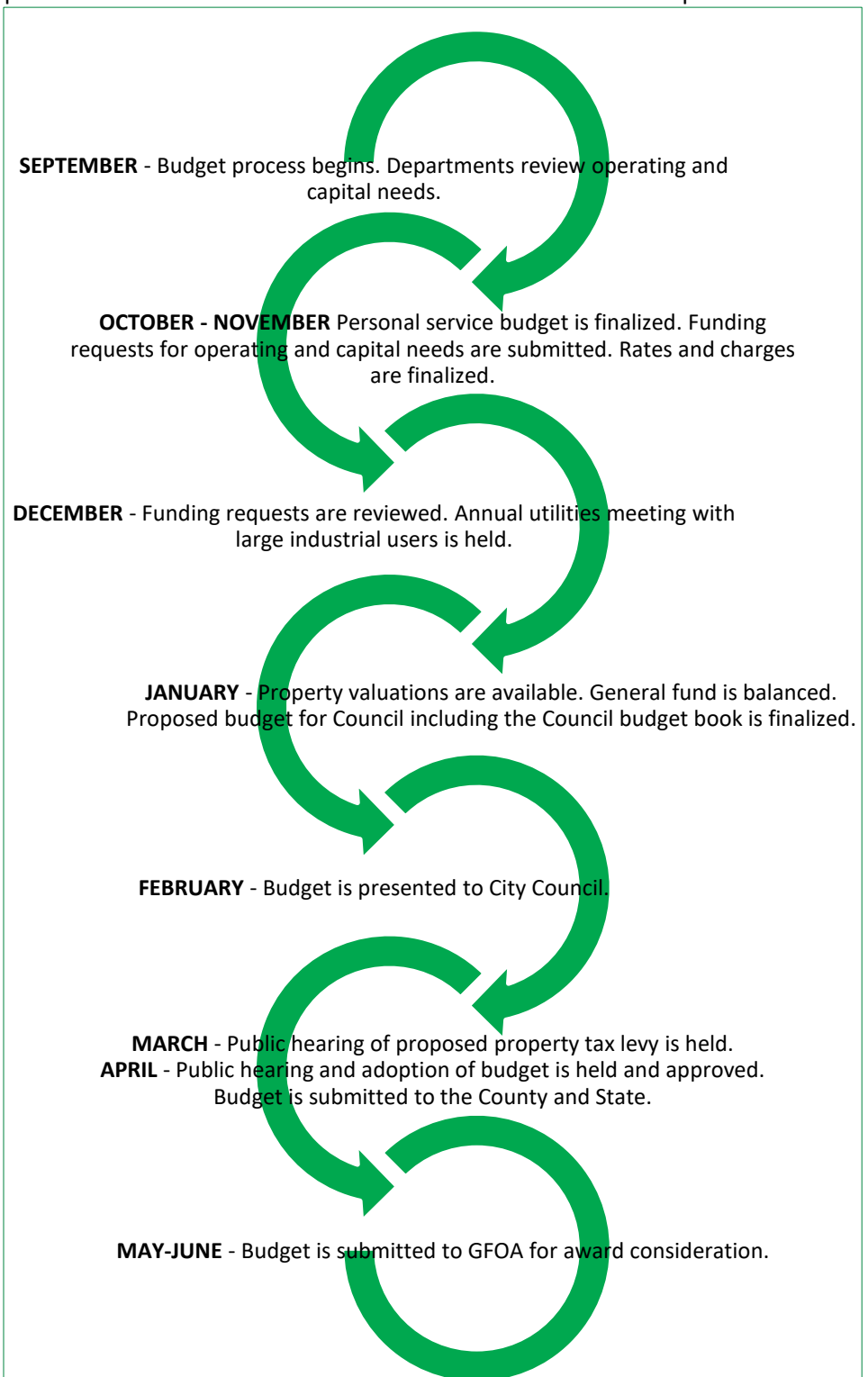
Budget Process

The budget process begins in September when Finance distributes instructions and forms to departments. From September thru November, Finance works with departments to review existing budgets, draft changes and compile requests for capital improvement projects and operational needs and changes.

During December, Finance and the City Manager review information and requests with departments to determine which requests and changes should become part of the proposed budget which includes reviewing the merits, priorities, alignment with council goals and funding. In early January, after property tax information is available, the general fund budget is balanced whereas revenues equal expenditures.

In February, the City Manager presents the proposed budget to the City Council per city ordinance. Feedback is provided. In March a public hearing is held for the proposed property tax levy.

In April, the budget report is made available for citizen inspection as required by the State of Iowa. Additional detail of the budget is made available on the City's internet site. Subsequently, a public hearing is held to present the budget. Citizens are encouraged to provide comments at the public hearings. Once the budget is adopted by City Council, the budget is certified to the Linn County Auditor by April 30 as required by the State of Iowa.



Throughout the year citizen input, including a survey, is reviewed. The annual budget survey typically asks questions on property tax rates, where property tax revenue should be spent and progress or service level related questions.

Budget Amendment Process

The adopted budget represents projections known at the time budget is created. Since the budget is created 18 months prior to fiscal year end, the City uses the budget amendment process to address changes from the original projections. The budget amendment does not impact property tax levies and is used to meet state requirements if actual expenses will exceed originally budgeted amounts. The state does not require revenue amendments, however; the City often does amend the budget if actual revenues will materially differ from originally budgeted amounts.

The City of Cedar Rapids budgets on a line item or object of expenditure level within each department to establish accountability for department operations. Budgetary results however are measured on a total departmental basis. Departments may request amendments from July – April that are subject to review and approval.

Throughout the year, the Finance Department reports to the City Manager and City Council material budget amendments that will be submitted to City Council for official approval. This process ensures unbudgeted expenditures do not jeopardize the City's financial strength and ensures department accountability. As needed, amendments are submitted to City Council for official approval to ensure compliance with the state code. Upon approval the budget amendment is certified to the Linn County Auditor. The final budget amendment is certified to the Linn County Auditor by May 31st in accordance with the state code.

POLICIES AND GUIDELINES

Financial policies and guidelines are in place to ensure the effective delivery of services and to minimize the financial burden on the taxpayers while maintaining the integrity of the City's finances. The policies and guidelines are reviewed annually and are outlined on the following pages. Currently, the City complies with the policies, follows established guidelines and is considering changes to capital expenditure definitions and the threshold for general fund reserve.

Basis of Accounting and Budgeting

The City's basis of accounting conforms to Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The basis of accounting refers to when revenues and expenditures are recorded and reported in financial statements.

The City uses the modified-accrual basis of accounting for all governmental fund types, including the general fund, special revenue funds and general debt service funds. Revenues are recognized as soon as they are both measurable and available (susceptible to accrual). Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pensions and claims and judgments, are recorded only when payment is due (matured).

Property taxes, when levied for, franchise taxes, licenses, permits, fines and forfeitures, rents and royalties, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered susceptible to accrual as revenue of the current period. Substantially all shared revenues are recorded when the underlying exchange transaction has occurred. Revenue from federal awards is recognized when the City has done everything necessary to meet the eligibility requirements. Miscellaneous and other revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

For enterprise, internal service and trust and agency funds, the City uses the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and budgeted for. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The City's basis of budgeting follows the basis of accounting for each fund type with the following exceptions:

- Special assessment revenue and grant revenue are budgeted in the fiscal year the related expenditures are budgeted.
- Capital assets are budgeted as expenditures in the year when they are purchased or constructed and depreciation expense is not budgeted.
- Principal payments on outstanding debt are budgeted on the basis of when they are due and payable.

Internal Control

The management of the City is responsible for the establishment and continued maintenance of an internal control structure to ensure that all City assets are protected from loss, theft, or misuse. The management must also ensure that adequate accounting data is available to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable assurance these objectives are met. The concept of reasonable assurance recognizes: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Balanced Budget

It is City practice to adopt an operating budget that is balanced whereas revenues equal expenditures. The City maintains the policy to use current revenues to support current expenditures and generally avoids budgetary procedures that utilize existing cash balances to meet current expenditures.

In FY 2026, the general fund is balanced whereas revenues equal expenditures. Other operating budgets are generally balanced with current revenues with a few exceptions of where prior year revenue collected in excess of expenditure requirements are being utilized as funding sources. In some cases, revenues are being built up over a 2-3 year period to fund large capital needs in future years. The special revenue and capital project budgets are balanced with current revenues, existing cash on hand from past fiscal years, or have financially sustainable plans that allow for spending prior to receipt of future year revenue.

Budgetary Controls & Department Accountability

The City of Cedar Rapids measures budgetary results on a total departmental basis with revenue and expenditures being measured separately. Budget amendments that will be requested are tracked and reported

monthly. These adjustments are subject to official City Council approval. The State of Iowa requires that cities do not spend more than their expenditure budget by program. To ensure compliance with the State and department accountability, the City has the following policies.

Revenues policies for all areas:

- Revenues are budgeted conservatively.
- Actual revenues are expected to meet or exceed budgeted amounts.
- Having revenue in excess of budget or having a fund/project balance does not mean a department can spend more than their expenditure budget.

Expense policies for all areas:

- Excluding transfers out, total actual expenses may not exceed total budgeted expenses regardless of funds/cash available or revenue in excess of budget – there must be expense budget to spend it.
- Expenses should be charged to the appropriate account based on account definitions, regardless if budget is remaining for the account.

Expense policies for general fund 101, 120 areas:

- Controllable expenses – Departments are to manage expenses considered controllable expenses, to ensure total actual expenses do not exceed total budgeted expenses. These expenses include:
 - Overtime, temporary/seasonals, other benefit expenses for uniforms, tuition or stipends
 - Discretionary expenses
 - Capital outlay
- Actual expenses can be over for one account and under for another as long as in total budgeted controllable expenses are not exceeded.
- Personal Services – Except for controllable expenses noted above, departments may not reallocate unspent personal service budget (wages and benefits) for other uses as savings from vacated positions is used to balance the general fund.
- Other expenses – Most expenses in this category are considered not fully controllable by a department as they are subject to external, normal maintenance, or economic factors. Departments may not reallocate unspent budget for other uses.
 - Except for external agreements, budget and amended budget is set by Finance.
 - Additional funding needed for external agreements such as external building rent must be submitted as part of the budget/budget amendment process and are subject to approval.

Policies for all other areas:

- Actual expenses can be over for one account and under for another as long as in total budgeted expenses, excluding transfers, are not exceeded.

Performance policies for all areas:

- If revenues are falling short, expenses should be under to compensate.
- Actual losses by fund should not exceed budgeted losses by fund.

Fund Balance

Fund balance is the difference between assets and liabilities on the balance sheet. For Water, Water Pollution Control and Sanitary Sewer, it is City policy that each maintain 50% (6 months) of the next fiscal year's budgeted operating expenditures in operating reserve to balance the need to maintain sufficient cash on hand to address

unexpected changes in industries, disasters, etc. and to support issuance of revenue bonds. All other areas, including the general fund maintain 25% (3 months) operating reserve unless approved otherwise.

By maintaining an appropriate reserve balance, the City is able to react to both known and unknown events that will have an impact on the City finances without disrupting services provided to its citizens in the short term.

Cash Transfers

In order for the City to comply with Iowa law, local ordinances, or for expedience, it is sometimes necessary to transfer revenues and expenditures from one fund/department to another. This is a cash transfer. All transfers in are considered revenues and all transfers out are considered expenditures. City-wide, transfers in must equal transfers out.

Capital Versus Operating Expenditures

Capital expenditures or capital assets include land, buildings and structures and improvements other than buildings (infrastructure, construction in progress and machinery and equipment). Capital expenditures are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.

Operating expenditures are normal maintenance and repairs presumed to benefit the current fiscal period. These expenses are not classified as a capital expenditure or asset as they do not add value to the asset or materially extend the asset life.

Capital Improvement Policy Statements

The City's capital improvement financial management policy objective is to provide future generations the ability to construct improvements through borrowed capital without imposing a severe financial burden. The policy statements are:

- The City will annually budget for all of its capital improvements.
- The City will determine the least costly financing method for all new projects.
- Any capital project financed through the issuance of debt will be programmed to be paid off completely within the expended useful life of the project.
- The City will utilize intergovernmental contributions, when available, to finance capital improvements that are consistent with the City's plans and priorities.
- Prior to undertaking a capital project, a projection of the ongoing operations and maintenance costs will be analyzed in relation to operating budget forecasts.
- Pay as you go financing of capital improvements will be utilized where feasible. Enterprise funds should develop reserves to pay for new capital improvements.
- Total general obligation debt will not exceed 5% of the City's actual assessed value as required by Iowa law, further reduced to 80% of this value per City policy.
- Where possible and when financially prudent, the City will use special assessments and revenue bonds instead of general obligation bonds.
- General obligation debt will be issued and abated by non-property tax revenue in those instances where debt capacity is available and it is financially advantageous to the City.
- The City will maintain effective communications with bond rating agencies concerning its financial condition.
- The City will follow a policy of full disclosure on its financial reports and bond prospectus.

Capital Financing

The City normally relies on internally generated funds and/or grants and contributions from other governments to finance its capital needs. Debt will be issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users, or in the case of an emergency capital need. Bond proceeds are limited to financing capital expenditures such as the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment and movable pieces of equipment, such as fire engines, or other costs as permitted by law. Capitalized interest is an eligible item for bonding. Utility revenue bond proceeds may be used to establish a debt service reserve as allowed by federal and State law. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds. The City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast. Recognizing that bond issuance costs add to the total interest costs of financing, bond financing should not be used if the aggregate cost of projects to be financed by the bond issue does not exceed \$1M.

Debt

The State debt limit is 5% of actual assessed property value within the city. The City has set a target further limiting the City's general obligation outstanding debt at 80% of the state value (except as a result of extenuating circumstances such as disasters). This level is consistent with the City's creditworthy objectives. The City strives to repay 30-60% of the principal amount of its general obligation debt within five years and at least 60% within 10 fiscal years. Capital projects financed through issuance of debt are programmed to be paid off completely within the expected useful life of the capital project.

The City of Cedar Rapids seeks to maintain the highest possible credit ratings for all categories of general obligation and revenue debt without compromising the delivery of basic City services and the achievement of adopted City policy objectives. The City has a target to maintain or exceed Aa1 bond rating for general obligation debt. For areas that issue revenue bonds, the City of Cedar Rapids strives to maintain a balance between the debt coverage and days of cash on hand to ensure revenue bond ratings remain at or above the Aa2 level.

Other General Policy Statements

- The City will incorporate performance measures into its budgeting process.
- Budget documentation will include a concise summary and guide to key issues for both the operating and capital budgets.
- Charges for services and fees will be utilized in financing governmental goods and services where feasible.
- Current revenues will be sufficient to support current expenditures. The City will generally avoid budgetary procedures that utilize existing cash balances to meet current expenditures.
- The City does not typically budget for one-time revenue sources or one-time expenditure reductions, as the practice only delays or shifts the financial burden to future budget years.
- The City will endeavor to maintain a diversified and stable revenue system.
- A review of user fees charged for general governmental services will be made periodically to determine that all user fees and charges are at a level related to the cost of providing these services.
- Annually, the increase of actual revenue for the levy of property tax, excluding taxable value gained through annexation, new construction and increases mandated by the voters or other governmental jurisdictions, generally will not exceed 10%.
- All enterprises of the City will be expected to maintain revenue sufficient to cover all direct and indirect costs.

Planning



Strategic Planning FY 2026 & Beyond

GOALS

Strategic planning provides a vision for the future of Cedar Rapids, with a focus on priorities for city policies and public investments. The plan serves as a guide for city staff, as they set policy and make investments and decisions. As part of the planning process, the City Council has seven strategic goals that provide direction and areas of focus for planning and budget decisions. Annually, City Council meets to formally discuss the goals, specific initiatives and accomplishments. These goals guide City leaders when making decisions on priorities and funding. The strategic goals are:

STRENGTHEN CR	Make bold moves in community planning to retain the character of neighborhoods and corridors.
GROW CR	Make bold moves in future planning to encourage sustainable connections of growth areas to existing neighborhoods.
CONNECT CR	Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails and public transportation.
GREEN CR	Buffer and connect existing parks, trails and streams to build a natural network in addition to regional collaborations and individual efforts to improve storm water management, water quality, wildlife habitat and outdoor recreation.
INVEST CR	Make Cedar Rapids a desirable place for businesses to start, move and grow by leveraging resources to invest in business districts and amenities that keep and attract a skilled workforce.
PROTECT CR	Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.
PROMOTE CR	Lead regionally, think Cedar Rapids first by telling our story strategically, emphasizing intergovernmental relations and branding and marketing the City of Cedar Rapids.

At the May 2024 goal setting session, City Council set the priorities outlined below.

Strengthen CR

- Adopt policies that create choices in housing types and prices throughout the city.
- Create a city that is affordable and accessible to all members of the community.
- Support existing and new neighborhood associations through the development of Neighborhood Action Plans.
- Improve the quality and identity of neighborhoods and key corridors.

Grow CR

- Encourage mixed-use infill development.
- Manage growth and development to balance costs and serviceability to neighborhoods.
- Connect growing areas to existing neighborhoods.
- Communicate and collaborate with regional partners.

Connect CR

- Provide choices for all transportation users.
- Build a complete network of connected streets and establish a network of complete streets.
- Improve the function and appearance of our key corridors.
- Support the development of an effective, regional, multi-modal transportation system.

Green CR

- Be stewards for the environment, promoting economic and social growth while restoring the relationship between the city and the natural environment.
- Have the best parks, recreation and trails system in the region.
- Lead in energy conservation and innovation.

Invest CR

- Expand economic development efforts to support business and workforce growth, market Cedar Rapids and engage regional partners.
- Cultivate a skilled workforce by providing cutting-edge training and recruiting talented workers.
- Reinvest in the city's business corridors and districts.
- Grow a sustainable, diverse economy by supporting existing businesses, fostering entrepreneurship and targeting industry specific growth.

Protect CR

- Protect Cedar Rapids from flooding and other hazards.
- Maintain and provide quality services to the community.
- Demonstrate best practices in building construction.

FIVE YEAR FINANCIAL PLAN

Based on the strategic goals and priorities, each year the City creates a financial plan. The financial plan provides the financial perspective of the Council's strategic goals. It uses financial forecasting and analysis to identify future challenges and opportunities and then identifies strategies to secure financial sustainability in light of the challenges and opportunities to prevent volatility in taxes or fees and to ensure cash management. The information developed in the financial plan sets the stage for budget and provides a tool that can be used to discuss priorities, needs, legislative impacts and funding issues prior to the beginning of the budget process.

General Fund

The five year general fund financial plan for FY 2026 – FY 2030 was based on FY 2025 level of service and budget as well as percent increases in the categories of property tax (1.6% increase per year), personal services (6% increase per year), discretionary expenses (average 1% increase per year) and other expenses (average 5.3%

increase per year) that were based on historical information and projections. Revenue adjustments were also made, based on historical information and projections.

Assuming no change in service levels, the five year general fund financial plan showed an increasing gap that results from annual increases in expenses at higher levels than anticipated annual revenue changes. The financial plan identifies to the City Council that offering the same level of service as in the past will not be financially feasible without identifying other revenue sources currently not being used, controlling costs, finding efficiencies, or changing how the City delivers services in the future. The financial plan allows City staff to begin the process of addressing these issues now and not waiting until future budget cycles. The City has additional revenue generating and expenditure reducing options that could be considered if necessary in future years. Below is the five year general fund financial plan.

General Fund	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	FY 2026 Budget
Revenues						
Taxes	\$ 74,383,869	\$ 75,420,616	\$ 76,474,094	\$ 77,544,571	\$ 78,632,322	\$ 78,617,079
Licenses & Permits	\$ 3,050,900	\$ 3,050,900	\$ 3,050,900	\$ 3,050,900	\$ 3,050,900	\$ 3,496,570
Intergovernmental Revenue	\$ 3,858,186	\$ 3,622,215	\$ 3,401,007	\$ 3,181,157	\$ 2,962,721	\$ 3,961,409
Charges for Services	\$ 22,296,546	\$ 22,872,873	\$ 23,480,555	\$ 24,121,359	\$ 24,797,154	\$ 23,282,591
Fines & Forfeits	\$ 4,518,003	\$ 4,518,003	\$ 4,518,003	\$ 4,518,003	\$ 4,518,003	\$ 4,529,503
Other Revenue	\$ 4,469,036	\$ 4,469,036	\$ 4,469,036	\$ 4,469,036	\$ 4,469,036	\$ 5,623,146
Transfers In	\$ 46,809,887	\$ 47,175,402	\$ 47,578,297	\$ 47,991,028	\$ 48,413,946	\$ 49,109,913
Total Revenue	\$ 159,386,427	\$ 161,129,045	\$ 162,971,891	\$ 164,876,054	\$ 166,844,082	\$ 168,620,211
Expenditures						
Personal Services	\$ 120,611,310	\$ 127,636,865	\$ 135,044,634	\$ 142,856,177	\$ 151,094,272	\$ 119,862,564
Discretionary Expenses	\$ 26,399,193	\$ 26,709,138	\$ 26,765,126	\$ 27,052,950	\$ 27,356,659	\$ 24,831,512
Other Expenses	\$ 22,529,372	\$ 23,684,243	\$ 24,944,812	\$ 26,283,036	\$ 27,704,648	\$ 22,804,245
Transfers Out	\$ 1,471,649	\$ 1,478,149	\$ 1,485,003	\$ 1,427,230	\$ 1,434,853	\$ 1,121,890
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 171,011,523	\$ 179,508,395	\$ 188,239,575	\$ 197,619,394	\$ 207,590,431	\$ 168,620,211
Funding Gap	\$ (11,625,096)	\$ (18,379,350)	\$ (25,267,684)	\$ (32,743,340)	\$ (40,746,349)	\$ -

The FY 2026 general fund expenditure budget is \$168.6M, whereas the FY 2026 financial plan was \$171M. This is a \$2.4M difference due to several expenditure reductions implemented to balance the budget including freezing 6.38 vacant FTE positions, removing funding for an external wage review and the associated position increases, one-time removal of transfers out for several programs that have sufficient cash on hand to fund FY 2026 expenses and reductions to spending by departments. Several revenue changes were implemented in the budget including reallocating levies to increase funding, increasing the franchise fee for electricity and natural gas by 1% to 4% and various other revenue changes for increased charges or based on projections.

Utility Areas

The City teamed up with its external financial advisors to prepare five year financial plans for utility areas. The financial plans allow areas to plan not only for operational impacts, but also system infrastructure needs while reviewing customer impacts and ensuring long term sustainability. FY 2026 – FY 2030 plans were based on FY 2025 level of services and budget with annual adjustments to revenues and expenses based on historical information, known or anticipated changes and projections. These are simply plans, that will likely change in future years as operational and capital needs and priorities can change year to year and revenue sources can fluctuate as well. The utility capital improvement plans incorporate various assumptions regarding usage, anticipated revenues from economic development projects, external revenue opportunities, operating

expenditure growth, future interest rates and issuance of future debt. Any impact in usage by large users or to the assumptions incorporated, will result in reviewing financial plans and making adjustments.

The Solid Waste and Recycling financial plan shows a decrease of 5% in operating expenses from FY 2026 to FY 2027 as FY 2026 includes a large one-time purchase of garbage carts. Future years average 5% annual operating expense increases. The plan is based on a 3.5% revenue rate increase in FY 2026, no increase in FY 2027 and FY 2028 and then 8% annual increases in FY 2029 and FY 2030. Overall the budget for FY 2026 is comparable to the plan except the budget includes Fleet expenses at lessor levels than projected in the financial plan.

Solid Waste and Recycling	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2026 Budget
Revenues						
Charges for Services	\$ 13,439,624	\$ 14,217,293	\$ 14,272,961	\$ 15,451,136	\$ 16,728,654	\$ 13,439,134
Other Revenue	\$ 335,152	\$ 335,152	\$ 335,152	\$ 335,152	\$ 335,152	\$ 306,227
Total Revenues	\$ 13,774,776	\$ 14,552,445	\$ 14,608,113	\$ 15,786,288	\$ 17,063,806	\$ 13,745,361
Expenditures						
Operational Expenses	\$ 16,220,639	\$ 15,489,376	\$ 16,199,907	\$ 16,942,027	\$ 17,717,128	\$ 15,749,206
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,215
Total Expenditures	\$ 16,220,639	\$ 15,489,376	\$ 16,199,907	\$ 16,942,027	\$ 17,717,128	\$ 15,760,421
Net Revenues over/(under) Expenditures	\$ (2,445,863)	\$ (936,931)	\$ (1,591,794)	\$ (1,155,739)	\$ (653,322)	\$ (2,015,060)

The Water financial plan shows a slight decrease in operating expenses for FY 2026 and then an average annual increase of 4% for FY 2027 – FY 2030. Capital improvement project expenses average \$14M in FY 2026 and FY 2027 for annual needs and then range from \$38.6M to \$49.3M in FY 2028 – FY 2030 to allow for an expansion at the Northwest Water Treatment Plant. This improvement plan is based on 5-6% annual revenue rate increases. Interest income is lower in budget versus the plan based on projections, so operating expenses in budget were decreased to compensate. Based on anticipated operating revenue in excess of expenses for budget, borrowing of long term debt is less in budget than plan by \$1M.

Water	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2026 Budget
Revenues						
Charges for Services	\$ 52,923,384	\$ 56,552,121	\$ 60,141,128	\$ 63,652,337	\$ 67,337,476	\$ 53,200,412
Other Revenue	\$ 2,289,921	\$ 2,315,917	\$ 2,349,772	\$ 2,368,830	\$ 2,369,747	\$ 1,575,502
Proceeds of Long Term Liabilities	\$ 7,500,000	\$ 6,000,000	\$ 27,000,000	\$ 30,000,000	\$ 37,000,000	\$ 6,500,000
Total Revenues	\$ 62,713,305	\$ 64,868,038	\$ 89,490,900	\$ 96,021,167	\$ 106,707,223	\$ 61,275,914
Expenditures						
Operational Expenses	\$ 34,142,826	\$ 33,864,557	\$ 35,368,678	\$ 36,987,504	\$ 38,634,951	\$ 33,711,190
Capital Outlay	\$ 13,333,000	\$ 14,759,500	\$ 38,590,000	\$ 42,320,200	\$ 49,335,000	\$ 13,333,000
Debt Service	\$ 13,096,475	\$ 13,681,667	\$ 13,746,129	\$ 15,684,085	\$ 15,754,707	\$ 13,096,475
Transfers Out - Interfund	\$ 1,048,406	\$ 1,057,620	\$ 1,067,248	\$ 1,077,310	\$ 1,087,824	\$ 1,037,925
Total Expenditures	\$ 61,620,707	\$ 63,363,344	\$ 88,772,055	\$ 96,069,099	\$ 104,812,482	\$ 61,178,589
Net Revenues over/(under) Expenditures	\$ 1,092,598	\$ 1,504,694	\$ 718,845	\$ (47,932)	\$ 1,894,741	\$ 97,325

The Water Pollution Control financial plan shows average annual increases of 4% for operating expenses. Capital improvement project expenses for FY 2026 – FY 2028 range from \$104.8M down to \$45.2M per year to allow for the completion of a large infrastructure project. Then capital improvement spending averages \$8.1M in FY 2029 – 2030 for annual infrastructure improvements. The plan for Water Pollution Control is based on 3.5% - 9% annual revenue increases for FY 2026 – FY 2030. The FY 2026 budget for operating expenses is higher than the plan by \$1.5M due to higher budgeted expenses for property insurance, personal services and internal charges. Budgeted capital outlay expenses were reduced from plan levels in FY 2026 to offset most of the increase in operating expenses.

Water Pollution Control	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2026 Budget
Revenues						
Charges for Services	\$ 50,294,451	\$ 57,326,162	\$ 63,142,800	\$ 66,113,719	\$ 71,273,163	\$ 50,335,361
Other Revenue	\$ 1,877,352	\$ 1,889,034	\$ 1,767,602	\$ 1,605,294	\$ 1,570,400	\$ 2,025,811
Proceeds of Long Term Liabilities	\$ 99,000,000	\$ 59,300,000	\$ 30,000,000	\$ -	\$ -	\$ 99,000,000
Total Revenues	\$ 151,171,803	\$ 118,515,196	\$ 94,910,402	\$ 67,719,013	\$ 72,843,563	\$ 151,361,172
Expenditures						
Operational Expenses	\$ 31,183,512	\$ 32,835,100	\$ 33,718,766	\$ 35,253,623	\$ 36,852,842	\$ 32,635,059
Capital Outlay	\$ 104,802,473	\$ 69,732,518	\$ 45,153,707	\$ 11,171,079	\$ 5,000,000	\$ 103,502,473
Debt Service	\$ 14,646,868	\$ 20,730,818	\$ 22,453,792	\$ 22,611,039	\$ 22,632,542	\$ 14,646,888
Transfers Out - Interfund	\$ 71,690	\$ 74,029	\$ 76,463	\$ 78,993	\$ 81,625	\$ 70,172
Total Expenditures	\$ 150,704,543	\$ 123,372,465	\$ 101,402,728	\$ 69,114,734	\$ 64,567,009	\$ 150,854,592
Net Revenues over/(under) Expenditures	\$ 467,260	\$ (4,857,269)	\$ (6,492,326)	\$ (1,395,721)	\$ 8,276,554	\$ 506,580

The Sanitary Sewer financial plan shows 4% annual increases in operating expenses with capital improvement project expenses at \$10.2M per year. The financial plan for Sanitary Sewer shows revenues decreasing slightly in FY2027 based on debt expenditures. Then revenues average 3% increases for FY 2028 – 2030 to support operating and capital investments. The budget for FY 2026 is comparable to the FY 2026 plan.

Sanitary Sewer	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2026 Budget
Revenues						
Charges for Services	\$ 18,147,018	\$ 17,753,160	\$ 17,799,249	\$ 18,017,485	\$ 19,208,928	\$ 18,503,501
Other Revenue	\$ 693,376	\$ 708,764	\$ 717,571	\$ 725,831	\$ 733,477	\$ 569,764
Transfers In - Interfund	\$ 172,535	\$ 179,437	\$ 186,614	\$ 194,079	\$ 201,842	\$ 212,697
Total Revenues	\$ 19,012,929	\$ 18,641,361	\$ 18,703,434	\$ 18,937,395	\$ 20,144,247	\$ 19,285,962
Expenditures						
Operational Expenses	\$ 6,016,219	\$ 6,256,130	\$ 6,505,788	\$ 6,765,597	\$ 7,035,977	\$ 5,832,275
Capital Outlay	\$ 10,150,000	\$ 10,150,000	\$ 10,150,000	\$ 10,150,000	\$ 10,150,000	\$ 10,575,000
Debt Service	\$ 2,231,205	\$ 1,882,955	\$ 1,717,230	\$ 1,715,980	\$ 1,672,005	\$ 2,231,205
Total Expenditures	\$ 18,397,424	\$ 18,289,085	\$ 18,373,018	\$ 18,631,577	\$ 18,857,982	\$ 18,638,480
Net Revenues over/(under) Expenditures	\$ 615,505	\$ 352,276	\$ 330,416	\$ 305,818	\$ 1,286,265	\$ 647,482

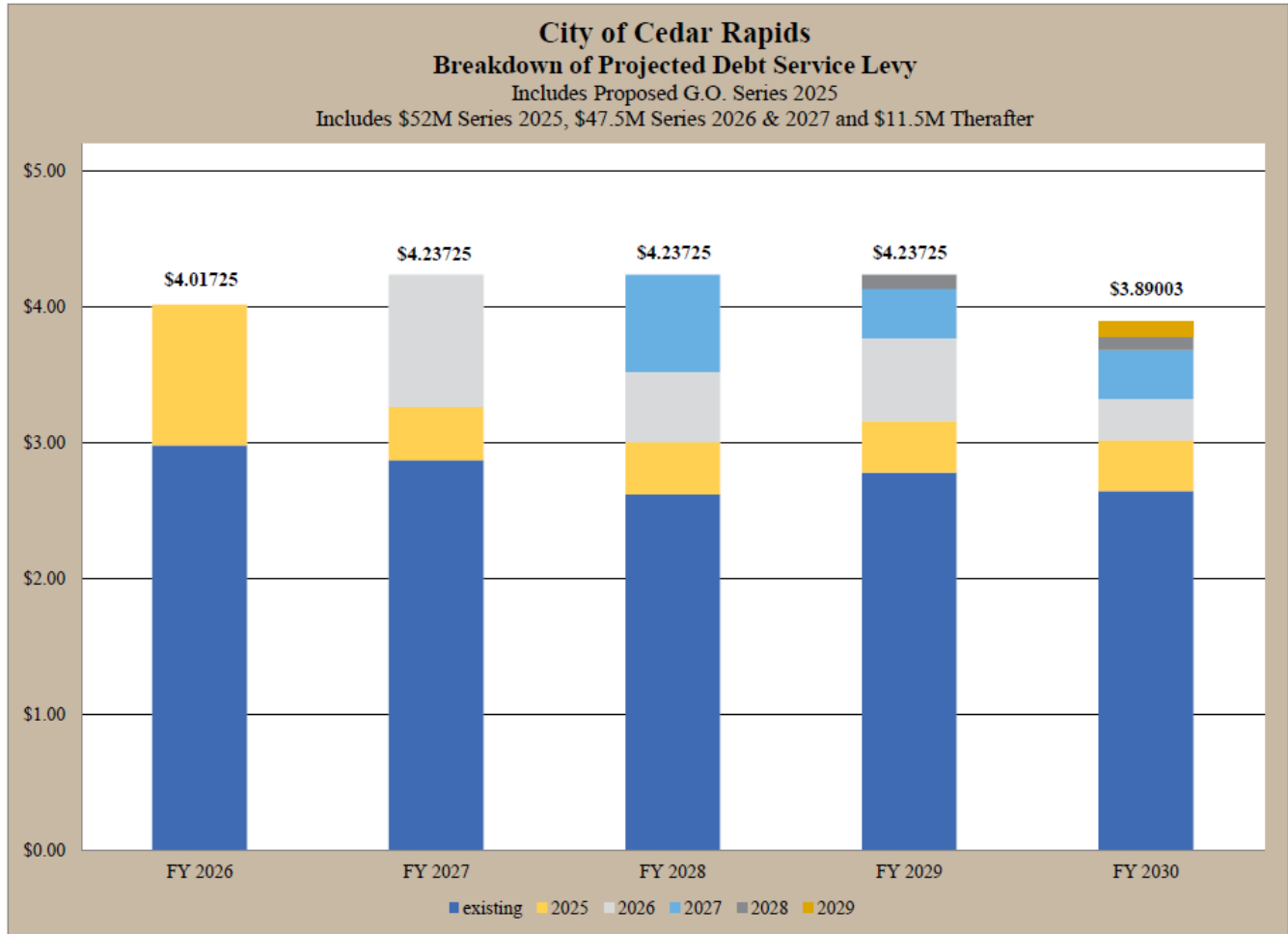
The Stormwater financial plan reflects a 4% annual increase in operating expenses. The plan includes capital improvement spending between \$5M to \$9.2M annually with funding from growth in Equivalent Residential Units (ERUs). Overall the budget is comparable to the plan.

Stormwater	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	FY 2026 Budget
Revenues						
Charges for Services	\$ 9,367,809	\$ 9,461,487	\$ 9,556,102	\$ 9,651,663	\$ 9,748,180	\$ 9,367,809
Other Revenue	\$ 165,602	\$ 152,194	\$ 144,332	\$ 136,223	\$ 127,816	\$ 171,876
Total Revenues	\$ 9,533,411	\$ 9,613,681	\$ 9,700,434	\$ 9,787,886	\$ 9,875,996	\$ 9,539,685
Expenditures						
Operational Expenses	\$ 2,371,432	\$ 2,460,943	\$ 2,553,964	\$ 2,650,640	\$ 2,751,119	\$ 2,168,451
Transfers Out - Interfund	\$ 6,055,841	\$ 5,676,860	\$ 5,687,069	\$ 5,697,737	\$ 5,708,885	\$ 6,201,447
Total Expenditures	\$ 8,427,273	\$ 8,137,803	\$ 8,241,033	\$ 8,348,377	\$ 8,460,004	\$ 8,369,898
Net Revenues over/(under) Expenditures	\$ 1,106,138	\$ 1,475,878	\$ 1,459,401	\$ 1,439,509	\$ 1,415,992	\$ 1,169,787

Tax Supported Debt

A financial plan was also prepared for tax supported debt and the associated impact on the property tax levy. The following chart demonstrates a plan assuming the City will issue \$47.5M in general obligation bonds per year in FY 2026 and 2027 and then \$11.5M in FY 2028 forward. (FY 2027 is the final year to issue debt for the Flood Control System based on the current plan of issuing \$264M.) The plan includes the intention to increase the debt service levy 22 cents in FY 2027 for the Flood Control System. Then, in FY 2028 and 2029 the debt levy

will remain steady and then decrease in FY 2030. This scenario assumes annual valuation growth of 1.5%, interest rates for borrowing remaining consistent and that current debt paid by non-property tax-supported sources continue.



Prepared by PFM Financial Advisors LLC

Date: 1/13/2025

OTHER PLANNING PROCESSES

The City has many other planning processes that occur throughout the year. For over 20 years, the utility departments have held an annual meeting with the city’s large industrial users and contributing cities as part of the budget development process to share information on projected rate changes, regulatory matters and maintenance/operation challenges. Updates on current and future capital infrastructure projects have also been included. Utility leadership also responds to questions from the participants concerning regulatory issues, current environmental conditions like drought or wet weather, critical capital project phasing, as well as hearing updates for users of the system.

Community Development’s staff coordinate planning and budget review with other City Departments and stakeholders to capitalize on development opportunities that maintain and enhance the quality of life in the community for everyone. Public outreach is included and can have many focuses such as land use, connectivity, character and design of buildings, streetscapes such as lighting and landscaping and placemaking such as aesthetics, attractions and perceptions.

The City Planning Commission consists of nine volunteer members who are appointed by the Mayor and City Council for a term of approximately three to five years. The City Planning Commission reviews and make recommendations to City Council on various land development issues including proposed City Comprehensive Plans, zoning regulations, requests for the rezoning of land, site development plans, conditional use requests and subdivision of land.

The Corridor Metropolitan Planning Organization is an organization made up of elected officials and appointed representatives of Cedar Rapids, Linn County, Marion, Hiawatha, Robins, Ely, Fairfax and Palo. The organization is tasked with reviewing and approving transportation investments in the Cedar Rapids metropolitan area.

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The City also uses various methods to obtain feedback on community priorities and needs that should be reviewed as part of the planning and budget process. Such methods include:

- City Council meetings and Council Committee meetings
- Public input meetings on improvement projects and initiatives as well as neighborhood meetings
- Surveys including the bi-annual citizen survey and on-line budget survey
- Twitter, Facebook, CRtalks.com and mobile site www.CRNewsNow.com

All of these planning processes, whether with internal or external stakeholders, are used to define, prioritize, develop and implement initiatives that align with Council goals and are incorporated in the City's budget.

Budget Overview



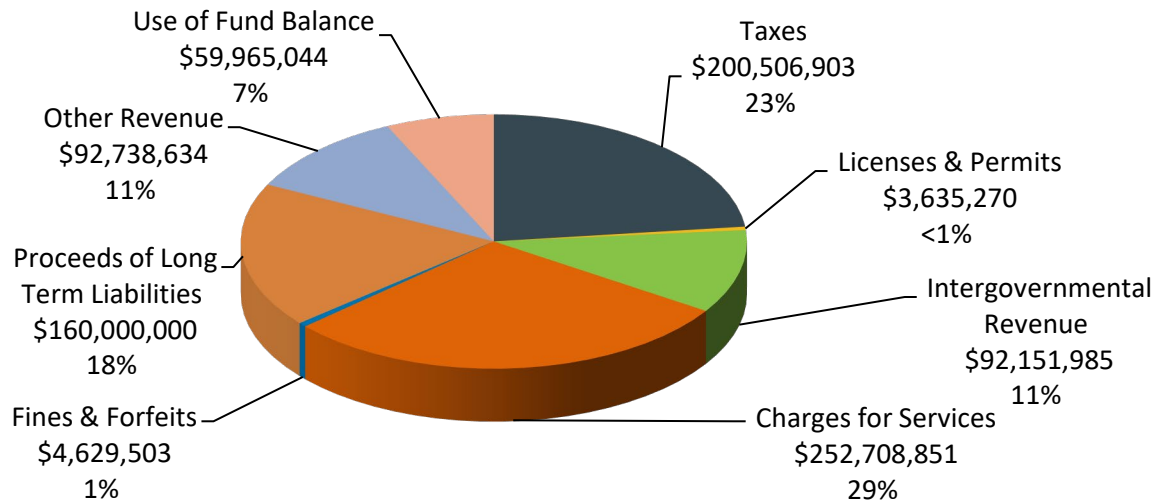
Budget Overview

REVENUE HIGHLIGHTS

Revenues are funding sources (such as property taxes, user fees and franchise fees) to finance expenditures. The overall FY 2026 revenue budget is increasing by 2% or \$14M to \$866.3M. In FY 2026, revenues were budgeted conservatively with the expectation that actual revenues will meet or exceed budget. There was no change between the proposed and adopted budget. The chart below details the change from FY 2025 to FY 2026 by revenue source.

Major Revenue Object	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues				
Taxes	\$188,109,488	\$200,506,903	\$ 12,397,415	7%
Licenses & Permits	\$ 3,573,770	\$ 3,635,270	\$ 61,500	2%
Intergovernmental Revenue	\$106,596,745	\$ 92,151,985	\$ (14,444,759)	-14%
Charges for Services	\$239,612,939	\$252,708,851	\$ 13,095,912	5%
Fines & Forfeits	\$ 7,357,167	\$ 4,629,503	\$ (2,727,664)	-37%
Proceeds of Long Term Liabilities	\$143,494,281	\$160,000,000	\$ 16,505,719	12%
Other Revenue	\$ 94,498,214	\$ 92,738,634	\$ (1,759,580)	-2%
Use of Fund Balance	\$ 69,046,692	\$ 59,965,044	\$ (9,081,648)	-13%
Total Revenues	\$852,289,295	\$866,336,190	\$ 14,046,895	2%

The chart below depicts the FY 2026 revenue budget by major object of revenue source.



Charges for Services (Largest Budgeted Revenue Source – 29%)

Charges for services include charges to internal and external users for the services provided. The charges are based on the cost for providing the service.

In FY 2026, of the \$866.3M budgeted for revenue city wide, 29% or \$252.7M is budgeted for charges for services. This is an increase of \$13.1M from FY 2025 primarily due to an increase in utility user charges. The largest charges for service revenue sources include:

- \$85.6M – Waste water service charge and volumetric revenue, special waste water revenue and contractual waste water revenue
- \$49.1M – Water service charge and volumetric revenue

- \$35.9M – Charges for services from internal service fund departments such as Risk Services, Joint Communications, Fleet and Facilities
- \$33.4M – Entertainment venues (amphitheater, paramount, ice arena, hotel/arena/convention center)
- \$13.4M – Solid waste and recycling fees

In conjunction with Finance and the City’s external financial advisors, Utility Departments determined their operating charges for service revenue based on operating, debt, capital needs and direction for allowable rate increases. Charges for services for Water, Water Pollution Control and Sanitary Sewer is increasing between 5% - 9%. Solid Waste and Recycling rates will increase by 3.5% to fund operating costs.

General fund and internal service departments used rate models to determine their rates to recoup the cost of the services provided. The charges for property and liability were based on property values and overall City claims experience, global underwriting performance and external legal support for claims. Charges for health insurance were based on projected expenses. The companies that manage the entertainment venues prepared their respective budgets based on projections and recent historical information.

Taxes (Second Largest Budgeted Revenue Source – 23%)

Taxes include property tax on residential, industrial and commercial property as well as local option sales tax, hotel-motel tax and franchise fees. In FY 2026, \$200.5M is budgeted for taxes, which is an increase of \$12.4M from FY 2025. The majority of the increase relates to property tax revenue.

Property Tax Revenue

The amount of property tax revenue budgeted is based on property valuations, the state rollback percentage, state exemptions and the City’s property tax rate.

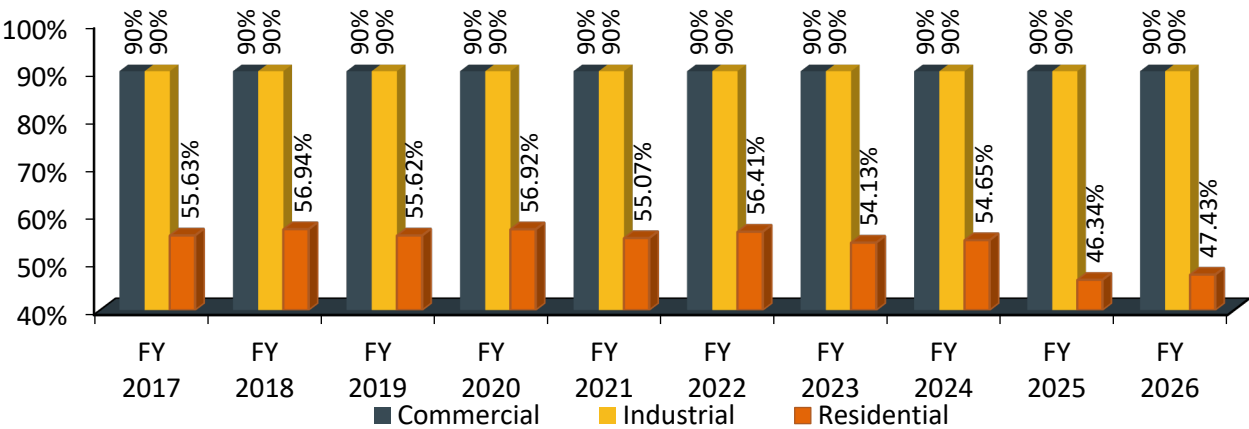
The City Assessor estimates the value of each property, which is called the assessed property value. The FY 2026 assessed value with tax increment financing district valuations is \$15.9B which is an increase of 3.5% or \$541.4M from FY 2025. The large increase in exemptions from FY 2025 to FY 2026 stems from calendar 2023 state legislation passed to increase exemptions for individuals age 65 and over from \$3,250 to \$6,500.

Property Type	FY 2025	FY 2026		
	Assessed	Assessed		
	Valuation as of January 1, 2023	Valuation as of January 1, 2024	Change Increase/(Decrease)	
Residential	\$ 10,048,588,410	\$ 10,431,627,810	\$ 383,039,400	3.8%
Commercial	\$ 3,136,810,542	\$ 3,283,932,001	\$ 147,121,459	4.7%
Industrial	\$ 560,103,600	\$ 562,918,100	\$ 2,814,500	0.5%
Railroads	\$ 44,307,687	\$ 44,670,772	\$ 363,085	0.8%
Utilities	\$ 1,595,632,714	\$ 1,634,719,239	\$ 39,086,525	2.4%
Less: Exemptions	\$ (47,270,951)	\$ (78,332,332)	\$ (31,061,381)	
Net Assessed Valuation	\$ 15,338,172,002	\$ 15,879,535,590	\$ 541,363,588	3.5%

100% value with tax increment financing districts but excluding ag values

Statewide residential and agricultural property increases are capped at 3%, or whichever is lowest between the two classes, by applying a rollback on assessed value. For FY 2026, the rollback is 47.43%, an increase of 1.09% from FY 2025 amount of 46.34%. This means residential properties are taxed at 47.43% of their assessed value.

Commercial, industrial and railroad properties have a two-tiered rollback. The first \$150K of assessed value is rolled back and taxed at the residential rollback rate of 47.43%. Then value above \$150K is rolled back and taxed at 90% of assessed property value. A 10-year history of the state’s rollback values is shown.



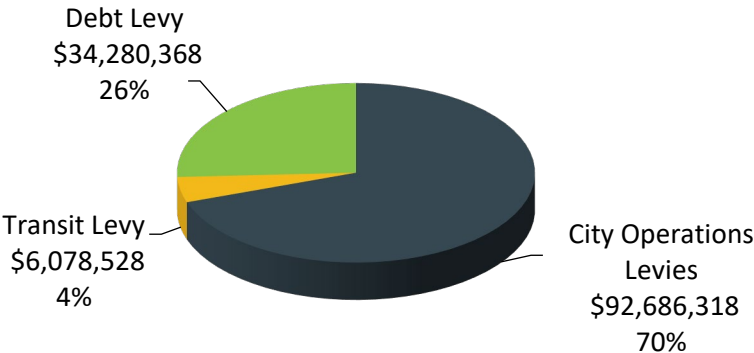
**Since FY 2024, the first \$150K of a commercial and industrial valuation is rolled back at the residential rate.

Taxable property valuation serves as the basis for calculating property taxes. As of January 1, 2024, property tax valuations increased 4.81% to \$7.8B, an increase of \$358.4M from FY 2025. The increase in residential valuation is due to an increase in the state rollback percentage and an increase in assessed value. The decrease in industrial valuation is attributed to the amount certified for TIF debt.

Property Type	FY 2025	FY 2026	Change	
	Taxable Valuation as of January 1, 2023	Taxable Valuation as of January 1, 2024		
Residential	\$ 4,456,337,004	\$ 4,716,147,037	\$ 259,810,033	5.8%
Commercial	\$ 2,219,107,806	\$ 2,369,079,112	\$ 149,971,306	6.8%
Industrial	\$ 480,550,096	\$ 456,865,284	\$ (23,684,812)	-4.9%
Railroads	\$ 39,795,190	\$ 40,124,004	\$ 328,814	0.8%
Utilities	\$ 307,393,603	\$ 310,440,590	\$ 3,046,987	1.0%
Subtotal	\$ 7,503,183,699	\$ 7,892,656,027	\$ 389,472,328	5.2%
Less: Exemptions	\$ (47,264,451)	\$ (78,332,332)	\$ (31,067,881)	
Net Taxable Valuation	\$ 7,455,919,248	\$ 7,814,323,695	\$ 358,404,447	4.81%

Excludes tax increment financing districts and ag values

The budget includes an increase in the City property tax levy rate of nineteen cents to \$16.6562 per \$1,000 of taxable valuation. The nineteen-cent increase includes a twenty-two-cent increase to issue \$36M in general obligation bonds for the Flood Control System offset by a three-cent reduction to other areas. Based on the City’s levy rate and taxable property values, \$133.9M is budgeted in FY 2026 for property tax revenue; this is an increase of \$7.9M from FY 2025. Property tax revenue will fund City operations, debt and Transit operations.



Tax Increment Financing Property Tax Revenue

Tax increment financing (TIF) area assessed valuations increased \$42.6M or 6.3% to \$719M. In FY 2026, \$23.2M is budgeted for TIF property tax revenue; an increase of \$887K from FY 2025. \$21M in expenditures are budgeted for economic development payments (\$10.2M), debt (\$7.3M), SSMID uses (\$417K) and capital improvement projects (\$2.7M). Overall TIF revenue exceed expenses by \$2.1M due to the timing of TIF property tax revenue versus infrastructure projects, economic development payments and debt payments. The amount of property tax revenue budgeted is based on property valuations and the City's property tax rate.

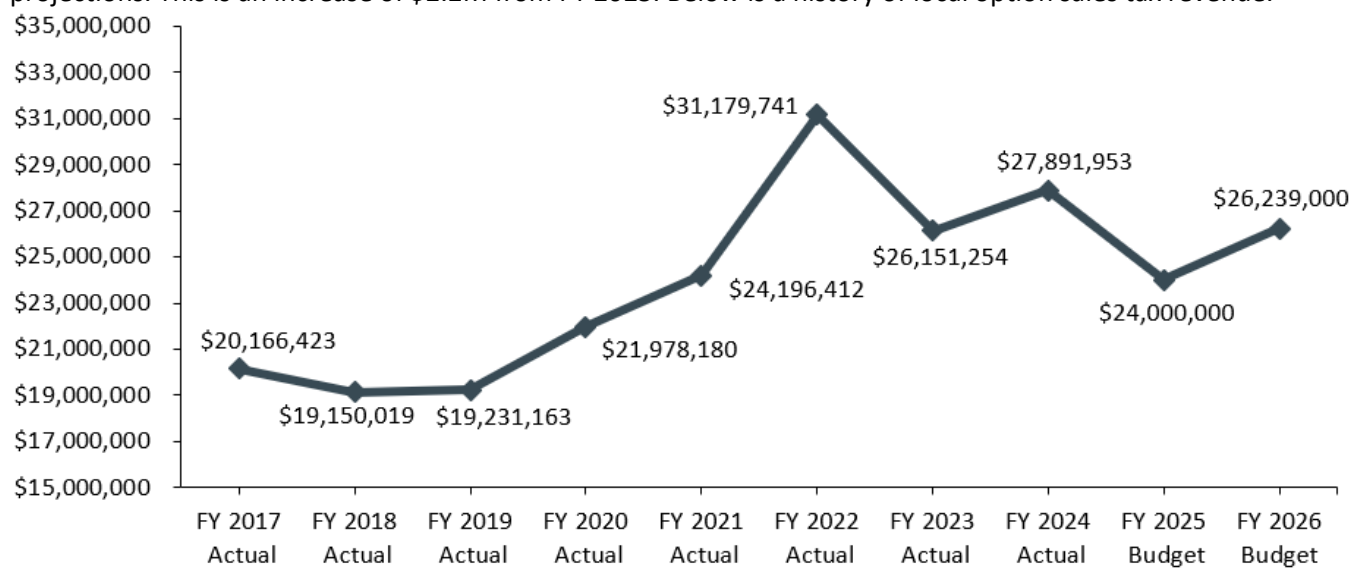
Property Type	FY 2025 Taxable	FY 2026 Taxable	Change	
	Valuation as of January 1, 2023	Valuation as of January 1, 2024		
Residential	\$ 200,460,457	\$ 231,740,797	\$ 31,280,340	15.6%
Commercial	\$ 460,325,650	\$ 445,340,975	\$ (14,984,675)	-3.3%
Industrial	\$ 15,603,574	\$ 41,886,637	\$ 26,283,063	168.4%
Subtotal	\$ 676,389,681	\$ 718,968,409	\$ 42,578,728	6.3%
Less: Exemptions	\$ (6,500)	\$ -	\$ 6,500	
Net Taxable Valuation	\$ 676,383,181	\$ 718,968,409	\$ 42,585,228	6.3%

Tax increment financing districts

Local Option Sales Tax Revenue

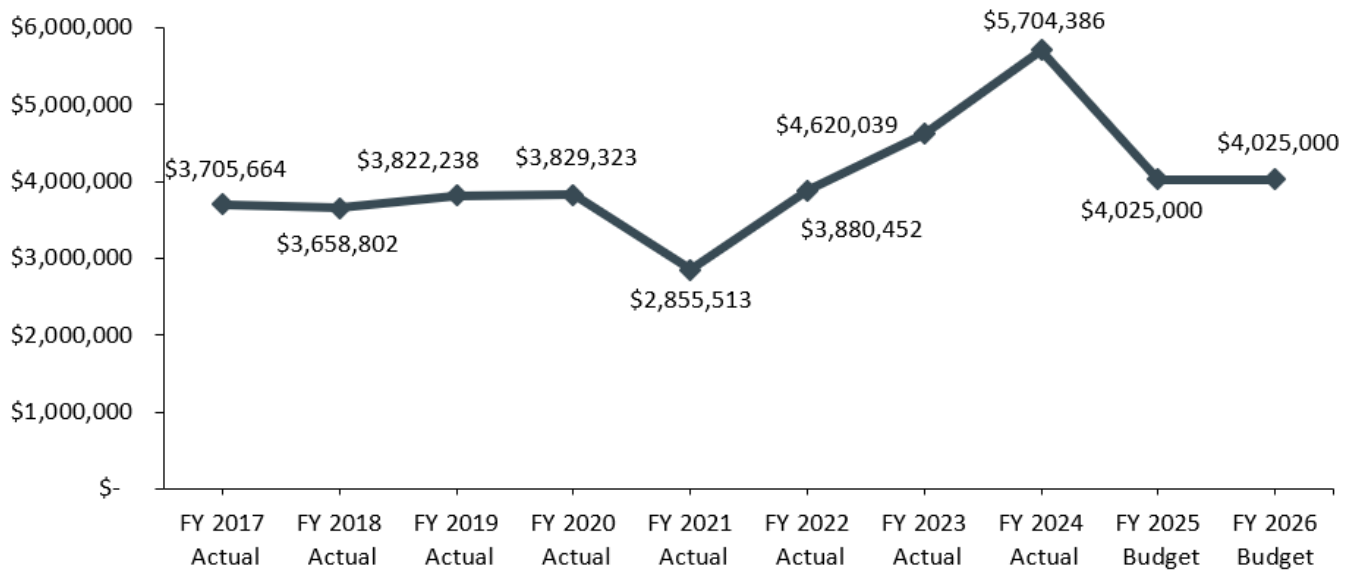
In November 2013, the citizens of Cedar Rapids voted to allow a 1% local option sales tax to fund street repairs for a 10-year period from July 1, 2014 thru June 30, 2024. The City began receiving this revenue in FY 2015. In November 2021, the citizens of Cedar Rapids voted to extend collection of the 1% local option sales tax for another 10-year period from July 1, 2024 thru June 30, 2034. FY 2026 is year 12 for budgeting local option sales tax funds for the paving for progress program. These funds are used for improvements that typically would have required the City to issue debt.

In FY 2026, the City is budgeting \$26.2M for local option sales tax revenue based on recent trends and projections. This is an increase of \$2.2M from FY 2025. Below is a history of local option sales tax revenue.



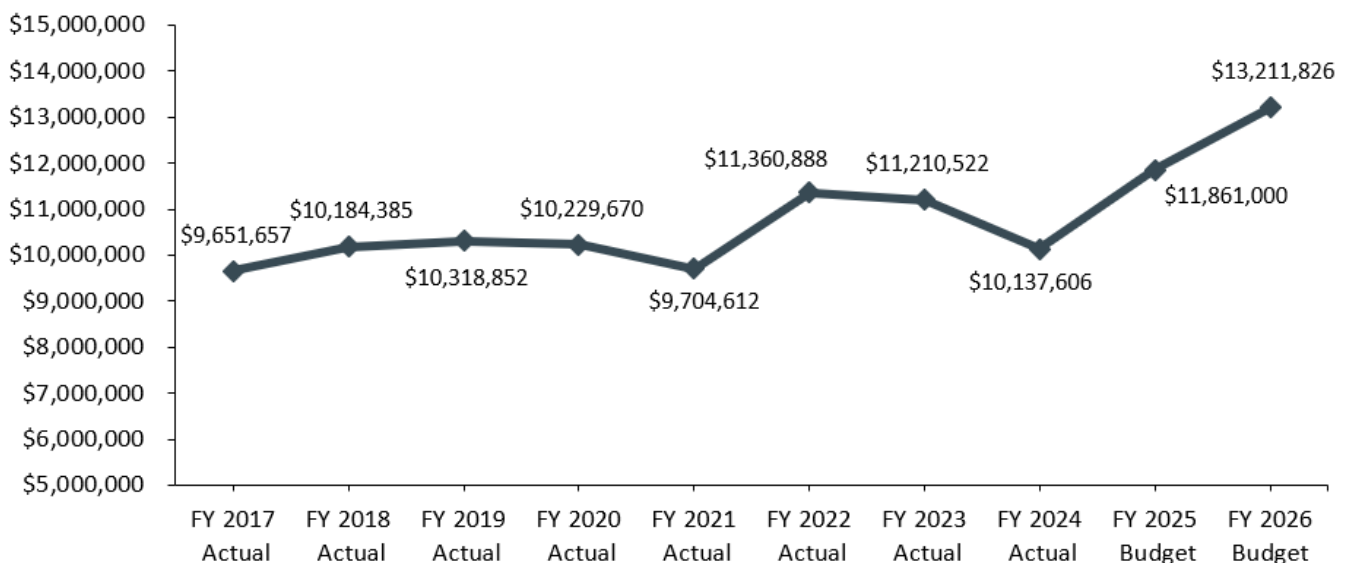
Hotel Motel Tax Revenue

Hotel motel tax is imposed on gross receipts from the renting of sleeping rooms at any hotel, motel, bed and breakfast, etc. In FY 2026, the City is budgeting \$4M for hotel motel tax revenue and expenses. FY 2024 revenue was higher than recent years due to adjustments in the timing of proceeds, however revenues in FY 2025 are down and as a result FY 2026 budgeted revenue is unchanged from FY 2025 budget. The FY 2026 budget includes funding for City expenditures including enterprise operating deficits and capital outlay needs, police support at entertainment venues and funding for the City Economic Development program. A portion of the revenue will be used for organizations who apply for funding through the hotel motel application program. Below is a history of hotel motel tax revenue.



Franchise Fee Revenue

The City assesses a franchise fee on gas, electric and cable bills. Franchise fees are designed to allow cities to recoup the cost of the utility companies' use of public space. Franchise fee revenue is used to offset unfunded costs of general fund departments. In FY 2026, the City is budgeting \$13.2M for franchise fee revenue, this is increase of \$1.4M from FY 2025 and accounts for a downward trend in revenue offset by a fee increase for each gas and electricity by 1% to 4%. Below is a history of franchise fee revenue.



Proceeds of Long-Term Liabilities (Third Largest Budgeted Revenue Source – 18%)

Long term liabilities is a combination of general obligation bonds, revenue bonds, tax increment financing bonds and state revolving fund proceeds used to fund projects. The projects included in the budget were programmed based on their priority, cost, purpose and/or timing.

In FY 2026, 18% of the City budget or \$160M is budgeted for proceeds of long-term liabilities. This is an increase of \$16.5M from FY 2025. Below is a comparison of FY 2026 to FY 2025. The increase in state revolving fund proceeds is the result of a large, multi-year water pollution control process improvement.

	FY 2025		FY 2026		Change	
	Adopted		Budget		From FY 2025	
	Budget		Budget		Incr / (Decr)	
GO Bond Proceeds	\$ 52,000,000	\$	47,500,000	\$	(4,500,000)	-9%
Revenue Bond Proceeds	\$ 12,225,000	\$	4,000,000	\$	(8,225,000)	-67%
TIF GO Bond Proceeds	\$ 6,700,000	\$	7,000,000	\$	300,000	4%
State Revolving Fund Proceeds	\$ 72,569,281	\$	101,500,000	\$	28,930,719	40%
	\$ 143,494,281	\$	160,000,000	\$	16,505,719	

Other Revenues (Fourth Largest Budgeted Revenue Source – 11%)

Other revenues include interest revenue, building rental, insurance premiums, special assessments, contributions, airport parking and airport landing fees. Other revenues decreased by \$1.8M to \$92.7M based on projections and because FY 2025 included one-time contributions and donations relating to the flood control system and the new westside library projects.

Intergovernmental Revenues (Fifth Largest Budgeted Revenue Source – 11%)

Intergovernmental revenues is a combination of federal, state, or local funding that includes sources such as road use tax proceeds, state property tax backfill, Iowa Flood Mitigation Program revenue for flood control, federal and state operating revenue for areas such as Transit and Leased Housing and 28E agreements with other municipalities for improvement projects.

In FY 2026, 11% or \$92.2M is budgeted for intergovernmental revenues. This is a decrease of \$14.4M from FY 2025 mainly due to the timing of improvement projects at the airport. The largest intergovernmental revenue source is \$27.4M for grants associated with capital improvement projects. For FY 2026, departments reviewed their budgeted expenses and grant agreements and then projected the associated federal, state and local grant revenue to be budgeted.

State Property Tax Backfill

The City budgeted \$4.2M of property tax backfill on commercial, industrial and railroad properties. This is a decrease of \$609K from FY 2025. The backfill stems from a two-tiered tax system on these properties.

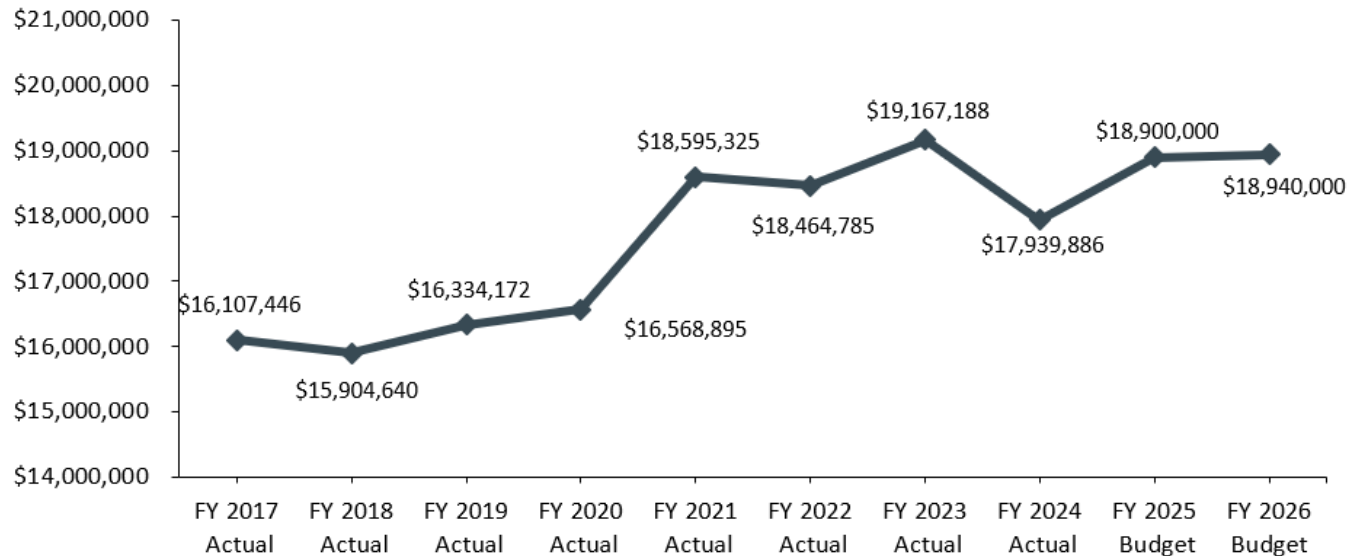
- In tier one, the first \$150K of assessed value is rolled back and taxed at the residential rollback rate of 47.43%.
- In tier two, value above \$150K is rolled back and taxed at 90% of assessed property value.

The State of Iowa replaces property tax revenue lost by cities under tier one up to \$125M across the state. Previously the State passed legislation to replace property tax revenue lost by cities under tier two, but further legislation was passed phasing out this backfill over an eight-year period when no distribution of backfill will be received on tier two beginning in FY 2030.

Road Use Tax Revenue

Road use tax revenue is funded through a distribution from the State of Iowa relating to fuel taxes and vehicle registration fees. The City receives their allocated share from the state to assist with construction, repair and maintenance of Iowa's road infrastructure.

In FY 2026, the City is budgeting \$18.9M for road use tax revenue based on historical and projected information. This is an increase of \$40K from FY 2025. The City will transfer 100% of the road use tax revenue to the City's general fund to pay for operating costs related to Public Works Department, bridge inspections, street lighting and the Parks and Recreation Forestry Division. Below is a history of road use tax revenue.



Iowa Flood Mitigation Revenue

The City helped pass legislation that allows the City to use incremental growth from the City's sales tax to pay for flood protection. The legislation created a twenty-year program that is now estimated to generate \$269M towards the City's \$750M flood protection plan. Flood protection includes flood walls, levees, gates, pump stations, detention basins, bridge raising, etc., as well as mitigation programs that lessen the impact of future floods. The City began receiving this revenue in FY 2015.

In FY 2026, the City is budgeting \$15M for Iowa Flood Mitigation Program revenue based on the agreement with the state. This is the 12th year for budgeting Iowa Flood Mitigation Program revenue for the flood control system.

Licenses and Permits

License and permit revenue is derived from several sources including building, plumbing, mechanical and electrical permits as well as liquor licenses and right of way permits. License and permit revenue increased \$62K to \$3.6M in FY 2026, based on historical information and future projections.

Fines and Forfeits

Fines and forfeits include traffic enforcement camera fines as well as court and library fines. Fines and forfeits are decreasing by \$2.7M to \$4.6M due to calendar 2024 state legislation that reduced the number of locations where citations may be issued for speeding by automated traffic cameras.

Fund Balance

Fund balance is the difference between assets and liabilities on the balance sheet. The following schedule shows beginning fund balances, increases and decreases in fund balance and ending fund balances.

	General Fund (Major Fund)	Water Polluton Control Fund (Major Fund)	All Other Enterprise Funds	Capital Project Funds	Internal Service Funds	Trust & Agency Funds	Special Revenue Funds	Debt Service Funds	Total
Beginning Fund Balance 6/30/2024	56,221,646	111,915,725	913,152,046	105,928,623	76,893,158	5,550,656	38,566,435	9,844,319	1,318,072,608
FY 2025 Revenue									
Taxes	75,087,586	-	5,799,736	-	-	25,124,733	50,851,094	31,246,339	188,109,488
Licenses & Permits	3,448,970	-	79,800	-	-	-	45,000	-	3,573,770
Intergovernmental Grants	4,044,519	-	37,473,007	10,284,000	641,614	954,520	52,110,729	1,088,355	106,596,745
Charges for Services	21,063,458	46,753,382	135,996,131	20,000	35,392,483	-	387,485	-	239,612,939
Fines & Forfeits	7,257,167	-	-	-	-	-	100,000	-	7,357,167
Proceeds of Long Term Liabilities	-	69,819,281	17,475,000	56,200,000	-	-	-	-	143,494,281
Other Revenue	4,967,160	704,100	31,498,651	17,923,835	36,946,109	-	2,458,359	-	94,498,214
Inter Fund Transfers In	47,682,538	-	8,372,992	62,617,301	472,271	-	2,003,344	4,079,741	125,228,187
Total Revenue	163,551,398	117,276,763	236,695,318	147,045,136	73,452,476	26,079,253	107,956,011	36,414,435	908,470,790
FY 2025 Expenditures									
Personal Services	113,697,558	9,707,702	40,779,001	150,620	9,554,746	-	1,906,738	-	175,796,365
Discretionary Expenses	21,090,787	6,236,381	50,725,677	4,213,685	9,269,071	100	24,130,493	-	115,666,194
Other Expenses	26,631,738	12,560,679	28,472,311	-	45,479,735	815,723	932,526	-	114,892,712
Capital Outlay	381,992	84,192,000	104,210,282	179,830,827	8,914,500	-	43,300	-	377,572,901
Debt Service	-	10,690,424	22,956,203	-	-	-	-	34,714,496	68,361,123
Inter Fund Transfers Out	1,749,323	232,958	8,189,670	1,616,181	1,117,534	25,263,430	85,359,153	1,699,939	125,228,187
Total Expenditures	163,551,398	123,620,143	255,333,143	185,811,313	74,335,587	26,079,253	112,372,209	36,414,435	977,517,482
Projected 6/30/2025	56,221,646	105,572,345	894,514,220	67,162,446	76,010,048	5,550,656	34,150,237	9,844,319	1,249,025,916
FY 2026 Adopted Revenue									
Taxes	78,617,079	-	6,078,528	-	-	27,309,264	54,221,664	34,280,368	200,506,903
Licenses & Permits	3,496,570	-	93,700	-	-	-	45,000	-	3,635,270
Intergovernmental Grants	3,961,409	572,446	21,528,623	15,726,000	589,657	853,129	47,940,047	980,674	92,151,985
Charges for Services	23,282,591	50,335,361	142,756,285	22,500	35,857,114	-	455,000	-	252,708,851
Fines & Forfeits	4,529,503	-	-	-	-	-	100,000	-	4,629,503
Proceeds of Long Term Liabilities	-	99,000,000	13,500,000	46,450,000	1,050,000	-	-	-	160,000,000
Other Revenue	5,623,146	1,453,365	33,425,734	7,751,900	41,934,450	-	2,550,039	-	92,738,634
Inter Fund Transfers In	49,109,913	-	7,299,690	56,150,515	512,221	-	1,985,053	4,549,966	119,607,358
Total Revenue	168,620,211	151,361,172	224,682,560	126,100,915	79,943,442	28,162,393	107,296,803	39,811,008	925,978,504
FY 2026 Adopted Expenditures									
Personal Services	119,862,564	10,291,325	42,500,791	236,572	10,099,357	-	1,923,664	-	184,914,273
Discretionary Expenses	24,831,512	13,395,452	61,761,206	3,513,428	10,750,357	100	27,059,053	-	141,311,108
Other Expenses	22,804,245	8,948,282	23,358,087	84,000	48,346,659	765,000	229,439	-	104,535,711
Capital Outlay	-	103,502,473	75,337,271	172,925,757	9,620,688	-	-	-	361,386,189
Debt Service	-	14,646,888	22,911,406	-	-	-	-	36,630,614	74,188,908
Inter Fund Transfers Out	1,121,890	70,172	7,861,406	18,000	1,189,697	27,397,293	78,768,507	3,180,395	119,607,358
Total Expenditures	168,620,211	150,854,592	233,730,167	176,777,757	80,006,758	28,162,393	107,980,662	39,811,008	985,943,548
Ending Fund Balance 6/30/2026	56,221,646	106,078,925	885,466,614	16,485,603	75,946,731	5,550,656	33,466,378	9,844,319	1,189,060,872
Change in Fund Balance %	0%	0%	-1%	-75%	0%	0%	-2%	0%	
Change in Fund Balance Amount	-	506,580	(9,047,607)	(50,676,842)	(63,316)	-	(683,859)	-	(59,965,044)

For Water, Water Pollution Control and Sanitary Sewer, it is City policy that each maintain 50% (6 months) of the next fiscal year's budgeted operating expenditures in reserve to balance the need to maintain sufficient cash on hand to address unexpected changes in industries, disasters, etc. and to support issuance of revenue bonds. All other operating areas maintain 25% (3 months) reserve unless approved otherwise. By maintaining an appropriate reserve balance, the City is able to react to both known and unknown events that will have an impact on the City finances without disrupting services provided to its citizens in the short term. The use of fund balance is decided by Departments and/or the Finance Department based on needs and availability. The Finance Department confirms if funds can be used given the circumstance of the expense and original source of the funds.

In FY 2026, \$60M of fund balance will be used to fund expenses of the upcoming budget. \$50.7M relates to the timing of tax supported capital improvement expenses in capital project funds compared to revenue received in prior years. This is a decrease in fund balance by 75%. Most of the use of fund balance relates to the timing of expenses compared to revenue for flood control system projects.

Other changes with less than a 10% change in fund balance include:

- \$8.5M of fund balance will be used in enterprise funds, mostly for the timing of expenses associated with the new westside parking ramp, as some of the funding was received in a prior fiscal year.
- Most special revenue fund budgets are balanced with current revenues or use existing cash on hand from past fiscal years to fund expenditures due to the timing of expenditures. TIF revenue in FY 2026 exceeds expenses by \$2.1M due to the timing of property tax revenue versus infrastructure projects, economic development payments and debt payments.
- Operating budgets in all funds are generally balanced with current revenues with a few exceptions of where prior year revenue collected in excess of expenditure requirements are being utilized as funding sources in FY 2026. Please note:
 - Solid Waste & Recycling operations has the largest planned use of fund balance for \$2M. Nearly half will be used to purchase carts as the City transitions to offering variable cart sizes and the remainder will be used for operational expenses to keep rates down while drawing down sizeable reserve balances as planned. With the use of fund balance, Solid Waste & Recycling will still maintain reserves in excess of the 25% requirement.
 - All other utility departments (water, water pollution control, sanitary sewer and stormwater) are anticipating excess revenue over expenditures and have reserves that exceed minimum requirements.
 - The anticipated general fund balance at the end of FY 2026 is \$56M or 33%, which exceeds the \$25% requirement. The City of Cedar Rapids maintains prudent general fund balances that protect our financial integrity and have helped the City respond to and maintain stability both during and after disasters.

Revenue Special Comment

In order to avoid repeat commentary, throughout this document several revenue changes are the result of the following and are not specifically noted in the department or fund summary of budget changes as almost all departments are affected by one or more of these changes:

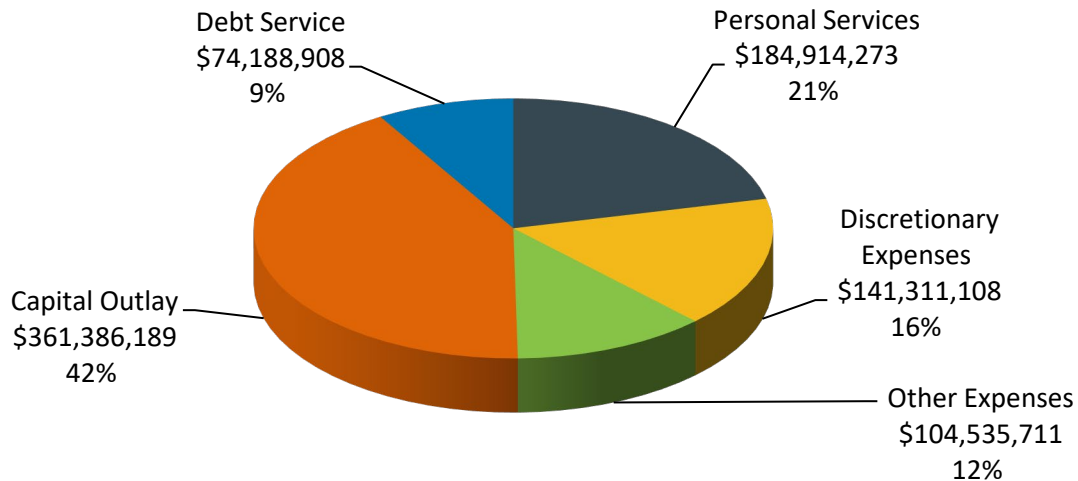
- Various adjustments between accounts or categories to reflect where actual revenue is anticipated or are more appropriately reflected.
- Adjustments to increase or decrease revenue based on past history and/or future expected changes including valuation changes and changes for existing revenue sources.

EXPENDITURE HIGHLIGHTS

Expenditures include the purchase of goods and services and other costs of the City such as personnel to maintain streets and provide public safety. The overall FY 2026 expenditure budget is \$866.3M which is an increase of \$14M from the FY 2025 budget of \$852.3M. The adopted budget is unchanged from the proposed budget. The chart below details the change from FY 2025 to FY 2026 by major expenditure object.

Major Expenditure Object	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Expenditures				
Personal Services	\$ 175,796,365	\$ 184,914,273	\$ 9,117,909	5%
Discretionary Expenses	\$ 115,666,194	\$ 141,311,108	\$ 25,644,914	22%
Other Expenses	\$ 114,892,712	\$ 104,535,711	\$ (10,357,000)	-9%
Capital Outlay	\$ 377,572,901	\$ 361,386,189	\$ (16,186,712)	-4%
Debt Service	\$ 68,361,123	\$ 74,188,908	\$ 5,827,785	9%
Total Expenditures	\$ 852,289,295	\$ 866,336,190	\$ 14,046,895	2%

The chart below depicts the \$866.3M FY 2026 expenditure budget by major object of expenditure.



Personal Services

Personal service expenses are the salaries, wages and benefits for city employees (full time equivalents - FTEs). The personal services budget is increasing \$9.1M to \$184.9M. \$5.9M of the increase stems from wage increases and \$2.4M is due to health costs. Personal service costs account for 21% of the City budget, similar to FY 2025.

	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Wages	\$ 115,410,748	\$ 122,924,705	\$ 128,426,951	\$ 5,502,247	4%
Benefits	\$ 49,752,982	\$ 52,871,660	\$ 56,487,322	\$ 3,615,662	7%
	\$ 165,163,731	\$ 175,796,365	\$ 184,914,273	\$ 9,117,909	5%

Iowa Public Employees' Retirement System has determined the city's contribution rate effective July 1, 2025 will be 9.44%, which is unchanged from FY 2025. The Municipal Fire and Police Retirement System of Iowa Board of Trustees has determined the City's contribution rate, effective July 1, 2025, will be 22.68% which is an increase of 0.02% from the FY 2025. In FY 2026, \$8.6M is budgeted for these expenses compared to \$8M in FY 2025.

The FY 2024 and FY2025 adjusted FTE count reflect changes made to the FTE count since creation of the adopted budget as of October 2024. The FY 2026 FTE count is increasing by 1.5 FTEs. A three-year comparison of FTE counts is shown.

FY 2026 FTE changes include:

- The Eastern Iowa Airport is adding 1.5 FTEs:
 - 1 Assistant Finance Director
 - .5 Credentialing Specialist

Full Time Equivalent (FTE) Employee Analysis for FY 2024 - FY 2026				
Department Name	FY 2024 Adjusted	FY 2025 Adjusted	FY 2026 Budget	Change
General Fund				
Building Services	33.00	33.00	33.00	-
City Attorney	8.00	8.00	8.00	-
City Clerk	5.50	5.50	5.50	-
City Council and Mayor	3.33	3.33	3.33	-
City Manager	26.00	27.00	27.00	-
Civil Rights	5.00	5.00	5.00	-
Community Development	13.10	12.80	12.80	-
Development Services	17.00	16.00	16.00	-
Finance	40.00	39.00	39.00	-
Fire	149.48	149.00	149.00	-
Human Resources	11.00	12.00	12.00	-
Information Technology	39.00	40.00	40.00	-
Library	69.79	70.43	70.43	-
Memorial	9.28	9.28	9.28	-
Parks and Recreation	126.55	127.03	127.03	-
Police	270.00	270.00	270.00	-
Public Works	165.45	166.45	166.45	-
General Fund Total	991.48	993.82	993.82	-
Enterprise Funds				
Golf	21.10	21.62	21.62	-
Parking	2.00	2.00	2.00	-
Sanitary Sewer	30.35	30.35	30.35	-
Solid Waste and Recycling	49.30	50.30	50.30	-
Stormwater	10.00	10.00	10.00	-
The Eastern Iowa Airport	60.90	67.40	68.90	1.50
Transit	64.00	64.00	64.00	-
Water	115.09	115.09	115.09	-
Water Pollution Control	86.74	86.74	86.74	-
Enterprise Funds Total	439.48	447.50	449.00	1.50
Internal Service Funds				
Facility Maintenance	26.00	26.00	26.00	-
Fleet Services	36.00	36.00	36.00	-
Joint Communications	28.00	28.00	28.00	-
Internal Service Funds Total	90.00	90.00	90.00	-
Special Revenue Funds				
HOME	7.00	7.00	7.00	-
Leased Housing	9.00	8.00	8.00	-
Library	2.00	2.00	2.00	-
Real Estate Disposal	1.00	1.00	1.00	-
Special Revenue Funds Total	19.00	18.00	18.00	-
Total FTEs	1,539.96	1,549.32	1,550.82	1.50

Discretionary Expenses

Discretionary non-personal service expenses are considered controllable by city departments (i.e. office supplies, training, street materials, etc.). Overall discretionary expenses across the City increased \$25.6M to \$141.3M. \$15M of the increase relates to account reallocations from the categories of other expenses or transfers out. The balance of the increase stems from chemicals for utility departments, software maintenance or subscriptions, new larger Solid Waste garbage carts, landfill fees and housing grants. Other changes are outlined for each fund or department in subsequent sections of this book.

Other Expenses

Other expenses include costs that are subject to external or economic factors and not fully controllable by city departments and internal cost of services provided by Facility Maintenance and Fleet Services. Other expenses are decreasing by \$10.4M to \$104.5M, primarily due to account reallocations to the discretionary expense category and increase in health services, property and liability insurance, electricity, natural gas and internal charges between departments.

Capital Outlay

The largest expenditure area is capital outlay. Capital outlay is capital assets such as land, buildings, structures and improvements other than buildings that include infrastructure, construction in progress, machinery and equipment. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5K that have an estimated useful life in excess of two years. In FY 2026, capital outlay expenditures are decreasing by \$16.2M to \$361.4M. The decrease mainly stems from planned airport improvements. The largest capital project funds for FY 2026 include \$103.5M for Water Pollution Control improvements, \$81M for the flood control system, \$41.8M for street improvements and \$26.9M for airport improvements.

Debt Service

Debt service includes the payment of principal, interest and related costs for debt. Debt service expenses are increasing \$5.8M to \$74.2M largely due to a large water pollution control process improvement. Additional detail is outlined for funds in subsequent sections of this book and in the debt obligations section.

Expenditure Special Comment

In order to avoid repeat commentary, throughout this document several expenditure changes are the result of the following and are not specifically noted in the department or fund summary of budget changes as almost all departments are affected by one or more of these changes:

- Adjustments to personal services for wage changes, health insurance, workers compensation, retirement contributions and special pays.
- Changes to the category of other expenses such as property, liability and vehicle insurance, fleet charges, fuel, facility charges, electricity, natural gas and other internal charges.
- Various adjustments between accounts or categories to reflect where actual costs are anticipated or are more appropriately reflected.
- Adjustments from the movement of positions between departments.

Consolidated Financial Information



Consolidated Financial Information

CONSOLIDATED FINANCIAL INFORMATION

The total City budget increased by 2%, or \$14M, to \$866M, excluding transfers. The table below summarizes the revenues and expenditures for all appropriated City of Cedar Rapids funds and business units. A business unit is an organizational entity that maintains its own transaction data. The City of Cedar Rapids recognizes two business units, the City of Cedar Rapids and the Cedar Rapids Linn County Solid Waste Agency.

All Funds	FY 2025			Change	
	FY 2024 Actual	Adopted Budget	FY 2026 Budget	From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ 187,194,915	\$ 188,109,488	\$ 200,506,903	\$ 12,397,415	7%
Licenses & Permits	\$ 3,286,312	\$ 3,573,770	\$ 3,635,270	\$ 61,500	2%
Intergovernmental Revenue	\$ 109,631,940	\$ 106,596,745	\$ 92,151,985	\$ (14,444,759)	-14%
Charges for Services	\$ 242,197,222	\$ 239,612,939	\$ 252,708,851	\$ 13,095,912	5%
Fines & Forfeits	\$ 12,876,453	\$ 7,357,167	\$ 4,629,503	\$ (2,727,664)	-37%
Proceeds of Long Term Liabilities	\$ 91,209,858	\$ 143,494,281	\$ 160,000,000	\$ 16,505,719	12%
Other Revenue	\$ 111,916,669	\$ 94,498,214	\$ 92,738,634	\$ (1,759,580)	-2%
Transfers In - Interfund	\$ 152,477,492	\$ 125,228,187	\$ 119,607,358	\$ (5,620,829)	-4%
Total Revenues	\$ 910,790,861	\$ 908,470,790	\$ 925,978,504	\$ 17,507,714	2%
Expenditures					
Personal Services	\$ 165,163,731	\$ 175,796,365	\$ 184,914,273	\$ 9,117,909	5%
Discretionary Expenses	\$ 115,859,197	\$ 115,666,194	\$ 141,311,108	\$ 25,644,914	22%
Other Expenses	\$ 129,151,020	\$ 114,892,712	\$ 104,535,711	\$ (10,357,000)	-9%
Capital Outlay	\$ 273,948,791	\$ 377,572,901	\$ 361,386,189	\$ (16,186,712)	-4%
Debt Service	\$ 61,454,034	\$ 68,361,123	\$ 74,188,908	\$ 5,827,785	9%
Transfers Out - Interfund	\$ 152,477,492	\$ 125,228,187	\$ 119,607,358	\$ (5,620,829)	-4%
Total Expenditures	\$ 898,054,265	\$ 977,517,482	\$ 985,943,548	\$ 8,426,066	1%
Total Expenditures Excluding Transfers	\$ 745,576,772	\$ 852,289,295	\$ 866,336,190	\$ 14,046,895	2%
Net Revenues over/(under) Expenditures	\$ 12,736,597	\$ (69,046,692)	\$ (59,965,044)	\$ 9,081,648	

Key changes to categories where budget changed by 10% or more are identified below.

- Intergovernmental revenue is decreasing based on planned capital improvement projects and their associated funding.
- Proceeds of Long Term Liabilities revenue is increasing based on planned process improvements at Water Pollution Control.
- Fines & Forfeits revenue for the Police Department is decreasing by \$2.7M to \$4.5M due to legislation passed by the State of Iowa in 2024 that decreased the number of locations where citations can be issued by automated traffic cameras.
- The increase in discretionary expenses is largely due to reallocating accounts from the other expense category to the discretionary expense category.

CONSOLIDATED FINANCIAL INFORMATION BY FUND TYPE

The following tables summarize revenues and expenditures by fund type for all appropriated City of Cedar Rapids funds and business units. The City has two major funds in FY 2026: the General Fund and Water Pollution Control.

General Fund						Debt Service Funds					
	FY 2024	FY 2025	FY 2026	Change			FY 2024	FY 2025	FY 2026	Change	
	Actual	Adopted	Budget	From FY 2025			Actual	Adopted	Budget	From FY 2025	
				Incr / (Decr)						Incr / (Decr)	
Revenues						Revenues					
Taxes	\$ 72,694,312	\$ 75,087,586	\$ 78,617,079	\$ 3,529,493	5%	Taxes	\$ 28,995,880	\$ 31,246,339	\$ 34,280,368	\$ 3,034,029	10%
Licenses & Permits	\$ 3,141,486	\$ 3,448,970	\$ 3,496,570	\$ 47,600	1%	Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 4,762,924	\$ 4,044,519	\$ 3,961,409	\$ (83,110)	-2%	Intergovernmental Revenue	\$ 1,127,625	\$ 1,088,355	\$ 980,674	\$ (107,681)	-10%
Charges for Services	\$ 30,017,690	\$ 21,063,458	\$ 23,282,591	\$ 2,219,133	11%	Charges for Services	\$ -	\$ -	\$ -	\$ -	0%
Fines & Forfeits	\$ 12,870,153	\$ 7,257,167	\$ 4,529,503	\$ (2,727,664)	-38%	Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%	Proceeds of Long Term Liabilities	\$ 382,817	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 10,899,463	\$ 4,967,160	\$ 5,623,146	\$ 655,986	13%	Other Revenue	\$ 3,318,223	\$ -	\$ -	\$ -	0%
Transfers In - Interfund	\$ 47,495,151	\$ 47,682,538	\$ 49,109,913	\$ 1,427,375	3%	Transfers In - Interfund	\$ 3,522,326	\$ 4,079,741	\$ 4,549,966	\$ 470,225	12%
Total Revenues	\$ 181,881,180	\$ 163,551,398	\$ 168,620,211	\$ 5,068,813	3%	Total Revenues	\$ 37,346,872	\$ 36,414,435	\$ 39,811,008	\$ 3,396,573	9%
Expenditures						Expenditures					
Personal Services	\$ 106,990,171	\$ 113,697,558	\$ 119,862,564	\$ 6,165,006	5%	Personal Services	\$ -	\$ -	\$ -	\$ -	0%
Discretionary Expenses	\$ 19,623,455	\$ 21,090,787	\$ 24,831,512	\$ 3,740,725	18%	Discretionary Expenses	\$ -	\$ -	\$ -	\$ -	0%
Other Expenses	\$ 43,047,743	\$ 26,631,738	\$ 22,804,245	\$ (3,827,493)	-14%	Other Expenses	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ 605,469	\$ 381,992	\$ -	\$ (381,992)	-100%	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%	Debt Service	\$ 31,859,604	\$ 34,714,496	\$ 36,630,614	\$ 1,916,118	6%
Transfers Out - Interfund	\$ 9,076,511	\$ 1,749,323	\$ 1,121,890	\$ (627,433)	-36%	Transfers Out - Interfund	\$ 2,261,632	\$ 1,699,939	\$ 3,180,395	\$ 1,480,456	87%
Total Expenditures	\$ 179,343,349	\$ 163,551,398	\$ 168,620,211	\$ 5,068,813	3%	Total Expenditures	\$ 34,121,236	\$ 36,414,435	\$ 39,811,008	\$ 3,396,573	9%
Net Revenues over/(under) Expenditures	\$ 2,537,831	\$ -	\$ -	\$ -		Net Revenues over/(under) Expenditures	\$ 3,225,635	\$ -	\$ -	\$ -	

The General Fund is a major fund.

Internal Service Funds						Capital Project Funds					
	FY 2024	FY 2025	FY 2026	Change			FY 2024	FY 2025	FY 2026	Change	
	Actual	Adopted	Budget	From FY 2025			Actual	Adopted	Budget	From FY 2025	
				Incr / (Decr)						Incr / (Decr)	
Revenues						Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%	Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%	Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 581,999	\$ 641,614	\$ 589,657	\$ (51,957)	-8%	Intergovernmental Revenue	\$ 17,491,392	\$ 10,284,000	\$ 15,726,000	\$ 5,442,000	53%
Charges for Services	\$ 32,635,972	\$ 35,392,483	\$ 35,857,114	\$ 464,631	1%	Charges for Services	\$ 74,054	\$ 20,000	\$ 22,500	\$ 2,500	13%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%	Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ 1,050,000	\$ 1,050,000	100%	Proceeds of Long Term Liabilities	\$ 63,633,427	\$ 56,200,000	\$ 46,450,000	\$ (9,750,000)	-17%
Other Revenue	\$ 39,335,114	\$ 36,946,109	\$ 41,934,450	\$ 4,988,341	14%	Other Revenue	\$ 8,936,946	\$ 17,923,835	\$ 7,751,900	\$ (10,171,935)	-57%
Transfers In - Interfund	\$ 599,635	\$ 472,271	\$ 512,221	\$ 39,951	8%	Transfers In - Interfund	\$ 87,306,637	\$ 62,617,301	\$ 56,150,515	\$ (6,466,786)	-10%
Total Revenues	\$ 73,152,720	\$ 73,452,476	\$ 79,943,442	\$ 6,490,966	9%	Total Revenues	\$ 177,442,456	\$ 147,045,136	\$ 126,100,915	\$ (20,944,221)	-14%
Expenditures						Expenditures					
Personal Services	\$ 10,485,211	\$ 9,554,746	\$ 10,099,357	\$ 544,611	6%	Personal Services	\$ 354,524	\$ 150,620	\$ 236,572	\$ 85,952	57%
Discretionary Expenses	\$ 9,712,656	\$ 9,269,071	\$ 10,750,357	\$ 1,481,285	16%	Discretionary Expenses	\$ 12,565,780	\$ 4,213,685	\$ 3,513,428	\$ (700,257)	-17%
Other Expenses	\$ 44,895,619	\$ 45,479,735	\$ 48,346,659	\$ 2,866,924	6%	Other Expenses	\$ 774,883	\$ -	\$ 84,000	\$ 84,000	100%
Capital Outlay	\$ 7,081,815	\$ 8,914,500	\$ 9,620,688	\$ 706,188	8%	Capital Outlay	\$ 144,233,640	\$ 179,830,827	\$ 172,925,757	\$ (6,905,070)	-4%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%	Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 1,516,978	\$ 1,117,534	\$ 1,189,697	\$ 72,163	6%	Transfers Out - Interfund	\$ 12,543,692	\$ 1,616,181	\$ 18,000	\$ (1,598,181)	-99%
Total Expenditures	\$ 73,692,278	\$ 74,335,587	\$ 80,006,758	\$ 5,671,171	8%	Total Expenditures	\$ 170,472,520	\$ 185,811,313	\$ 176,777,757	\$ (9,033,556)	-5%
Net Revenues over/(under) Expenditures	\$ (539,558)	\$ (883,110)	\$ (63,316)	\$ 819,794		Net Revenues over/(under) Expenditures	\$ 6,969,936	\$ (38,766,177)	\$ (50,676,842)	\$ (11,910,665)	

Special Revenue Funds		FY 2025		Change	
	FY 2024	Adopted	FY 2026	From FY 2025	
	Actual	Budget	Budget	Incr / (Decr)	
Revenues					
Taxes	\$ 54,910,885	\$ 50,851,094	\$ 54,221,664	\$ 3,370,570	7%
Licenses & Permits	\$ 43,525	\$ 45,000	\$ 45,000	\$ -	0%
Intergovernmental Revenue	\$ 49,443,092	\$ 52,110,729	\$ 47,940,047	\$ (4,170,682)	-8%
Charges for Services	\$ 488,628	\$ 387,485	\$ 455,000	\$ 67,515	17%
Fines & Forfeits	\$ 6,300	\$ 100,000	\$ 100,000	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 3,986,617	\$ 2,458,359	\$ 2,550,039	\$ 91,680	4%
Transfers In - Interfund	\$ 2,913,203	\$ 2,003,344	\$ 1,985,053	\$ (18,291)	-1%
Total Revenues	\$ 111,792,250	\$ 107,956,011	\$ 107,296,803	\$ (659,208)	-1%
Expenditures					
Personal Services	\$ 1,610,208	\$ 1,906,738	\$ 1,923,664	\$ 16,926	1%
Discretionary Expenses	\$ 24,638,659	\$ 24,130,493	\$ 27,059,053	\$ 2,928,560	12%
Other Expenses	\$ 796,667	\$ 932,526	\$ 229,439	\$ (703,087)	-75%
Capital Outlay	\$ 302,836	\$ 43,300	\$ -	\$ (43,300)	-100%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 94,388,222	\$ 85,359,153	\$ 78,768,507	\$ (6,590,646)	-8%
Total Expenditures	\$ 121,736,593	\$ 112,372,209	\$ 107,980,662	\$ (4,391,547)	-4%
Net Revenues over/(under) Expenditures	\$ (9,944,343)	\$ (4,416,198)	\$ (683,859)	\$ 3,732,339	

Enterprise Funds		FY 2025		Change	
	FY 2024	Adopted	FY 2026	From FY 2025	
	Actual	Budget	Budget	Incr / (Decr)	
Revenues					
Taxes	\$ 5,737,728	\$ 5,799,736	\$ 6,078,528	\$ 278,792	5%
Licenses & Permits	\$ 101,300	\$ 79,800	\$ 93,700	\$ 13,900	17%
Intergovernmental Revenue	\$ 35,175,881	\$ 37,473,007	\$ 22,101,069	\$ (15,371,938)	-41%
Charges for Services	\$ 178,980,878	\$ 182,749,513	\$ 193,091,646	\$ 10,342,133	6%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 27,193,614	\$ 87,294,281	\$ 112,500,000	\$ 25,205,719	29%
Other Revenue	\$ 45,439,301	\$ 32,202,751	\$ 34,879,099	\$ 2,676,348	8%
Transfers In - Interfund	\$ 10,640,541	\$ 8,372,992	\$ 7,299,690	\$ (1,073,303)	-13%
Total Revenues	\$ 303,269,242	\$ 353,972,081	\$ 376,043,732	\$ 22,071,651	6%
Expenditures					
Personal Services	\$ 45,723,617	\$ 50,486,703	\$ 52,792,116	\$ 2,305,413	5%
Discretionary Expenses	\$ 49,318,645	\$ 56,962,058	\$ 75,156,658	\$ 18,194,601	32%
Other Expenses	\$ 38,876,327	\$ 41,032,990	\$ 32,306,368	\$ (8,726,621)	-21%
Capital Outlay	\$ 121,725,031	\$ 188,402,282	\$ 178,839,744	\$ (9,562,538)	-5%
Debt Service	\$ 29,594,430	\$ 33,646,627	\$ 37,558,294	\$ 3,911,667	12%
Transfers Out - Interfund	\$ 7,702,318	\$ 8,422,627	\$ 7,931,577	\$ (491,050)	-6%
Total Expenditures	\$ 292,940,368	\$ 378,953,287	\$ 384,584,758	\$ 5,631,472	1%
Net Revenues over/(under) Expenditures	\$ 10,328,874	\$ (24,981,206)	\$ (8,541,027)	\$ 16,440,180	

Trust and Agency Funds		FY 2025		Change	
	FY 2024	Adopted	FY 2026	From FY 2025	
	Actual	Budget	Budget	Incr / (Decr)	
Revenues					
Taxes	\$ 24,856,110	\$ 25,124,733	\$ 27,309,264	\$ 2,184,531	9%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 1,049,027	\$ 954,520	\$ 853,129	\$ (101,392)	-11%
Charges for Services	\$ -	\$ -	\$ -	\$ -	0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 1,005	\$ -	\$ -	\$ -	0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 25,906,142	\$ 26,079,253	\$ 28,162,393	\$ 2,083,139	8%
Expenditures					
Personal Services	\$ -	\$ -	\$ -	\$ -	0%
Discretionary Expenses	\$ 0	\$ 100	\$ 100	\$ -	0%
Other Expenses	\$ 759,781	\$ 815,723	\$ 765,000	\$ (50,723)	-6%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 24,988,139	\$ 25,263,430	\$ 27,397,293	\$ 2,133,862	8%
Total Expenditures	\$ 25,747,920	\$ 26,079,253	\$ 28,162,393	\$ 2,083,139	8%
Net Revenues over/(under) Expenditures	\$ 158,222	\$ -	\$ -	\$ -	

Water Pollution Control		FY 2025		Change	
	FY 2024	Adopted	FY 2026	From FY 2025	
	Actual	Budget	Budget	Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 705,821	\$ -	\$ 572,446	\$ 572,446	100%
Charges for Services	\$ 46,917,756	\$ 46,753,382	\$ 50,335,361	\$ 3,581,979	8%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 10,968,213	\$ 69,819,281	\$ 99,000,000	\$ 29,180,719	42%
Other Revenue	\$ 4,297,644	\$ 704,100	\$ 1,453,365	\$ 749,265	106%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 62,889,434	\$ 117,276,763	\$ 151,361,172	\$ 34,084,409	29%
Expenditures					
Personal Services	\$ 9,008,416	\$ 9,707,702	\$ 10,291,325	\$ 583,623	6%
Discretionary Expenses	\$ 8,574,075	\$ 6,236,381	\$ 13,395,452	\$ 7,159,071	115%
Other Expenses	\$ 12,368,704	\$ 12,560,679	\$ 8,948,282	\$ (3,612,397)	-29%
Capital Outlay	\$ 23,532,052	\$ 84,192,000	\$ 103,502,473	\$ 19,310,473	23%
Debt Service	\$ 6,657,245	\$ 10,690,424	\$ 14,646,888	\$ 3,956,464	37%
Transfers Out - Interfund	\$ 192,208	\$ 232,958	\$ 70,172	\$ (162,786)	-70%
Total Expenditures	\$ 60,332,701	\$ 123,620,143	\$ 150,854,592	\$ 27,234,449	22%
Net Revenues over/(under) Expenditures	\$ 2,556,733	\$ (6,343,380)	\$ 506,580	\$ 6,849,960	

Water Pollution Control is a major fund.

General Fund Summary and Departments



General Fund

GENERAL FUND

The General Fund is the primary operating fund of the City that accounts for all financial resources and expenditures, except those required to be accounted for in other funds. The general fund budget is balanced whereas revenues equal expenditures. This fund includes areas such as police, fire, public works, library and parks and recreation.

- General fund departments with expenditures in excess of revenues are considered subsidized by the overall general fund. The subsidy is the amount of support from funding sources such as property taxes or franchise fees.
- When reviewing actual revenue and expenditures of general fund departments, internal department charges from general fund departments to general fund departments are excluded from FY 2025 and FY 2026 budget but are included in FY 2024 actuals to show the cost of service provided.

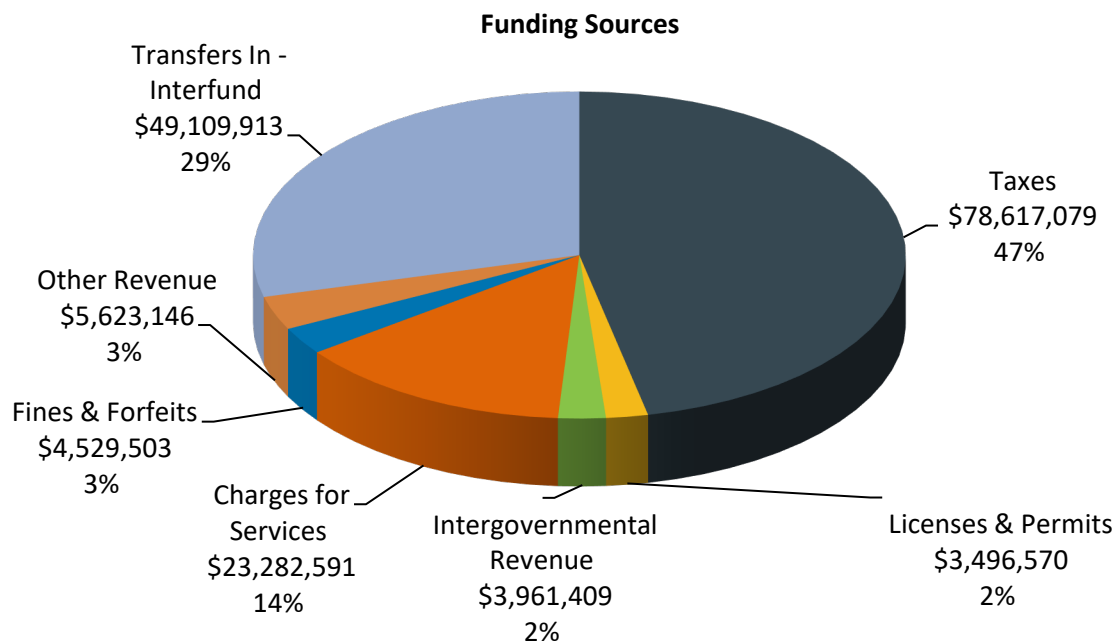


The table below summarizes the FY 2026 General Fund budget.

General Fund	FY 2024	FY 2025	FY 2026	Change	
	Actual	Adopted	Budget	From FY 2025	
		Budget		Incr / (Decr)	
Revenues					
Taxes	\$ 72,694,312	\$ 75,087,586	\$ 78,617,079	\$ 3,529,493	5%
Licenses & Permits	\$ 3,141,486	\$ 3,448,970	\$ 3,496,570	\$ 47,600	1%
Intergovernmental Revenue	\$ 4,762,924	\$ 4,044,519	\$ 3,961,409	\$ (83,110)	-2%
Charges for Services	\$ 30,017,690	\$ 21,063,458	\$ 23,282,591	\$ 2,219,133	11%
Fines & Forfeits	\$ 12,870,153	\$ 7,257,167	\$ 4,529,503	\$ (2,727,664)	-38%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 10,899,463	\$ 4,967,160	\$ 5,623,146	\$ 655,986	13%
Transfers In - Interfund	\$ 47,495,151	\$ 47,682,538	\$ 49,109,913	\$ 1,427,375	3%
Total Revenues	\$181,881,180	\$163,551,398	\$168,620,211	\$ 5,068,813	3%
Expenditures					
Personal Services	\$106,990,171	\$113,697,558	\$119,862,564	\$ 6,165,006	5%
Discretionary Expenses	\$ 19,623,455	\$ 21,090,787	\$ 24,831,512	\$ 3,740,725	18%
Other Expenses	\$ 43,047,743	\$ 26,631,738	\$ 22,804,245	\$ (3,827,493)	-14%
Capital Outlay	\$ 605,469	\$ 381,992	\$ -	\$ (381,992)	-100%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 9,076,511	\$ 1,749,323	\$ 1,121,890	\$ (627,433)	-36%
Total Expenditures	\$179,343,349	\$163,551,398	\$168,620,211	\$ 5,068,813	3%
Net Revenues over/(under) Expenditures	\$ 2,537,831	\$ -	\$ -	\$ -	

Revenues

The total FY 2026 general fund revenue budget is increasing \$5.1M to \$168.6M. The following chart highlights the FY 2026 funding sources used to balance the general fund.



The largest revenue source is taxes, which includes franchise fees and property tax revenue. Franchise fee revenue is increasing by \$1.4M to \$13.2M due to a reduction based on historical information and projections offset by a 1% increase in each electric and natural gas franchise fees. After the increases in franchise fee rates, both the electric and natural gas franchise fee will be at 4% each and cable will remain at 5%.

Property tax revenue is increasing \$2.2M to \$65.4M due to growth in taxable property value and the state rollback. Revenue from two types of property tax levies are recorded directly to the general fund.

- The consolidated general fund levy of \$8.15440/\$1000 of taxable valuation generates \$63.7M in property tax revenue for operations. For FY 2026, this levy rate decreased \$0.16309 from \$8.31749/\$1000 of taxable valuation in FY 2025 due to past state legislation that lowers the consolidated general fund levy rate when taxable valuation increases more than 2.75% between fiscal years.
- The liability & property self-insurance levy of \$.21191/\$1000 of taxable valuation generates \$1.7M for liability, property and vehicle insurance costs. For FY 2026, this levy rate increased \$0.05309 from \$.15882/\$1000 of taxable valuation in FY 2025.

In addition, there is \$26.8M of property tax revenue initially recorded to trust and agency funds that is transferred to the general fund for the City's share of police & fire retirement expense, Federal Insurance Contributions Act (FICA), Iowa Public Employee's Retirement System (IPERS) and employee benefits.

Additional revenue changes include:

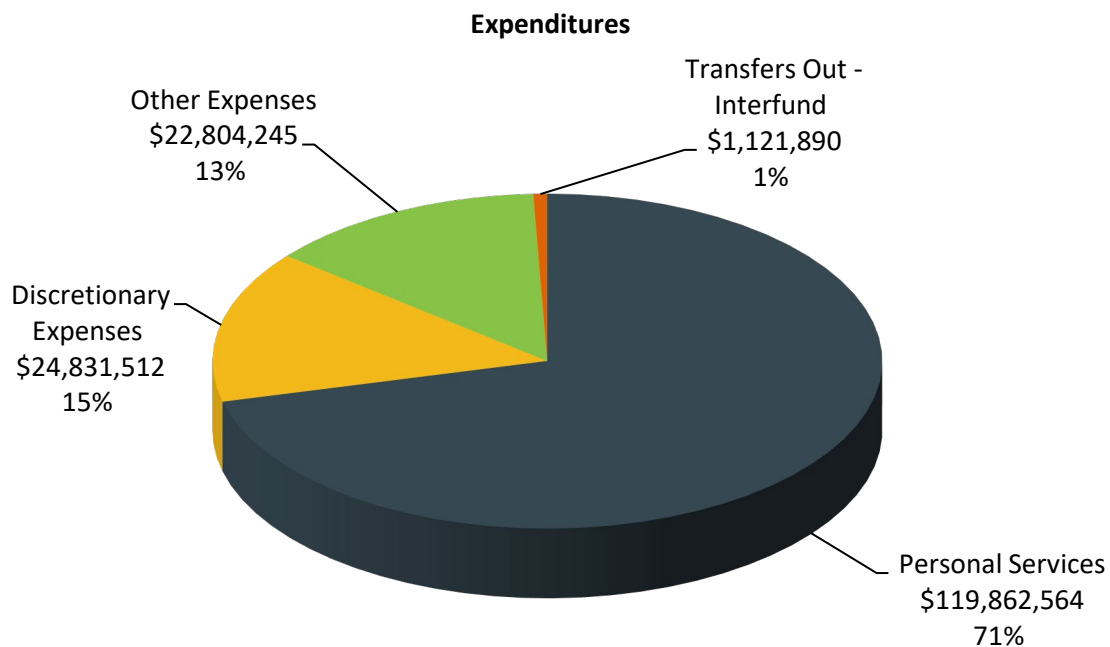
- Decrease in property tax backfill revenue by \$359K to \$2M based on declining backfill revenue set by prior year state legislation.
- Decrease in Police Department automated traffic camera revenue by \$2.7M to \$4.5M due to legislation passed by the State of Iowa in 2024. This decrease is partially offset by a decrease of \$658K in expenses

associated with the camera service provider and collection costs. The total budgeted net loss to the City is \$2.1M.

- Increase in Police Department external revenue from funding agreements for school resource officers by \$104K to \$827K.
- An increase in interest income by \$601K to \$3.4M.
- An increase to transfers in of road use tax revenue by \$100K to \$19.2M to fund existing operating expenses.
- An increase to transfers in of streets local option sales tax revenue to the Public Works Department by \$279K. This increase will fund \$239K in existing street material costs and an increase of \$40K for crack sealing materials.
- An increase to transfers in to the Public Works Department from Stormwater Operations by \$150K to \$600K to fund existing street sweeping expenses.
- An increase in revenue by \$468K based on historical information and projections across multiple departments.
- Various other increases to internal and external charges for service revenue.

Expenditures

The total FY 2026 general fund expenditure budget is increasing \$5.1M to \$168.6M. The chart below details the FY 2026 budget by major object of expenditure for the general fund.



Personal Services

Employee wage and benefit expenses for the services provided by general fund departments, are the largest general fund expense at \$119.9M. These personal service costs account for 71% of the general fund budget. For the FY 2026 budget, 70% of the personal service cost is wages and 30% is benefits.

The FY 2026 personal services budget includes:

- An increase of \$3.6M to \$78M for wage increases.
- An increase of \$1.7M to \$17.1M for health insurance expenses.
- An increase of \$162K to \$1.8M for workers compensation expenses.

- A \$4.1M reduction in personal services for position vacancies during the year based on historical trends and planned vacancies from freezing the following vacant positions.

Department	Position
City Clerk	.5 FTE – Council Proceedings Specialist
Community Development	.22 FTE – Planner Intern
Development Services	1 FTE – Right of Way Permit Technician
Human Resources	1 FTE – Human Resources Specialist
Parks and Recreation	.25 FTE – Forestry Intern
Parks and Recreation	1.66 FTEs – Parks Grounds Maintenance
Parks and Recreation	1 FTE – Urban Forester
Public Works	.25 FTE – Engineering Intern
Public Works	.5 FTE – Temporary Public Works Laborer

- An increase in the City's contribution rate to the Municipal Fire and Police Retirement System of Iowa from 22.66% to 22.68%. In FY 2026, \$8.6M is budgeted for these expenses compared to \$8M in FY 2025.
- A reduction in overtime budgeted for Finance of \$3K and Parks & Recreation by \$16K.

Non-Personal Service Expenses

Non-personal service expense categories (categories excluding employee wages and benefits) decreased by \$1.1M to \$48.8M. This includes a combination of expense increases and decreases. Increases include:

- An increase in other professional services by \$10K.
- An increase in Finance Department software expenses by \$18K for debt software subscription funded from prior year savings.
- An increase for external audit fees by \$26K to \$165K partially funded through Finance Department charges for services.
- An increase in Human Resources Department software maintenance by \$113K to \$158K partially funded through charges for services.
- An increase for Public Safety software maintenance by \$168K for new public safety computer aided dispatch and record management system costs.
- An increase in Police Department conference, training and travel expenses by \$2.5K in associated with school resource officer agreements.
- An increase in Police Department computer software subscriptions by \$96K to \$225K for the license plate reader program.
- An increase of \$11.8K to \$78K for year two of five-year match for SSMID incubator program.
- An increase in transfers out of \$500K for future phases of the City Hall Annex project.
- An increase in dues & memberships expenses by \$46K based on projected expenses.
- An increase in grants and contribution expenses by \$60K to fund a portion of the Executive Director position for the Downtown Self-Supported Municipal Improvement District; budget was reallocated from the Contingent division spending.
- Various increases in expenses such as electricity and liability, property and vehicle insurance.

Several expense reductions were incorporated into the budget including:

- As previously mentioned in the revenue section, a decrease in Police Department expenses of \$592K for the camera service provider and \$66K for collection costs due to a budgeted decline in traffic camera revenue.
- Removal of one-time expenses approved for FY 2025.
- Removal of \$300K in funding for the ash borer program as FY 2025 was the final year for the program.
- Removal of capital equipment purchases for \$382K.

- Removal of funding for an external wage review for non-bargaining positions of \$60K that was previously approved to begin in fiscal year 2025.
- Removal or reduction in transfers out for the following programs as each program has sufficient cash on hand to fund fiscal year 2026 expenses:
 - Visual arts program – removed \$125K transfer out
 - Neighborhood Finance Corporation – removed \$500K transfer out
 - Envision CR plans – removed \$100K transfer out
 - Historic rehab program – removed \$25K transfer out
 - Sustainability initiatives – reduced transfer out by \$75K to \$175K
- A decrease of \$460K in expenses by departments through various reductions in discretionary or other expense categories.

Other Key Items in the Budget

- The budget includes \$3.7M for amphitheater revenue and expenditures. This includes an increase in revenue of \$551K for ticket sales and increases in expenses of \$551K for artist expenses, concession cost of goods sold and other amphitheater operating expenses.
- No change in revenue and expenses for the Cedar Rapids Tourism Office. \$2.1M in revenue and expenses are budgeted.

Allocation of General Fund Budget

The total FY 2026 budget by general fund department is detailed below. The largest expenditures relate to public safety, public works, park and recreational activities, information technology and library.

General Fund Budget by Department			General Fund Budget by Department		
	FY 2026	% of		FY 2026	% of
Department	Expenditure Budget	General Fund Budget	Department	Expenditure Budget	General Fund Budget
Police	\$ 52,063,633	31%	City Attorney	\$ 1,211,757	1%
Public Works	\$ 27,701,798	16%	City Council and Mayor	\$ 930,843	1%
Fire	\$ 25,133,301	15%	City Clerk	\$ 704,253	<1%
Parks and Recreation	\$ 16,467,160	10%	Civil Rights	\$ 576,146	<1%
Information Technology	\$ 8,793,379	5%	Capital Replacement	\$ 355,000	<1%
Library	\$ 8,461,689	5%	Investment Earnings	\$ 260,140	<1%
Finance	\$ 6,043,382	4%	Downtown	\$ 196,051	<1%
City Manager	\$ 4,572,764	3%	Band	\$ 125,632	<1%
Building Services	\$ 4,205,634	2%	Bridge Maintenance	\$ 105,920	<1%
Street Lighting	\$ 2,447,100	1%	Building Demolition	\$ 100,000	<1%
Cedar Rapids Tourism Office	\$ 2,117,600	1%	School Crossing Guards	\$ 62,830	<1%
Development Services	\$ 1,980,815	1%	Ag Lands	\$ 28,199	<1%
Human Resources	\$ 1,823,980	1%	Gateway Maintenance	\$ 12,016	<1%
Memorial	\$ 1,764,665	1%	Contingent	\$ (1,279,924) *	-1%
Community Development	\$ 1,654,447	1%			
			Total	\$ 168,620,211	

*The budget for Contingent reflects a reduction in personal services for anticipated vacancies during the year.



Agricultural Lands

AREA DESCRIPTION

Under the responsibility of the Public Works Director, the Agricultural Lands division is used to track the equipment and discretionary expenditures used for roadside vegetation control that are funded through the Ag Land property tax levy.

FINANCIAL SUMMARY

Agriculture Lands	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ 30,059	\$ 27,903	\$ 28,199	\$ 296 1%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 30,059	\$ 27,903	\$ 28,199	\$ 296 1%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ -	\$ 27,903	\$ 28,199	\$ 296 1%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ -	\$ 27,903	\$ 28,199	\$ 296 1%
Net Revenues over/(under) Expenditures	\$ 30,059	\$ -	\$ -	\$ -

Budget Highlights

- No changes from FY 2025.



AREA DESCRIPTION

Under the responsibility of the Band Director, the Band division is used to track the associated revenues and expenditures of the Cedar Rapids Municipal Band. The expenditure budget is used for the salaries of the contracted performers, the staff and the conductor, as well as the purchase of music and general supplies for performances. Visit the Cedar Rapids Municipal Band's [website](#) for additional information.

FINANCIAL SUMMARY

Band	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ 122,961	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 5,189	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 2,400	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 130,551	\$ -	\$ -	\$ - 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 162,811	\$ 115,832	\$ 123,632	\$ 7,800 7%
Other Expenses	\$ 11,365	\$ 9,800	\$ 2,000	\$ (7,800) -80%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 174,176	\$ 125,632	\$ 125,632	\$ - 0%
Net Revenues over/(under) Expenditures	\$ (43,625)	\$ (125,632)	\$ (125,632)	\$ -

Budget Highlights

- No changes from FY 2025.



Bridge Maintenance

AREA DESCRIPTION

Under the responsibility of the Public Works Director, the Bridge Maintenance division is used to track revenues and expenditures associated with the inspection of the bridges of the City. Minor bridge maintenance repairs within the capability and capacity of the Public Work Department are performed by the Streets section. More significant repairs, modifications or modernizations are funded through capital improvement projects.

FINANCIAL SUMMARY

Bridge Maintenance	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ 81,770	\$ 81,770	\$ 100,000	\$ 18,230 22%
Total Revenues	\$ 81,770	\$ 81,770	\$ 100,000	\$ 18,230 22%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 139,225	\$ 105,920	\$ 105,920	\$ - 0%
Other Expenses	\$ -	\$ 250	\$ -	\$ (250) -100%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 139,225	\$ 106,170	\$ 105,920	\$ (250) 0%
Net Revenues over/(under) Expenditures	\$ (57,455)	\$ (24,400)	\$ (5,920)	\$ 18,480

Budget Highlights

- Increase in transfers in by \$18K to \$100K of road use tax revenue.



Building Demolition

AREA DESCRIPTION

Under the responsibility of the Building Services Director, the Building Demolition division is used to track revenues and expenditures for assessed demolitions.

FINANCIAL SUMMARY

Building Demolition	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 16,032	\$ 100,000	\$ 100,000	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 16,032	\$ 100,000	\$ 100,000	\$ - 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 22,078	\$ 83,840	\$ 81,520	\$ (2,320) -3%
Other Expenses	\$ 18,911	\$ 16,160	\$ 18,480	\$ 2,320 14%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 40,988	\$ 100,000	\$ 100,000	\$ - 0%
Net Revenues over/(under) Expenditures	\$ (24,957)	\$ -	\$ -	\$ -

Budget Highlights

- No changes from FY 2025.



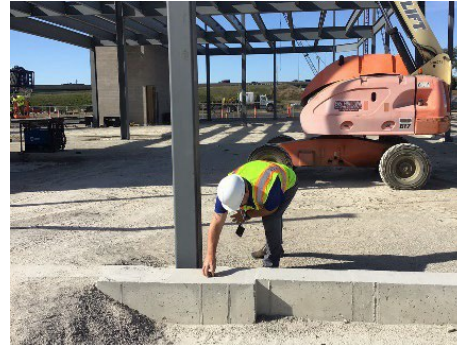
Building Services

AREA DESCRIPTION

Under the responsibility of the Economic Development & Development Services Director, the Building Services Department assists builders and the general public with construction codes and other regulations. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Housing Inspections**—inspections of all residential rental properties within Cedar Rapids' limits, handle rental property complaints.
- ✓ **Building and Trades**—provides code inspection for all construction work permitted in Cedar Rapids, including building, plumbing, electrical and mechanical permits.
- ✓ **Zoning Enforcement**—enforces requirements set forth in the Cedar Rapids Zoning Ordinance.
- ✓ **Code Enforcement**—investigates nuisance complaints and works with property owners and other responsible parties to abate the nuisance in a timely manner.



Did You Know?

Our Statistics...

- In FY 2024,
 - Issued approximately 8.9K building trade permits, including building, mechanical, electrical and plumbing permits.
 - Issued 156 new single-family building permits.
 - Performed 14.8K trade inspections.
 - Reported value for all construction was \$435M.
- Currently, there are close to 21.7K rental units in the City of Cedar Rapids. Rental units are inspected on a three-year cycle.
- There are 2,300 active rental property owners in our system.

Our Recent Accomplishments...

- Staff completed a comprehensive trade code update in August of 2024, updating the building code, mechanical code, plumbing code and electrical code for the City of Cedar Rapids. The code update process involves stakeholder sessions, presentations to our Boards of Appeals and a series of open houses. This update allows staff to utilize the latest code technology in the pursuit of the health, safety and welfare for our community.
- Since June of 2024, the Code Enforcement Division, with the support of the City Attorney's Office, has successfully acquired three abandoned, dilapidated properties by judicial order through Linn County District Court by filing a Petition by the City for Title to Abandoned Property. These acquisitions remove long standing dilapidated properties from our neighborhoods.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - PROTECT CR					
Provide plan review of single-family dwelling construction to meet industry standards	Plans examination within 3 days of plan submission	≥95%	98%	95%	95%
Perform inspections to meet industry standards	Inspections occur within 48 hours of request	≥95%	98%	95%	95%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Continue to monitor proposed changes by the State Legislature regarding State of Iowa trade codes. It remains possible the State will continue to update their codes, which will have an impact of the City’s code adoption process in the future.

Continue to explore all available tools to improve the quality of life in our neighborhoods. This includes the Code Enforcement Division’s pursuit of utilizing 657A.10B to acquire deliriated and abandoned properties.

As costs increase for the delivery of our services, continue to explore fee modifications for our trades permit and trade inspection programs to deliver efficient services while funding our costs.

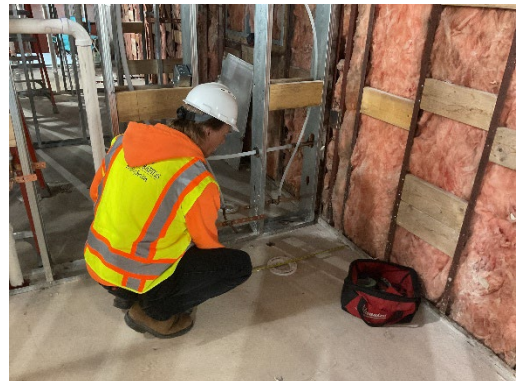


FINANCIAL SUMMARY

Building Services		FY 2025		FY 2026		Change	
	FY 2024	Adopted	Budget	FY 2026	Budget	From FY 2025	Incr / (Decr)
	Actual						
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Licenses & Permits	\$ 2,582,764	\$ 2,988,440	\$ 2,988,440	\$ -	\$ -	0%	
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Charges for Services	\$ 604,834	\$ 571,000	\$ 586,000	\$ 15,000	\$ 3%		
Fines & Forfeits	\$ 60,878	\$ 14,000	\$ 24,000	\$ 10,000	\$ 71%		
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 0%		
Other Revenue	\$ 3,410	\$ 3,000	\$ 3,000	\$ -	\$ 0%		
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ -	\$ 0%		
Total Revenues	\$ 3,251,886	\$ 3,576,440	\$ 3,601,440	\$ 25,000	1%		
Expenditures							
Personal Services	\$ 3,404,439	\$ 3,610,949	\$ 3,778,495	\$ 167,546	\$ 5%		
Discretionary Expenses	\$ 120,344	\$ 178,375	\$ 173,700	\$ (4,675)	\$ -3%		
Other Expenses	\$ 936,146	\$ 243,446	\$ 253,439	\$ 9,993	\$ 4%		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 0%		
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 0%		
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	\$ 0%		
Total Expenditures	\$ 4,460,929	\$ 4,032,770	\$ 4,205,634	\$ 172,864	4%		
Net Revenues over/(under) Expenditures	\$ (1,209,044)	\$ (456,330)	\$ (604,194)	\$ (147,864)			

Budget Highlights

- Increase in protective inspection fee revenue by \$15K to \$555K based on historical information and projections.
- Increase in court fine revenue by \$10K to \$24K based on historical information and projections.
- Decrease in equipment, furniture and expenses by \$3K to \$4K.
- Decrease in conferences, training and travel expenses by \$2.4K to \$30K.
- The remainder of the change in discretionary is from moving budget from the other expense category to the discretionary category.





Capital Replacement

AREA DESCRIPTION

Under the responsibility of the Information Technology Director, the Capital Replacement division is used to track associated expenditures for the replacement of computers for departments. These expenditures are partially funded with revenues from selling general fund assets through the internet site GovDeals and charges to City enterprise departments.

FINANCIAL SUMMARY

Capital Replacement	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 6,942	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 49,983	\$ 65,000	\$ 65,000	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 149,828	\$ 150,000	\$ 150,000	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 206,753	\$ 215,000	\$ 215,000	\$ - 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 305,976	\$ 375,000	\$ 355,000	\$ (20,000) -5%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 305,976	\$ 375,000	\$ 355,000	\$ (20,000) -5%
Net Revenues over/(under) Expenditures	\$ (99,224)	\$ (160,000)	\$ (140,000)	\$ 20,000

Budget Highlights

- A decrease in equipment expenses by \$20K to \$355K for the replacement of general fund computers.



Cedar Rapids Tourism Office

AREA DESCRIPTION

Under the responsibility of the Finance Director and managed by VenuWorks, the Cedar Rapids Tourism Office division is used to track associated revenues and expenses related to marketing and promoting the City of Cedar Rapids. Visit the Cedar Rapids Tourism Office's [website](#) for additional information.

FINANCIAL SUMMARY

Cedar Rapids Tourism Office	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 973,850	\$ 1,317,600	\$ 1,317,600	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 880,000	\$ 800,000	\$ 800,000	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 1,853,850	\$ 2,117,600	\$ 2,117,600	\$ - 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 2,031,443	\$ 2,115,600	\$ 2,115,600	\$ - 0%
Other Expenses	\$ 1,684	\$ 2,000	\$ 2,000	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 2,033,127	\$ 2,117,600	\$ 2,117,600	\$ - 0%
Net Revenues over/(under) Expenditures	\$ (179,277)	\$ -	\$ -	\$ -

Budget Highlights

- No changes from FY 2025.



AREA DESCRIPTION

Under the responsibility of the City Attorney, the Attorney Department provides comprehensive legal services for the City. Visit the department's [website](#) for additional information.

Core Services

- ✓ **General Representation**—provides comprehensive legal services to the City, including officials, employees, departments, boards and commissions.
- ✓ **Litigation**—represents the City in lawsuits and actions brought in state and federal courts.
- ✓ **Code Enforcement**—prosecutes violations of the City's Municipal Code, including simple misdemeanor criminal charges and municipal infractions.
- ✓ **Legislative Drafting**—drafts ordinances and resolutions and provides representation during public meetings.
- ✓ **Transactional Law**—negotiates and drafts contracts, agreements and other documents on behalf of the City.
- ✓ **Training**—identifies areas of priority and provides training to City staff and officials.



Did You Know?

Our Statistics...

- More than 60 contracts were reviewed in FY 2024.
- FY 2024 litigation case load:
 - Approximately 40 commercial, industrial and multi-residential property tax appeals.
 - Over 40 litigation cases in numerous causes of action.
 - More than 250 municipal infractions.
 - More than 225 simple misdemeanors.
- More than 1K requests for legal advice and assistance.

Our Recent Accomplishments...

- Negotiated the acquisition of the Cedar Lake property in support of the FCS (August 2023).
- Bench trial verdict in favor of the City related to open meetings (September 2023).
- Trained numerous employees on the Municipal Code through the CR University program (FY2024).
- Preserved the City's claim for damages in the 3M/DuPont AFFF multi-state litigation settlement (FY2024).
- Implemented new case management system (FY2024).

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - PROTECT CR					
Increase engagement of legal services by the departments	Number of consultation requests from departments	≥500 requests for legal advice before action taken	≥1000	≥1000	≥1000
Turnaround requests for legal services within time frame requested by departments	Percent of items completed without department reminders	≥80%	35%	≥50%	≥60%
80% or greater success rate on municipal infractions for code violations and simple misdemeanor criminal actions	Cases where an enforcement is granted or resulting in a plea or guilty verdict	≥80%	≥85%	≥85%	≥90%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

City Attorney	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 49,112	\$ 21,292	\$ 68,250	\$ 46,958 221%
Charges for Services	\$ 593,842	\$ 300,560	\$ 274,565	\$ (25,995) -9%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 31	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ 282,900	\$ 282,900	\$ 285,000	\$ 2,100 1%
Total Revenues	\$ 925,886	\$ 604,752	\$ 627,815	\$ 23,063 4%
Expenditures				
Personal Services	\$ 894,881	\$ 1,130,460	\$ 1,123,507	\$ (6,953) -1%
Discretionary Expenses	\$ 106,246	\$ 29,503	\$ 28,613	\$ (890) -3%
Other Expenses	\$ 138,734	\$ 53,327	\$ 59,637	\$ 6,310 12%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 1,139,861	\$ 1,213,290	\$ 1,211,757	\$ (1,533) 0%
Net Revenues over/(under) Expenditures	\$ (213,975)	\$ (608,538)	\$ (583,942)	\$ 24,596

Budget Highlights

- Total budgeted FTEs of 8 remains unchanged from adjusted FY 2025 budget.
- Increase in intergovernmental revenue by \$47K to \$68K based on historical information and projections.
- Decrease in conferences, training and travel expenses by \$890 to \$8.7K.





AREA DESCRIPTION

Under the responsibility of the City Clerk, the City Clerk's Office administers the City government's documentation. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Council Proceedings**—prepares the City Council agenda and council packet and posts on the website for media and citizens to view.
- ✓ **Minutes and Ordinance Codification**—The City Clerk attends, transcribes and publishes minutes of all Council meetings and special sessions, including budget meetings. Oversees codification of City Ordinances.
- ✓ **Licensing and Permits**—14 different licenses and permits are processed through the City Clerk's Office.
- ✓ **Archival**—manages official City records and administers the retrieval and archival of various documents.
- ✓ **Boards and Commissions**—manages the appointment and reappointment process for all City boards and commissions and maintains the official files.



Did You Know?

Our Statistics...

- In FY 2024, the following documents were processed in the City Clerk's Office:
 - 1,772 resolutions, 51 ordinances, 129 letters/petitions.
 - 143 cigarette permits, 452 beer/liquor/wine permits, 135 miscellaneous licenses.
 - 12.5K documents were entered into the document management system (OnBase).
 - 180 board and commission appointments, reappointments and votes of thanks.

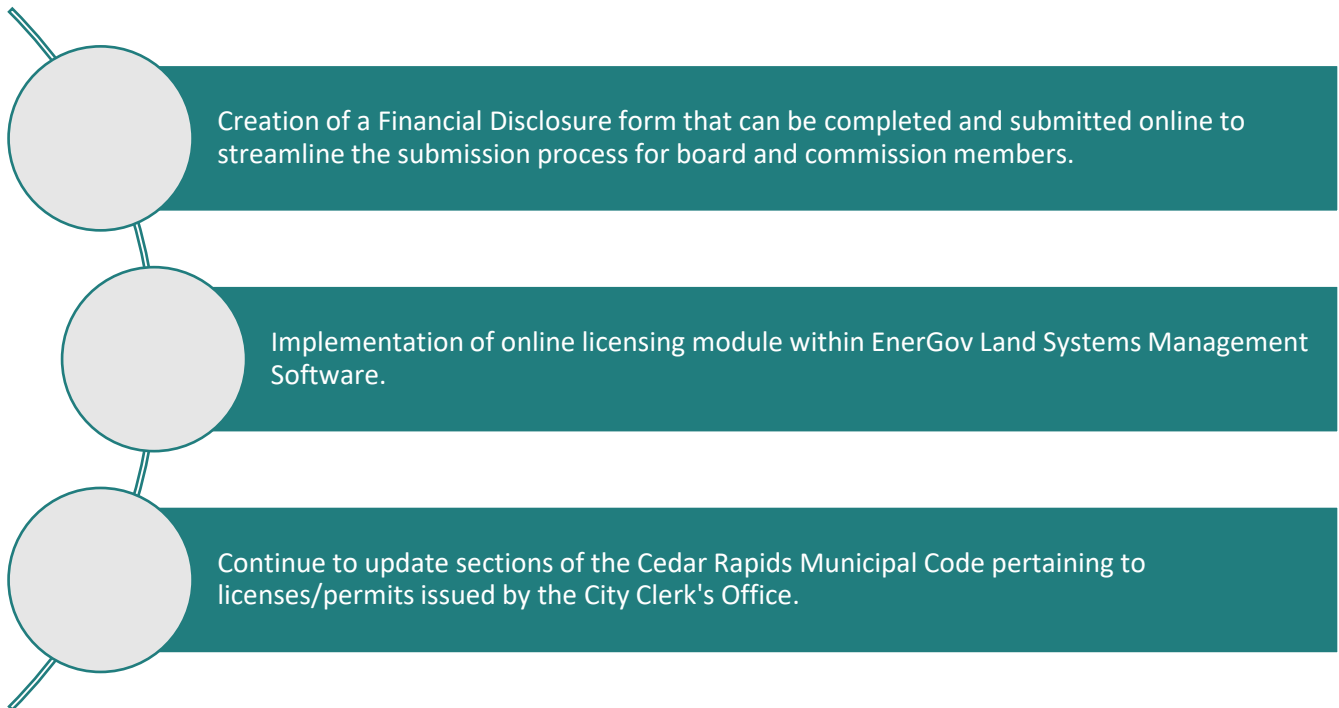
Our Recent Accomplishments...

- Due to the hundreds of contracts and agreements processed by the Clerk's Office each month, staff created a spreadsheet to efficiently track all signature items. This includes contracts and agreements that are approved by the City Council or the City Manager. In July 2023, the Clerk's Office worked with several departments to share the spreadsheet to allow departments to log their own signature items before sending them to the Clerk's Office for processing. This has streamlined the process while allowing for departments to track where signature items are in the process after they are sent to the Clerk's Office.
- In FY 2024, the Clerk's Office experienced an increase in licenses issued for mobile food vendors and solicitors. This is the largest increase since they have been licensed.
- In May 2024, the Clerk's Office started posting notices of public hearing with the public hearing schedule that is already posted every Wednesday, on the City website to provide more transparency and public access. This allows citizens who don't subscribe to The Gazette to view the full content of the public hearing notice in a more convenient way.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal – PROMOTE CR					
Process council proceedings and related documents with 90% accuracy	Percent of accuracy	≥90%	95%	95%	95%
Process licenses and permits with 90% accuracy	Percent of accuracy	≥90%	95%	95%	95%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

City Clerk	FY 2024		FY 2025		FY 2026		Change	
	FY 2024		Adopted		FY 2026		From FY 2025	
	Actual		Budget		Budget		Incr / (Decr)	
Revenues								
Taxes	\$	-	\$	-	\$	-	\$	- 0%
Licenses & Permits	\$	254,838	\$	169,090	\$	175,090	\$	6,000 4%
Intergovernmental Revenue	\$	41	\$	-	\$	-	\$	- 0%
Charges for Services	\$	365,459	\$	134,625	\$	137,649	\$	3,024 2%
Fines & Forfeits	\$	6,300	\$	3,600	\$	3,600	\$	- 0%
Proceeds of Long Term Liabilities	\$	-	\$	-	\$	-	\$	- 0%
Other Revenue	\$	820	\$	800	\$	800	\$	- 0%
Transfers In - Interfund	\$	-	\$	-	\$	-	\$	- 0%
Total Revenues	\$	627,457	\$	308,115	\$	317,139	\$	9,024 3%
Expenditures								
Personal Services	\$	397,753	\$	562,267	\$	554,312	\$	(7,955) -1%
Discretionary Expenses	\$	17,918	\$	44,344	\$	43,006	\$	(1,338) -3%
Other Expenses	\$	209,754	\$	99,444	\$	106,935	\$	7,491 8%
Capital Outlay	\$	-	\$	-	\$	-	\$	- 0%
Debt Service	\$	-	\$	-	\$	-	\$	- 0%
Transfers Out - Interfund	\$	-	\$	-	\$	-	\$	- 0%
Total Expenditures	\$	625,426	\$	706,055	\$	704,253	\$	(1,802) 0%
Net Revenues over/(under) Expenditures	\$	2,031	\$	(397,940)	\$	(387,114)	\$	10,826

Budget Highlights

- Total budgeted FTEs of 5.5 remains unchanged from adjusted FY 2025 budget.
- Increase in cigarette license revenue by \$6K to \$19K based on historical information and projections.
- Includes a reduction in personal services from freezing a vacant .5 Council Proceedings Specialist FTE.
- Decrease in recording, filing fee and permit expenses by \$1.3K to \$862.



AREA DESCRIPTION

Under the responsibility of the City Manager, the City Manager's Office serves the Cedar Rapids City Council, all City Department reporting to the City Manager and the community. Visit the department's [website](#) for additional information.

FINANCIAL SUMMARY

City Manager	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ 20,800	\$ 20,800 100%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 2,418,018	\$ 1,233,007	\$ 1,572,093	\$ 339,086 28%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ 734,475	\$ 899,505	\$ 858,297	\$ (41,208) -5%
Total Revenues	\$ 3,152,493	\$ 2,132,512	\$ 2,451,190	\$ 318,678 15%
Expenditures				
Personal Services	\$ 3,171,731	\$ 3,568,758	\$ 4,036,306	\$ 467,548 13%
Discretionary Expenses	\$ 397,071	\$ 372,909	\$ 349,884	\$ (23,025) -6%
Other Expenses	\$ 370,636	\$ 162,823	\$ 186,574	\$ 23,751 15%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 8,000	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 3,947,437	\$ 4,104,490	\$ 4,572,764	\$ 468,274 11%
Net Revenues over/(under) Expenditures	\$ (794,945)	\$ (1,971,978)	\$ (2,121,574)	\$ (149,596)

Budget Highlights

- Total budgeted FTEs of 27 remains unchanged from adjusted FY 2025 budget.
- Increase for special event permit fee revenue of \$21K based on projections.
- Decrease of \$10K for one-time funding of organizational health program expenses approved in FY 2025.
- Decrease in printing, binding and duplicate expenses by \$10K to \$176K.
- Decrease in conferences, training and travel expenses by \$3K to \$38K.



AREA DESCRIPTION

Under the responsibility of the Civil Rights Director, the Commission protects the civil rights of all individuals within the City. The Commission is dedicated to safeguarding civil rights through investigation, mediation and education to promote fairness and prevent and eliminate discrimination based on age, color, creed, familial status, gender identity, marital status, mental disability, national origin, race, religion, physical disability, sex, sexual orientation, retaliation, or association. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Enforcement of Anti-Discrimination Law – Investigation/Mediation—**enforces the local statute prohibiting discrimination on the basis of race, color, sex, creed, sexual orientation, gender identity, mental disability, physical disability, religion, familial status, national origin, association and retaliation in the areas of employment, housing, education, public accommodations and credit.
- ✓ **Education and Outreach—**provides training and educational programs on civil rights issues to employers, the housing industry, nonprofit organization, schools, youth and community groups.



Did You Know?

Our Statistics...

- In 2023, the Commission saw a significant rise in discrimination charge filings, an increase of 29 cases (or 94%).
- In 2023, the Commission delivered civil rights education to 5K community members.

Our Recent Accomplishments...

- In 2023, civil rights discrimination case mediations facilitated by the Commission provided complainants with over \$85.5K in monetary relief, the highest amount in the Commission's history. Additional relief measures included fair housing and employment law training for respondents, display of civil rights information in respondent offices and development of fair housing and employment policies.
- In 2023, the Commission held its Eighth Annual Civil Rights Art Contest for K-12 students, awarding 10 young artists funding to support their post-secondary education.
- In 2023, the Commission partnered with over 75 schools, businesses and organizations to deliver educational programs for youth and adults, covering key civil rights topics.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal – PROMOTE CR					
Parties appearing before the Commission receive timely and quality resolutions	Cases meet or exceed established criteria	≥75%	89%	80%	80%
Increased capacity to conduct investigations and mediations through training and other resources	Staff and Commissioners will participate in training each year	≥75%	85%	80%	80%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Civil Rights	FY 2024		FY 2025		Change	
	Actual	Adopted Budget	FY 2026 Budget	From FY 2025 Incr / (Decr)		
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	-	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	-	0%
Intergovernmental Revenue	\$ 2,725	\$ 1,500	\$ 1,500	\$ -	-	0%
Charges for Services	\$ -	\$ 500	\$ 500	\$ -	-	0%
Fines & Forfeits	\$ 716	\$ -	\$ -	\$ -	-	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	-	0%
Other Revenue	\$ -	\$ -	\$ -	\$ -	-	0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ -	-	0%
Total Revenues	\$ 3,441	\$ 2,000	\$ 2,000	\$ -	-	0%
Expenditures						
Personal Services	\$ 471,463	\$ 527,370	\$ 519,262	\$ (8,108)	-2%	
Discretionary Expenses	\$ 21,851	\$ 28,300	\$ 26,723	\$ (1,577)	-6%	
Other Expenses	\$ 124,788	\$ 28,570	\$ 30,161	\$ 1,591	6%	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%	
Debt Service	\$ -	\$ -	\$ -	\$ -	0%	
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	0%	
Total Expenditures	\$ 618,101	\$ 584,240	\$ 576,146	\$ (8,094)	-1%	
Net Revenues over/(under) Expenditures	\$ (614,660)	\$ (582,240)	\$ (574,146)	\$ 8,094		

Budget Highlights

- Total budgeted FTEs of 5 remains unchanged from adjusted FY 2025 budget.
- Removal of external IT service expenses of \$200.
- Removal of award and recognition expenses of \$100.
- Removal of equipment, furniture and fixture expenses of \$200.
- Removal of grant and contribution expenses of \$1K.
- Decrease in computer supply expenses by \$105 to \$50.
- The remainder of the change in discretionary is from moving budget from the other expense category to the discretionary category.



Community Development

AREA DESCRIPTION

Under the responsibility of the Community Development Director, the Community Development Department is responsible for promoting vitality, affordable housing, regional connectivity and sustainable development. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Planning Services**— provides planning to create healthy and vibrant neighborhoods, with a focus on the cross-departmental implementation of those plans to achieve results.
- ✓ **Housing Services**— administers federal and state housing and community development funds and coordinates efforts with Linn County and local service providers to leverage resources and provide quality services for residents.
- ✓ **Corridor Metropolitan Planning Organization**— coordinates and performs short- and long-term regional transportation planning and distributes federal funds for transportation projects such as roads, trails and transit.



Did You Know?

Our Statistics...

- During FY 2024, 1.2K survey responses for the Dual-Use Intergenerational Center and Sports Complex study were received in 48 hours. This is a new City record.
- Currently the City has over 154 listings in our Public Art collection, including sculptures, murals, books and artifacts. We work to protect many of these through our maintenance and restoration plan.
- In 2024, the City secured \$11M in federal transportation funds through the Corridor MPO's regional plan.
- In July 2024, the largest mural in the City was created on the Delaney Park basketball court. The design was created using feedback from park users, the neighborhood and Van Buren Elementary School students.

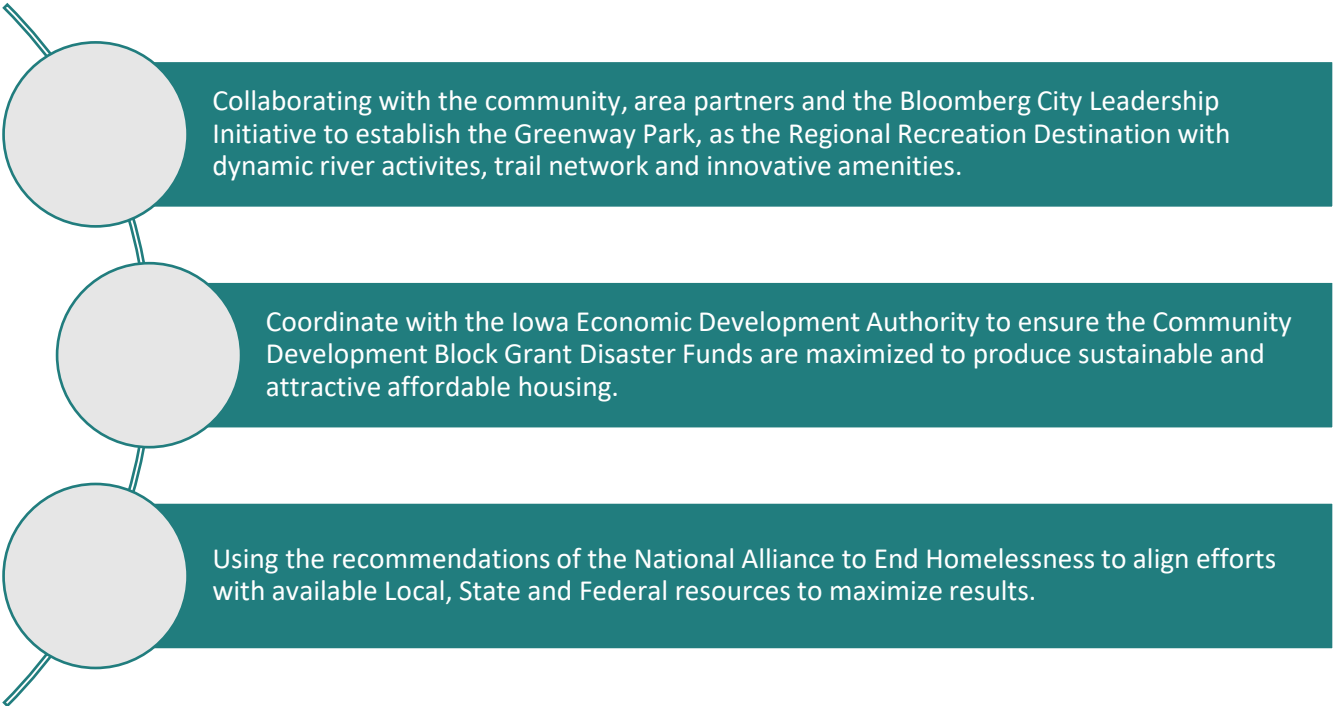
Our Recent Accomplishments...

- In 2024, Completed the Greenway Parks Plan to update the vision for over 100 acres of riverfront greenway in Time Check, Kingston Village and Czech Village.
- Completed public input of the LightLine Loop Project design in Czech Village to create a new Roundhouse, Pedestrian Promenade and Festival Street, utilizing a \$3M Destination Iowa grant received in FY 2023
- In 2024, began development on the 1st Avenue East Micro-Area Action Plan and outreach due to the 1st Avenue Hy-Vee closure.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal – STRENGTHEN CR					
Increase percentage of under-represented population in public engagement opportunities	Percent of under-represented providing input	≥15% under-represented population	45% under-represented population	20%	20%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Community Development		FY 2025		FY 2026		Change	
	FY 2024		Adopted		Budget	From FY 2025	Incr / (Decr)
	Actual		Budget		Budget		
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 22,800	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 486,421	\$ 499,778	\$ 499,778	\$ 499,778	\$ -	\$ -	0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 509,221	\$ 499,778	\$ 499,778	\$ 499,778	\$ -	\$ -	0%
Expenditures							
Personal Services	\$ 1,267,366	\$ 1,361,821	\$ 1,440,883	\$ 1,440,883	\$ 79,062	\$ 79,062	6%
Discretionary Expenses	\$ 130,937	\$ 135,184	\$ 115,184	\$ 115,184	\$ (20,000)	\$ (20,000)	-15%
Other Expenses	\$ 511,425	\$ 103,699	\$ 98,380	\$ 98,380	\$ (5,319)	\$ (5,319)	-5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 128,975	\$ 125,000	\$ -	\$ -	\$ (125,000)	\$ (125,000)	-100%
Total Expenditures	\$ 2,038,704	\$ 1,725,704	\$ 1,654,447	\$ 1,654,447	\$ (71,257)	\$ (71,257)	-4%
Net Revenues over/(under) Expenditures	\$ (1,529,483)	\$ (1,225,925)	\$ (1,154,668)	\$ (1,154,668)	\$ 71,257	\$ 71,257	

Budget Highlights

- Total budgeted FTEs of 12.8 remains unchanged from adjusted FY2025 budget.
- Includes a reduction in personal services from freezing a vacant .22 Planner Intern FTE.
- Decrease in conferences, training and travel expenses by \$20K to \$15K.
- Excludes transfers out for Envision CR plans of \$100K and the historic rehab program of \$25K as the associated special revenue funds have sufficient cash on hand to fund FY 2026 expenses associated with the Envision CR plan and the historic rehab program.





AREA DESCRIPTION

Under the responsibility of the City Manager, City Council and Finance Director, the Contingent division is used to set aside funds to cover costs, that at the time the budget is prepared are typically not known and for one-time expenses. The division is used to record revenue from the tort property tax levy and revenue from non-general fund areas to fund a portion of contingent expenses when appropriate.

FINANCIAL SUMMARY

Contingent	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ 1,171,489	\$ 1,184,149	\$ 1,655,933	\$ 471,784 40%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 182,035	\$ 44,987	\$ 51,731	\$ 6,743 15%
Charges for Services	\$ 85,000	\$ 28,829	\$ 49,333	\$ 20,504 71%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 5,441	\$ 3,983	\$ 10,000	\$ 6,017 151%
Transfers In - Interfund	\$ 3,895,058	\$ 448,192	\$ -	\$ (448,192) -100%
Total Revenues	\$ 5,339,023	\$ 1,710,140	\$ 1,766,997	\$ 56,856 3%
Expenditures				
Personal Services	\$ (210,734)	\$ (2,509,000)	\$ (3,261,585)	\$ (752,585) 30%
Discretionary Expenses	\$ 515,085	\$ 866,200	\$ 848,700	\$ (17,500) -2%
Other Expenses	\$ 185,848	\$ 317,221	\$ 227,632	\$ (89,589) -28%
Capital Outlay	\$ -	\$ 381,992	\$ -	\$ (381,992) -100%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 6,055,476	\$ 1,199,000	\$ 951,030	\$ (247,970) -21%
Total Expenditures	\$ 6,545,676	\$ 255,413	\$ (1,234,224)	\$ (1,489,637) -583%
Net Revenues over/(under) Expenditures	\$ (1,206,652)	\$ 1,454,727	\$ 3,001,220	\$ 1,546,493

Budget Highlights

- \$1.7M in property tax revenue derived from the property and liability levy of \$.21191/\$1000 of taxable valuation. This levy rate increased \$0.05309 from \$.15882/\$1000 of taxable valuation.
- Increase in donation revenue by \$10K based on projections.
- Removal of revenue and expenses for equipment purchases of \$382K.
- The Mini Pines internal loan for Golf was paid off in FY 2024 and is excluded from the FY 2026 budget.
- Decrease in Mayor, City Council and City Manager discretionary spending by \$115K to \$175K.
- Removal of other professional service expenses for an external wage review of \$60K.
- Increase in dues and membership expenses by \$46K based on projected expenses.
- Increase in other professional services by \$10K.
- Increase in software maintenance by \$168K for new public safety computer aided dispatch and record management system costs. Budget will be reallocated to public safety areas when costs are finalized.
- Excludes a transfer out for visual arts program of \$125K as the associated special revenue fund has sufficient cash on hand to fund FY 2026 expenses associated with the program.

- Excludes a transfer out for the Neighborhood Finance Corporation of \$500K as the program has sufficient cash on hand to fund FY 2026 expenses associated with the program.

Other key items included in the budget:

- \$3.5M reduction in personal services for anticipated vacancies.
- \$40K for Fire promotional assessments.
- \$50K for special duty officers.
- \$275K to fund homelessness services program.
- Transfers out include:
 - \$175K for sustainability initiatives; this is a reduction of \$75K from FY 2025 as the associated special revenue fund has sufficient cash on hand to fund FY 2026 expenses associated with the program.
 - \$198K for facility flood insurance costs.
 - \$78K for year two of five-year match for SSMID incubator program.
 - \$500K for future phases of the City Hall Annex project should the General Fund end with excess in FY 2026.



Development Services

AREA DESCRIPTION

Under the responsibility of the Economic Development and Development Services Director, the Development Services Department reviews and facilitates all land development in the City of Cedar Rapids. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Land Use Planning and Zoning Reviews—**
Reviewing site plans, building plans and permits for new development and redevelopment projects, ensuring responsive and efficient service to the construction industry.
- ✓ **Right-of-Way—**Permits are required before working in the public right of way (construction, digging, or boring). Staff also administers franchise agreements for private utilities locating in public right of way.
- ✓ **Floodplain Administration**
—Administers the local and state floodplain ordinance and manages the FEMA Community Rating System Program.
- ✓ **Annexations—**reviews all annexation requests to ensure land annexed into the City meets the City's goals for growth and that the public services are available.



Did You Know?

Our Statistics...

- January-November 2024, the City issued 385 commercial building permits.
- Processed 325 new land development cases between January-November 2024 including review of:
 - 121 Concept Plans
 - 65 Administrative Site Development plans
 - 37 Plats of Survey
 - 24 Final Plats
 - 19 Rezoning
- Issued 3K Right-of-Way permits in FY 2024.
- In 2024, reviewed 34 applications and spoke to over 150 consultants, contractors and property owners regarding floodplain administration.

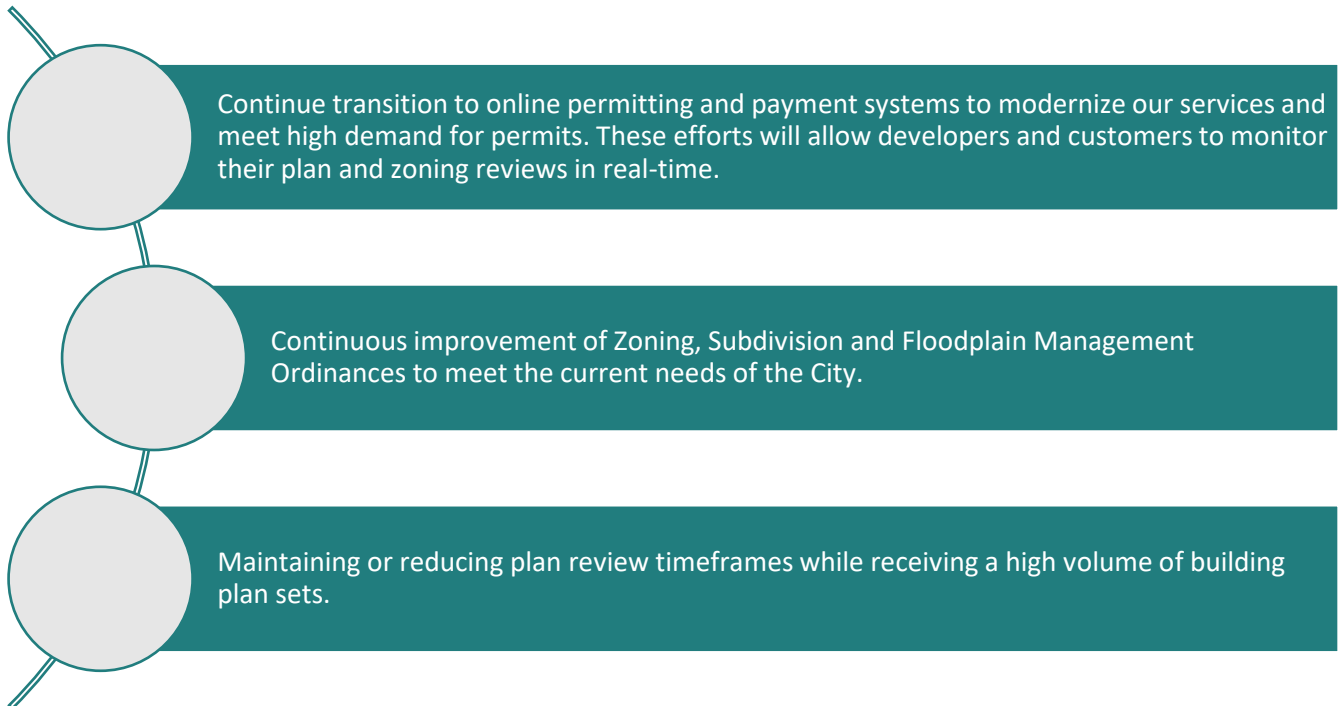
Our Recent Accomplishments...

- Completed 16 Development Agreements for new or expanding businesses in FY 2024.
- Collaborated with Community Development for the disposition of Lot 44 property for new Aloft hotel in NewBo (FY 2024 through FY 2025).
- Completed negotiations with Google for third largest Economic Development project in the State's history (FY 2025).
- Partnered with the private sector and Public Works to finalize the design and bid construction package for the 1st & 1st West parking ramp (October 2023 through November 2024).

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - INVEST CR					
Efficiently manage applications for development projects	Average # of days to review site development plans	≤40	56	50	45
Efficiently review commercial building plans	Average # of days to review commercial building plans	<21	21	20	20
Cultivate confidence in the future of Cedar Rapids and continue the momentum of redevelopment and recovery	Valuation of building permits	≥\$325M	\$427M	\$325M	\$325M
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Development Services	FY 2024		FY 2025		FY 2026		Change	
	Actual		Adopted Budget		Budget		From FY 2025	
							Incr / (Decr)	
Revenues								
Taxes	\$	-	\$	-	\$	-	\$	- 0%
Licenses & Permits	\$	157,199	\$	187,360	\$	183,360	\$	(4,000) -2%
Intergovernmental Revenue	\$	-	\$	-	\$	-	\$	- 0%
Charges for Services	\$	277,938	\$	296,983	\$	474,258	\$	177,275 60%
Fines & Forfeits	\$	-	\$	-	\$	-	\$	- 0%
Proceeds of Long Term Liabilities	\$	-	\$	-	\$	-	\$	- 0%
Other Revenue	\$	13,732	\$	3,000	\$	7,000	\$	4,000 133%
Transfers In - Interfund	\$	131,979	\$	136,445	\$	-	\$	(136,445) -100%
Total Revenues	\$	580,848	\$	623,788	\$	664,618	\$	40,830 7%
Expenditures								
Personal Services	\$	1,597,532	\$	2,059,111	\$	1,920,386	\$	(138,725) -7%
Discretionary Expenses	\$	30,635	\$	30,883	\$	30,040	\$	(843) -3%
Other Expenses	\$	245,028	\$	23,924	\$	30,389	\$	6,465 27%
Capital Outlay	\$	-	\$	-	\$	-	\$	- 0%
Debt Service	\$	-	\$	-	\$	-	\$	- 0%
Transfers Out - Interfund	\$	-	\$	-	\$	-	\$	- 0%
Total Expenditures	\$	1,873,196	\$	2,113,918	\$	1,980,815	\$	(133,103) -6%
Net Revenues over/(under) Expenditures	\$	(1,292,347)	\$	(1,490,130)	\$	(1,316,197)	\$	173,933

Budget Highlights

- Total budgeted FTEs of 16 remains unchanged from adjusted FY 2025 budget.
- Increase in zoning and subdivision fee revenue by \$16K to \$31K based on historical information and projections.
- Includes a reduction in personal services from freezing a vacant Right of Way Permit Technician FTE.
- Decrease in advertising and marketing expenses by \$400 to \$1.8K.
- Decrease in books and subscription expenses by \$50 to \$50.
- Decrease in dues and membership expenses by \$134 to \$2.4K.
- Decrease in recording, filing fees and permit expenses by \$350 to \$2.4K.
- The remainder of the change in discretionary is from moving budget from the other expense category to the discretionary category.





Downtown District

AREA DESCRIPTION

Under the responsibility of the Finance Director, the Downtown District division is used to track the associated revenues and expenditures as per the agreement that was signed with the Downtown Cedar Rapids Self Supported Municipal Improvement District commission in 2018. The agreement requires the City to be responsible for certain expenditures in the Downtown area such as repairing street lights, electricity costs and funding some annual maintenance costs performed by the Cedar Rapids Downtown District.

FINANCIAL SUMMARY

Downtown District	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ -	\$ -	\$ -	\$ - 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 152,569	\$ 164,146	\$ 168,703	\$ 4,557 3%
Other Expenses	\$ 3,195	\$ 31,905	\$ 27,348	\$ (4,557) -14%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 155,764	\$ 196,051	\$ 196,051	\$ (0) 0%
Net Revenues over/(under) Expenditures	\$ (155,764)	\$ (196,051)	\$ (196,051)	\$ 0

Budget Highlights

- No changes from FY 2025.



AREA DESCRIPTION

Under the responsibility of the Finance Director, the Finance Department is responsible for the accurate and timely recording of all financial transactions of the City and safeguarding the City's assets and financial resources. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Finance Operations**— handles accounts payable, accounts receivable, payroll and treasury functions including cash and debt management.
- ✓ **General Accounting & Audit**—handles general ledger functions, prepares annual reports, manages grants and maintains capital assets.
- ✓ **Purchasing Services**— provides procurement services, issues purchase orders and handles contract activities.
- ✓ **Analyst**—provides analysis and reporting, prepares budget and budget amendments, financial plan, creates cost of service models and monitors debt compliance.
- ✓ **Risk Services**—protects the City's assets through identifying and analyzing exposures, evaluating costs and implementing methods to eliminate, minimize, transfer or pay for risk.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Cedar Rapids
Iowa**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell
Executive Director

Did You Know?

Our Statistics...

- Managed 89 grants and submitted 358 grant reimbursement requests totaling \$34M in FY 2024.
- Processed 102K accounts payable transactions, 16.4K accounts payable payments, 32K payroll advices, 27K accounts receivable invoices in FY 2024.
- Processed 1,024 purchase orders, 340 purchasing bids/proposals/contracts and administered an additional 377 long term contracts in FY 2024.

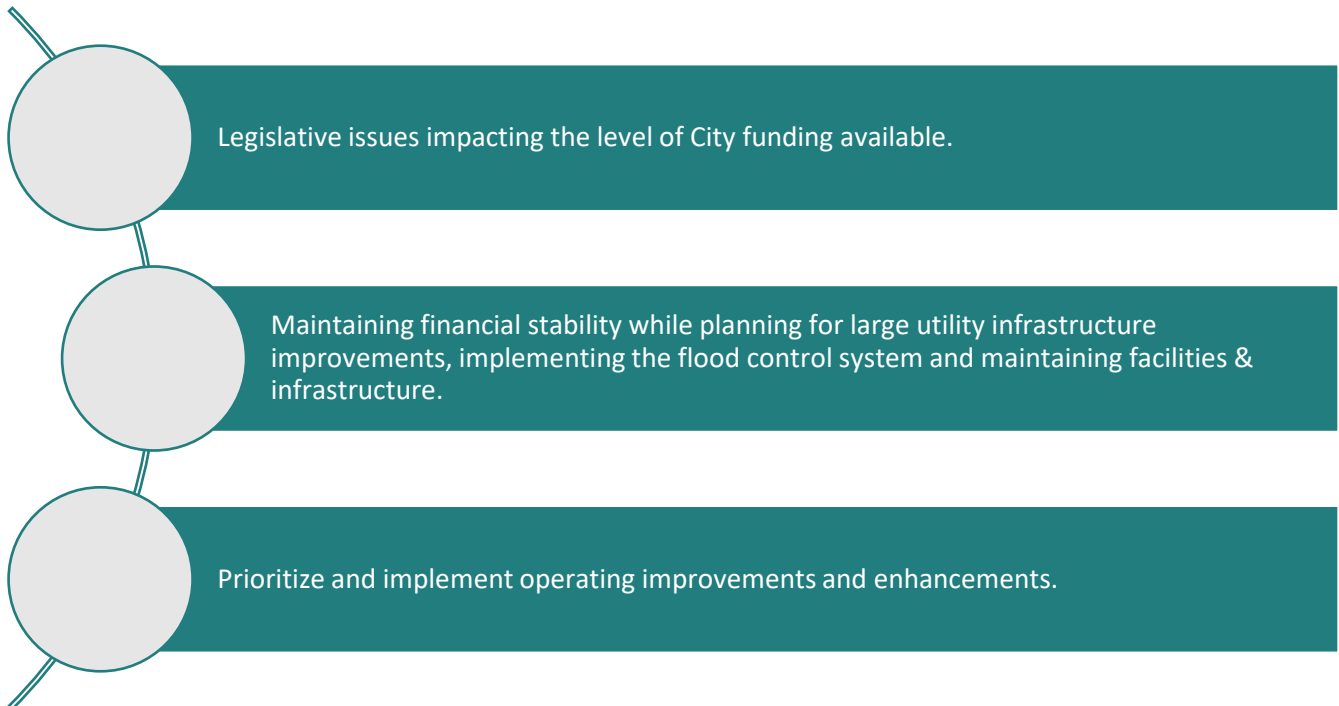
Our Recent Accomplishments...

- City rated Aa1 for general obligation bonds and Aa2 for revenue bonds by Moody's Investors Services in April 2024.
- Received Certificate of Achievement in Financial Reporting for FY 2023, in November 2024 (44th consecutive year).
- Received Certificate of Achievement in Budget for FY 2025 in July 2024 (14th consecutive year).
- Updated bid/purchasing thresholds to allow for department efficiencies and recognize increased costs due to inflation and supply chain issues (November 2023).
- Successfully upgraded payroll system (October 2024).

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - INVEST CR					
Maintain 25% or greater general fund reserve balance	% of general fund reserve	≥25%	32%	33%	33%
City Goal – STRENGTHEN CR					
Limit debt to 80% or less of allowable state debt limit	% of debt limit used	≤80%	58%	56%	58%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Cedar Rapids
Iowa**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

FINANCIAL SUMMARY

Finance	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 3,940,792	\$ 2,000,331	\$ 1,977,404	\$ (22,927) -1%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 159,327	\$ 158,050	\$ 168,050	\$ 10,000 6%
Transfers In - Interfund	\$ 437,983	\$ 502,814	\$ 426,324	\$ (76,490) -15%
Total Revenues	\$ 4,538,102	\$ 2,661,195	\$ 2,571,778	\$ (89,417) -3%
Expenditures				
Personal Services	\$ 4,419,205	\$ 4,805,003	\$ 4,927,609	\$ 122,606 3%
Discretionary Expenses	\$ 652,347	\$ 711,880	\$ 751,986	\$ 40,106 6%
Other Expenses	\$ 904,193	\$ 336,027	\$ 363,787	\$ 27,760 8%
Capital Outlay	\$ 7,325	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 5,983,069	\$ 5,852,910	\$ 6,043,382	\$ 190,472 3%
Net Revenues over/(under) Expenditures	\$ (1,444,968)	\$ (3,191,715)	\$ (3,471,604)	\$ (279,889)

Budget Highlights

- Total budgeted FTEs of 39 remains unchanged from adjusted FY 2025 budget.
- Increase in charges for services revenue by \$46K, to fund a portion of Finance staff's time from tax increment financing revenue; net decrease in overall charges for service revenue from removing charges to other General Fund departments as there is no net benefit to the General Fund.
- Increase in procurement card rebate revenue by \$10K to \$168K based on historical information and projections.
- Decrease in overtime by \$3.2K to \$24K; includes reallocation of \$200 to Information Technology Department for position that transitioned to Information Technology during FY 2024.
- Increase in software expenses by \$18K for debt software subscription funded from prior year savings.
- Increase for external audit fees by \$26K to \$165K partially funded through charges for services.
- Decrease in conferences, training and travel expenses by \$4.4K to \$22K.



AREA DESCRIPTION

Under the responsibility of the Fire Chief, the Fire Department provides fire suppression, emergency medical services and fire prevention to citizens, businesses and visitors to the City of Cedar Rapids. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Emergency Response**—fire suppression, emergency medical services, hazardous materials mitigation and special operations response.
- ✓ **Employee Training and Preparedness**—ensures all department employees have adequate training and certifications.
- ✓ **Fire Marshal's Office**—includes fire code compliance inspections and fire investigations.
- ✓ **Support Division**—includes emergency management, facilities planning and fleet planning.



Did You Know?

Our Statistics...

- In FY 2024,
 - Responded to 15,361 incidents.
 - Completed 3,795 fire inspections.
 - Investigated 97 fire and explosive-related incidents.
 - 9,855 Training Events / Policy Reviews
 - 4,525 Training Hours
 - 9 Full Scale Drills with industrial partners
 - 1 Triennial Airport Drill at Eastern Iowa Airport

Our Recent Accomplishments...

- In FY 2024, completed space needs analysis document for fire station needs to develop facility needs into the future including replacement and rehabilitation.
- Average commercial plan review for all review types averaged less than 8 calendar days. Some average reviews had been in excess of 45 days prior to addition of additional FTE in Fire Marshal's Office in FY 2024.
- As of FY 2024, 87% of firefighters have 2 sets of turnout gear. 67% of gear is less than 10 years old. By FY 2026 all firefighters with 3 years of service or longer will have 2 sets of gear within 10-year NFPA lifespan as part of cancer risk reduction initiative.
- In 2024, all front-line apparatus' have been equipped with air filters to decrease the presence of cancer-causing chemicals in fire apparatus as part of cancer risk reduction initiative.
- In 2024, deployed body armor on all front-line fire apparatus for active-threat events.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - PROTECT CR					
Arrive at scene within 7 ½ minutes from dispatch for at least 90% of emergency calls	Percentage of calls within response time	≥90%	85%	90%	90%
Contain fires to the room or object of origin for at least 75% of all residential and commercial fires	Percentage of fires contained to origin	≥75%	55%	75%	75%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Fix and replace aging facilities that no longer meet the needs of the City of Cedar Rapids.

Address shortage in available work hours and decrease mandatory overtime.

Complete cancer risk reduction projects that improve the health of fire department employees.



FINANCIAL SUMMARY

Fire	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 13,835	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 932,855	\$ 915,830	\$ 1,090,830	\$ 175,000	19%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 64,190	\$ 1,500	\$ 1,500	\$ -	0%
Transfers In - Interfund	\$ 2,018,110	\$ 2,089,591	\$ 2,327,725	\$ 238,135	11%
Total Revenues	\$ 3,028,990	\$ 3,006,921	\$ 3,420,055	\$ 413,135	14%
Expenditures					
Personal Services	\$ 20,436,796	\$ 21,269,434	\$ 22,364,667	\$ 1,095,233	5%
Discretionary Expenses	\$ 667,295	\$ 508,938	\$ 768,533	\$ 259,595	51%
Other Expenses	\$ 3,885,676	\$ 2,314,593	\$ 1,995,101	\$ (319,492)	-14%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Total Expenditures	\$ 24,994,766	\$ 24,097,965	\$ 25,133,301	\$ 1,035,336	4%
Net Revenues over/(under) Expenditures	\$ (21,965,777)	\$ (21,091,045)	\$ (21,713,246)	\$ (622,201)	

Budget Highlights

- Total budgeted FTEs of 149 remains unchanged from adjusted FY 2025 budget.
- Increase in special fire service revenue by \$100K to \$475K based on historical information and projections.
- Increase in protective inspection fee revenue by \$75K to \$615K based on historical information and projections.
- Decrease in conferences, training and travel expenses by \$24K to \$61K.
- The remainder of change in discretionary is from moving expenses to fund Joint Communications (911) from the other expense category to the discretionary category.





Gateway Maintenance

AREA DESCRIPTION

Under the responsibility of the Finance Director, the Gateway Maintenance division is used to track the associated expenditures used to enhance the appearance of various entry points into the City. Expenses may include new signs or maintenance of gateways. This allows the City to address issues at entry points to the City, which are the first impressions visitors have of our City.

FINANCIAL SUMMARY

Gateway Maintenance	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	- 0%
Licenses & Permits	\$ -	\$ -	\$ -	- 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	- 0%
Charges for Services	\$ -	\$ -	\$ -	- 0%
Fines & Forfeits	\$ -	\$ -	\$ -	- 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	- 0%
Other Revenue	\$ -	\$ -	\$ -	- 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	- 0%
Total Revenues	\$ -	\$ -	\$ -	- 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	- 0%
Discretionary Expenses	\$ -	\$ -	\$ -	- 0%
Other Expenses	\$ 8,670	\$ 12,291	\$ 12,016	(\$ 275) -2%
Capital Outlay	\$ -	\$ -	\$ -	- 0%
Debt Service	\$ -	\$ -	\$ -	- 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	- 0%
Total Expenditures	\$ 8,670	\$ 12,291	\$ 12,016	(\$ 275) -2%
Net Revenues over/(under) Expenditures	\$ (8,670)	\$ (12,291)	\$ (12,016)	\$ 275

Budget Highlights

- No changes from FY 2025.



Human Resources

AREA DESCRIPTION

Under the responsibility of the Human Resources Director, the Human Resources Department collaborates with all departments to enhance the delivery of quality services. Through comprehensive employee support, talent management and policy development, the department fosters a positive workplace environment that drives organizational success. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Compensation and Classification**—establish pay structures and job classifications.
- ✓ **Benefits**—design and deliver a benefits package to support and enhance employee satisfaction.
- ✓ **Employee and Labor Relations**—manage relationships between the organization and its workforce, addressing concerns, ensuring compliance and promoting a positive workplace.
- ✓ **Recruiting and Onboarding**—conduct talent acquisition efforts to ensure the organization attracts skilled candidates.
- ✓ **Leave of Absence and ADA Management**—administer and oversee leave policies supporting employees through health and personal challenges.
- ✓ **Training**—develop programs to enhance employee skills and support organizational goals.



Did You Know?

Our Statistics...

- In FY 2024,
 - Processed 656 new hires and rehires including seasonal employees.
 - Received and reviewed 6,655 job applications.
 - Processed 2,628 benefits changes.
 - 92 employees used their paid parental leave benefit.
 - Approved and managed 303 leave requests under ADA and FMLA.

Our Recent Accomplishments...

- During FY 2024,
 - Consolidated providers for our Section 457 and 401a Deferred Compensation plans from five to one.
 - Began implementation of software that will streamline processes and eliminate paper forms for benefits enrollment and performance appraisals.
 - Added a Health Maintenance Organization health plan for non-bargaining employees in addition to the existing Preferred provider organization option for 2025.
 - Peoplesoft upgrade in collaboration with IT and Finance.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - INVEST CR					
Maintain industry standard for attrition rate	Annual attrition rate	<10%	8.16%	8%	8%
Meet industry standard for time to fill positions (excludes seasonals)	Days from when position is approved to fill until the candidate is cleared to start	<119 days	74	70	70
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Human Resources		FY 2025		FY 2026		Change	
	FY 2024	Adopted	Budget	FY 2026	Budget	From FY 2025	Incr / (Decr)
	Actual						
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Intergovernmental Revenue	\$ 9,000	\$ 12,124	\$ 12,852	\$ 12,852	\$ 728	6%	
Charges for Services	\$ 1,324,532	\$ 472,421	\$ 566,254	\$ 566,254	\$ 93,833	20%	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Transfers In - Interfund	\$ 61,083	\$ 24,000	\$ -	\$ -	\$ (24,000)	-100%	
Total Revenues	\$ 1,394,615	\$ 508,545	\$ 579,106	\$ 579,106	\$ 70,561	14%	
Expenditures							
Personal Services	\$ 1,264,907	\$ 1,315,818	\$ 1,440,156	\$ 1,440,156	\$ 124,338	9%	
Discretionary Expenses	\$ 103,581	\$ 134,486	\$ 245,158	\$ 245,158	\$ 110,672	82%	
Other Expenses	\$ 318,092	\$ 133,400	\$ 138,666	\$ 138,666	\$ 5,266	4%	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Total Expenditures	\$ 1,686,581	\$ 1,583,704	\$ 1,823,980	\$ 1,823,980	\$ 240,276	15%	
Net Revenues over/(under) Expenditures	\$ (291,965)	\$ (1,075,159)	\$ (1,244,874)	\$ (1,244,874)	\$ (169,715)		

Budget Highlights

- Total budgeted FTEs of 12 remains unchanged from adjusted FY 2025 budget.
- Includes a reduction in personal services from freezing a vacant Human Resources Specialist FTE.
- Increase in software maintenance by \$113K to \$158K partially funded through charges for services.
- Decrease in legal service expenses by \$3K to \$22K.
- Decrease in health service expenses by \$3K to \$39K.



Information Technology

AREA DESCRIPTION

Under the responsibility of the Information Technology Director, the Information Technology Department is responsible for strategy, design, security, transition, operation and improvement of services related to technology and its use within the city. The Information Technology Department focuses on critical security needs for all technology systems. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Enterprise Application Solutions**—manages and supports a vast array of software and systems that are used both citywide and specific to departments within the City.
- ✓ **Customer Support**—serves as the customer-facing element with City departments and their information technology needs. Supports computers, mobility devices, new user setup, software applications and voice services.
- ✓ **Geographic Information Systems**—responsible for a comprehensive database of geographical, topological and statistical information for use in the major development and capital projects of the City.
- ✓ **Infrastructure**—responsible for maintaining the collection of servers, network equipment and connections for voice and data services resulting in high continuity of electronic communications between City facilities.

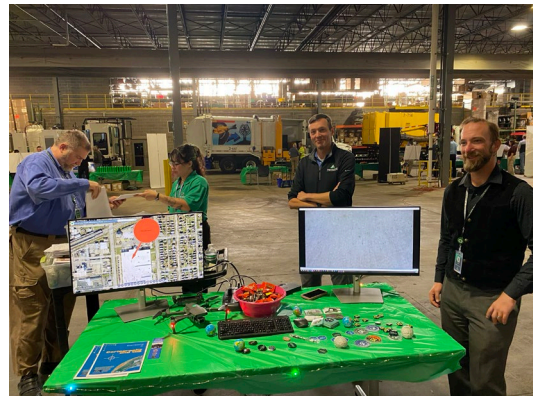
Did You Know?

Our Statistics...

- The City maintains 220+ virtual servers, running on 25+ hosts, contained within 8 virtual environments (FY 2024).
- The Joint Communication Fiber Network is currently over 170 miles, serving over 60 buildings in the City, Linn County and Cedar Rapids Community School District (FY 2025).

Our Recent Accomplishments...

- Completed the upgrade of the PeopleSoft Human Resource Management System to Human Capital Management (completed August 2024).
- Implemented a vital law enforcement investigative tool providing video security at key locations throughout the City with 150+ cameras (January 2024).
- Deployed a Traffic Stop Demographics reporting tool for law enforcement that will provide statistical data and analysis capabilities (May 2024).
- Completed a series of business workflow upgrades in the Energov permitting and licensing solution that improved community engagement and increase security capabilities (July 2024).
- Reimplemented a Parks Finder app based on City mapping data, improving community access to City Parks facilities and amenities (June 2024).



GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - INVEST CR					
Maintain system availability for City Technology Systems	Production Service Availability Uptime	≥90%	N/A	90%	94%
Reduce and maintain aging service requests	Reduce aging service requests greater than 30 days since opened	<10% of open requests	15%	8%	6%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Advance the security posture of the City to protect against ever evolving cyber threats including best practice policies recommendations.

Upgrade Enterprise Applications including increasing security and improving community engagement.

Upgrade Geographic Information Systems including the parcel fabric database, system databases, applications and servers.



FINANCIAL SUMMARY

Information Technology	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 354,978	\$ 351,559	\$ 445,320	\$ 93,761	27%
Charges for Services	\$ 6,625,411	\$ 2,079,562	\$ 2,335,608	\$ 256,046	12%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 1,332	\$ -	\$ -	\$ -	0%
Transfers In - Interfund	\$ 251,302	\$ 296,496	\$ 35,000	\$ (261,496)	-88%
Total Revenues	\$ 7,233,024	\$ 2,727,617	\$ 2,815,928	\$ 88,311	3%
Expenditures					
Personal Services	\$ 4,254,085	\$ 4,835,373	\$ 5,462,592	\$ 627,219	13%
Discretionary Expenses	\$ 3,370,620	\$ 3,398,698	\$ 2,900,432	\$ (498,266)	-15%
Other Expenses	\$ 1,063,394	\$ 450,492	\$ 430,354	\$ (20,138)	-4%
Capital Outlay	\$ 494,659	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 9,182,758	\$ 8,684,564	\$ 8,793,379	\$ 108,815	1%
Net Revenues over/(under) Expenditures	\$ (1,949,734)	\$ (5,956,947)	\$ (5,977,451)	\$ (20,504)	

Budget Highlights

- Total budgeted FTEs of 40 remains unchanged from adjusted FY 2025 Budget.
- Increase in overtime by \$200 to \$14K for the reallocation from Finance for a position that transitioned to Information Technology during FY 2024.
- Decrease of \$25K for one-time funding of aerial photography expenses approved in FY 2025.
- Decrease of \$10K for one-time funding for mapping approved in FY 2025.
- Multiple accounts under discretionary expenses were reduced by \$394K to offset increases in wages for staffing changes.
- Decrease in computer software maintenance expenses by \$10K to \$231K.
- Decrease in other professional service expenses by \$30K to \$574K.
- One-time decrease in conferences, training and travel expenses by \$30K to \$52K.
- The remainder of the change in discretionary is from moving budget from the other expense category to the discretionary category.
- Decrease in offsite data storage expenses under building rental by \$40K to \$116K.



Investment Earnings

AREA DESCRIPTION

Under the responsibility of the Finance Director, the Investment Earnings division is used to record investment expenses, banking costs and associated charges, as well as to initially record interest revenue that is later allocated to specific funds.

FINANCIAL SUMMARY

Investment Earnings	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 2,087	\$ 2,400	\$ 2,100	\$ (300) -13%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 4,821,820	\$ 290,841	\$ -	\$ (290,841) -100%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 4,823,907	\$ 293,241	\$ 2,100	\$ (291,141) -99%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 232,194	\$ 260,000	\$ 260,140	\$ 140 0%
Other Expenses	\$ 29,463	\$ 33,241	\$ -	\$ (33,241) -100%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 261,657	\$ 293,241	\$ 260,140	\$ (33,101) -11%
Net Revenues over/(under) Expenditures	\$ 4,562,250	\$ -	\$ (258,040)	\$ (258,040)

Budget Highlights

- \$291K of interest revenue was reallocated to Pooled Revenues to consolidate all general fund interest revenue to one general ledger location.



AREA DESCRIPTION

Under the responsibility of the Library Director, at the direction from the Cedar Rapids Library Board of Trustees (a policy-making body deriving their power from specific grants in Chapter 6.02 of the municipal code), the Library connects people to information, experiences and services that enhance quality of life so the community can learn, enjoy and thrive. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Materials**—curates and provides physical and digital items like ebooks, audiobooks, digital magazines and database uses for the community based on the Board of Trustees Collection Development Policy.
- ✓ **Programming**—provides educational and entertaining programs that enhance and grow all forms of life literacy.
- ✓ **Community Relations**—works to embed the library with community partners on major strategic projects and manages volunteers and marketing.
- ✓ **Public Service**— provides core customer service, information literacy and digital skills support to patrons during operating business hours.



Did You Know?

Our Statistics...

- Circulation was steady in FY 2024, reaching nearly 1 million with nearly 500,000 physical items checked out.
- Visitors to the physical branch locations increased over the previous year with nearly 450K visits in FY 2024.
- More than 177 volunteers supported library services in FY 2024, providing more than \$105K in value.

Our Recent Accomplishments...

- The library reimaged our summer programming, leading to a significant increase in participation and completion. Over 2,400 people participated and our community read more than 3 million minutes in 2024. That compares to 1.1 million minutes the previous year.
- The library focused on accessibility inside our buildings by shifting our collections at the Downtown Library. We used data to help determine the best location for our materials and undertook a comprehensive review of where different collections were located. By shifting materials, we saw a marked increase in certain collections, such as Large Print and Children's Chapter Fiction in calendar year 2024.
- Programming staff developed new programs, such as Sensory Story Time, to serve more of our community in a welcoming way. Sensory Story Time is less hectic and stimulating and therefore more manageable for certain families. Additionally, in FY 2024, programming outreach included 173 visits to classrooms and 73 visits to preschools. Staff provide literacy enrichment and help establish a foundation of a love of reading in students.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - PROMOTE CR					
Increase patron visits by providing a safe welcoming library space for all.	Number of visits	≥625,000	442,863	460,000	500,000
City Goal - INVEST CR					
Increase digital and physical circulation	Circulation	≥1,000,000	972,583	1,000,000	1,100,000
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Distinguishing fact from fiction continues to be more challenging as artificial intelligence becomes more ubiquitous. People need resources and education to ensure they are finding accurate and trusted sources of information.

Provide a well-rounded library collection for all members of the community. The public library plays a key role in ensuring access to materials and information.

An epidemic of loneliness has hit our country. Providing programs and materials focused on literacy, quality of life, arts and wellness encourage our residents to connect and thrive.



FINANCIAL SUMMARY

Library	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 384,580	\$ 415,000	\$ 415,000	\$ - 0%
Charges for Services	\$ 311,301	\$ 295,392	\$ 307,967	\$ 12,575 4%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 93,909	\$ 118,955	\$ 118,955	\$ - 0%
Transfers In - Interfund	\$ 14,719	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 804,509	\$ 829,347	\$ 841,922	\$ 12,575 2%
Expenditures				
Personal Services	\$ 5,705,102	\$ 6,237,822	\$ 6,590,690	\$ 352,868 6%
Discretionary Expenses	\$ 894,255	\$ 852,487	\$ 766,295	\$ (86,192) -10%
Other Expenses	\$ 1,109,866	\$ 1,131,447	\$ 1,084,705	\$ (46,743) -4%
Capital Outlay	\$ 43,421	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ 20,000	\$ 20,000 100%
Total Expenditures	\$ 7,752,643	\$ 8,221,756	\$ 8,461,689	\$ 239,933 3%
Net Revenues over/(under) Expenditures	\$ (6,948,134)	\$ (7,392,409)	\$ (7,619,767)	\$ (227,358)

Budget Highlights

- Total budgeted FTEs of 70.43 remains unchanged from adjusted FY 2025 budget.
- Increase in revenue from Library Foundation by \$13K to \$272K based on projections.
- Includes \$207K reduction in personal services for anticipated vacancies.
- Reallocation of \$20K in personal services to transfers out to fund facility maintenance support for project management of the new west side library project.
- External contracted labor was reduced by \$73K to offset an increase in wages for a staffing change.
- Decrease in building and grounds supplies by \$10K to \$21K.
- Decrease in phone services by \$3K to \$33K.





Mayor and City Council

AREA DESCRIPTION

Under the responsibility of the Mayor and City Council, the Mayor and City Council Department is used to record the revenue and expenditures associated with City Council such as dues and memberships and travel. The Cedar Rapids City Council consists of eight council members and the Mayor. The Mayor and three council members are elected at-large and the remaining five council members are elected by voters in each of the five districts. Visit the department's [website](#) for additional information.

FINANCIAL SUMMARY

Mayor and City Council	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 708,484	\$ 228,778	\$ 217,321	\$ (11,457) -5%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 75,000	\$ 75,000	\$ 75,000	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 783,484	\$ 303,778	\$ 292,321	\$ (11,457) -4%
Expenditures				
Personal Services	\$ 248,851	\$ 269,983	\$ 277,254	\$ 7,271 3%
Discretionary Expenses	\$ 338,302	\$ 419,065	\$ 479,065	\$ 60,000 14%
Other Expenses	\$ 188,100	\$ 123,806	\$ 128,824	\$ 5,018 4%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 775,253	\$ 812,854	\$ 885,143	\$ 72,289 9%
Net Revenues over/(under) Expenditures	\$ 8,231	\$ (509,076)	\$ (592,822)	\$ (83,746)

Budget Highlights

- Total budgeted FTEs of 3.33 remains unchanged from adjusted FY 2025 budget.
- Increase in grants and contribution expenses by \$60K to fund a portion of the Executive Director position for the Downtown Self-Supported Municipal Improvement District; budget was reallocated from the Contingent division spending.



AREA DESCRIPTION

Under the responsibility of the Executive Director, the Memorial Department is responsible for the management, development, operations and maintenance of the Veterans Memorial Building, Veterans Memorial Stadium and the All Veterans Memorial Park. Visit the department's [website](#) for additional information.

FINANCIAL SUMMARY

Memorial	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ 1,481,289	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 62,516	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 728	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 102,925	\$ 130,000	\$ 130,000	\$ - 0%
Transfers In - Interfund	\$ 72,361	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 1,719,820	\$ 130,000	\$ 130,000	\$ - 0%
Expenditures				
Personal Services	\$ 824,386	\$ 902,843	\$ 945,082	\$ 42,239 5%
Discretionary Expenses	\$ 246,626	\$ 313,039	\$ 333,415	\$ 20,376 7%
Other Expenses	\$ 450,925	\$ 507,141	\$ 486,168	\$ (20,973) -4%
Capital Outlay	\$ 14,414	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 2,280,696	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 3,817,047	\$ 1,723,023	\$ 1,764,665	\$ 41,642 2%
Net Revenues over/(under) Expenditures	\$ (2,097,228)	\$ (1,593,023)	\$ (1,634,665)	\$ (41,642)

Budget Highlights

- Total budgeted FTEs of 9.28 remains unchanged from adjusted FY 2025 budget.



Parks and Recreation

AREA DESCRIPTION

Under the responsibility of the Parks and Recreation Director, the Parks and Recreation Department provides, manages and maintains parks and recreation facilities and programs that offer environmental, leisure and health benefits to the citizens of Cedar Rapids. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Parks**—manage and maintain 107 city named parks, over 45 miles of trails, public land held in trust for watershed and wildlife management.
- ✓ **Forestry**—maintenance and care of trees in city owned Parks and right of way. The ReLeaf Cedar Rapids plan includes planting of more than 42K trees by 2031.
- ✓ **Aquatics**—operate three neighborhood swimming pools, two large aquatic centers and an indoor swimming pool. Swim lessons, water safety, exercise and leisure programs are offered.
- ✓ **Recreation**—provide programs, activities and facilities emphasizing personal leisure experiences and focusing on overall quality of life of citizens of Cedar Rapids and surrounding areas. Includes Ushers Ferry Historical Village, Northwest Recreation Center, Old McDonald's Farm and the Rollin' Rec Mobile(s).



Did You Know?

Our Statistics...

- In calendar year 2024, Parks had 922 pavilion rentals, 4,684 plants sold at Greenhouse events, 343 acres of pollinator habitat or prairie maintained.
- In calendar year 2024, Recreation had 166 adult softball teams, 2.6K youth sports participants, 163K pool admissions, 16K visitors at NW Recreation Center, 38K visitors at Old MacDonald's Farm, 19K visitors at Ushers Ferry and 54 private rentals at Ushers Ferry Lodge.
- Ash tree removals continue due to Emerald Ash Borer activity. By the end of the FY 2024, there were fewer than 500 ash trees remaining on the right of way, down from the 7K ash trees inventoried in 2015.
- Forestry completed 4,209 work orders in FY 2024, with 708 of those being stumps that were ground out and restored.

Our Recent Accomplishments...

- 12th Avenue Dog Park ribbon cutting ceremony in July 2024.
- In August 2024, the Rollin' Rec Mobile program distributed 175 school supply kits at various stops.
- The Farmers Market successfully relocated to Old MacDonald's Farm for the summer of 2024, having over 4K visitors in its first year at the new location.
- The Back-2-School Bash was held at Old MacDonald's Farm in July 2024 with 325 children in attendance. Each child enjoyed a generous supply of essential school items, participated in games, activities and lunch for a small fee.
- The Block N' Roll Party trailer is now live, focusing in 2024 to be accessible to neighborhood associations use for events.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - GREEN CR					
Develop and foster an engaged community	Number of people served	≥1.5M	1,279,107	1M	1.35M
Optimize the utilization of volunteers	Number of volunteer hours	≥20K	22,349	22K	23K
Implement ReLeaf Cedar Rapids Plan	Number of trees planted	≥3,000	3,585	3,500	3,500
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Develop and implement enhancements to our city's greenspaces, including Jones Park, Westside Library Park and Greenway Parks Plan.

Work with other City departments and community partners to implement the Cedar Rapids ReLeaf plan. This includes meeting yearly tree planting goals, ensuring that all newly planted trees receive adequate water during establishment and pruning as growth occurs.

Striving to stay competitive in the job market to be able to recruit and retain high quality staff members.



FINANCIAL SUMMARY

Parks & Recreation		FY 2025		FY 2026		Change	
	FY 2024	Adopted	Budget	FY 2026	Budget	From FY 2025	Incr / (Decr)
	Actual						
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ 40,918	\$ 30,000	\$ 34,800	\$ 4,800	\$ 4,800	\$ 4,800	16%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 4,859,276	\$ 4,880,357	\$ 5,497,222	\$ 616,865	\$ 616,865	\$ 616,865	13%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 626,752	\$ 567,731	\$ 598,841	\$ 31,110	\$ 31,110	\$ 31,110	5%
Transfers In - Interfund	\$ 1,384,801	\$ 1,361,000	\$ 1,229,000	\$ (132,000)	\$ (132,000)	\$ (132,000)	-10%
Total Revenues	\$ 6,911,747	\$ 6,839,088	\$ 7,359,863	\$ 520,775	\$ 520,775	\$ 520,775	8%
Expenditures							
Personal Services	\$ 7,444,779	\$ 8,213,061	\$ 8,518,026	\$ 304,964	\$ 304,964	\$ 304,964	4%
Discretionary Expenses	\$ 4,328,465	\$ 4,314,821	\$ 4,974,349	\$ 659,528	\$ 659,528	\$ 659,528	15%
Other Expenses	\$ 4,054,454	\$ 2,995,823	\$ 2,828,926	\$ (166,897)	\$ (166,897)	\$ (166,897)	-6%
Capital Outlay	\$ 14,300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 447,364	\$ 420,323	\$ 145,860	\$ (274,463)	\$ (274,463)	\$ (274,463)	-65%
Total Expenditures	\$ 16,289,363	\$ 15,944,028	\$ 16,467,160	\$ 523,132	\$ 523,132	\$ 523,132	3%
Net Revenues over/(under) Expenditures	\$ (9,377,616)	\$ (9,104,940)	\$ (9,107,297)	\$ (2,357)	\$ (2,357)	\$ (2,357)	

Budget Highlights

- Total budgeted FTEs of 125.03 remains unchanged from adjusted FY 2025 budget.
- Increase in grants and contribution expense and contribution revenue by \$23K for the financial aid assistance program based on projections. Increase in printing by \$1.5K and paint supply expenses by \$900K and contribution revenue by \$2.4K for operational uses relating to the ReLeaf Cedar Rapids program.
- Increase in charges for services revenue by \$49K to fund a portion of the Parks & Recreation Director position from Golf operations.
- Increase in multiple revenue sources including other permits, concessions, admissions and other rentals by \$27K based on projected information.
- Transfers in includes \$1.2M in road use tax revenue.
- Decrease in overtime by \$16K to \$45K. Reallocation of \$16K from seasonal personal services budget to transfers out to fund a shared position with Golf. Includes a reduction in personal services from freezing vacant .25 Forestry Intern FTE, 1.66 Parks Grounds Maintenance FTEs and 1 Urban Forester FTE positions.
- Decrease in multiple discretionary expense accounts including landfill fees, phone services, books & subscriptions, concession supplies, office supplies, paint supplies, program supplies, sign supplies, uniforms, equipment, furniture and fixtures, conferences, training and travel and dues & memberships by \$43K.
- The remainder of the change in discretionary is from moving budget from the other expense category to the discretionary category.
- Budgeted amphitheater revenue and expenditures are \$3.7M for a balanced budget. Included is an increase in revenue of \$551K for ticket sales and increases in expenses for \$271K in artist expenses relating to ticket sales and concession cost of goods sold and \$280K for other amphitheater operating expenses.
- FY 2025 was the final year of funding for the ash borer program. FY 2026 transfers out were reduced by \$300K to reflect this change.



AREA DESCRIPTION

Under the responsibility of the Chief of Police, the Police Department is the primary full-service law enforcement agency within the corporate limits of the City of Cedar Rapids. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Office of the Chief**—handles planning, accreditation, public information, fiscal management, SAFE-CR, community outreach and professional standards.
- ✓ **Patrol**—uniformed officers handling calls for service, responding to emergencies and providing for the safety and needs of the citizens through community policing.
- ✓ **Community Service**—consists of full and part-time units that perform various law enforcement and community service functions including school resource officers, traffic unit officers, K9 unit, Police Community Action Team and others.
- ✓ **Criminal Investigation**—investigation of crimes occurring within the City.
- ✓ **Other**—records department, Animal Care and Control, recruitment and Cedar Rapids Regional Academy.



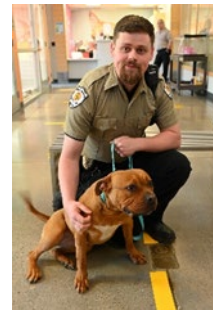
Did You Know?

Our Statistics...

- Police Officers handled over 142K calls for service in FY 2024. Calls include both citizen and officer generated activity.
- The Police Records Division processed more than 24K reports in FY 2024.
- In calendar 2023, almost 2K cases were assigned to investigators within the Criminal Investigation Division.
- Animal Control investigated 463 bite reports and responded to 4,265 calls for service in FY 2024.

Our Recent Accomplishments...

- The City of Cedar Rapids completed a nationwide search for a new Chief of Police. Thirty-two-year Cedar Rapids Police Department veteran David Dostal was selected and sworn in on March 7, 2024.
- In the Summer/Fall 2024, the Cedar Rapids Police Department hosted its 52nd Regional Academy. 8 recruit officers from the Cedar Rapids Police Department, along with 8 recruits from nearby agencies, completed 19 weeks of academy training. Graduation was held on October 4, 2024.



GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - PROTECT CR					
Expansion of proactive policing camera system and the voluntary surveillance camera registration program	Number of registered cameras	≥300	277	285	300
School Resource Officer team increase diversion opportunities for at-risk students by assisting/leading outreach programs	Number of diversions	≥10	32	35	40
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Continue efforts to reduce gun-related violence in neighborhoods in high-risk areas.

Work collaboratively on solutions for citizens in crisis.

The Police Department has begun the procurement and installation of the FLOCK camera system. This is the next phase of the proactive policing camera project.



FINANCIAL SUMMARY

Police	FY 2025			Change	
	FY 2024	Adopted	FY 2026	From FY 2025	
	Actual	Budget	Budget	Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ 21,112	\$ 14,060	\$ 14,060	\$ -	0%
Intergovernmental Revenue	\$ 902,532	\$ 737,444	\$ 826,535	\$ 89,091	12%
Charges for Services	\$ 426,052	\$ 406,924	\$ 421,924	\$ 15,000	4%
Fines & Forfeits	\$ 12,770,726	\$ 7,209,567	\$ 4,470,403	\$ (2,739,164)	-38%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 928	\$ -	\$ -	\$ -	0%
Transfers In - Interfund	\$ 4,046,329	\$ 4,077,216	\$ 4,482,207	\$ 404,991	10%
Total Revenues	\$ 18,167,679	\$ 12,445,211	\$ 10,215,129	\$ (2,230,082)	-18%
Expenditures					
Personal Services	\$ 35,259,964	\$ 37,075,169	\$ 39,852,342	\$ 2,777,173	7%
Discretionary Expenses	\$ 2,862,968	\$ 3,190,812	\$ 6,400,000	\$ 3,209,188	101%
Other Expenses	\$ 17,895,178	\$ 9,415,732	\$ 5,811,291	\$ (3,604,441)	-38%
Capital Outlay	\$ 7,821	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 151,000	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 56,176,930	\$ 49,681,713	\$ 52,063,633	\$ 2,381,920	5%
Net Revenues over/(under) Expenditures	\$ (38,009,252)	\$ (37,236,502)	\$ (41,848,503)	\$ (4,612,001)	

Budget Highlights

- Total budgeted FTEs of 270 remains unchanged from adjusted FY 2025 budget.
- Increase in external funding agreements for school resource officers by \$104K to \$827K. Increase in conferences, training and travel expenses by \$2.5K in association with the agreements.
- Decrease in automated traffic camera revenue by \$2.7M to \$4.5M due to legislation passed by the State of Iowa in 2024. This decrease is partially offset by a decrease of \$592K in expenses associated with the camera service provider and \$66K for collection costs. Total budgeted net loss to the City is \$2.1M in revenue.
- Increase in computer software subscriptions by \$96K to \$368K. This increase provides for \$225K in expenses for the license plate reader program.
- Decrease in uniforms by \$40K to \$64K.
- Decrease in personal protective gear by \$20K to \$22K.
- Decrease in feeding and boarding prisoners by \$8K to \$8K based on historical and projected information.
- Decrease in security services by \$480 to \$759 and removal of building lease costs of \$9.2K associated with the First Avenue Substation.
- The remainder of the change in discretionary is from moving the expense to fund Joint Communications (911) from the other expense category to the discretionary category.



Pooled Revenues

AREA DESCRIPTION

Under the responsibility of the Finance Director, the Pooled Revenues division is used to record property tax revenue either directly or via transfers from the consolidated general fund levy, employee benefits levy and IPERS and FICA levy for the general fund. Franchise fee revenue, court fines, state property tax backfill revenue and the general fund's share of interest revenue are also recorded to this division. All of these revenues offset unfunded costs of general fund departments.

FINANCIAL SUMMARY

Pooled Revenues	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ 69,888,514	\$ 73,875,534	\$ 76,932,947	\$ 3,057,413 4%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 2,521,572	\$ 2,356,010	\$ 1,990,618	\$ (365,392) -16%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ 31,533	\$ 30,000	\$ 31,500	\$ 1,500 5%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 3,834,893	\$ 2,504,300	\$ 3,400,000	\$ 895,700 36%
Transfers In - Interfund	\$ 18,923,700	\$ 19,096,623	\$ 20,587,360	\$ 1,490,736 8%
Total Revenues	\$ 95,200,213	\$ 97,862,468	\$ 102,942,425	\$ 5,079,957 5%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ -	\$ -	\$ -	\$ - 0%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ -	\$ -	\$ -	\$ - 0%
Net Revenues over/(under) Expenditures	\$ 95,200,213	\$ 97,862,468	\$ 102,942,425	\$ 5,079,957

Budget Highlights

- \$63.7M in property tax revenue derived from the consolidated general fund levy of \$8.15440/\$1000 of taxable valuation. This levy rate decreased \$0.16309 from \$8.31749/\$1000 of taxable valuation due to past state legislation that lowers the consolidated general fund levy rate when taxable valuation increases more than 2.75% between fiscal years.
- Increase in franchise fee revenue by \$1.4M to \$13.2M due to reduction based historical information and projections offset by a 1% increase in each electric and natural gas franchise fees. After these increases in franchise fees, both the electric and natural gas franchise fee will be at 4% each and cable will remain at 5%.
- Decrease in intergovernmental revenue by \$359K to \$2M based on declining backfill revenue set by prior year state legislation.
- Increase in court fine revenue by \$1.5K to \$32K based on historical information and projections.
- Increase in interest income by \$896K to \$3.4M based on projections (\$291K was reallocated from Investment Earnings to consolidate all general fund interest revenue to one general ledger location. The total General Fund increase in interest income from FY 2025 to FY 2026 is \$601K.)
- The transfer in is property tax and backfill revenue associated with benefit levies initially received to Trust & Agency Funds.



AREA DESCRIPTION

Under the responsibility of the Public Works Director, the Public Works Department leads the design, construction and operation of clean, safe and sustainable infrastructure, including streets, bridges, traffic signals and traffic flow and flood control operations that are critical to serving a connected and growing community. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Engineering**—planning, design and construction of capital improvement projects.
- ✓ **Traffic**—engineering, operation and maintenance of all traffic control on the City's transportation network.
- ✓ **Streets**—maintenance and rehabilitation of streets and winter maintenance/snow removal.
- ✓ **Real Estate**—securing private property interests for City-wide projects and leasing and/or disposing of City-owned property interests to non-City entities.

Did You Know?

Our Statistics...

- Currently maintains over 640 centerline street miles (nearly 2K lane miles).
- Managed the design and construction of projects with a total construction cost of over \$100M in FY 2024.
- Currently maintains 83 landscaped medians and mows 847 acres of City right-of-way, keeping these high-traffic areas clean, clear of debris and beautiful.
- Currently maintains 170 traffic signals, 11 pedestrian signals, 7 Pedestrian Hybrid Beacon signals, 35 Rectangular Rapid Flashing Beacon systems, 2.7M linear feet of pavement markings and 34K traffic signs.

Our Recent Accomplishments...

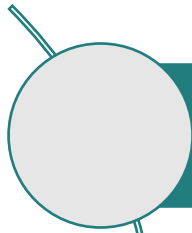
- In calendar year 2024, City crews completed 51 Paving for Progress projects, 23 maintenance projects and pavement repairs to 35 locations in support of water main work. A dedicated mastic and crack seal crew worked to fill joints and prevent water from damaging pavement, further extending those pavement lifecycles.
- Completed significant permanent flood control segments in FY 2024, including completion of road closure gates at 1st Avenue East and 12th Avenue SE and levee and wall construction completed in conjunction with the 1st and 1st West Development.
- Received a grant award in the amount of \$56.4M in FY 2024 to replace the 8th Avenue Bridge in conjunction with the Cedar River Flood Control System. This was a major milestone on the City's seventh application.
- In calendar year 2024, completed construction of the 17th roundabout in Cedar Rapids. The City's roundabouts have resulted in improved safety at our intersections by significantly reducing crashes and severity.



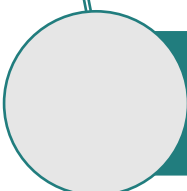
GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - CONNECT CR					
Replace aging signalized intersections	Number of signals or major intersections impacted	≥8	10	6	9
City Goal - INVEST CR					
Utilize Paving for Progress funds to improve City's street system	Linear miles of roadway improved	≥10 annually	11	10	10
City Goal - PROTECT CR					
Construct a permanent flood control system	Percentage Complete	≥6% annually	6%	6%	6%
Reference Key					
Meets or exceeds goal		Working to meet the goal			

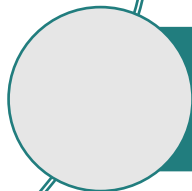
CHALLENGES & OPPORTUNITIES



Open positions create both challenges and opportunities for Public Works. Finding qualified applicants, ensuring job descriptions and qualifications are consistent with the need and providing training and growth opportunities is an important strategy for future success.



An opportunity has been identified to provide a higher level of service and increase bike ridership by adding trail lighting to our newest trail corridors currently planned for construction. These trails will connect Cedar Lake to the LightLine Loop.



Due to continued success of the Paving for Progress program, Public Works has been able to reduce temporary patching efforts and invest in more lasting improvements on residential streets. This transition requires more coordination and creative traffic control staging to minimize impacts to the traveling public.



FINANCIAL SUMMARY

Public Works	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ 84,655	\$ 60,020	\$ 80,020	\$ 20,000	33%
Intergovernmental Revenue	\$ 242,893	\$ 102,603	\$ 147,603	\$ 45,000	44%
Charges for Services	\$ 5,030,827	\$ 5,333,580	\$ 5,889,184	\$ 555,604	10%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 46,525	\$ 60,000	\$ 60,000	\$ -	0%
Transfers In - Interfund	\$ 13,183,581	\$ 16,410,986	\$ 16,779,000	\$ 368,014	2%
Total Revenues	\$ 18,588,481	\$ 21,967,190	\$ 22,955,807	\$ 988,618	5%
Expenditures					
Personal Services	\$ 16,137,664	\$ 18,461,316	\$ 19,372,581	\$ 911,265	5%
Discretionary Expenses	\$ 1,663,372	\$ 2,237,792	\$ 2,294,885	\$ 57,093	3%
Other Expenses	\$ 7,933,057	\$ 5,871,724	\$ 6,034,332	\$ 162,608	3%
Capital Outlay	\$ 23,529	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 25,757,622	\$ 26,570,832	\$ 27,701,798	\$ 1,130,966	4%
Net Revenues over/(under) Expenditures	\$ (7,169,140)	\$ (4,603,643)	\$ (4,745,991)	\$ (142,348)	

Budget Highlights

- Total budgeted FTEs of 166.45 remains unchanged from adjusted FY 2025 budget.
- Increase in right of way permit revenue by \$20K to \$80K based on historical information and projections.
- Increase in transfers in of streets local option sales tax revenue by \$279K. This increase will fund \$239K in existing street material budget and an increase in materials for crack sealing of \$40K.
- Increase in transfers in by \$189K to \$15.9M of road use tax revenue.
- Increase in transfers in by \$150K to \$600K from Stormwater Operations to fund existing street sweeping expenses.
- Includes a reduction in personal services from freezing vacant .25 Engineering Intern FTE and .5 Temporary Public Works Laborer positions.
- Reallocation from the Street Lighting budget for equipment, furniture and fixture expenses by \$12K for street lighting repairs and replacements (no change in budgeted use).
- Multiple accounts under discretionary expenses were reduced by \$12K to offset an increase in wages for a staffing change.
- The remainder of the change in discretionary is from moving budget from the other expense category to the discretionary category.



School Crossing Guards

AREA DESCRIPTION

Under the responsibility of the Public Works Director, the School Crossing Guards division is used to track cost-sharing expenses with the Cedar Rapids Community School District for crossing guards at cross walks near schools.

FINANCIAL SUMMARY

School Crossing Guards	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	- 0%
Licenses & Permits	\$ -	\$ -	\$ -	- 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	- 0%
Charges for Services	\$ -	\$ -	\$ -	- 0%
Fines & Forfeits	\$ -	\$ -	\$ -	- 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	- 0%
Other Revenue	\$ -	\$ -	\$ -	- 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	- 0%
Total Revenues	\$ -	\$ -	\$ -	- 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	- 0%
Discretionary Expenses	\$ 32,568	\$ 62,830	\$ 62,830	- 0%
Other Expenses	\$ -	\$ -	\$ -	- 0%
Capital Outlay	\$ -	\$ -	\$ -	- 0%
Debt Service	\$ -	\$ -	\$ -	- 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	- 0%
Total Expenditures	\$ 32,568	\$ 62,830	\$ 62,830	- 0%
Net Revenues over/(under) Expenditures	\$ (32,568)	\$ (62,830)	\$ (62,830)	-

Budget Highlights

- No changes from FY 2025.



Street Lighting

AREA DESCRIPTION

Under the responsibility of the Public Works Director, the Street Lighting division is used to track revenues and expenditures associated with the installation and maintenance of street lights, which includes the associated electricity cost.

FINANCIAL SUMMARY

Street Lighting	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 2,173	\$ 2,000	\$ 2,000	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 168	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ 1,975,000	\$ 1,975,000	\$ 2,000,000	\$ 25,000 1%
Total Revenues	\$ 1,977,341	\$ 1,977,000	\$ 2,002,000	\$ 25,000 1%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 76,673	\$ 12,000	\$ -	\$ (12,000) -100%
Other Expenses	\$ 2,449,162	\$ 2,213,450	\$ 2,447,100	\$ 233,650 11%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 2,525,835	\$ 2,225,450	\$ 2,447,100	\$ 221,650 10%
Net Revenues over/(under) Expenditures	\$ (548,494)	\$ (248,450)	\$ (445,100)	\$ (196,650)

Budget Highlights

- Increase in transfers in by \$25K to \$2M of road use tax revenue.
- Reallocated \$12K in discretionary expenses to the Public Works operating budget for street lighting repairs and replacements (no change in budgeted use).

Internal Service Funds Summary and Departments



Internal Service Funds

INTERNAL SERVICE FUNDS

Internal service funds account for the financing of goods and services provided by a city department or agency to other city departments or agencies on a cost reimbursement basis. These funds include risk services, fleet services, joint communications and facilities maintenance.

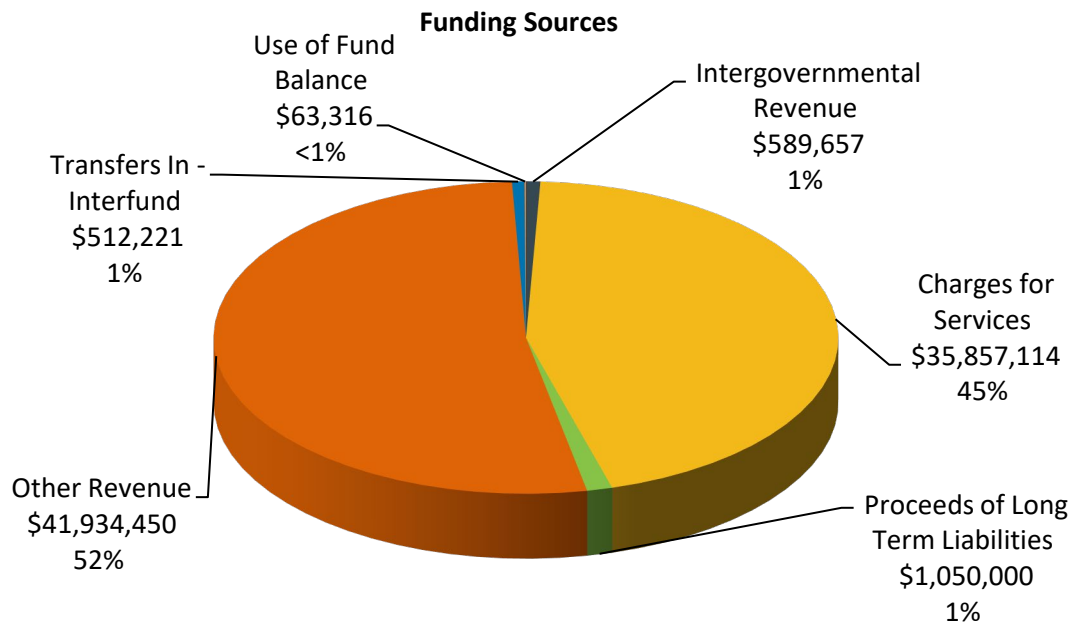
The table below summarizes the FY 2026 Internal Service Fund budget.

Internal Service Funds	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 581,999	\$ 641,614	\$ 589,657	\$ (51,957) -8%
Charges for Services	\$ 32,635,972	\$ 35,392,483	\$ 35,857,114	\$ 464,631 1%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ 1,050,000	\$ 1,050,000 100%
Other Revenue	\$ 39,335,114	\$ 36,946,109	\$ 41,934,450	\$ 4,988,341 14%
Transfers In - Interfund	\$ 599,635	\$ 472,271	\$ 512,221	\$ 39,951 8%
Total Revenues	\$ 73,152,720	\$ 73,452,476	\$ 79,943,442	\$ 6,490,966 9%
Expenditures				
Personal Services	\$ 10,485,211	\$ 9,554,746	\$ 10,099,357	\$ 544,611 6%
Discretionary Expenses	\$ 9,712,656	\$ 9,269,071	\$ 10,750,357	\$ 1,481,285 16%
Other Expenses	\$ 44,895,619	\$ 45,479,735	\$ 48,346,659	\$ 2,866,924 6%
Capital Outlay	\$ 7,081,815	\$ 8,914,500	\$ 9,620,688	\$ 706,188 8%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 1,516,978	\$ 1,117,534	\$ 1,189,697	\$ 72,163 6%
Total Expenditures	\$ 73,692,278	\$ 74,335,587	\$ 80,006,758	\$ 5,671,171 8%
Net Revenues over/(under) Expenditures	\$ (539,558)	\$ (883,110)	\$ (63,316)	\$ 819,794



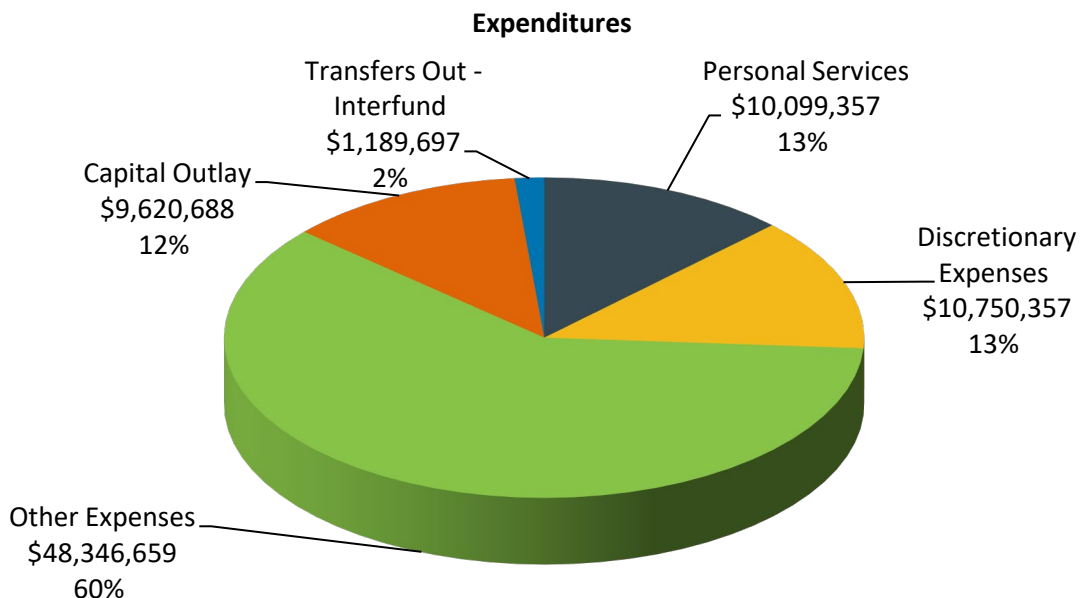
Revenues

The FY 2026 Internal Service Fund revenues are increasing by \$6.5M to \$79.9M. The largest FY 2026 Internal Service Fund revenue category is other revenue at \$41.9M. Of this amount, charges for insurance premiums are the largest revenue source at \$32.3M. The second largest revenue category are charges for services at \$35.9M, which includes fleet service charges, fleet lease, fuel charges, charges to the Police and Fire Departments for Joint Communications, risk, property and liability insurance charges and facility maintenance and rental charges.



Expenditures

The expenditure budget is increasing \$5.7M to \$80M. The largest increase of \$2.6M is for health services. Citywide fuel purchases are decreasing by \$727K due to lower budgeted fuel costs per gallon.





Facility Maintenance

AREA DESCRIPTION

Under the responsibility of the Assistant to the City Manager, the Facility Maintenance Department maintains the City of Cedar Rapids' buildings and grounds. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Environmental Services**— provides all custodial services, including area disinfections, detailed carpet cleaning, hard surface build up removal and reapplications.
- ✓ **Technician Services**— provides a variety of construction and building repair services, including licensed and certified staff for electrical, plumbing, heating, ventilation and air conditioning services.
- ✓ **Administration**— responsible for the planning, organizing and directing of facility maintenance operations, energy management and facility assessments.
- ✓ **Project Management**— manages all facilities, site and park projects from design through completion and inspection.



Did You Know?

Our Statistics...

- Completed approximately 5K work orders in FY 2024.
- Annually provides routine and preventative maintenance and repair to buildings covering over 1.6M square feet for FY 2024.
- In FY 2024, fully staffed for the first time in seven years.

Our Recent Accomplishments...

- Launched and installed a ADA accessible kayak launch and boat dock in Ellis Harbor (August 2023).
- Replaced Automatic Transfer Switch at Police Department (May 2024).
- Completed remodel of existing space for new Center for Employee Excellence at City Hall (February 2024).
- Implemented security upgrades to City Hall (June 2024).
- Worked with QFB Energy, saving approximately \$500K on natural gas expenses (July 2023 – June 2024).
- Renewed 1st Street entrance stairs at City Hall, making them safer and more functional, while keeping the historic beauty of the building (Summer 2024).
- Removed the ramp into City Hall on the 2nd Street side and resurfaced and refreshed the historic marble stairs (Fall 2024).

GOALS

Department Goals	Key Measure	Target Goal	FY 2025 Actual	FY 2026 Projected	FY 2026 Budget
City Goal - PROTECT CR					
Maintain the City's mechanical systems	Minimize reactive maintenance work orders	≤10% reactive	10%	12%	12%
Maintain competitive facility maintenance custodial services	Standards based on Association of Physical Plant Administrators Guideline	≥21,600 sq. ft. per custodian	22,860	22,860	22,860
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Facility Maintenance	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 1,224	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 1,469,910	\$ 1,676,352	\$ 1,779,337	\$ 102,985 6%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 4,589,991	\$ 4,454,247	\$ 4,486,893	\$ 32,647 1%
Transfers In - Interfund	\$ 278,202	\$ 303,197	\$ 329,721	\$ 26,524 9%
Total Revenues	\$ 6,339,328	\$ 6,433,795	\$ 6,595,951	\$ 162,156 3%
Expenditures				
Personal Services	\$ 2,286,049	\$ 2,422,400	\$ 2,641,528	\$ 219,128 9%
Discretionary Expenses	\$ 1,448,162	\$ 1,115,763	\$ 1,156,527	\$ 40,764 4%
Other Expenses	\$ 2,185,901	\$ 2,348,950	\$ 2,437,293	\$ 88,343 4%
Capital Outlay	\$ 172,194	\$ 468,000	\$ 216,742	\$ (251,258) -54%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 488,473	\$ 43,074	\$ -	\$ (43,074) -100%
Total Expenditures	\$ 6,580,778	\$ 6,398,187	\$ 6,452,091	\$ 53,904 1%
Net Revenues over/(under) Expenditures	\$ (241,451)	\$ 35,609	\$ 143,860	\$ 108,252

Budget Highlights

- Total budgeted FTEs of 26 remains unchanged from adjusted FY 2025 budget.

The operating budget for maintaining facilities includes the following:

- The environmental services (custodial) hourly rate will increase by \$6.60/hour to \$78.00/hour. Services will be charged to departments monthly at 1/12 of the cost. The technician hourly rate will increase by \$11.60/hour to \$92.40/hour. Services will be charged to departments monthly based on services used. Both rates increased due to increases in personal services, increases in internal charges including Administrative Area Charges and due to increases in property, vehicle and liability insurance. Building rental charges are increasing due to similar reasons.
- Actual supplies and materials used will be billed to departments monthly with no markup. External services and associated materials will be billed based on actual cost. This process remains unchanged from FY 2025.

The fund for facility improvements includes the following:

- Total capital project expenditures are \$210K with funding from building rental charges and other miscellaneous revenue. This is a reduction of \$165K in capital improvement projects for City Service Center of \$110K, Central Fire Station of \$20K and Police Headquarters of \$35K.
- Facility projects funded from tax-supported bonds are excluded from this section and are included in the capital improvement project section of the book.



AREA DESCRIPTION

Under the responsibility of the Assistant to the City Manager, the Fleet Services Department provides fleet maintenance and management services of vehicles and equipment for the City of Cedar Rapids and some external entities. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Maintenance**—preventive maintenance for all city-owned fleet assets, including in-depth diagnosis, repair, inspections, Global Positioning System (GPS) installations and ensures regulatory compliance of various vehicles and equipment.

Administration—handles procurement and disposal of fleet vehicles and equipment, specification writing, record keeping, GPS management, technician training and fuel management.



Did You Know?

Our Statistics...

- In FY 2024
 - Repaired and maintained over 1K City vehicles and equipment.
 - Completed over 2K preventative maintenance services on vehicles and equipment.
 - Sold 72 vehicles or pieces of equipment generating over \$710K in revenue.

Our Recent Accomplishments...

- Fleet Services was awarded the Patriotic Employer award by the Office of the Secretary of Defense for employer support of the Guard and Reserve (November 2023).
- Fleet was able to order all its medium duty chassis in FY 2024 despite the restricted allocation at the dealerships.
- In FY 2024, by ordering vehicle panels and replacing them in-house, Fleet reduced the downtime for the vehicles and commercial cost.
- In FY 2024, Fleet added five hybrid vehicles to the fleet, gaining twice the miles per gallon on fuel consumption for these vehicles.
- In FY 2024, Fleet along the Facilities and the Sustainability Managers teamed with Alliant Energy to build the infrastructure to add electric vehicles to the fleet.

GOALS

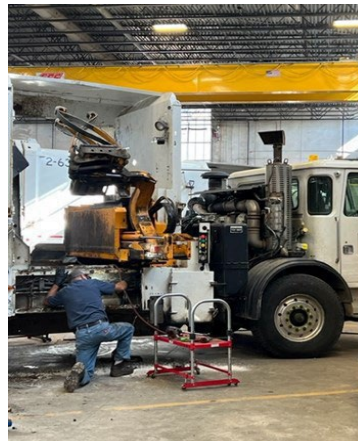
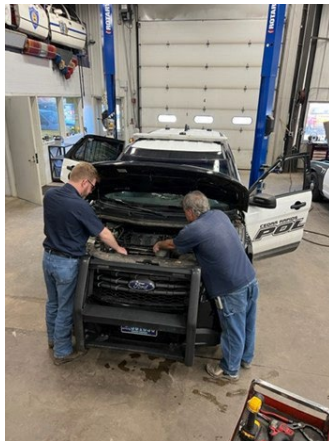
Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - INVEST CR					
Improve overall fleet readiness rate to ensure equipment is available when needed	Percent of time fleet is ready for citizen service	≥95%	99%	98%	98%
City Goal - STRENGTHEN CR					
Complete 95% of preventive maintenance early or "on-time"	Percent in compliance	≥95%	92%	92%	92%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Hiring and retaining qualified auto equipment technicians.

Controlling costs for engine emissions issues.

Maintaining equipment with continued supply chain issues.



FINANCIAL SUMMARY

Fleet Services	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 308,661	\$ 343,074	\$ 313,257	\$ (29,817) -9%
Charges for Services	\$ 18,669,201	\$ 19,359,274	\$ 18,648,952	\$ (710,321) -4%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 1,186,847	\$ 734,000	\$ 940,068	\$ 206,068 28%
Transfers In - Interfund	\$ 42,972	\$ 43,074	\$ 182,500	\$ 139,427 324%
Total Revenues	\$ 20,207,681	\$ 20,479,422	\$ 20,084,778	\$ (394,644) -2%
Expenditures				
Personal Services	\$ 3,524,552	\$ 4,049,178	\$ 4,160,264	\$ 111,086 3%
Discretionary Expenses	\$ 4,654,616	\$ 3,948,062	\$ 4,201,403	\$ 253,341 6%
Other Expenses	\$ 4,270,323	\$ 4,954,400	\$ 4,283,220	\$ (671,180) -14%
Capital Outlay	\$ 6,381,714	\$ 8,446,500	\$ 7,303,946	\$ (1,142,554) -14%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 18,831,205	\$ 21,398,141	\$ 19,948,833	\$ (1,449,307) -7%
Net Revenues over/(under) Expenditures	\$ 1,376,476	\$ (918,719)	\$ 135,944	\$ 1,054,663

Budget Highlights

- Total budgeted FTEs of 36 remains unchanged from adjusted FY 2025 budget.

The operating budget for maintaining and repairing vehicles and equipment includes the following:

- The mechanic rate will decrease \$6/hour to \$88/hour as a portion of the cost for positions will be funded through vehicle and equipment lease and administrative fees.
- Direct billed expenses are increasing by \$18K to \$3.7M.
- The shop supply fee will remain the same at \$10/work order.
- Discretionary budget was increased \$2200 for annual fall protection expenses.

The fund for replacing vehicles and equipment includes the following:

- \$7.3M for purchases of vehicles and equipment and \$45K for rental expenses. Compared to FY 2025, this is a decrease in purchases of vehicles and equipment by \$803K. Funding is from lease charges, proceeds from the sale of vehicles/equipment and contributions from departments.
- The administrative fee for vehicles (\$55.60/month) and equipment (\$14.40/month) increased from FY 2025 fees of vehicles (\$54.00/month) and equipment (\$14.00/month).
- A transfer of \$183K from the sustainability fund to help fund the cost of installing Electric Vehicle charging stations. \$183K is budgeted for the expense of the stations.

The fuel fund records transactions associated with purchasing fuel and associated operating and capital costs and includes the following:

- The fuel surcharge will remain unchanged at 23 cents per gallon for routine operating costs and capital improvements to the fuel tanks and fuel islands.
- Discretionary budget was increased \$24K for testing and cleaning fuel tanks and islands to ensure compliance with the Department of Natural Resources.



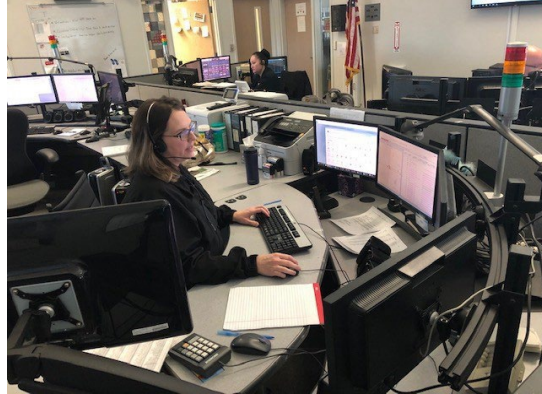
Joint Communications

AREA DESCRIPTION

Under the responsibility of the Chief of Police, the Joint Communications Department provides timely, accurate and complete emergency and non-emergency dispatch services to the public and public safety agencies. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Call Taking Operations**—responsible for receiving, processing and routing incoming emergency and non-emergency calls. Responsible for providing emergency medical dispatch, fire and police instructions.
- ✓ **Dispatching Procedures**—responsible for providing professional and accurate dispatching services for the Cedar Rapids Police, Fire and Animal Control departments.
- ✓ **Linn County Radio System and Support**—provides direct support to the City's portion of the countywide 800-megahertz radio system.
- ✓ **9-1-1**—monitors and maintains the master street address guide and the 9-1-1 jurisdictional boundary changes for proper 9-1-1 call routing.
- ✓ **Warrants**—houses, maintains and serves active warrants for arrest at any given time.



Did You Know?

Our Statistics...

- Annually, handles approximately 140K police calls for service, 15K fire calls for service and 4.5K animal control calls for service.
- Handles approximately 6K 9-1-1 calls per month.
- Processes over 1.9M radio transmissions annually, or 175K per month.

Our Recent Accomplishments...

- In March 2024, all dispatchers updated their CPR certification.
- In March 2024, completed a new training manual and training phase program.
- In March and April 2024, the 4 UPS machines were replaced, providing a new power backup system.
- In April 2024, a phone tree was implemented for the Cedar Rapids Police Department which dropped the Joint Communications Agency's incoming called by 17%.



GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal – PROTECT CR					
Examine and improve 9-1-1 calls for service and response times	9-1-1 calls answered within 3 rings (10 seconds)	≥99%	98%	99%	99%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Continue to work towards training new employees to regain full staffing strength.

Replace the Eventide Recorder which documents all radio and phone audio.

Planning for operational and equipment needs while balancing financial impacts.



FINANCIAL SUMMARY

Joint Communications	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 31,995	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 4,056,316	\$ 4,135,402	\$ 4,055,190	\$ (80,212) -2%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ 1,050,000	\$ 1,050,000 100%
Other Revenue	\$ 121,367	\$ 45,000	\$ 44,500	\$ (500) -1%
Transfers In - Interfund	\$ 82,460	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 4,292,138	\$ 4,180,402	\$ 5,149,691	\$ 969,289 23%
Expenditures				
Personal Services	\$ 2,711,142	\$ 2,899,945	\$ 2,945,485	\$ 45,540 2%
Discretionary Expenses	\$ 955,908	\$ 910,095	\$ 1,056,052	\$ 145,957 16%
Other Expenses	\$ 387,823	\$ 370,362	\$ 98,153	\$ (272,208) -73%
Capital Outlay	\$ 527,907	\$ -	\$ 2,100,000	\$ 2,100,000 100%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 4,582,781	\$ 4,180,402	\$ 6,199,691	\$ 2,019,289 48%
Net Revenues over/(under) Expenditures	\$ (290,643)	\$ -	\$ (1,050,000)	\$ (1,050,000)

Budget Highlights

- Total budgeted FTEs of 28 remains unchanged from adjusted FY 2025 budget.

The operating budget includes the following:

- Increase in radio maintenance expenses by \$171K to \$668K for annual maintenance.
- Decrease in other professional services by \$25K to \$5.2K.
- Decrease in fuel expenses by \$2.5K to \$1.2K.
- Net decrease in other expenses from removing charges from General Fund departments as there is no net benefit to the General Fund.

The fund for improvements includes the following:

- \$2.1M in expenses for phase two replacement of public safety portable radios. Funding is from FY 2025 and FY 2026 general obligation bonds.



AREA DESCRIPTION

Under the responsibility of the Finance Director, the Risk Services Department protects the City's assets through identifying and analyzing the City's exposures, evaluating the costs associated with exposures and implementing the most cost-effective methods to eliminate, minimize, transfer or pay for risk. Under the responsibility of the Assistant to the City Manager, the Safety division promotes a culture of safe work practices through collaboration, analysis and guidance. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Risk Transfer**—self and purchased insurance and certificate of insurance reviews.
- ✓ **Claims Management**—claims handling, reporting, support committees for awareness and prevention.
- ✓ **Safety**—job injuries, compliance-based policies and programs, safety committees and initiatives, training opportunities and communication.



Did You Know?

Our Statistics...

- Handled 151 liability claims, 342 vehicle related claims and 83 property claims and reviewed 1,186 insurance certificates in FY 2024.
- The City spent \$30.6M on health costs in FY 2024.
- Recovered \$314K in property and auto damages from third parties and first party insurance policies in FY 2024.
- 75% engagement with each department being involved with the safety committee process (2024).

Our Recent Accomplishments...

- Closed out the \$17.9M 2020 Derecho property damage claim (2024), recovering \$13.7M.
- Assessed available financial resources and risk transfer opportunities to continue to maintain appropriate catastrophic protection (2024).
- Most departments have developed safety committees that meet on a monthly basis to improve working conditions and to address issues in the working environment brought up by fellow employees (2024).
- The City developed an Office Ergonomics Program to improve work station ergonomics (2024).

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal – PROTECT CR					
Respond to new liability claims reported by claimant with initial contact within 48 business hours	Notified Date versus Report Date in system	100%	Not Tracked	100%	100%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Risk Services	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 240,119	\$ 298,540	\$ 276,400	\$ (22,140)	-7%
Charges for Services	\$ 8,440,544	\$ 10,221,455	\$ 11,373,634	\$ 1,152,179	11%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 33,436,909	\$ 31,712,863	\$ 36,462,988	\$ 4,750,126	15%
Transfers In - Interfund	\$ 196,001	\$ 126,000	\$ -	\$ (126,000)	-100%
Total Revenues	\$ 42,313,573	\$ 42,358,858	\$ 48,113,023	\$ 5,754,165	14%
Expenditures					
Personal Services	\$ 1,963,467	\$ 183,223	\$ 352,080	\$ 168,857	92%
Discretionary Expenses	\$ 2,653,971	\$ 3,295,151	\$ 4,336,374	\$ 1,041,223	32%
Other Expenses	\$ 38,051,571	\$ 37,806,023	\$ 41,527,992	\$ 3,721,969	10%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 1,028,505	\$ 1,074,460	\$ 1,189,697	\$ 115,237	11%
Total Expenditures	\$ 43,697,514	\$ 42,358,858	\$ 47,406,144	\$ 5,047,286	12%
Net Revenues over/(under) Expenditures	\$ (1,383,941)	\$ -	\$ 706,879	\$ 706,879	

Budget Highlights

- Property and liability expenses are increasing \$1.5M to \$9.1M. The increase is from an increase in value of Water Pollution Control property and overall City claims experience, global underwriting performance (i.e. impact from severe weather events) and external legal support for claims.
- Workers' compensation expenses are increasing by \$275K to \$4.2M due to increased costs of health care and additional external support for the City's safety program.
- Dental fund costs are increasing \$37K to \$1.2M based on expected expenses.
- The cost of health care continues to increase in recent years and as a result, health fund expenses are increasing \$3.2M to \$32.8M based on projected expenses and to maintain required reserves.

Enterprise Funds Summary and Departments



Enterprise Funds

ENTERPRISE FUNDS

Enterprise funds account for operations and activities that are financed and operated in a manner similar to a private business enterprise and where the cost of providing goods and services to the general public on a continuing basis is expected to be financed or recovered primarily through user charges. These funds include areas such as water, sewer, stormwater, golf, transit and solid waste and recycling.

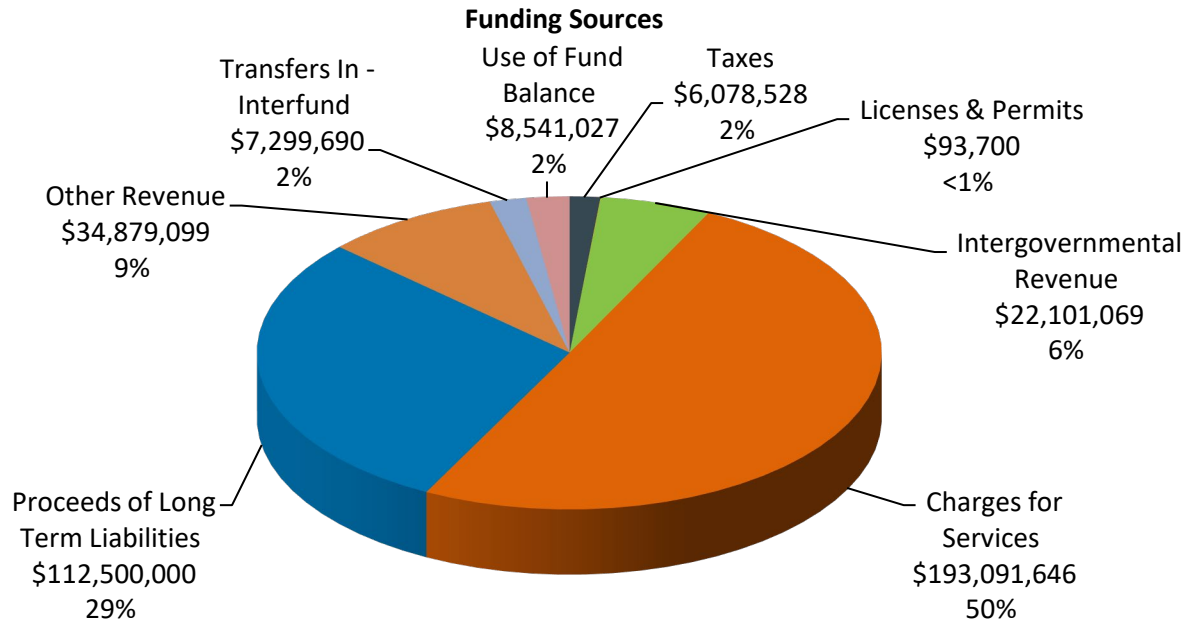
The table below summarizes the FY 2026 Enterprise Fund budget.

Enterprise Funds	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ 5,737,728	\$ 5,799,736	\$ 6,078,528	\$ 278,792	5%
Licenses & Permits	\$ 101,300	\$ 79,800	\$ 93,700	\$ 13,900	17%
Intergovernmental Revenue	\$ 35,175,881	\$ 37,473,007	\$ 22,101,069	\$ (15,371,938)	-41%
Charges for Services	\$ 178,980,878	\$ 182,749,513	\$ 193,091,646	\$ 10,342,133	6%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 27,193,614	\$ 87,294,281	\$ 112,500,000	\$ 25,205,719	29%
Other Revenue	\$ 45,439,301	\$ 32,202,751	\$ 34,879,099	\$ 2,676,348	8%
Transfers In - Interfund	\$ 10,640,541	\$ 8,372,992	\$ 7,299,690	\$ (1,073,303)	-13%
Total Revenues	\$ 303,269,242	\$ 353,972,081	\$ 376,043,732	\$ 22,071,651	6%
Expenditures					
Personal Services	\$ 45,723,617	\$ 50,486,703	\$ 52,792,116	\$ 2,305,413	5%
Discretionary Expenses	\$ 49,318,645	\$ 56,962,058	\$ 75,156,658	\$ 18,194,601	32%
Other Expenses	\$ 38,876,327	\$ 41,032,990	\$ 32,306,368	\$ (8,726,621)	-21%
Capital Outlay	\$ 121,725,031	\$ 188,402,282	\$ 178,839,744	\$ (9,562,538)	-5%
Debt Service	\$ 29,594,430	\$ 33,646,627	\$ 37,558,294	\$ 3,911,667	12%
Transfers Out - Interfund	\$ 7,702,318	\$ 8,422,627	\$ 7,931,577	\$ (491,050)	-6%
Total Expenditures	\$ 292,940,368	\$ 378,953,287	\$ 384,584,758	\$ 5,631,472	1%
Net Revenues over/(under) Expenditures	\$ 10,328,874	\$ (24,981,206)	\$ (8,541,027)	\$ 16,440,180	



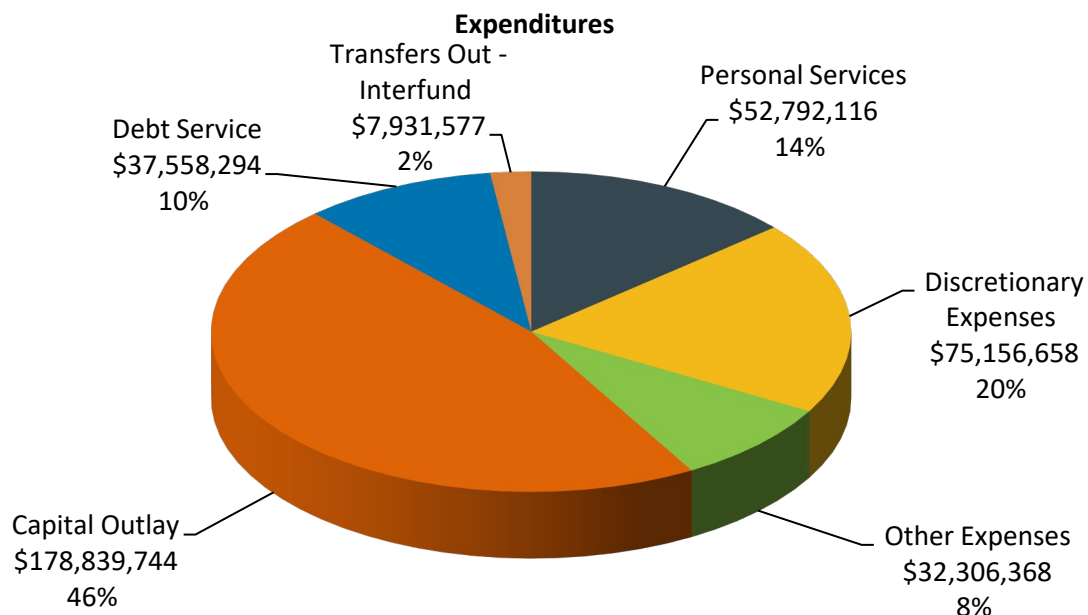
Revenues

The total FY 2026 enterprise fund revenue budget and use of fund balance is \$384.6M. In FY 2026, the largest budgeted revenue source for enterprise funds is charges for services of \$193.1M. The largest revenue sources in the category of charges for services are utility user fees for water, water pollution control, sewer and solid waste and recycling. The chart below shows the enterprise fund by major revenue source for FY 2026.



Expenditures

The total FY 2026 enterprise fund expenditure budget is increasing \$5.6M to \$384.6M. The largest budgeted expense of \$178.8M are capital outlay expenditures. Discretionary expenses make up \$75.2M or 20% of the FY 2026 enterprise fund budget. The following chart shows the enterprise fund by major object of expenditure for FY 2026.



Utility Services

The City of Cedar Rapids provides the following utilities:

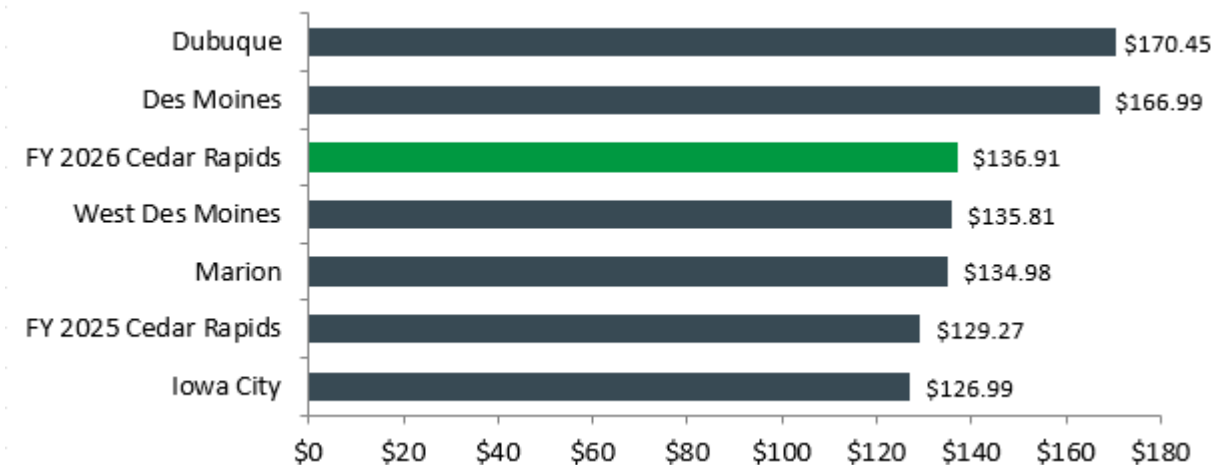
- Water
- Water Pollution Control / Sanitary Sewer
- Stormwater
- Solid Waste, Recycling and Yard Waste

These utilities are in a combined billing. Total residential utility billings will increase 5.9% or \$91.68 annually for the typical residential customer defined as a household that uses 10 units of water and 10 units of sewer. One unit is equivalent to 748 gallons. The majority of the increase in FY 2026 will be used to fund operations and capital improvement projects. The following chart details the effect of the rate increase for a typical residential customer.

	Monthly FY 2025	Monthly FY 2026	Monthly Change	Annual Change
Water	\$ 47.90	\$ 50.29	\$ 2.39 5.0%	\$ 28.68
Iowa & Local Water ExciseTax	\$ 2.87	\$ 3.02	\$ 0.15 5.2%	\$ 1.80
Water Pollution Control, Sanitary Sewer	\$ 47.89	\$ 52.20	\$ 4.31 9.0%	\$ 51.72
Stormwater	\$ 8.08	\$ 8.08	\$ - 0.0%	\$ -
Solid Waste, Yard Waste, Recycling	\$ 22.53	\$ 23.32	\$ 0.79 3.5%	\$ 9.48
Total Monthly Charge	\$ 129.27	\$ 136.91	\$ 7.64 5.9%	\$ 91.68
Cost per Day	\$ 4.25	\$ 4.50		

Average consumption assumes 10 units of water and 10 units of sewer. One unit equals 748 gallons.

The following chart shows FY 2025 utility rates for cities in Iowa for a typical residential customer compared to Cedar Rapids' FY 2025 and FY 2026 rates.



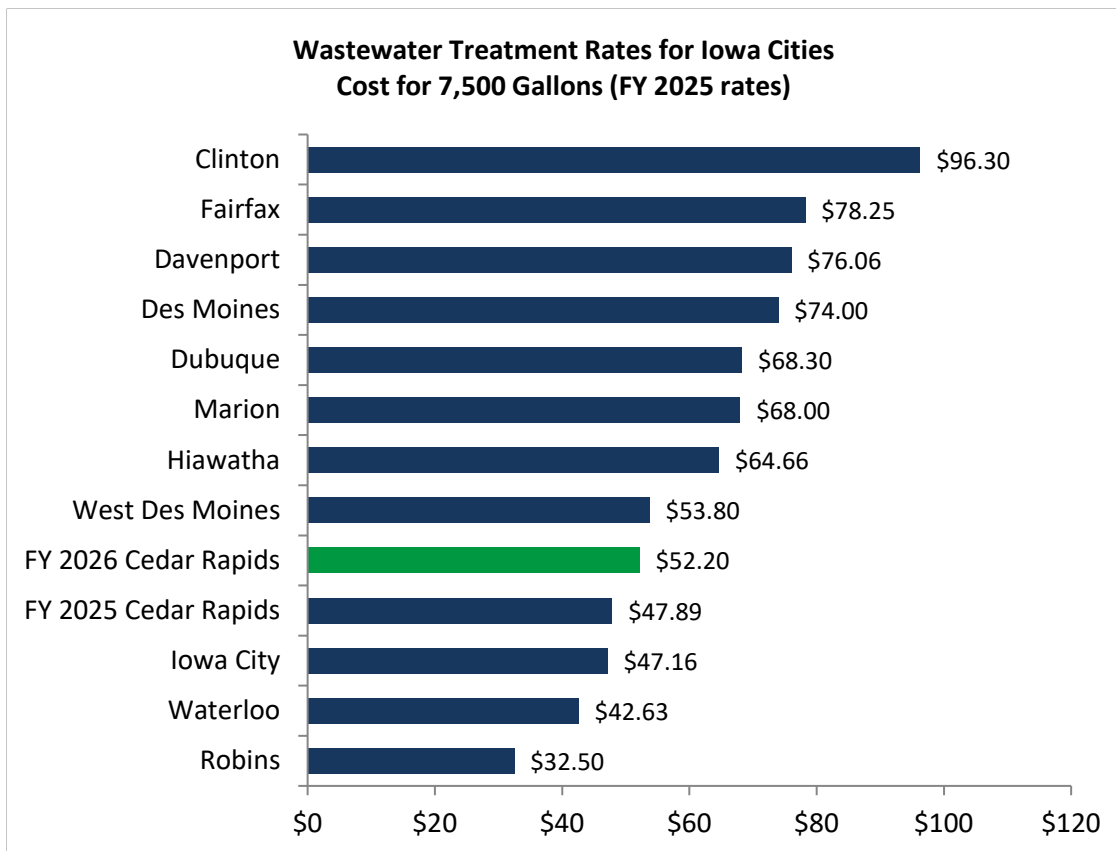
Utility Service Rates

In FY 2026, utility service rates will change as follows:

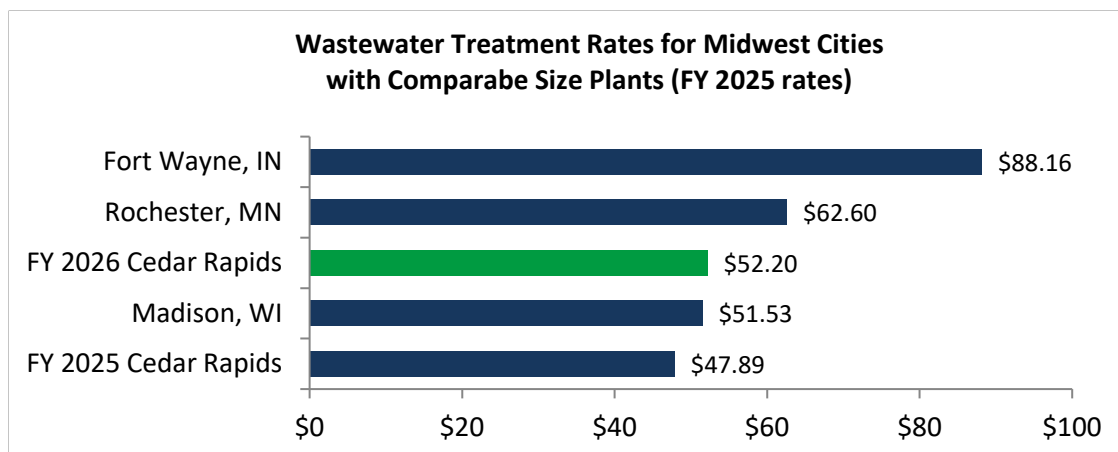
- The water daily service charge is increasing by 5%. Water volumetric is measured in four steps with steps one through three increasing 5% and step four increasing 2%. These rate increases will fund operating costs and capital improvement project expenditures for the Water Department.
- Both the sewer daily service charge and volumetric charge will increase by 9%. Water Pollution Control industrial rates will increase by 6% for biochemical oxygen demand and 9% for flow, total suspended solids and total Kjeldahl nitrogen. These rate increases will fund operating costs and capital improvement project expenditures for the Sanitary Sewer Department and Water Pollution Control department.

- The stormwater utility rate will remain unchanged in FY 2026; however, revenues from stormwater user fees are projected to increase 8.4% due to projected increases in Equivalent Residential Units (ERUs) and an increase based on historical information. The increase in revenues will fund operating costs and capital improvement project expenditures for the Stormwater Department.
- The solid waste and recycling rates will increase by 3.5%. The budget also includes a transition in the fee structure to allow for variable cart sizes for an additional monthly fee, resulting in the elimination of garbage tag fees. The rate increase will fund operating costs for the Solid Waste and Recycling Department.

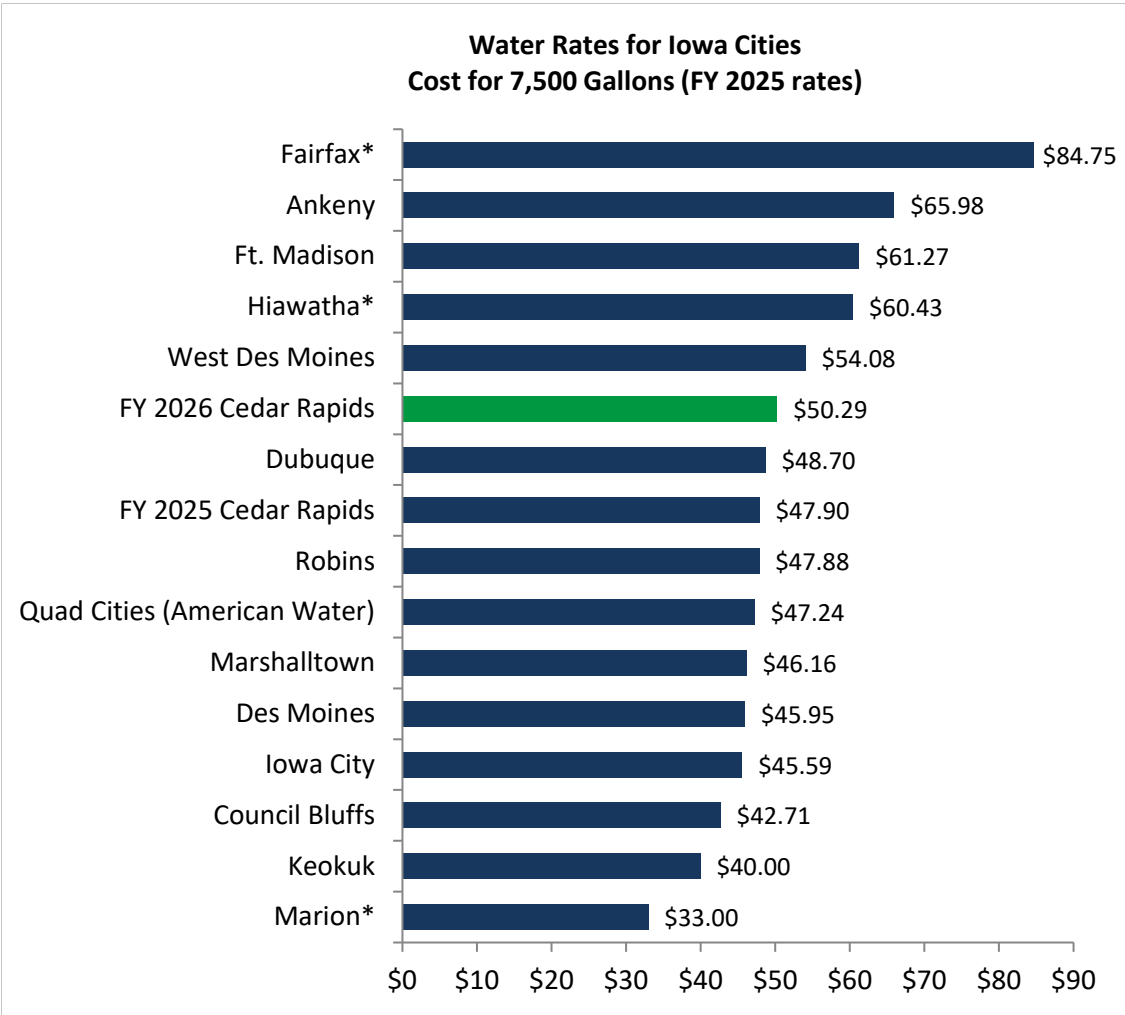
The following chart shows FY 2025 monthly wastewater treatment rates for cities in Iowa compared to Cedar Rapids' FY 2025 and FY 2026 rate.



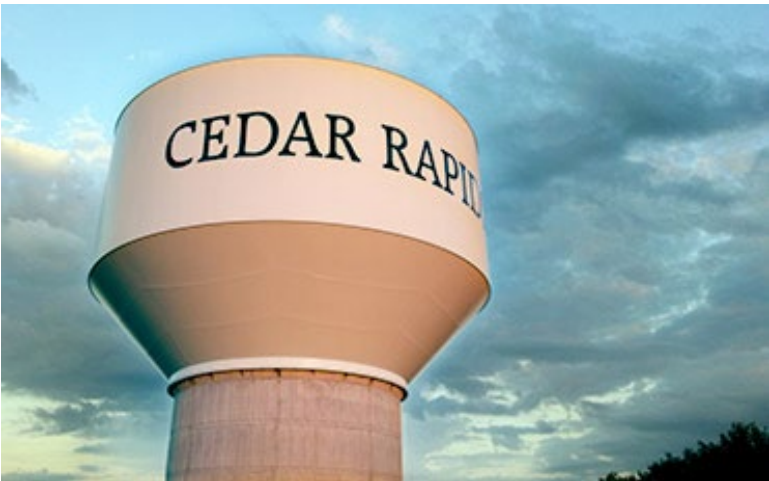
The following chart shows FY 2025 monthly wastewater treatment rates for Midwest cities.



The following charts show FY 2025 water rates for cities in Iowa compared to Cedar Rapids’ FY 2025 and FY 2026 rate for a typical residential customer using 10 units, or 7,500 gallons of water.



*These cities provide non-softened water; all other provide softened water. Cedar Rapids supplies Robin’s water.





Alliant Energy PowerHouse and Doubletree by Hilton

AREA DESCRIPTION

Under the responsibility of the Finance Director and managed by Doubletree Management, LLC (“Hilton”), the Alliant Energy PowerHouse and the Doubletree by Hilton divisions are used to record the revenues and expenditures associated with the convention center, arena and hotel. Visit the Alliant Energy PowerHouse’s [website](#) for additional information for the convention center and arena. Visit the Doubletree by Hilton’s [website](#) for additional information for the hotel.

FINANCIAL SUMMARY

Alliant Energy PowerHouse Complex		FY 2025		Change	
	FY 2024	Adopted	FY 2026	From FY 2025	
	Actual	Budget	Budget	Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 23,808,141	\$ 24,070,877	\$ 23,178,872	\$ (892,005)	-4%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 157,677	\$ 100,305	\$ -	\$ (100,305)	-100%
Transfers In - Interfund	\$ 5,931,728	\$ 4,340,423	\$ 5,396,694	\$ 1,056,271	24%
Total Revenues	\$ 29,897,547	\$ 28,511,605	\$ 28,575,566	\$ 63,961	0%
Expenditures					
Personal Services	\$ -	\$ -	\$ -	\$ -	0%
Discretionary Expenses	\$ 11,654,461	\$ 21,969,136	\$ 21,958,793	\$ (10,343)	0%
Other Expenses	\$ 1,032,886	\$ 1,053,819	\$ 1,068,274	\$ 14,455	1%
Capital Outlay	\$ 7,232,712	\$ -	\$ -	\$ -	0%
Debt Service	\$ 6,327,223	\$ 6,342,611	\$ 6,348,499	\$ 5,888	0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 26,247,282	\$ 29,365,566	\$ 29,375,566	\$ 10,000	0%
Net Revenues over/(under) Expenditures	\$ 3,650,265	\$ (853,961)	\$ (800,000)	\$ 53,961	

Budget Highlights

The combined operating budgets submitted by the complex reflect a net operating surplus of \$152K for FY 2026. The convention center and arena portions of the complex submitted operating deficits for FY 2026. The arena will use \$800K in prior year shuttered venue grant revenue to help offset the operating deficit for FY 2026. It is anticipated after FY 2026, prior year shuttered venue grant revenue will be depleted and funding for operating deficits will transition back to the City.





Cedar Rapids Linn County Solid Waste Agency

AREA DESCRIPTION

Under the responsibility of the Executive Director, with the guidance from the Board of Directors, the Cedar Rapids Linn County Solid Waste Agency business unit is used to record the revenues and expenditures associated with the facility. The Agency was created in 1994 via a 28E agreement between the City of Cedar Rapids and Linn County. Visit the Cedar Rapids Linn County Solid Waste Agency’s [website](#) for additional information.

FINANCIAL SUMMARY

Cedar Rapids Linn County Solid Waste Agency		FY 2025		Change	
	FY 2024	Adopted	FY 2026	From FY 2025	
	Actual	Budget	Budget	Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 145,058	\$ 115,300	\$ 139,000	\$ 23,700	21%
Charges for Services	\$ 8,102,285	\$ 10,074,200	\$ 9,846,000	\$ (228,200)	-2%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 3,670,501	\$ 3,738,700	\$ 3,797,300	\$ 58,600	2%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 11,917,844	\$ 13,928,200	\$ 13,782,300	\$ (145,900)	-1%
Expenditures					
Personal Services	\$ 3,619,891	\$ 3,824,300	\$ 4,054,700	\$ 230,400	6%
Discretionary Expenses	\$ 3,092,510	\$ 4,518,900	\$ 5,306,400	\$ 787,500	17%
Other Expenses	\$ 555,695	\$ 653,500	\$ 673,200	\$ 19,700	3%
Capital Outlay	\$ 3,515,663	\$ 6,537,900	\$ 7,330,700	\$ 792,800	12%
Debt Service	\$ 5	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 10,783,765	\$ 15,534,600	\$ 17,365,000	\$ 1,830,400	12%
Net Revenues over/(under) Expenditures	\$ 1,134,079	\$ (1,606,400)	\$ (3,582,700)	\$ (1,976,300)	

Budget Highlights

The budget shows a deficit of \$3.6M due to budgeting for depreciation expense. Prior to the depreciation expense, the budget reflects a surplus of \$247K.



AREA DESCRIPTION

Under the responsibility of Parks and Recreation Director, the Golf Department operates and maintains the City's golf courses and clubhouses while providing lesson programming, private and City tournament planning, solicit and provide services for outings, host charity and statewide service club tournaments and provide daily customer service and advice to public golfers. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Twin Pines Golf Course**—opened in 1962 as an 18-hole course, located along 42nd Street and Edgewood Road NE, conveniently located near Interstate 380.
- ✓ **Ellis Golf Course**—the first nine holes were built in 1919 with the second nine holes in 1949 with course renovations occurring in 2003.
- ✓ **Gardner Golf Course**—an 18-hole championship course built in 1968, located in Wanatee Park outside the City of Marion.
- ✓ **Mini Pines Miniature Golf Course**—a fully accessible Americans with disability Act 18-hole course built in 2021, located on the Twin Pines golf course property.
- ✓ **Ellis Event Center**—a rentable space for private or corporate events that was constructed in 2022 and can host 120 people inside with additional seating outside.



Did You Know?

Our Statistics...

- In FY 2024,
 - 130K rounds of golf were played, an increase of 4.5% from FY 2023 (Ellis 42K, Gardner 40K, Twin Pines 48K).
 - Hosted 1,502 “Golf for Injured Veterans Everywhere” rounds for disabled veterans.
 - City golf facilities hosted 121 scheduled outings or tournaments with 72 to 120 golfers per event.
 - Approximately 90 volunteers contributed in excess of 12K hours to our golf facilities.

Our Recent Accomplishments...

- Mini Pines was recognized in January 2024 as the Best Miniature Golf Course in Iowa, according to Golf.com list of best mini-golf courses in every United States’ state. The recognition highlights the quality and design of the course, the welcoming atmosphere created by the team – especially alongside the nearby 18-hole regulation course and the strategic challenges it offers visitors.
- The 130K golf rounds played at the City of Cedar Rapids Golf Courses in FY 2024 was the highest number of golf rounds played in any one year, in the last five years.
- In August 2024, Gardner Golf Course hosted the tenth annual Patriot Day golf outing raising \$4,750 for the “Folds of Honor”.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - STRENGTHEN CR					
Increase annual golf rounds	Total golf rounds	3% increase	4.5% increase or 130,302 rounds	1.3% increase or 131,961 rounds	2.5% increase or 135,260 rounds
City Goal - GREEN CR					
Maximize use of event center to generate additional revenue at Ellis Golf Course	Non-golf events hosted	≥25	36	29	51
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Golf	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 2,763,286	\$ 2,230,799	\$ 2,337,249	\$ 106,450 5%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 35,205	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 1,587,228	\$ 1,160,695	\$ 1,233,544	\$ 72,849 6%
Transfers In - Interfund	\$ 70,385	\$ 71,769	\$ 177,471	\$ 105,701 147%
Total Revenues	\$ 4,456,103	\$ 3,463,263	\$ 3,748,264	\$ 285,000 8%
Expenditures				
Personal Services	\$ 1,260,787	\$ 1,299,283	\$ 1,346,524	\$ 47,241 4%
Discretionary Expenses	\$ 1,026,111	\$ 983,376	\$ 1,214,576	\$ 231,200 24%
Other Expenses	\$ 835,464	\$ 902,530	\$ 860,855	\$ (41,675) -5%
Capital Outlay	\$ 77,026	\$ 75,000	\$ 129,000	\$ 54,000 72%
Debt Service	\$ 76,010	\$ 75,753	\$ 161,542	\$ 85,790 113%
Transfers Out - Interfund	\$ 48,731	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 3,324,127	\$ 3,335,941	\$ 3,712,497	\$ 376,556 11%
Net Revenues over/(under) Expenditures	\$ 1,131,976	\$ 127,323	\$ 35,767	\$ (91,556)

Budget Highlights

- Total budgeted FTEs of 21.62 remains unchanged from adjusted FY 2025 budget.
- Overall operating revenue is increasing \$195K to \$3.6M due to budgeted increases for golf admission fees, concessions, tournament fees, merchandise sales and interest based on historical and future projections.
- Discretionary expenses are increasing \$193K to \$1.2M due to increased costs and increased patron attendance. Increases include \$5K for maintenance of building and grounds, \$3K for water, \$25K cost of goods sold for merchandising, \$26K in external banking fees due credit card fees, \$49K for a portion of the cost of the Parks & Recreation Director position and \$45K in concessions supplies based on anticipated sales.
- Operating budget assumes the fiscal year will end with a net surplus of revenue over expenses of \$75K after transfers for capital improvement projects of \$70K. This includes a contribution to the miniature golf capital reserve for capital improvement projects of \$38K.
- Miniature golf loan was paid off in FY 2024 and is excluded from the FY 2026 budget.
- The golf debt fund includes \$162K for debt payments that will be funded by property tax revenue transferred to the golf debt fund.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$108K. Funding is from \$70K in operating revenue and \$38K from capital reserves.



AREA DESCRIPTION

Under the responsibility of the Finance Director and managed by VenuWorks, the ImOn Ice division records the revenues and expenditures associated with the facility. The ice arena is a 4,000-seat multi-purpose arena in Cedar Rapids, located adjacent to the Veterans Memorial Stadium. The arena opened on January 8, 2000. It is home to the Cedar Rapids RoughRiders of the United States Hockey League. Visit the ImOn Ice's [website](#) for additional information.

FINANCIAL SUMMARY

ImOn Ice	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 1,640,113	\$ 1,757,205	\$ 1,769,197	\$ 11,992 1%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 401,791	\$ 199,908	\$ 200,000	\$ 92 0%
Transfers In - Interfund	\$ 502,500	\$ 502,500	\$ 502,500	\$ - 0%
Total Revenues	\$ 2,544,405	\$ 2,459,613	\$ 2,471,697	\$ 12,084 0%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 1,441,562	\$ 1,293,677	\$ 1,427,909	\$ 134,232 10%
Other Expenses	\$ 524,078	\$ 663,436	\$ 541,288	\$ (122,148) -18%
Capital Outlay	\$ 836,508	\$ 250,000	\$ 250,000	\$ - 0%
Debt Service	\$ 74,216	\$ 68,867	\$ 63,358	\$ (5,509) -8%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 2,876,365	\$ 2,275,980	\$ 2,282,555	\$ 6,575 0%
Net Revenues over/(under) Expenditures	\$ (331,960)	\$ 183,633	\$ 189,142	\$ 5,509

Budget Highlights

- The budget includes an operating deficit of \$200K to be funded by Hotel Motel tax revenue.
- The budget includes \$250K in capital improvements to be funded from Hotel Motel tax revenue. Improvements will include a concession stand exhaust system, ice machine, heating, ventilation and/or air conditioning repairs and funding for future replacement of NHL ice floor.





AREA DESCRIPTION

Under the responsibility of the Finance Director and managed by VenuWorks, the Paramount Theatre division records the revenues and expenditures associated with the facility. Visit the Paramount Theatre's [website](#) for additional information.

FINANCIAL SUMMARY

Paramount Theatre	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 4,440,156	\$ 3,981,363	\$ 4,552,531	\$ 571,168 14%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 74,933	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ 30,247	\$ 30,295	\$ 30,240	\$ (54) 0%
Total Revenues	\$ 4,545,335	\$ 4,011,658	\$ 4,582,771	\$ 571,114 14%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 4,193,825	\$ 3,598,079	\$ 4,338,725	\$ 740,646 21%
Other Expenses	\$ 213,914	\$ 383,209	\$ 213,806	\$ (169,403) -44%
Capital Outlay	\$ 318,150	\$ 15,000	\$ 15,000	\$ - 0%
Debt Service	\$ 30,247	\$ 30,295	\$ 30,240	\$ (54) 0%
Transfers Out - Interfund	\$ 166,120	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 4,922,256	\$ 4,026,583	\$ 4,597,771	\$ 571,189 14%
Net Revenues over/(under) Expenditures	\$ (376,920)	\$ (14,925)	\$ (15,000)	\$ (75)

Budget Highlights

- The budget includes \$15K in capital improvements to be funded from reserves.





AREA DESCRIPTION

Under the responsibility of the Finance Director, Downtown Parking Management Incorporated manages the parking facilities. The Parking funds record the City activity associated with the City's parking system such as city parking employee wages and benefits, debt and capital improvement projects. Visit the Downtown Parking Management [website](#) for additional information.

FINANCIAL SUMMARY

Parking	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 248,522	\$ 2,500,000	\$ 7,000,000	\$ 4,500,000 180%
Other Revenue	\$ 646,106	\$ 885,933	\$ 857,457	\$ (28,476) -3%
Transfers In - Interfund	\$ 2,882,615	\$ 2,187,529	\$ 949,491	\$ (1,238,038) -57%
Total Revenues	\$ 3,777,243	\$ 5,573,462	\$ 8,806,948	\$ 3,233,487 58%
Expenditures				
Personal Services	\$ 160,434	\$ 157,165	\$ 162,639	\$ 5,474 3%
Discretionary Expenses	\$ 46,414	\$ -	\$ -	\$ - 0%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ 2,954,824	\$ 3,965,100	\$ 14,028,920	\$ 10,063,820 254%
Debt Service	\$ 707,048	\$ 722,429	\$ 949,491	\$ 227,062 31%
Transfers Out - Interfund	\$ 462,019	\$ 739,815	\$ 610,818	\$ (128,997) -17%
Total Expenditures	\$ 4,330,739	\$ 5,584,509	\$ 15,751,868	\$ 10,167,360 182%
Net Revenues over/(under) Expenditures	\$ (553,497)	\$ (11,047)	\$ (6,944,920)	\$ (6,933,873)

Budget Highlights

- Total budgeted FTEs of 2 remains unchanged from adjusted FY 2025 budget.
- Activity related to parking operations in the City's FY 2026 parking budget include personal services for the employees originally hired by the City of Cedar Rapids.
- Although the City maintains the ownership of the parking facilities, Downtown Parking Management Inc. was hired for the management of the facilities and is responsible for setting policy and rates. As a result, revenues and expenditures of Downtown Parking Management Inc. related to operations are not recorded in City financial statements.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$14M for the 1st and 1st west parking ramp. Funding is from tax increment financing bonds or cash on hand from prior year funds for the project.



Sanitary Sewer

AREA DESCRIPTION

Under the responsibility of the Public Works Director, the Sanitary Sewer Department is responsible for the operation and maintenance of all sanitary sewers within the City. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Operations**—ensures that sanitary sewers are clean, inspected and in operational condition. Staff provide 24 hour a day, 7 days a week service for the customers of Cedar Rapids. Staff provide flood prevention and response during heavy rains and Cedar River flooding. Sewer Maintenance staff also assist with snow removal efforts.
- ✓ **Maintenance**—repair and maintain public sanitary sewer infrastructure within the City. General services provided are root cutting, removing debris from sanitary sewers such as grit, grease, oils and roots to ensure that all wastewater remains contained in the system.



Did You Know?

Our Statistics...

- The City owns and maintains 658 miles of sanitary sewer. Businesses and residential homes own and are responsible for maintenance between the City owned main and private property.
- In FY 2024, 293 miles of sanitary lines were inspected and cleaned and 10 repairs were made.
- In FY 2024, 78 sanitary sewer losses of service were reported; of those reports, 11 were confirmed sanitary sewer overflows.

Our Recent Accomplishments...

- In FY 2024, a review of preventative maintenance schedules for sanitary sewers was conducted. Annual routine cleaning was reduced by 32%, allowing for an expansion of the program to enable maintenance on the entire network every 10 years. The greatest reduction was realized in monthly cleaning at 76%. Overall, due to the review, 72 miles of sanitary sewer were programmed to less frequent maintenance by this data-driven analysis.
- In FY 2024, bid a capital improvement project to line 29K linear feet (5.5 miles) of sanitary sewer main. Pipe lining is an efficient method of extending the service life of the system while also serving to reduce infiltration of stormwater into the sanitary system.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal – PROTECT CR					
Basement backups and wastewater bypasses do not exceed 6 per 100 miles of sanitary sewer per year	# of non-inundation sanitary sewer overflows reported to Department of Natural Resources	≤36	11	15	12
Clean 25-30% of the sanitary collection system annually	Sanitary miles cleaned	≥180	293	300	300
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Continue to enforce compliance and require documentation of post bore inspections and televising by private contractors so that cross-bores are found and rectified immediately.

Monitor the effectiveness of the new routine maintenance and cleaning schedule to ensure the proper frequency of cleaning is upheld.

Target the correction of infrastructure defects causing maintenance issues in an effort to also reduce inflow and infiltration.



FINANCIAL SUMMARY

Sanitary Sewer	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 500	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 13,304,002	\$ 16,066,035	\$ 18,503,501	\$ 2,437,466 15%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 2,988,691	\$ 350,000	\$ 569,764	\$ 219,764 63%
Transfers In - Interfund	\$ 858,929	\$ 1,207,743	\$ 212,697	\$ (995,045) -82%
Total Revenues	\$ 17,152,122	\$ 17,623,778	\$ 19,285,962	\$ 1,662,185 9%
Expenditures				
Personal Services	\$ 2,707,202	\$ 3,075,992	\$ 3,063,807	\$ (12,185) 0%
Discretionary Expenses	\$ 1,166,323	\$ 534,910	\$ 1,181,117	\$ 646,207 121%
Other Expenses	\$ 1,845,339	\$ 1,984,767	\$ 1,587,351	\$ (397,416) -20%
Capital Outlay	\$ 7,631,218	\$ 11,175,000	\$ 10,575,000	\$ (600,000) -5%
Debt Service	\$ 2,643,198	\$ 2,539,280	\$ 2,231,205	\$ (308,075) -12%
Transfers Out - Interfund	\$ 72,072	\$ 147,391	\$ -	\$ (147,391) -100%
Total Expenditures	\$ 16,065,353	\$ 19,457,340	\$ 18,638,480	\$ (818,860) -4%
Net Revenues over/(under) Expenditures	\$ 1,086,769	\$ (1,833,563)	\$ 647,482	\$ 2,481,045

Budget Highlights

- Total budgeted FTEs of 30.35 remains unchanged from adjusted FY 2025 budget.
- The budget includes a 9% rate increase for sewer daily service charge and volumetric fees. Shared revenue from Water Pollution Control Department will increase \$2M to \$18.1M to fund operating and capital improvement expenses.
- Interest revenue is increasing \$220K to \$420K based on historical information and projections.
- Transfers in includes an increase in revenue from stormwater user fees of \$5K to \$213K to fund shared expenses for fleet services and utility positions budgeted under the Sanitary Sewer Department.
- Increases in discretionary expenses include \$53K for utility area shared costs, \$25K for equipment services, \$24K for sewer materials, \$20K for other professional services and various other adjustments.
- Changes in other expenses include an increase of \$19K for fleet service charges and decreases of \$24K for fuel and \$7K for finance, administrative area and information technology charges.
- A budgeted operating surplus of \$647K will increase reserves following a planned budgeted reduction in reserves in FY 2025 while continuing to maintain the minimum 50% reserve requirement.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$10.6M. Funding includes \$10M from user fees, \$400K from sewer connection fees and \$150K in assessments. The largest budgeted expense of \$4.2M is for improvements to the south Hoosier lift station to increase capacity of the existing lift station.



Solid Waste and Recycling

AREA DESCRIPTION

Under the responsibility of the Utilities Director, the Solid Waste and Recycling Department protects Cedar Rapids' environment and public health by transporting garbage, recycling and yard waste materials from Cedar Rapids homes every week. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Garbage**—collection of garbage and delivering to the landfill. Customers get 35 gallons disposal each week.
- ✓ **Recycling**—collects co-mingled recycling and delivers for processing. Customers are not limited in amount of material to recycle.
- ✓ **Yard Waste**—collection of organics to be delivered to A Street SW compost facility. Also manages the spring and fall leaf vacuum collection service.
- ✓ **Nuisance Abatement**—addresses properties with accumulated refuse or junk and or noxious weeds, tall weeds, grass and snow or ice on sidewalks.
- ✓ **Litter and Illegal Dumping**—facilitates litter clean-up efforts, investigates cases of illegally dumped material and cleans property of illegally dumped material.



Did You Know?

Our Statistics...

- Tonnage or volume of materials collected in FY 2024 include:
 - 22,042 tons of garbage.
 - 7,201 tons of recyclables.
 - 9,931 tons of yard waste.
 - 611 tons of bulky items.
 - 730 tons of loose leaves.
 - 9,074 bags of litter.
- City Manager 1-Bag Challenge collected over 9K bags of litter in FY 2024, with division staff contributing to collecting over 5.7K bags.
- In FY 2024, completed 15th year of the City's fall loose leaf collection service and 10th year of weed and tall grass abatement mowing program.

Our Recent Accomplishments...

- Complaints managed in FY 2024 include:
 - 1,992 weeds and tall grass.
 - 556 litter and illegal dumping.
 - 711 private property nuisance abatement.
 - 1,172 City right of way nuisance abatement.
 - 518 snow on sidewalk.
- Maintained 48 Adopt-A-Road litter collection groups in FY 2024.
- Introduction of new routing software in FY 2024 optimized logistics operations saving 10K gallons of diesel fuel, a substantial reduction in fuel consumption. The software created efficiency in routes by decreasing 6K miles driven. The software lowered operational costs and positively impacted the environment by reducing carbon emissions.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal – PROTECT CR					
Increase diversion from the landfill by holding garbage tonnage low	Garbage/bulky tonnage per year	≤2% increase	9.4% decrease	8% increase	2% increase
Increase diversion from the landfill by increasing recycling tonnage	Recycling tonnage per year	Increase ≥0.5%	5.4% decrease	5.7% increase	0.5% increase
Increase diversion from the landfill by increasing organics tonnage	Yard waste/leaf tonnage per year	Increase ≥1%	14% decrease	19.7% increase	0% increase
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Solid Waste and Recycling		FY 2024	FY 2025	FY 2026	Change	
		Actual	Adopted Budget	Budget	From FY 2025	Incr / (Decr)
Revenues						
Taxes	\$	-	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$	-	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$	-	\$ -	\$ -	\$ -	0%
Charges for Services	\$	12,211,288	\$ 12,338,307	\$ 13,439,134	\$ 1,100,827	9%
Fines & Forfeits	\$	-	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$	-	\$ -	\$ -	\$ -	0%
Other Revenue	\$	739,094	\$ 150,500	\$ 306,227	\$ 155,727	103%
Transfers In - Interfund	\$	-	\$ -	\$ -	\$ -	0%
Total Revenues	\$	12,950,382	\$ 12,488,807	\$ 13,745,361	\$ 1,256,554	10%
Expenditures						
Personal Services	\$	4,649,108	\$ 4,960,200	\$ 5,156,800	\$ 196,600	4%
Discretionary Expenses	\$	2,675,305	\$ 3,418,223	\$ 5,909,176	\$ 2,490,953	73%
Other Expenses	\$	5,215,482	\$ 5,506,681	\$ 4,683,230	\$ (823,451)	-15%
Capital Outlay	\$	-	\$ -	\$ -	\$ -	0%
Debt Service	\$	-	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$	57,414	\$ 63,856	\$ 11,215	\$ (52,641)	-82%
Total Expenditures	\$	12,597,309	\$ 13,948,960	\$ 15,760,421	\$ 1,811,461	13%
Net Revenues over/(under) Expenditures	\$	353,073	\$ (1,460,153)	\$ (2,015,060)	\$ (554,907)	

Budget Highlights

- Total budgeted FTEs of 50.30 remains unchanged from adjusted FY 2025 budget.
- The budget includes a 3.5% rate increase in FY 2026 for garbage and recycling fees and a proposed transition in the fee structure to allow for variable cart sizes for an additional monthly fee with the elimination of garbage tag fees. Charges for service revenue is increasing \$1.1M to \$13.4M based on historical and future projections of customer counts with a planned phase in for the new fee structure in FY 2026.
- Interest revenue is increasing \$156K to \$196K based on historical information and projections.
- Changes in discretionary expenses include a one-time increase in equipment of \$976K for cart purchases related to the change in fees and a one-time increase in fleet contributions of \$227K for vehicles. Other increases include \$211K for projected landfill fee costs, \$132K for utility area shared costs, \$60K for vehicle and equipment services, \$52K for interdepartmental charges for leaf support and snow removal and \$20K for other professional fees. These increases are offset by decreases of \$55K for software maintenance and \$7K for radio maintenance.
- Changes in other expenses include increases of \$81K for finance, administrative area and information technology charges and \$19K for insurance and decreases of \$56K for fuel, \$19K for fleet service charges and \$18K for building rental.
- Operating expenditures include a transfer out of \$11K to support general fund services that are provided to the utility areas.
- A budgeted operating loss of \$2M will provide a planned draw down of reserves while still maintaining the minimum 25% reserve requirement.



AREA DESCRIPTION

Under the responsibility of the Public Works Director, the Stormwater Department is responsible for the maintenance, operation and replacement of the stormwater conveyance system within the City. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Operations**—ensures the conveyance of stormwater through public infrastructure.
- ✓ **Maintenance**—repairs and maintains the stormwater conveyance system within the City's public infrastructure, detention basins and natural drainage areas.
- ✓ **Stormwater Management**—Ensures water quality goals and regulatory compliance on private and public property is met through inspections, spill response, spill prevention programs and proactive education programs for water quality.
- ✓ **Sewer Utility Engineering**—plans, designs and oversees construction of stormwater infrastructure projects.



Did You Know?

Our Statistics...

- In FY 2024, 21 miles of storm sewer lines and 681 storm structures were cleaned, along with 3,343 inspections. 127 storm sewer lines were repaired and 18 structures were replaced.
- Water resources conducted 4,430 inspections in FY 2024 including basins, general permit inspections and sampling and screening. 15 violations were discovered and 2 notices to comply issued.

Our Recent Accomplishments...

- In FY 2024, approximately 4,300 feet of drain tile was installed or extended to protect streets and sidewalks from sump pump discharges and groundwater seepage. The drain tile outlet locations are designed to reduce the potential for freezing/icing to occur, where it could create unsafe conditions for vehicles and pedestrians.
- In FY 2024, the fifth and final phase of the August 2020 Derecho waterway cleanup project along McCloud Run was completed.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - GREEN CR					
Inspect and clean roadway storm inlets annually	% of storm inlets inspected and cleaned	≥10%	14%	10%	10%
Inspect all public detention basins and 20% of private basins each calendar year	% of public/private basins inspected	100%/20%	100%/20%	100%/20%	100%/20%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Create a schedule to perform video inspections of the increasing number of storm sewer pipes that have been cleaned.

Continue to promote stormwater cost share program to increase onsite stormwater infiltration and retention on residential, commercial and industrial properties.

Develop a plan to repair or replace aging storm structures where street reconstruction projects will not otherwise address significant maintenance issues.



FINANCIAL SUMMARY

Stormwater	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 28,977	\$ 20,000	\$ 20,000	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 9,007,589	\$ 8,638,453	\$ 9,367,809	\$ 729,356 8%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 412,077	\$ 80,000	\$ 151,876	\$ 71,876 90%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 9,448,643	\$ 8,738,453	\$ 9,539,685	\$ 801,232 9%
Expenditures				
Personal Services	\$ 807,216	\$ 977,282	\$ 978,056	\$ 774 0%
Discretionary Expenses	\$ 235,578	\$ 298,025	\$ 914,622	\$ 616,597 207%
Other Expenses	\$ 514,686	\$ 713,174	\$ 275,773	\$ (437,401) -61%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 6,233,349	\$ 6,705,808	\$ 6,201,447	\$ (504,360) -8%
Total Expenditures	\$ 7,790,829	\$ 8,694,289	\$ 8,369,898	\$ (324,391) -4%
Net Revenues over/(under) Expenditures	\$ 1,657,813	\$ 44,164	\$ 1,169,787	\$ 1,125,623

Budget Highlights

- Total budgeted FTEs of 10 remains unchanged from adjusted FY 2025 budget.
- No rate increase is planned for FY 2026. Storm sewer transportation revenue is increasing \$729K to \$9.4M due to projected increases in Equivalent Residential Units (ERUs) and an increase based on historical information and projections.
- Interest revenue is increasing \$72K to \$152K based on historical information and projections.
- Increases in discretionary expenses include \$49K for utility area shared costs and \$18K for flood control maintenance costs.
- Changes in other expenses include an increase of \$38K for property insurance on the flood control pump stations previously recorded under Water Pollution Control and decreases of \$13K for finance, administrative area and information technology charges and \$13K for fuel.
- Interfund transfers out includes \$5.4M for capital improvement projects, \$213K for shared fleet service costs and utility positions and \$600K to support general fund street sweeping services provided to the Stormwater department.
- Capital improvement project expenditures for stormwater are recorded in the non-enterprise, capital improvement project fund and therefore this financial information is not included in the chart above.



The Eastern Iowa Airport

AREA DESCRIPTION

Under the responsibility of Airport Director, The Eastern Iowa Airport funds record the revenues and expenditures associated with the airport. The Eastern Iowa Airport is owned by the City of Cedar Rapids and operated by the Cedar Rapids Airport Commission. Visit The Eastern Iowa Airport [website](#) for additional information.

FINANCIAL SUMMARY

The Eastern Iowa Airport	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 71,824	\$ 59,800	\$ 73,700	\$ 13,900 23%
Intergovernmental Revenue	\$ 28,295,395	\$ 31,078,834	\$ 14,930,513	\$ (16,148,321) -52%
Charges for Services	\$ 5,787,090	\$ 5,944,735	\$ 6,184,980	\$ 240,245 4%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 24,124,171	\$ 23,495,816	\$ 24,379,030	\$ 883,214 4%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 58,278,480	\$ 60,579,185	\$ 45,568,223	\$ (15,010,962) -25%
Expenditures				
Personal Services	\$ 6,182,540	\$ 7,217,786	\$ 7,956,534	\$ 738,748 10%
Discretionary Expenses	\$ 5,525,617	\$ 4,710,266	\$ 4,920,541	\$ 210,275 4%
Other Expenses	\$ 2,211,333	\$ 2,526,428	\$ 2,479,677	\$ (46,751) -2%
Capital Outlay	\$ 54,946,542	\$ 59,128,782	\$ 27,710,601	\$ (31,418,181) -53%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Expenditures	\$ 68,866,032	\$ 73,583,262	\$ 43,067,353	\$ (30,515,909) -41%
Net Revenues over/(under) Expenditures	\$ (10,587,552)	\$ (13,004,077)	\$ 2,500,870	\$ 15,504,947

Budget Highlights

- Total budgeted FTEs of 68.9 is an increase of 1.5 from adjusted FY 2025 budget of 67.4.
 - Addition of 1 Assistant Finance Director
 - Addition of .5 Credentialling Specialist.
- The Cedar Rapids Airport Commission has adopted the FY 2026 budget for The Eastern Iowa Airport. The budget submitted reflects \$45.6M in revenue and \$43.1M in expenses.



AREA DESCRIPTION

Under the responsibility of the Community Development Director, the Transit Department is responsible for providing safe, courteous and dependable transit service in the City of Cedar Rapids, with service also provided to the cities of Marion and Hiawatha. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Fixed-Route Bus Service**— provides 12 bus routes operating from 5:30am to 8:00pm Monday through Friday and from 9:15am to 5:00pm Saturday.
- ✓ **ADA Paratransit Service**— demand-response service for passengers with qualifying ADA disabilities. Service is provided to the same service area and during the same hours as the fixed-route city bus service. This service is contracted through Linn County LIFTS.



Did You Know?

Our Statistics...

- Provided 1.1M passenger trips in FY 2024 which was a 14% increase compared to FY 2023 and 90% of the pre-pandemic level.
- Cash fares are \$1.00 for adults, students and non-qualifying passengers of the free fare groups.
- Free fares are available for Student Sponsored Fare Program participants, seniors/elderly (age 65 or over), passengers with disabilities, Medicare passengers, low-income passengers and children (age 12 and under).
- The bus fleet consists of 30 heavy-duty, low-floor buses of which 23 are in use during peak service.
- Trip planning can be done on our website.
- Buses can be tracked in real time at RideCRT.com.

Our Recent Accomplishments...

- Added morning and afternoon “peak” service on three additional bus routes in FY 2024.
- Purchased two new fixed-route buses in December 2023 to replace two 2010 buses in accordance with the fleet replacement plan to keep the bus fleet in a state of good repair.
- Secured federal operating grant awards to fund transit operations for FY 2025, FY 2026 and FY 2027.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - CONNECT CR					
Increase fixed-route bus ridership	Bus ridership	≥2%	14%	10%	10%
Have charges for services, grants and other miscellaneous revenue cover 50% of operating costs	Other revenue source totals	≥50%	50%	50%	50%
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Continuing to rebuild ridership to pre-pandemic levels. Ridership has rebounded to 90% and seven of the nine hourly bus routes that depart from the Ground Transportation Center have had peak bus service restored.

Continuing to replace at least two buses per year to keep the fleet in a state of good repair.

Adding hybrid electric buses to our bus fleet and seeking grant opportunities to help fund the higher cost associated with purchasing alternative fuel buses.



FINANCIAL SUMMARY

Transit	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ 5,737,728	\$ 5,799,736	\$ 6,078,528	\$ 278,792	5%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 6,021,368	\$ 6,278,873	\$ 6,459,110	\$ 180,237	3%
Charges for Services	\$ 578,010	\$ 376,600	\$ 376,600	\$ -	0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 241,407	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 827,114	\$ 222,374	\$ 355,034	\$ 132,660	60%
Transfers In - Interfund	\$ 181,212	\$ 32,733	\$ 30,596	\$ (2,137)	-7%
Total Revenues	\$ 13,586,839	\$ 12,710,316	\$ 13,299,868	\$ 589,552	5%
Expenditures					
Personal Services	\$ 5,602,191	\$ 6,346,516	\$ 6,362,421	\$ 15,905	0%
Discretionary Expenses	\$ 1,893,982	\$ 1,785,548	\$ 1,908,200	\$ 122,652	7%
Other Expenses	\$ 3,401,603	\$ 3,447,942	\$ 3,363,900	\$ (84,042)	-2%
Capital Outlay	\$ 1,719,721	\$ 1,360,000	\$ 1,965,050	\$ 605,050	44%
Debt Service	\$ 16,343	\$ 32,733	\$ 30,596	\$ (2,137)	-7%
Transfers Out - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 12,633,840	\$ 12,972,739	\$ 13,630,167	\$ 657,428	5%
Net Revenues over/(under) Expenditures	\$ 952,999	\$ (262,423)	\$ (330,298)	\$ (67,876)	

Budget Highlights

- Total budgeted FTEs of 64 remains unchanged from adjusted FY 2025 budget.
- \$6.1M in property tax revenue derived from the transit levy of \$.77787/\$1000 of taxable valuation; the levy rate is unchanged from the FY 2025 rate.
- Intergovernmental revenue is increasing \$143K to \$5.4M due to increases in operating grant revenue of \$156K and local government reimbursements of \$18K offset by a decrease of \$30K for state property tax backfill.
- Interest revenue is increasing \$133K to \$258K based on historical information and projections.
- Increases in discretionary expenses include \$60K for after hours and paratransit service contracts and \$35K for security services.
- Changes in other expenses include increases of \$14K for finance, administrative area and information technology charges and \$18K for insurance and decreases of \$93K for fleet service charges and \$27K for fuel.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$2M. The largest budgeted expense is \$1.6M for buses. Funding includes \$1.1M in grants, \$510K from operating revenue and \$353K from cash on hand.



AREA DESCRIPTION

Under the responsibility of the Utilities Director, the Water Department is responsible for reliable delivery of safe, high-quality water to every home, business and industry at a reasonable price at the quantities needed. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Operations**—manages treatment plants, pumping stations, reservoirs and tanks and well-fields.
- ✓ **Maintenance**—services, repairs and maintains equipment, facilities and infrastructure.
- ✓ **Lab and Environmental**—tests the drinking water over 1.4K times each month to ensure that it meets regulations.
- ✓ **Distribution**—maintains the water distribution system.
- ✓ **Meter Service and Meter Reading**—provides field customer services such as turning on/off water service and installing/replacing water meters.
- ✓ **Customer Service**—responsible for billing, customer service and collections.
- ✓ **Engineering**—manages utilities capital improvement programs.



Did You Know?

Our Statistics...

- We produce and distribute an average of 40M gallons of water per day to customers.
- Our largest customer consumes an average of 11-12M gallons of water per day.
- We have 717 miles of water mains ranging in size from 4 to 48 inches in diameter.
- We meter and charge for water utilized by 55K customers in Cedar Rapids, Robins and the Poweshiek Rural Water System.

Our Recent Accomplishments...

- Reached substantial completion in FY 2024 on \$21M capital improvement/resiliency project adding a softening basin at the Northwest water treatment plant.
- During FY 2024, began construction of a 30-inch water main to support development in Big Cedar Industrial Park.
- Completed one of two softener improvements at the J Avenue water treatment plant in FY 2024 to replace aged equipment and improve performance.
- In FY 2024, began field investigations for siting new wells to increase reliability and capacity to the Northwest water treatment plant.
- Received Best Tasting Water in Iowa award from the Iowa Section of the American Water Works Association for second year in a row in 2023.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - PROTECT CR					
Inspect and recoat water tanks and towers within the distribution system	Tank inspections and coatings	1 inspection and 1 recoating per year	1 inspected 1 recoated	1 inspected 1 recoated	1 inspected 1 recoated
City Goal - INVEST CR					
Perform preventative maintenance on each of 5,418 fire hydrants every 5 years	# maintained	≥1,084	1,339	1,100	1,100
Painting on each of 5,418 fire hydrants every 10 years	# painted	≥542	4	889	750
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES

Disolved nutrients in source water is constantly a concern and treatment/removal is costly. Nutrient management within the watershed such as the Regional Conservation Partnership Program are paying dividends. Continued funding will be necessary to support these initiatives.

EPA Lead and Copper Rule revisions create cross-functional challenges in documenting 100% of service line inventory, lead service line replacement strategy and monitoring plan.

Monitoring and meeting customer needs for water quality and quantity while maintaining competitive rates.



FINANCIAL SUMMARY

Water	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 8,239	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 50,421,161	\$ 50,517,557	\$ 53,200,412	\$ 2,682,855	5%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 15,700,267	\$ 14,975,000	\$ 6,500,000	\$ (8,475,000)	-57%
Other Revenue	\$ 5,512,275	\$ 1,114,420	\$ 1,575,502	\$ 461,082	41%
Transfers In - Interfund	\$ 182,925	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 71,824,867	\$ 66,606,977	\$ 61,275,914	\$ (5,331,063)	-8%
Expenditures					
Personal Services	\$ 11,725,833	\$ 12,920,476	\$ 13,419,309	\$ 498,833	4%
Discretionary Expenses	\$ 7,792,881	\$ 7,615,538	\$ 12,681,148	\$ 5,065,610	67%
Other Expenses	\$ 10,157,143	\$ 10,636,825	\$ 7,610,733	\$ (3,026,092)	-28%
Capital Outlay	\$ 18,960,614	\$ 21,703,500	\$ 13,333,000	\$ (8,370,500)	-39%
Debt Service	\$ 13,062,895	\$ 13,144,236	\$ 13,096,475	\$ (47,761)	0%
Transfers Out - Interfund	\$ 470,405	\$ 532,799	\$ 1,037,925	\$ 505,126	95%
Total Expenditures	\$ 62,169,771	\$ 66,553,374	\$ 61,178,589	\$ (5,374,785)	-8%
Net Revenues over/(under) Expenditures	\$ 9,655,095	\$ 53,603	\$ 97,325	\$ 43,722	

Budget Highlights

- Total budgeted FTEs of 115.09 remains unchanged from adjusted FY 2025 budget.
- The budget includes a 5% rate increase for the water daily service charge resulting in an increase in service charge revenue of \$856K to \$13.8M based on projected customer counts. Volumetric is measured in four steps with Steps 1-3 increasing 5% and step 4 increasing 2%. Volumetric revenue will increase \$1.4M to \$35.3M based on projected customer counts and usage.
- Interest revenue is increasing \$440K to \$1M based on historical information and projections.
- Increases in discretionary expenses include \$700K for chemical supplies, \$310K for building and grounds services and supplies, \$285K for external labor related to meter replacement program and \$125K for interdepartmental charges related to water distribution repairs.
- Changes in other expenses include increases of \$196K for finance, administrative area and information technology charges, \$100K for electricity and \$64K for insurance and a decrease of \$43K for fleet service charges.
- Operating expenditures includes a transfer out of \$238K to support general fund positions and services that are provided to the utility areas and \$800K for economic development programs.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$13.3M. Funding includes \$4M in revenue bonds, \$2.5M in state revolving fund proceeds and \$6.8M from user fees. The largest budgeted expenses are \$7.8M for water main installations and replacements including \$3.5M for paving for progress projects and \$2M for flood control projects.



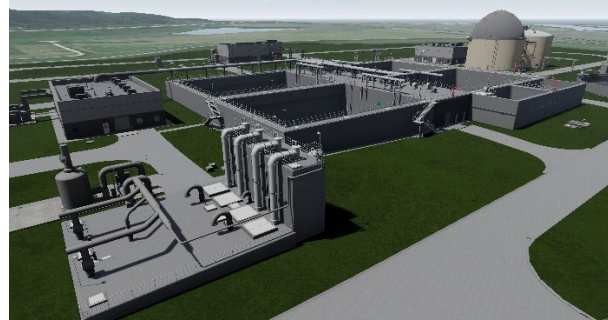
Water Pollution Control

AREA DESCRIPTION

Under the responsibility of the Utilities Director, the Water Pollution Control Department is responsible for treating wastewater from residents and industries in Cedar Rapids. The department also serves the surrounding communities of Marion, Hiawatha, Robins, Palo and parts of Linn County. Visit the department's [website](#) for additional information.

Core Services

- ✓ **Operations**—promotes and pursues sustainability by recovering resources from our wastewater and returning clean water to the Cedar River.
- ✓ **Maintenance**—maintains vital treatment equipment. This includes the maintenance of 12 sanitary lift stations and 3 flood pump stations.
- ✓ **Lab**—monitors all major influent and effluent streams for the facility to ensure compliance with permitting requirements and assist in optimizing treatment efficiency.
- ✓ **Environmental Services**—ensures the highest standards of water and air quality to foster a healthier, more resilient environment, working in partnership with our community stakeholders.



Did You Know?

Our Statistics...

- We treat approximately 1.26B gallons of wastewater per month.
- The current population equivalent of Biochemical Oxygen Demand treatment capacity is almost 2M people due to the nature of industrial customers served.
- The sewer pipe in front of a typical residential house is six or eight inches in diameter. Sewer pipe diameter when it arrives at Water Pollution Control is eight feet in diameter.
- We produce 150-250 tons of bio-solids per day or enough to fill 6 to 12 side dump semi-trucks.
- The laboratory team generated approximately 160K data points for plant operation and permit compliance in FY 2024.
- The environmental team leveraged over \$200K in federal grant dollars for watershed improvements in FY 2024.
- In FY 2024, the maintenance team completed over 3K corrective work orders.

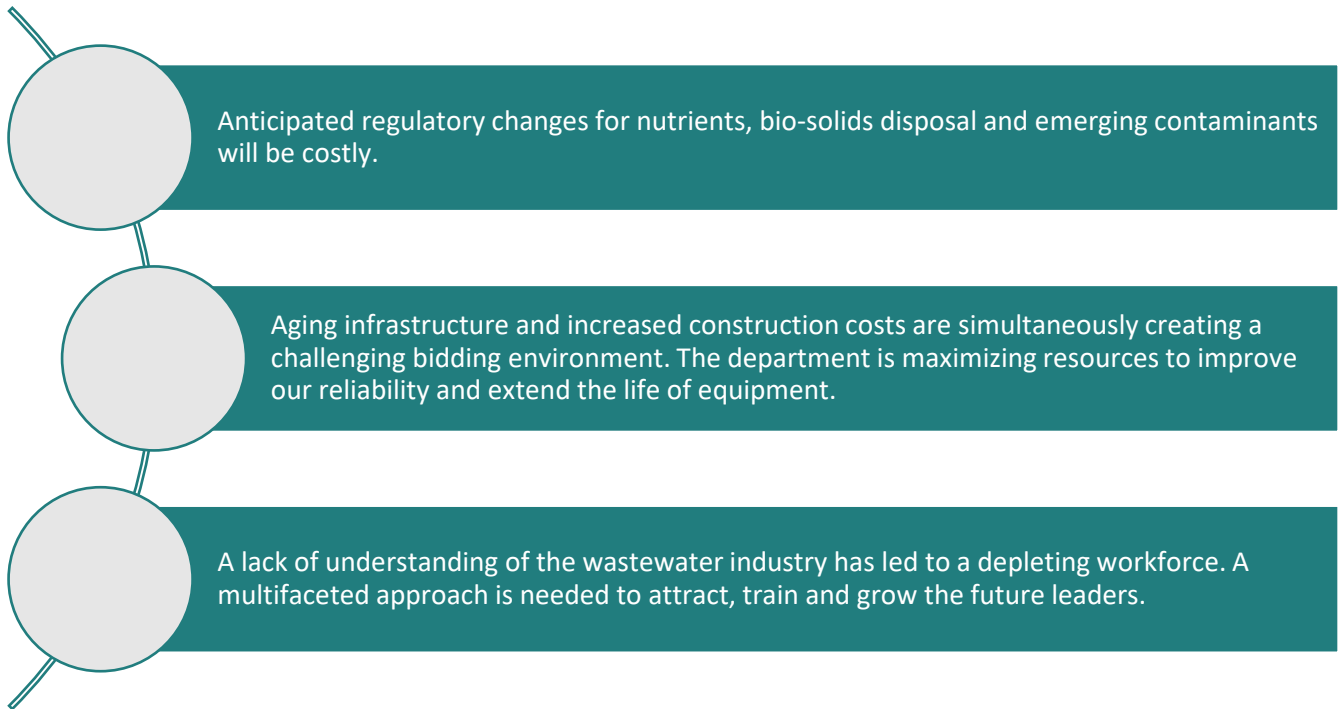
Our Recent Accomplishments...

- In FY 2024, was recognized by the Water Environment Federation with the George W. Burke, Jr. Safety Award for our culture of safety and well executed safety programs.
- Held a Citizens Water Academy in FY 2024 for 20 participants to educate them on wastewater, water, stormwater and other water related issues.
- In FY 2025, began construction on the largest single capital improvement project the City has ever constructed to develop a new, more efficient treatment process. This will also allow us to harness additional biogas and generate additional revenue through the sale of biogas.

GOALS

Department Goals	Key Measure	Target Goal	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
City Goal - GREEN CR					
Maintain compliance with National Pollutant Discharge Elimination System permit limits	% compliance and # of violations	100% compliance 0 violations	99.8% compliance 12 violations	100% compliance 0 violations	100% compliance 0 violations
City Goal - PROTECT CR					
Reduce Occupational Safety and Health Administration (OSHA) recordables	Number of recordable injuries	0 recordable injuries	1	0	0
Reference Key					
Meets or exceeds goal		Working to meet goal			

CHALLENGES & OPPORTUNITIES



FINANCIAL SUMMARY

Water Pollution Control	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 705,821	\$ -	\$ 572,446	\$ 572,446	100%
Charges for Services	\$ 46,917,756	\$ 46,753,382	\$ 50,335,361	\$ 3,581,979	8%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 10,968,213	\$ 69,819,281	\$ 99,000,000	\$ 29,180,719	42%
Other Revenue	\$ 4,297,644	\$ 704,100	\$ 1,453,365	\$ 749,265	106%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 62,889,434	\$ 117,276,763	\$ 151,361,172	\$ 34,084,409	29%
Expenditures					
Personal Services	\$ 9,008,416	\$ 9,707,702	\$ 10,291,325	\$ 583,623	6%
Discretionary Expenses	\$ 8,574,075	\$ 6,236,381	\$ 13,395,452	\$ 7,159,071	115%
Other Expenses	\$ 12,368,704	\$ 12,560,679	\$ 8,948,282	\$ (3,612,397)	-29%
Capital Outlay	\$ 23,532,052	\$ 84,192,000	\$ 103,502,473	\$ 19,310,473	23%
Debt Service	\$ 6,657,245	\$ 10,690,424	\$ 14,646,888	\$ 3,956,464	37%
Transfers Out - Interfund	\$ 192,208	\$ 232,958	\$ 70,172	\$ (162,786)	-70%
Total Expenditures	\$ 60,332,701	\$ 123,620,143	\$ 150,854,592	\$ 27,234,449	22%
Net Revenues over/(under) Expenditures	\$ 2,556,733	\$ (6,343,380)	\$ 506,580	\$ 6,849,960	

Budget Highlights

- Total budgeted FTEs of 86.74 remains unchanged from adjusted FY 2025 budget.
- The budget includes a 9% rate increase for sewer daily service charge and volumetric fees resulting in an increase of \$1.2M to \$14.7M for service charge revenue and \$929K to \$11.3M for volumetric revenue. Industrial rates will increase 6% for biochemical oxygen demand and 9% for flow, total suspended solids and Kjeldahl nitrogen resulting in an increase of \$2.6M to \$35.5M for special wastewater revenue.
- Contractual wastewater revenue is increasing \$796K to \$6M based on increased rates and projected usage levels.
- Shared revenue with the Sanitary Sewer Department will increase \$2M to \$18.1M.
- The budget includes intergovernmental revenue of \$572K for grants for watershed programs.
- Interest revenue is increasing \$749K to \$1.4M based on historical information and projections.
- Increases in discretionary expenses include \$700K for chemical supplies, \$572K for watershed program expenses funded by grants, \$236K for consulting services, \$233K for equipment repairs and maintenance, \$180K for loan fees, \$112K for utility area shared costs and \$117K for software maintenance.
- Increases in other expenses include \$698K for property insurance due to increases in the value of property, \$200K for natural gas and \$245K for finance, administrative area and information technology charges.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$103.5M. Funding includes \$99M in state revolving fund proceeds and \$4.5M from user fees. The largest budgeted expense of \$99.8M is for solids handling and nutrient reduction improvements.

Special Revenue Funds Summary



Special Revenue Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues derived from sources intended for a specific use that are required to be accounted for in a separate fund. A few of these revenue sources include property tax revenue from tax increment financing districts, road use tax revenue and hotel motel tax proceeds. Budget in special revenue funds can vary year to year. FY 2026 budget was based on historical information and projections of actual revenue and expenditures.

The table below summarizes the FY 2026 Special Revenue Fund budget.

Special Revenue Funds	FY 2024	FY 2025	FY 2026	Change	
	Actual	Adopted	Budget	From FY 2025	
		Budget		Incr / (Decr)	
Revenues					
Taxes	\$ 54,910,885	\$ 50,851,094	\$ 54,221,664	\$ 3,370,570	7%
Licenses & Permits	\$ 43,525	\$ 45,000	\$ 45,000	\$ -	0%
Intergovernmental Revenue	\$ 49,443,092	\$ 52,110,729	\$ 47,940,047	\$ (4,170,682)	-8%
Charges for Services	\$ 488,628	\$ 387,485	\$ 455,000	\$ 67,515	17%
Fines & Forfeits	\$ 6,300	\$ 100,000	\$ 100,000	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 3,986,617	\$ 2,458,359	\$ 2,550,039	\$ 91,680	4%
Transfers In - Interfund	\$ 2,913,203	\$ 2,003,344	\$ 1,985,053	\$ (18,291)	-1%
Total Revenues	\$ 111,792,250	\$ 107,956,011	\$ 107,296,803	\$ (659,208)	-1%
Expenditures					
Personal Services	\$ 1,610,208	\$ 1,906,738	\$ 1,923,664	\$ 16,926	1%
Discretionary Expenses	\$ 24,638,659	\$ 24,130,493	\$ 27,059,053	\$ 2,928,560	12%
Other Expenses	\$ 796,667	\$ 932,526	\$ 229,439	\$ (703,087)	-75%
Capital Outlay	\$ 302,836	\$ 43,300	\$ -	\$ (43,300)	-100%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out - Interfund	\$ 94,388,222	\$ 85,359,153	\$ 78,768,507	\$ (6,590,646)	-8%
Total Expenditures	\$ 121,736,593	\$ 112,372,209	\$ 107,980,662	\$ (4,391,547)	-4%
Net Revenues over/(under) Expenditures	\$ (9,944,343)	\$ (4,416,198)	\$ (683,859)	\$ 3,732,339	

Budget Highlights

FY 2026 special revenue fund revenue is budgeted at \$107.3M and expenses at \$108M. The largest revenue sources and planned uses include:

- \$26M in streets local options sales tax revenue for paving for progress projects.
- \$23.2M in tax increment financing property tax revenue for economic development payments (\$10.2M), debt (\$7.3M) and capital improvement projects (\$2.7M).
- \$18.9M in road use tax proceeds for general fund operating uses.
- \$15M of Iowa Flood Mitigation proceeds for flood control system improvements.
- \$13.9M in federal operating grants primarily associated with housing and community development programs.
- \$4M in hotel motel tax proceeds to fund a variety of expenses including funding for the Cedar Rapids Tourism Office, police support at entertainment venues, enterprise operating deficits, entertainment venue capital project needs, the City's Economic Development program and year two of two for non-profit organizations approved for funding through the Hotel Motel Application Program.

Tax Supported Capital Improvement Project Funds Summary



Tax Supported Capital Improvement Funds

TAX SUPPORTED CAPITAL IMPROVEMENT FUNDS

Tax supported capital improvement funds account for expenses and resources related to a variety of improvements including facilities, roads and the flood control system. These funds are typically financed with revenue other than enterprise or internal service fund monies with the exception of stormwater projects that are typically funded from stormwater utility rates. The table below summarizes the FY 2026 Tax Supported Capital Improvement Fund budget.

Tax Supported Capital Project Fund	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 17,491,392	\$ 10,284,000	\$ 15,726,000	\$ 5,442,000 53%
Charges for Services	\$ 74,054	\$ 20,000	\$ 22,500	\$ 2,500 13%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 63,633,427	\$ 56,200,000	\$ 46,450,000	\$ (9,750,000) -17%
Other Revenue	\$ 8,936,946	\$ 17,923,835	\$ 7,751,900	\$ (10,171,935) -57%
Transfers In - Interfund	\$ 87,306,637	\$ 62,617,301	\$ 56,150,515	\$ (6,466,786) -10%
Total Revenues	\$ 177,442,456	\$ 147,045,136	\$ 126,100,915	\$ (20,944,221) -14%
Expenditures				
Personal Services	\$ 354,524	\$ 150,620	\$ 236,572	\$ 85,952 57%
Discretionary Expenses	\$ 12,565,780	\$ 4,213,685	\$ 3,513,428	\$ (700,257) -17%
Other Expenses	\$ 774,883	\$ -	\$ 84,000	\$ 84,000 100%
Capital Outlay	\$ 144,233,640	\$ 179,830,827	\$ 172,925,757	\$ (6,905,070) -4%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 12,543,692	\$ 1,616,181	\$ 18,000	\$ (1,598,181) -99%
Total Expenditures	\$ 170,472,520	\$ 185,811,313	\$ 176,777,757	\$ (9,033,556) -5%
Net Revenues over/(under) Expenditures	\$ 6,969,936	\$ (38,766,177)	\$ (50,676,842)	\$ (11,910,665)

Budget Highlights

In FY 2026 the total revenue budget is \$176.8M. Funding includes a variety of sources including \$46.5M from general obligation bonds, \$15.7M from federal, state or local grants, \$6.6M in contributions, \$50.7M of cash on hand and \$56.2M of transfers in. Transfers in include streets local option sales tax revenue, Iowa Flood Mitigation Program revenue, tax increment financing revenue, road use tax revenue, storm water utility revenue from user fees and other miscellaneous sources. In FY 2026, the total expenditure budget is decreasing \$9M to \$176.8M based on planned improvements. The table below summarizes the expenditure budget by area.

Fund	FY 2026 Expense Budget	Fund	FY 2026 Expense Budget
Flood Control System Improvements	\$ 81,040,420	Traffic Improvements	\$ 1,905,544
Street Improvements	\$ 41,827,646	City Facility Improvements	\$ 830,000
Library Improvements	\$ 10,330,830	Park Improvements	\$ 798,446
Connect CR Improvements	\$ 9,642,346	Riverwall Improvements	\$ 475,000
Stormwater Improvements	\$ 7,226,000	Information Technology Improvements	\$ 400,000
Recreation Improvements	\$ 6,364,000	Non-departmental	\$ 250,000
Bridge Improvements	\$ 5,000,000	Building Demolition Improvements	\$ 150,000
Trail Improvements	\$ 4,853,525	Veterans Memorial Building Improvements	\$ 140,000
Forestry Improvements	\$ 3,350,000	Downtown Improvements	\$ 100,000
Miscellaneous Improvements	\$ 2,076,000	Total	\$ 176,759,757

Tax Supported Debt Service Fund Summary



Tax Supported Debt Service Fund

TAX SUPPORTED DEBT SERVICE FUND

The tax supported debt service funds account for the accumulation of resources for and the payment of principal, interest and related costs for long-term debt primarily issued for capital improvements. Debt related to enterprise funds is shown by fund in the enterprise fund section of this book.

The table below summarizes the FY 2026 Debt Service Fund budget.

Tax Supported Debt Service Fund	FY 2024	FY 2025	FY 2026	Change	
	Actual	Adopted	Budget	From FY 2025	
		Budget		Incr / (Decr)	
Revenues					
Taxes	\$ 28,995,880	\$ 31,246,339	\$ 34,280,368	\$ 3,034,029	10%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 1,127,625	\$ 1,088,355	\$ 980,674	\$ (107,681)	-10%
Charges for Services	\$ -	\$ -	\$ -	\$ -	0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 382,817	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 3,318,223	\$ -	\$ -	\$ -	0%
Transfers In - Interfund	\$ 3,522,326	\$ 4,079,741	\$ 4,549,966	\$ 470,225	12%
Total Revenues	\$ 37,346,872	\$ 36,414,435	\$ 39,811,008	\$ 3,396,573	9%
Expenditures					
Personal Services	\$ -	\$ -	\$ -	\$ -	0%
Discretionary Expenses	\$ -	\$ -	\$ -	\$ -	0%
Other Expenses	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 31,859,604	\$ 34,714,496	\$ 36,630,614	\$ 1,916,118	6%
Transfers Out - Interfund	\$ 2,261,632	\$ 1,699,939	\$ 3,180,395	\$ 1,480,456	87%
Total Expenditures	\$ 34,121,236	\$ 36,414,435	\$ 39,811,008	\$ 3,396,573	9%
Net Revenues over/(under) Expenditures	\$ 3,225,635	\$ -	\$ -	\$ -	

Budget Highlights

In FY 2026, the debt service cost for general long-term debt is increasing \$1.9M to \$36.6M. Debt service expenses will be funded from property tax revenue, tax increment financing revenue and backfill proceeds from the State of Iowa.

The \$34.3M in property tax revenue is derived from the debt service levy of \$4.01725/\$1000 of taxable valuation. This levy increased by \$0.175. The levy change includes:

- An increase of \$0.22 for the flood control system to allow the City to issue \$36M in general obligation bonds for the City's Flood Control System.
- A decrease of \$0.045 relating to the non-flood portion of the debt levy that was reallocated to the other employee benefit levy to fund a portion of an increase in health care expenses.

Trust & Agency Funds Summary



Trust and Agency Funds

TRUST AND AGENCY FUNDS

Trust and agency funds account for assets held by the City in a trustee or custodial capacity. Trust and agency funds include police retirement, fire retirement and payroll funds. The majority of property tax revenue received to these funds are transferred to the general fund to fund eligible expenses.

The table below summarizes the FY 2026 Trust and Agency Fund budget.

Trust and Agency Funds	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budget	Change From FY 2025 Incr / (Decr)
Revenues				
Taxes	\$ 24,856,110	\$ 25,124,733	\$ 27,309,264	\$ 2,184,531 9%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 1,049,027	\$ 954,520	\$ 853,129	\$ (101,392) -11%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 1,005	\$ -	\$ -	\$ - 0%
Transfers In - Interfund	\$ -	\$ -	\$ -	\$ - 0%
Total Revenues	\$ 25,906,142	\$ 26,079,253	\$ 28,162,393	\$ 2,083,139 8%
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 0	\$ 100	\$ 100	\$ - 0%
Other Expenses	\$ 759,781	\$ 815,723	\$ 765,000	\$ (50,723) -6%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out - Interfund	\$ 24,988,139	\$ 25,263,430	\$ 27,397,293	\$ 2,133,862 8%
Total Expenditures	\$ 25,747,920	\$ 26,079,253	\$ 28,162,393	\$ 2,083,139 8%
Net Revenues over/(under) Expenditures	\$ 158,222	\$ -	\$ -	\$ -

Budget Highlights

The FY 2026 Trust and Agency Funds revenue and expenditure budget is increasing by \$2.1M to \$28.2M. The \$27.3M in property tax revenue is derived from three levies for employee benefit costs. Combined, these three levies will increase by \$0.125 to \$3.49477/\$1000 of taxable valuation. The liability & property self-insurance levy will increase five cents, the police & fire retirement levy will increase four cents and the FICA & IPERs levy will increase of four cents to fund increased employee benefit costs.

Capital Improvement Projects

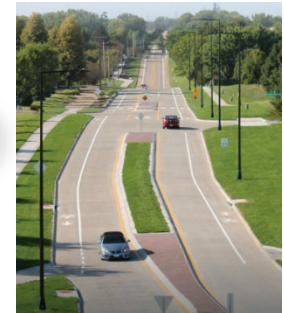
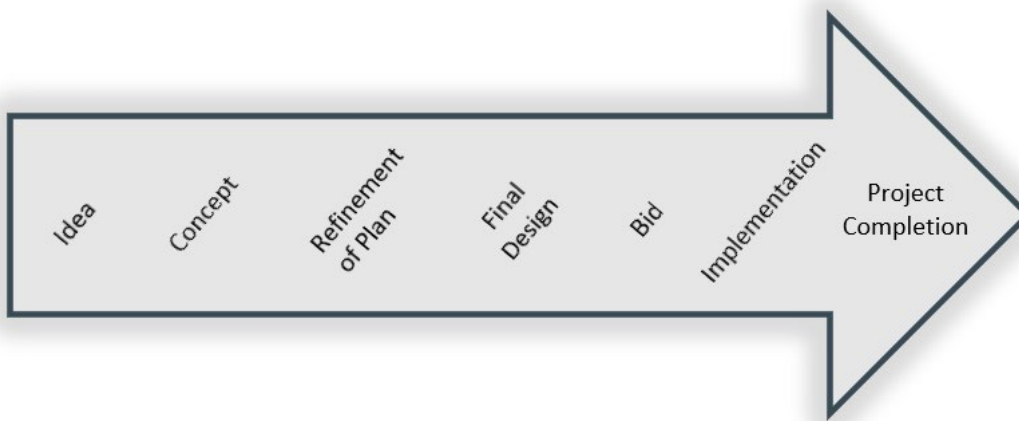


Capital Improvement Projects

BUDGET PROCESS

A capital improvement project includes additions, improvements, or extensions of infrastructure, buildings, technology, equipment and land purchases. Capital expenditures include all pieces of a project such as design, acquisition, purchase of goods/materials and/or construction. The project must cost more than \$5K and have an estimated useful life in excess of two years. Financial activity for each project is tracked, monitored and reported separately.

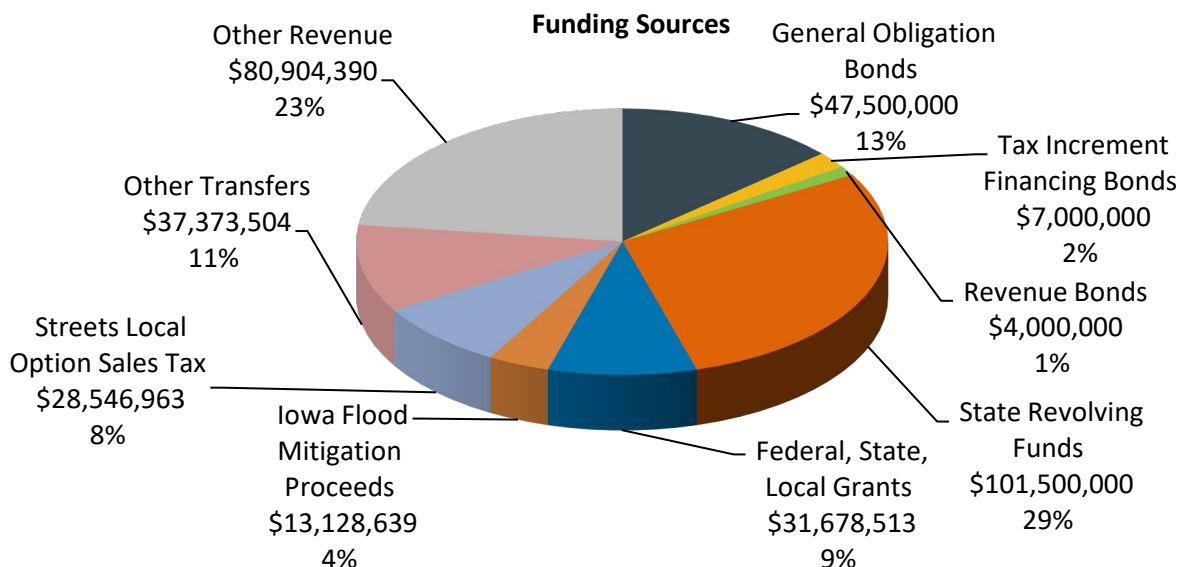
Budgeting for capital improvement projects is a collaborative process. Each department identifies project needs based on infrastructure condition or capacity, safety concerns, regulatory requirements, availability of grant funding or coordination with development projects. The Finance Department sets the maximum amount of debt that will be issued based on levels that are financially affordable. After departments finalize their requests, the director team meets to review and finalize the list that will be proposed to the City Council for approval as part of the budget process. The process of determining which projects will be included in the budget includes reviewing not only the merits of the project, priority of the project compared to other projects, the overall impact of the recommended funding, but also the current and future year operating impact.



FY 2026

CAPITAL IMPROVEMENT PROJECTS

There is \$351.6M of planned funding sources for the capital improvement projects in FY 2026 as shown below.



Other revenue includes sources such as cash on hand due to the timing of projects, contributions and donations.

The budget includes issuing \$47.5M in general obligation bonds to the areas below.

Area	FY 2026 Allocation of General Obligation Bonds
Flood Control System Improvements	\$ 36,000,000
Public Works (staff time, streets, sidewalk, bridge, trail improvements)	\$ 5,387,554
Facility Improvements	\$ 1,440,000
Parks and Recreation Improvements (Releaf Cedar Rapids Program, trail repairs, master plan update)	\$ 1,368,446
Americans with Disabilities Act Improvements	\$ 1,354,000
Public Safety Radio Replacements	\$ 1,050,000
Library Books and Materials	\$ 500,000
Information Technology Improvements	\$ 400,000
Grand Total	\$ 47,500,000

In addition, the budget includes the intent utilize Iowa's State Revolving Fund program to obtain low-interest loans to finance the following projects:

Area	Project	FY 2026 Allocation of State Revolving Funds
Water Pollution Control Improvements	Facility Improvements	\$ 99,000,000
Water Improvements	Collector Wells 8 and 9	\$ 500,000
	Northwest Water Treatment Plant Expansion	\$ 2,000,000
Grand Total		\$ 101,500,000

The total cost of the FY 2026 capital improvement project expenditure budget is \$349.7M. The largest funds in terms of expenditures are Water Pollution Control and Flood Control System improvements.

Fund	FY 2026 Expense Budget	Fund	FY 2026 Expense Budget
Water Pollution Control Improvements	\$ 103,502,473	Miscellaneous Improvements	\$ 2,076,000
Flood Control System Improvements	\$ 81,040,420	Transit Improvements	\$ 1,965,050
Street Improvements	\$ 41,827,646	Traffic Improvements	\$ 1,905,544
The Eastern Iowa Airport Improvements	\$ 26,932,501	City Facility Improvements	\$ 830,000
Parking Improvements	\$ 14,028,920	Park Improvements	\$ 798,446
Water Improvements	\$ 13,283,000	Riverwall Improvements	\$ 475,000
Sanitary Sewer Improvements	\$ 10,550,000	Information Technology Improvements	\$ 400,000
Library Improvements	\$ 10,330,830	Non-departmental	\$ 250,000
Connect CR Improvements	\$ 9,642,346	ImOn Ice Improvements	\$ 250,000
Stormwater Improvements	\$ 7,226,000	Facility Maintenance Improvements	\$ 210,000
Recreation Improvements	\$ 6,364,000	Building Demolition Improvements	\$ 150,000
Bridge Improvements	\$ 5,000,000	Veterans Memorial Building Improvements	\$ 140,000
Trail Improvements	\$ 4,853,525	Golf Improvements	\$ 107,500
Forestry Improvements	\$ 3,350,000	Downtown Improvements	\$ 100,000
Joint Communication Improvements	\$ 2,100,000	Paramount Theatre Improvements	\$ 15,000
		Total	\$ 349,704,201

Future year detail of projects for FY 2027+ are excluded from this document as projects can fluctuate year to year based on a variety of factors including funding, timing and City priorities.

SIGNIFICANT NON-RECURRING CAPITAL IMPROVEMENTS

Included in the FY 2026 budget are several significant non-recurring capital improvement projects. A project is considered significant if the total project cost is \$5M or greater. Non-recurring projects are additions to current infrastructure or new infrastructure and do not include repair or replacement of current infrastructure.

Operating impacts vary depending on the type or size of a project and could result in increases/decreases in expenses as well as additional revenue generated or have no impact. FY 2026 projects have minimal or no impact and are absorbed into the existing operating budgets. This occurs when savings on maintenance in one location can be reallocated to another. For instance, the reconstruction of a current road may result in reduced maintenance operating costs at that location which will enable the City to utilize that savings on another location that has a need. In FY 2026, the significant non-recurring projects are as follows.

Project:	Connect CR		
Scope:	Development of Cedar Lake for public use including trailhead, park shelter, canoe and kayak launches, floating docks, fishing piers, nature themed playground and general park amenities. Construction of a new bicycle and pedestrian bridge over the Cedar River to connect southwest side and southeast side of Cedar Rapids near Czech Village / Newbo area.		
FY 2026 Cost:	\$9,642,346	Projected Cost To Completion:	\$31,870,300
FY 2026 Funding Sources: Transfer from tax increment financing revenue, contributions, cash on hand			
Annual Operating Impact: \$5,001 - \$50,000			
Description of Operating Impact: Structural review or repair of new amenities as they age, repair of minor trail defects, mowing, biennial bridge inspections, annual maintenance including snow removal and seasonal closure/opening.			



Project:	Flood Control System
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Scope:	The Flood Control System is designed to convey the same water volume as the flood of 2008, reducing flood risk through the heart of Cedar Rapids on both the west and east sides of the river.		
FY 2026 Cost:	\$81,040,420	Projected Cost To Completion:	\$1,250,000,000
FY 2026 Funding Sources: General obligation bonds, Iowa flood mitigation revenue, grants, contributions, cash on hand			
Annual Operating Impact: > \$100,000			
Description of Operating Impact: Maintenance of pump stations, floodwalls, gates, trails and levees.			

Project:	Americans with Disability Act Improvements		
Scope:	Improvements to curb ramps, facilities, parking, parks and recreation retrofits and upgrades.		
FY 2026 Cost:	\$1,354,000	Projected Cost To Completion:	\$48,011,500
FY 2026 Funding Sources: General obligation bonds			
Annual Operating Impact: \$1 - \$5,000			
Description of Operating Impact: Quarterly code verification compliance checks and structure maintenance.			

Project:	Lightline Loop		
Scope:	Development of southwest side of Cedar Rapids in Czech Village area including a new roundhouse building, new gateway signs, new B Avenue woonerf with all the streetscape amenities, reconstruction of 18 th Avenue SW from A Street to C Street SW, new decorative streetlights, new pedestrian promenade with decorative art elements, landscaping and vegetation and furniture.		
FY 2026 Cost:	\$14,428,161	Projected Cost To Completion:	\$18,372,100
FY 2026 Funding Sources: General obligation bonds, tax increment financing, local option sales tax, state grant, road use tax, cash on hand			
Annual Operating Impact: \$5,001 - \$50,000			
Description of Operating Impact: Maintenance costs including snow removal, street sweeping, mowing, utilities, janitorial and staff to operate a new facility.			



Project:	1 st and 1 st Westside Parking Garage		
Scope:	Development of a new parking structure on the west side of the city.		
FY 2026 Cost:	\$14,028,920	Projected Cost To Completion:	\$22,850,000
FY 2026 Funding Sources: Tax increment financing bonds			
Annual Operating Impact: Will generate revenue to fund operating costs			
Description of Operating Impact: Currently under further review.			



Project:	Westside Library		
Scope:	The acquisition conveyance, design and construction of a new westside library on Sandberg Lane between 20 th Avenue and 18 th Avenue SW.		
FY 2026 Cost:	\$9,830,830	Projected Cost To Completion:	\$23,664,700
FY 2026 Funding Sources: Grants, contributions			
Annual Operating Impact: \$1 - \$5,000			
Description of Operating Impact: Rent budget for the current Ladd Library will be repurposed to fund the majority of new operating costs for the new facility. Will need maintenance of parking lots, landscaping and exterior of the building.			



Project:	Tower Terrace Road NE from east of C Avenue to Alburnett Road		
Scope:	Construction of new concrete urban section roadway with sidewalk and trail.		
FY 2026 Cost:	\$150,000	Projected Cost To Completion:	\$12,867,200
FY 2026 Funding Sources: General obligation bonds			
Annual Operating Impact: \$1 - \$5,000			
Description of Operating Impact: A new street and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning.			

Project:	Wright Brothers Boulevard Widening of Interstate 380 Approaches		
Scope:	Pavement widening at the intersections of 6 th Street & Wright Brothers Boulevard and Earhart Lane & Wright Brothers Boulevard to add capacity due to a new interstate interchange under construction by Iowa Department of Transportation.		
FY 2026 Cost:	\$4,200,000	Projected Cost To Completion:	\$7,636,400
FY 2026 Funding Sources: Tax increment financing bonds, federal grant			
Annual Operating Impact: \$1 - \$5,000			
Description of Operating Impact: Additional pavement will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning.			

Project:	Mt Vernon Road and 8 th Avenue Roundabout		
Scope:	Construct a roundabout to improve safety and operations of the intersection. Pedestrian improvements will also be constructed with this project.		
FY 2026 Cost:	\$2,600,000	Projected Cost To Completion:	\$10,536,400
FY 2026 Funding Sources: Cash on hand			
Annual Operating Impact: No impact			
Description of Operating Impact: Anticipated to have no additional operating costs or savings.			

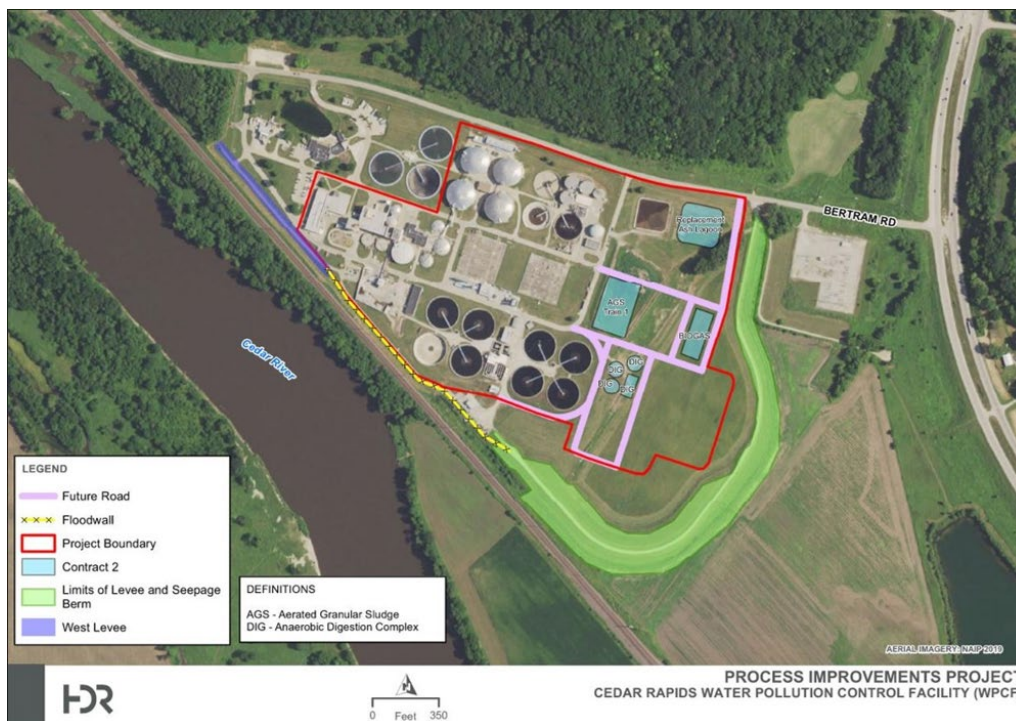
Project:	Lindale Trail Extension		
Scope:	Extension of the Lindale Trail from just east of C Avenue NE west to connect the Cedar Valley Nature Trail along Center Point Road NE.		
FY 2026 Cost:	\$300,000	Projected Cost To Completion:	\$7,164,800
FY 2026 Funding Sources: General obligation bonds			
Annual Operating Impact: \$5,001 - \$50,000			
Description of Operating Impact: Additional trail pavement will require snow removal, mowing and future sealing.			

Project:	Water Collector Wells 8 and 9		
Scope:	Install new collector wells to provide additional raw water to water treatment plants.		
FY 2026 Cost:	\$500,000	Projected Cost To Completion:	\$12,863,000
FY 2026 Funding Sources: State revolving fund loan			
Annual Operating Impact: No impact			
Description of Operating Impact: Anticipated to have no additional operating costs or savings.			

Project:	Northwest Water Treatment Plant Expansion		
Scope:	Expansion of softener basins and filters at Northwest Water Treatment Plant.		
FY 2026 Cost:	\$2,000,000	Projected Cost To Completion:	\$94,363,500
FY 2026 Funding Sources: State revolving fund loan, utility user fees			
Annual Operating Impact: Will generate revenue			
Description of Operating Impact: Expanded capacity will increase Water revenues.			

Project:	South Hoosier Lift Station Improvements		
Scope:	Increase capacity of existing lift station.		
FY 2026 Cost:	\$4,243,000	Projected Cost To Completion:	\$6,693,800
FY 2026 Funding Sources: Utility user fees			
Annual Operating Impact: \$5,000 - \$50,000			
Description of Operating Impact: Maintenance costs due to increase in size of existing lift station.			

Project:	Water Pollution Control Solids Handling and Nutrient Reduction Project		
Scope:	Design and construct new and expanded solids processing and nutrient reduction facilities.		
FY 2026 Cost:	\$99,802,473	Projected Cost To Completion:	\$355,007,500
FY 2026 Funding Sources: State revolving fund loan, utility user fees			
Annual Operating Impact: > \$100,000			
Description of Operating Impact: Anticipated increases in operating costs such as gas and electricity. The project also has the potential to provide future revenue from the sale of gas or renewable energy credits which may offset some of the additional operating costs.			



See book 2 for the complete list of projects included in the FY 2026 budget.

Debt



Debt Highlights

DEBT LIMITS

The State Code of Iowa limits the amount of debt a city can incur to 5% of assessed market value. The City has set a target for the City's general obligation outstanding debt at 80%, (except due to extenuating circumstances such as disasters) of the limit prescribed by State statute or 4% of assessed market value. These levels are consistent with the City's creditworthiness objectives. Below is a history of the debt limit and capacity available. At the end of FY 2026, the City anticipates available debt capacity for bonding to be \$178M or at 28%.

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Projected FY 2026
Assessed value	\$12,382,117,703	\$13,045,820,684	\$13,627,581,442	\$15,351,138,321	\$15,892,282,431
Multiplied by City Limitation	4%	4%	4%	4%	4%
Debt limit	\$ 495,284,708	\$ 521,832,827	\$ 545,103,258	\$ 614,045,533	\$ 635,691,297
Less outstanding debt	334,460,000	366,140,000	396,830,000	431,270,000	457,285,000
Capacity Available	\$ 160,824,708	\$ 155,692,827	\$ 148,273,258	\$ 182,775,533	\$ 178,406,297
Percent of capacity available	32%	30%	27%	30%	28%
Percent of debt applicable to limit	68%	70%	73%	70%	72%

BOND RATINGS

The City of Cedar Rapids seeks to maintain the highest possible credit ratings for all categories of short and long-term general obligation and revenue debt without compromising the delivery of basic City services and the achievement of adopted City policy objectives. The City recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Nevertheless, the City is committed to ensuring that actions within their control are prudent.

In April 2024, the City's bond rating for outstanding general obligation debt was rated Aa1 with a stable outlook by Moody's Investor Services. Aa1 is the second highest rating that can be achieved. Moody's rated the City's water debt as Aa2. Moody's recognized the City's diverse local economy that serves as a regional economic center for eastern Iowa, its strong fund balance and liquidity and unlimited rate setting authority with a strong rate setting history for water and sewer.

DEBT OBLIGATIONS

\$74M is budgeted for debt service principal and interest expenses in FY 2026, which is an increase of \$5.8M from FY 2025. FY 2026 includes debt service expenses of \$45.6M for general obligation bonds, \$15.6M for revenue bonds and \$13M relating to state revolving fund loans.

FY 2026 Budget	Tax Supported Debt Service Fund Budget	Enterprise Debt Service Fund Budget	Total Budget
Bond Principal	\$ 22,182,788	\$ 17,697,212	\$ 39,880,000
Other Debt Principal	\$ -	\$ 7,426,000	\$ 7,426,000
Bond Interest Expense	\$ 14,447,825	\$ 6,833,999	\$ 21,281,824
Other Debt Interest Expense	\$ -	\$ 5,601,084	\$ 5,601,084
Total	\$ 36,630,614	\$ 37,558,294	\$ 74,188,908

Tax supported general obligation bond debt service expenses are funded from property tax revenue, tax increment financing revenue, backfill proceeds from the state, hotel operating revenue and parking operating revenue. Water, sanitary sewer and water pollution control debt service expenses are funded through user fees. FY 2026 includes large, multiple year improvements to the City's water and sewer systems. To fund the costs, the City will issue \$4M in revenue bonds and \$101.5M in state revolving fund loans. To fund improvements in FY 2026 at these levels, as well as operating needs, the Water Department daily service charge will increase by 5% and volumetric will increase by 2-4% depending on the step. Both the sewer daily service charge and volumetric charge will increase by 9% and industrial rates will increase by 6% for biochemical oxygen demand and 9% for flow, total suspended solids and Kjeldahl nitrogen.

The below schedules show the debt obligations by fund across the City for general obligation bonds issued.

Tax Supported Debt Fund			Alliant PowerHouse & Hilton Debt Fund			Paramount Debt Fund		
Fiscal Year			Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest	Ending	Principal	Interest
2026	22,182,788	14,447,825	2026	5,431,000	917,499	2026	16,950	13,291
2027	17,260,375	13,613,330	2027	5,550,000	824,189	2027	17,841	12,443
2028	17,673,788	12,881,802	2028	5,655,000	721,404	2028	18,734	11,551
2029	18,442,763	12,129,254	2029	5,790,000	607,919	2029	19,694	10,614
2030	18,073,238	11,389,800	2030	4,990,000	488,191	2030	20,587	9,630
2031 - 2035	85,735,106	47,238,735	2031 - 2035	12,525,000	1,179,846	2031 - 2035	115,328	35,863
2036 - 2040	78,613,904	32,112,639	2036 - 2040	3,165,000	453,965	2036 - 2040	133,043	18,327
2041 - 2045	51,222,692	18,950,652	2041 - 2045	1,615,000	71,121	2041 - 2045	42,436	1,914
2046 - 2050	38,230,000	10,204,003	2046 - 2050	-	-	2046 - 2050	-	-
2051 - 2055	24,725,000	2,840,208	2051 - 2055	-	-	2051 - 2055	-	-
Total	\$ 372,159,654	\$ 175,808,247	Total	\$ 44,721,000	\$ 5,264,134	Total	\$ 384,613	\$ 113,631

Purpose of obligations: Improvements, additions, and/or extensions of Joint Communications Infrastructure, Vehicles, Equipment, Streets, Stormwater, Bridges, Traffic Signals, Parks, Fire, Forestry, Police, Recreation, Riverfront, Ushers Ferry, Veterans Memorial, Library, Downtown, Aquatics, Trails, Disaster Recovery, Flood Control System, Information Technology Infrastructure, Facilities

Purpose of obligations: Alliant Powerhouse Complex and Doubletree by Hilton

Purpose of obligations: Paramount Theater

Water Pollution Control Debt Fund			Water Debt Fund			Parking Debt Fund		
Fiscal Year			Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest	Ending	Principal	Interest
2026	710,000	26,550	2026	145,000	6,275	2026	470,935	478,556
2027	360,000	9,000	2027	135,000	3,375	2027	501,317	462,856
2028	-	-	2028	-	-	2028	528,400	438,651
2029	-	-	2029	-	-	2029	554,682	412,825
2030	-	-	2030	-	-	2030	585,064	385,436
2031 - 2035	-	-	2031 - 2035	-	-	2031 - 2035	3,055,480	1,499,304
2036 - 2040	-	-	2036 - 2040	-	-	2036 - 2040	2,868,391	820,496
2041 - 2045	-	-	2041 - 2045	-	-	2041 - 2045	1,593,162	144,605
2046 - 2050	-	-	2046 - 2050	-	-	2046 - 2050	-	-
2051 - 2055	-	-	2051 - 2055	-	-	2051 - 2055	-	-
Total	\$ 1,070,000	\$ 35,550	Total	\$ 280,000	\$ 9,650	Total	\$ 10,157,431	\$ 4,642,730

Purpose of obligations: Improvements, extensions, additions to Water Pollution Control System

Purpose of obligations: Improvements, extensions, additions to Water System

Purpose of obligations: Improvements, extensions, additions to Parking System

Sanitary Sewer Debt Fund			Transit Fund			Golf Fund		
Fiscal Year			Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest	Ending	Principal	Interest
2026	505,000	17,700	2026	12,821	17,775	2026	100,506	61,036
2027	170,000	4,250	2027	13,470	17,134	2027	61,997	57,793
2028	-	-	2028	14,145	16,460	2028	64,934	54,943
2029	-	-	2029	14,882	15,753	2029	67,979	52,050
2030	-	-	2030	15,558	15,009	2030	70,553	49,137
2031 - 2035	-	-	2031 - 2035	90,389	62,649	2031 - 2035	393,697	200,912
2036 - 2040	-	-	2036 - 2040	114,396	38,506	2036 - 2040	405,265	118,633
2041 - 2045	-	-	2041 - 2045	95,528	9,820	2041 - 2045	286,182	38,720
2046 - 2050	-	-	2046 - 2050	-	-	2046 - 2050	-	-
2051 - 2055	-	-	2051 - 2055	-	-	2051 - 2055	-	-
Total	\$ 675,000	\$ 21,950	Total	\$ 371,189	\$ 193,106	Total	\$ 1,451,112	\$ 633,224
Purpose of obligations: Improvements, extensions, additions to Sanitary Sewer System			Purpose of obligations: Improvements, additions to Transit			Purpose of obligations: Improvements, additions to Golf		

The below schedules show the debt obligations by fund across the City for revenue bonds issued.

Water Pollution Control Debt Fund			Water Debt Fund			Sanitary Sewer Debt Fund		
Fiscal Year			Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest	Ending	Principal	Interest
2026	3,415,000	1,330,510	2026	5,750,000	3,396,302	2026	1,140,000	568,505
2027	3,555,000	1,183,110	2027	5,965,000	3,170,463	2027	1,190,000	518,705
2028	3,660,000	1,063,629	2028	6,180,000	2,916,056	2028	1,245,000	472,230
2029	3,790,000	930,585	2029	6,415,000	2,665,363	2029	1,295,000	420,980
2030	3,535,000	803,816	2030	6,935,000	2,426,288	2030	1,300,000	372,005
2031 - 2035	14,280,000	2,473,245	2031 - 2035	29,730,000	8,566,056	2031 - 2035	5,925,000	1,190,385
2036 - 2040	7,345,000	597,513	2036 - 2040	18,625,000	3,963,094	2036 - 2040	3,800,000	395,781
2041 - 2045	490,000	21,838	2041 - 2045	9,400,000	1,032,763	2041 - 2045	570,000	26,681
2046 - 2050	-	-	2046 - 2050	-	-	2046 - 2050	-	-
2051 - 2055	-	-	2051 - 2055	-	-	2051 - 2055	-	-
Total	\$ 40,070,000	\$ 8,404,245	Total	\$ 89,000,000	\$ 28,136,383	Total	\$ 16,465,000	\$ 3,965,273
Purpose of obligations: Improvements, extensions, additions to Water Pollution Control System			Purpose of obligations: Improvements, extensions, additions to Water System			Purpose of obligations: Improvements, extensions, additions to Sanitary Sewer System		

The below schedules show the debt obligations by fund across the City for state revolving fund loans received.

Water Pollution Control Debt Fund			Water Debt Fund		
Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest
2026	4,130,000	5,034,828	2026	3,296,000	502,898
2027	3,768,000	6,767,667	2027	3,386,000	445,218
2028	3,963,000	6,659,385	2028	3,478,000	385,963
2029	4,073,000	6,541,690	2029	3,573,000	325,098
2030	4,576,000	6,420,813	2030	1,022,000	262,570
2031 - 2035	26,196,000	29,593,691	2031 - 2035	5,425,000	1,037,278
2036 - 2040	29,538,000	24,847,902	2036 - 2040	5,990,000	543,235
2041 - 2045	35,571,000	19,213,708	2041 - 2045	2,567,000	67,603
2046 - 2050	42,010,000	12,460,574	2046 - 2050	-	-
2051 - 2055	44,020,000	4,422,753	2051 - 2055	-	-
Total	\$ 197,845,000	\$ 121,963,011	Total	\$ 28,737,000	\$ 3,569,860
Purpose of obligations: Improvements, extensions, additions to Water Pollution Control System			Purpose of obligations: Improvements, extensions, additions to Water System		

REVENUE BOND COVERAGE REQUIREMENTS

Debt service coverage is a statistic used by Moody’s to assess the financial health of a utility revenue system. The magnitude by which net revenues are sufficient to cover debt service shows a utility’s margin to tolerate business risks or declines in demand while still assuring repayment of debt. For utility departments that issue revenue bonds, the City of Cedar Rapids strives to maintain a balance between the debt coverage and days of cash on hand to ensure revenue bond ratings remain at or above the Aa2 level. FY 2026 debt service coverage calculations are shown below.

FY 2026 Debt Service Coverage Calculation		
	Water	Sewer Combined
Revenue*	\$ 54,765,914	\$ 71,419,437
Expenses*	\$ (33,711,190)	\$ (38,467,334)
Net revenue for debt service	\$ 21,054,724	\$ 32,952,103
Debt Service Expenses	\$ 13,096,475	\$ 16,878,093
Debt Coverage Ratio - All Debt	1.61	1.95
*Includes applicable revenue and expenses		

Supplemental Information



REQUESTS EXCLUDED FROM THE BUDGET

As part of the budget process, General Fund and Internal Service Fund departments can submit funding requests to reduce revenue budgeted or to increase spending for equipment, operating needs and/or improvement projects. Enterprise Fund departments can submit requests for positions. These are the requests excluded from the budget.

Operational Requests Excluded From The Budget

\$7.8M in operating requests were submitted from departments and are excluded from the budget.

Building Services

- 1 Administrative FTE

City Attorney

- 1 Attorney FTE and associated costs
- Travel, training and conferences
- External legal services
- Office supplies
- Printing costs
- Equipment

City Manager

- 1 Quality Control Manager FTE
- Facilities Study and Management System
- Reduction to OurCR advertising revenue
- Training
- Various program costs

Civil Rights

- 1 Civil Rights Investigator FTE and associated costs
- External legal services

Community Development

- Housing program initiatives

Development Services

- Reduction to right of way revenue
- Travel, training and conferences
- Overtime
- Books and subscriptions

Finance

- 1 Budget Analyst FTE

Fire

- 4 Firefighter FTEs
- 1 Project Manager FTE
- 1 Emergency Medical Service Program Manager FTE and associated costs
- 2 Fire Inspector FTEs
- Training
- Disposal costs
- Overtime
- Software maintenance
- Scanning costs
- Hose
- Neighborhood program funding

Fleet Services

- Parts
- Commercial service costs
- Increase in mechanic wages

Golf

- 1 Assistant Golf Course Superintendent FTE
- 1.44 Temporary Seasonal FTE
- Seasonal wage increases

Human Resources

- 1 Employee & Labor Relations Manager FTE
- Advertising

Information Technology

- Computer software and equipment maintenance
- Phone costs
- Compliance, network and security audits
- Learning Management System
- Expanded service management support and enhancements

Information Technology (continued)

- AI implementation services
- Upgraded computer storage
- Contracted support/services
- Other annual maintenance

Joint Communications

- 3 Dispatcher FTEs
- 1 Supervisor FTE
- 0.75 Clerical FTE
- Annual software maintenance

Library

- 1 School and Outreach Liaison FTE
- Common area maintenance and snow removal at Ladd Library
- Electricity

Parks and Recreation

- Seasonal wage increases
- .62 Roundhouse FTE and associated costs
- 1 Community Outreach & Engagement Coordinator FTE and associated costs
- 1 Administrative Assistant FTE
- 1 Urban Forester FTE
- Park maintenance supplies
- Contracted labor and services
- .42 Aquatics FTE
- Rental fees for Summer Camp
- Playground woodchips
- 1 Trails Program Supervisor FTE

Police

- 1 Animal Control Maintenance Lead FTE
- Animal supplies and services
- Travel, training and conferences
- Accreditation Fee
- Postage and freight
- Promotional testing
- Recruiting program expenses

Public Works

- 1 Utility Coordinator FTE
- 1 Traffic Control Maintenance Worker FTE
- .25 Seasonal FTE
- Paint supplies
- Signal supplies
- Seasonal wage increase for engineering interns

Street Lighting

- Lighting replacement costs for utility-owned street lights

Stormwater

- 1 Sewer Camera Maintenance Worker FTE
- 1 Sewer Maintenance Worker FTE

Operational Equipment Requests Excluded From The Budget

\$2.1M in equipment requests were submitted from departments and are excluded from the budget.

City Manager

- Media room equipment
- Furniture replacement

Fire

- Turnout gear
- Gear washer
- Air compressor
- Fitness equipment
- Electric vehicle stop plug

Fire (continued)

- Investigative scene scanner
- Ice suits
- Waterwog for boat

Information Technology

- iPads, monitors and computers
- Badge access equipment for fire stations

Joint Communications

- 911 logging recorder
- Workstations
- Computer replacements
- Video system for cameras
- Spectrum analyzer
- Mobile radios and equipment

Parks and Recreation

- Furniture for North West Recreation Center lounge
- Chairs for Ushers Ferry Lodge
- Red Cross virtual reality training goggles
- Survey equipment
- Picnic tables
- Batter box mats at Tait Cummins
- Sound system and benches for weddings
- Benches and boards at Greene Square Park
- Bleachers at Ellis ball diamonds
- Pool speaker system at Bender Pool
- Fountain for Jones Park lagoon
- Stainless steel counters at 2 pavilions

Parks and Recreation (continued)

- Pool lanes at Cherry Hill Pool
- Equipment replacement at pools
- Swim lesson platforms
- Mag locks
- Jones pool ice machine

Police

- Ballistic vests, plates, helmets, shields
- Police canine
- Rifles, Simunition Bolts
- Defibrillators and batteries
- Patrol drones
- Gear bags
- X-Ray system
- Throw phone cable

Public Works

- Pin guns
- Power screen
- Global positioning system survey unit
- Sign cutter
- Radar speed feedback signs

Improvement Project Requests Excluded From The Budget

In January 2025, the director team met to review and determine needs and priorities for the FY 2026 budget. \$18.4M in improvement project requests were submitted from departments that are not included in the budget. The list excludes requests partially funded.

Fire

- Fire Station #4 rehabilitation
- Fire Station #9 rehabilitation

Information Technology

- Infrastructure upgrades
- Servers
- Security equipment updates
- Video security system upgrades

Parks and Recreation

- Repair or replace retaining wall at Noelridge Greenhouse
- Walkable Community Garden at Noelridge
- Walkable Community Garden at Robins Lake
- Jones Dog Park

Parks and Recreation (continued)

- New park infrastructure and amenities at Jones Park
- Old McDonalds farm Duck Building
- Replace wall at fence at Old McDonalds Farm
- Garden improvements at Old McDonalds Farm
- Add exhibits at Old McDonalds Farm
- Tait Cummins lighting upgrades
- Tait Cummins dugout and entry paver replacements
- Playground replacements at various parks
- New westside library park
- Replace Ellis maintenance shop
- Veterans Memorial Tennis Center Reconstruction
- Cherry Hill west restroom replacement

Parks and Recreation (continued)

- Create walking trails at Jones Park
- Twin Pines clubhouse replacement
- Table and umbrella replacements at various pools
- Northwest Recreation Center safety and security updates
- Harbor sidewalk repairs and replacement
- Pavement replacement at various parks
- Replace park signage
- Add cold storage building at Jones Park
- Replace Doctor's House roof at Ushers Ferry
- Cedar Valley parking lot installation
- Miscellaneous park improvements

Public Works

- A Avenue NE from 7th Street to 10th Street reconstruction
- Cherokee Trail from Morgan Creek to Cedar River trail development

Public Works (continued)

- Pedestrian Master Plan Implementation of sidewalks
- Wilson Avenue from Wiley to Delaney Park sidewalk extension
- Highway 30 and C Street signal replacement
- Edgewood Road at Glass Road signal replacement
- Replace rear yard sidewalk in two subdivisions (Northbrook and Rolling Green)
- Johnson Avenue and Edgewood Road signal and flashing beacons replacement
- Remove and replace sidewalk curb ramps
- Railroad crossing improvements
- Contracting out bridge management program
- Ely Road over Cedar Valley Nature Trail deck repairs
- Signal power backup

PERSONAL SERVICE DETAIL

The following pages detail the FY 2026 personal service budget FTE count and positions by Department.

Fund	Department	Position Name	FTE Count
Enterprise	Golf	Clubhouse Asst Mgr	1.15
		Customer Service Rep	0.61
		Event Rental Coordinator	1.00
		Golf Business Manager	1.00
		Golf Cashier	4.18
		Golf Cashier	1.72
		Golf Course Superintendent	3.00
		Golf Grounds Maint	6.60
		Golf Lead Cashier	0.36
		Head Golf Professional	2.00
	Golf Total		21.62
	Parking	Parking Fee Cashier	1.00
		Pkg Mtr Patrol Offr	1.00
	Parking Total		2.00
	Sewer Maintenance	Administrative Assistant	2.00
		Geospatial Data Specialist I	1.00
		Geospatial Data Specialist III	1.00
		PW Sewer Camera Maintenance Wo	2.00
		PW Sewer Const Maint Wkr IV	1.00
		PW Sewer Main Worker II	7.00
		PW Sewer Main Worker III	7.00
		PW Sewer Maint Worker I	5.00
		Sewer Constr Superintendent	1.00
		Sewer Maintenance Supervisor	1.00
		Sewer Operations Supervisor	1.00
		Temp Public Works Laborer II	1.35
	Sewer Maintenance Total		30.35
	Solid Waste and Recycling	Administrative Assistant	2.00
		Litter & Illegal Dumping Offic	1.00
		Sld Wst & Recyc Lab Extra Driv	10.00
		Sld/Rec Driv/Coll I	6.00
		Sld/Rec Driv/Coll II	24.00
		Solid Waste & Recycling Mgr	1.00
		Solid Waste Abatement Officer	3.00
		Solid Wst & Recycling Supv	3.00
		Temp Solid Waste/Recyc Laborer	0.30
	Solid Waste and Recycling Total		50.30
	Storm Water	Environmental Specialist I	2.00
		Geospatial Data Intern	1.00
		Project Engineer II	1.00
		PW Sewer Main Worker II	1.00
		PW Sewer Main Worker III	2.00
		PW Sewer Maint Worker I	1.00
		Temp Public Works Laborer II	1.00
	Storm Water Total	Water Resources Manager	1.00
			10.00
	Transit	Service Worker	5.00
		Transit Data Coordinator	1.00
		Transit Driver	48.00
		Transit Manager	1.00
		Transit Operations Clerk	4.00
		Transit Programs Coordinator	1.00
		Transit Supervisor	3.00
	Transit Total	Transit Supervisor, Senior	1.00
			64.00
	Water	Administrative Assistant	3.00
		Asst Utilities Business Mgr	1.00
		Construction Contract Administ	3.00
		Customer Service Rep	10.00

Fund	Department	Position Name	FTE Count
		Customer Service Supv	1.00
		Geospatial Data Specialist I	1.00
		GIS Intern	0.49
		Lab Serv Water Quality Analyst	2.00
		Lead Water Meter Reader	1.00
		Lead Water Plant Equip Mech	1.00
		Lead Water Sys Maint Rpr Wkr	2.00
		Lead Water Utility Service Rep	1.00
		Process & Facilities Engr Mgr	1.00
		Util Business Process Analyst	1.00
		Util Process Control Spec	1.00
		Util Purch & Inventory Tech	1.00
		Utilities Business Manager	1.00
		Utilities Collections Coord	1.00
		Utilities Const Proj Mgr	1.00
		Utilities Eng Project Coord	1.00
		Utilities Engineer II	3.00
		Utilities Engineer IV	3.00
		Utilities Project Coordinator	1.00
		Water Distrib Engr Mgr	1.00
		Water Distribution Sys Supv	2.00
		Water Engineering Intern	0.30
		Water Meter Service Mgr	1.00
		Water Meter Service Supv	1.00
		Water Plant Asset & Inven Supv	1.00
		Water Plant Elec Systems Supv	1.00
		Water Plant Electronic Tech	2.00
		Water Plant Equipment Mechanic	1.00
		Water Plant Intern	0.30
		Water Plant Mtnc Manager	1.00
		Water Plant Operations Manager	1.00
		Water Plant Operations Spec	1.00
		Water Plant Operations Supv	4.00
		Water Plant Operator IV	5.00
		Water System Equip Operator	1.00
		Water System Repair Worker I	4.00
		Water Systems Equip Operator	3.00
		Water Utility Locator	1.00
		Water Utility Locator G2	1.00
		Water Utility Plant Manager	1.00
		Water Utility Service Rep II	5.00
		Wtr Meter Reader	3.00
		Wtr Mtnc-Rpr Wkr I	2.00
		Wtr Mtnc-Rpr Wkr II	5.00
		Wtr Plant Elec	1.00
		Wtr Plant Opr I	8.00
		Wtr Plant Opr II	3.00
		Wtr Sys M-Rpr Wkr II	3.00
		Wtr Sys Mtnc-Rpr I	6.00
		Wtr Util Serv Rep I	4.00
	Water Total		115.09
	Water Pollution Control	Administrative Assistant	1.00
		Collections System Spec II	1.00
		Environmental Compliance Spec	1.00
		Envr & Compliance Program Mgr	1.00
		Industrial Pretreatment Spe II	1.00
		Lab Serv Water Quality Analyst	5.00
		Temp Lab Serv Quality Analyst	0.50
		Util Process Control Spec	1.00
		Util Purch & Inventory Tech	2.00

Fund	Department	Position Name	FTE Count
		Util Quality Assur Officer	1.00
		Utilities Director	1.00
		Utilities Engineering Manager	1.00
		Utilities Environmental Mgr	1.00
		Utilities Lab Services Manager	1.00
		Utilities Laboratory Supv	1.00
		Utilities Mtnc Coordinator	1.00
		Utilities Reliability Engineer	1.00
		Utilities Water Quality Spec	1.00
		WPC Contract Coordination & In	1.00
		WPC Elec II	3.00
		WPC Electronics Tech	1.00
		WPC Electronics Tech II	1.00
		WPC Equipment Mech	11.00
		WPC Hvac Technician	1.00
		WPC Instrument Tech	3.00
		WPC Intern	1.24
		WPC Maintenance Manager	1.00
		WPC Maintenance Specialist	1.00
		WPC Maintenance Supervisor	1.00
		WPC Mtnc-Rpr Wkr I	3.00
		WPC Mtnc-Rpr Wkr II	2.00
		WPC Operations Manager	1.00
		WPC Operations Specialist	2.00
		WPC Operations Supv	5.00
		WPC Preventative Mtnc Supv	1.00
		WPC Process Operator	21.00
		WPC Repair &Overhaul Mtnc Supv	1.00
		WPC Utilities Plant Manager	1.00
		WPC Water Quality Chemist II	1.00
		Wtrshed and Source Wtr Prg Mgr	1.00
	Water Pollution Control Total		86.74
	The Eastern Iowa Airport	Detail unavailable	68.90
	The Eastern Iowa Airport Total		68.90
Enterprise Total			449.00
General Fund	Attorney	Administrative Assistant, Sr	1.00
		Assistant City Attorney II	3.00
		Assistant City Attorney IV	1.00
		City Attorney	1.00
		Legal Assistant	1.00
		Paralegal	1.00
	Attorney Total		8.00
	Building Services	Administrative Assistant	3.00
		Bldg Chief Inspector	1.00
		Bldg Inspector	4.00
		Building Services Director	1.00
		Building Services Manager	1.00
		Building Services Permit Tech	4.00
		Chief Plumbing Inspector	1.00
		Code Enforcement Officer	5.00
		Elec Chief Inspector	1.00
		Electrical Inspector	1.00
		Housing & Nuisance Manager	1.00
		Housing Chief Inspector	1.00
		Housing Inspector	6.00
		Mech Chief Inspector	1.00
		Mechanical Inspector	1.00
		Plumbing Inspector	1.00
	Building Services Total		33.00

Fund	Department	Position Name	FTE Count
	City Clerk	City Clerk	1.00
		Council Proceedings Specialist	1.00
		Council Proceedings Specialist	0.50
		Deputy City Clerk	1.00
		License Specialist	2.00
	City Clerk Total		5.50
	City Manager	Administrative Assistant, Sr	1.00
		Administrative Coordinator	1.00
		Assistant City Manager	1.00
		Assistant to the City Manager	1.00
		Business Attraction Prog Mgr	1.00
		City Manager	1.00
		Communications Division Mgr	1.00
		Communications Project Coord	1.00
		DEI Manager	1.00
		Economic Dev Strategy Prog Mgr	1.00
		Economic Development Manager	1.00
		Economic Development Spec	1.00
		Executive Admin Assistant	1.00
		Innovation & Customer Service Manager	1.00
		Marketing & Design Coordinator	1.00
		Marketing Assistant	1.00
		Occupational Health Coord	1.00
		Organizational Dev Manager	1.00
		Parks & Rec Comm Spec	1.00
		Public Safety Comm Specialist	1.00
		Public Serv Comm Specialist	1.00
		Safety Manager	1.00
		Safety Program Coordinator	1.00
		Safety Specialist	2.00
		Sustainability Program Manager	1.00
		Utilities Communications Spec	1.00
	City Manager Total		27.00
	Civil Rights	Administrative Assistant, Sr	1.00
		Civil Rights Director	1.00
		Civil Rights Investigator	3.00
	Civil Rights Total		5.00
	Community Development	Administrative Assistant	1.00
		Asst Dir Comm Dev & Planning	1.00
		Community Development Director	1.00
		Community Services Coordinator	1.00
		Corridor MPO Program Manager	1.00
		Planner I	2.00
		Planner II	3.00
		Planner III	2.00
		Planner Intern	0.21
		Planner Intern	0.22
		Planner Intern- MPO	0.37
	Community Development Total		12.80
	Council and Mayor	Council Member At Large	1.11
		Council Member District 1	0.37
		Council Member District 2	0.37
		Council Member District 3	0.37
		Council Member District 4	0.37
		Council Member District 5	0.37
		Mayor	0.37
	Council and Mayor Total		3.33
	Development Services	Administrative Assistant	1.00
		Development Services Eng II	2.00

Fund	Department	Position Name	FTE Count
		Development Services Engr I	1.00
		Development Services Planner	1.00
		Econ Dev & Dev Serv Director	1.00
		Floodplain Administrator	1.00
		Permit Coordinator	3.00
		Permit Supervisor	1.00
		Plans Examiner	2.00
		ROW Permit Technician	1.00
		ROW Permit Technician	1.00
		Zoning Administrator	1.00
	Development Services Total		16.00
	Finance	Accounts Payable Manager	1.00
		Accounts Payable Specialist	5.00
		Accounts Receivable Specialist	1.00
		Administrative Assistant, Sr	1.00
		Assistant Dir, Finance Ops	1.00
		Assistant Finance Director	1.00
		Budget Analyst I	1.00
		Budget Analyst II	1.00
		Budget Analyst III	2.00
		Claims Analyst	1.00
		Finance Operations Clerk	1.00
		Finance/Admin Service Director	1.00
		General Accountant	2.00
		General Accounting Manager	1.00
		Payroll Manager	1.00
		Payroll Specialist	2.00
		Payroll Specialist, Senior	2.00
		Purchasing Agent I	2.00
		Purchasing Agent II	2.00
		Purchasing Agent III	1.00
		Purchasing Services Manager	1.00
		Risk Program Manager	1.00
		Senior Treasury Specialist	1.00
		Sr Accounts Payable Specialist	1.00
		Treasury & Investments Manager	1.00
		Treasury Coordinator	1.00
		Treasury Operations Analyst	1.00
		Treasury Specialist	1.00
		Vendor Account Specialist	1.00
	Finance Total		39.00
	Fire	Adm Dist Chief/Asst Fire Mrshl	1.00
		Administrative Assistant	1.00
		Assistant Fire Chief	2.00
		Asst Fire Chief/Fire Marshal	1.00
		Battalion Chief	6.00
		Fire Admin District Chief	2.00
		Fire Capt (Shift) Adv EMT Spec	1.00
		Fire Capt (Shift) Para - Spec	5.00
		Fire Captain (Day)	2.00
		Fire Captain (Day) K9 Handler	1.00
		Fire Captain (Day) Paramedic	6.00
		Fire Captain (Shift)	13.00
		Fire Captain (Shift) - Spec	1.00
		Fire Captain (Shift) Adv EMT	1.00
		Fire Captain (Shift) Paramedic	12.00
		Fire Chief	1.00
		Fire Proj Coord - Fire Marshal	1.00
		Fire Proj Coord - Operations	1.00
		Firefighter (Days) Paramedic	1.00

Fund	Department	Position Name	FTE Count
		Firefighter (Shift)	39.00
		Firefighter (Shift) - Spec	7.00
		Firefighter (Shift) Adv EMT	5.00
		Firefighter (Shift) Non-EMT	1.00
		Firefighter (Shift) Para - Spe	14.00
		Firefighter (Shift) Paramedic	23.00
		Public Education Specialist	1.00
	Fire Total		149.00
	Human Resources	Asst Human Resources Director	1.00
		Benefits Program Manager	1.00
		HR Systems Analyst	1.00
		Human Resources Director	1.00
		Human Resources Generalist	2.00
		Human Resources Specialist	1.00
		Human Resources Specialist	1.00
		Leave Specialist	1.00
		Recruiting Specialist	1.00
		Recruitment Program Manager	1.00
		Training Program Manager	1.00
	Human Resources Total		12.00
	Information Technology	Assistant IT Director	1.00
		Customer Support Manager	1.00
		Data Architect	1.00
		Database Analyst	1.00
		Enterprise Appl Solution Mgr	1.00
		ERP/HCM Business Analyst	1.00
		Geospatial Data Specialist II	3.00
		GIS Analyst	1.00
		GIS Engineer	1.00
		GIS Manager	1.00
		Information Tech Coordinator	1.00
		Infrastructure Administrator	1.00
		Infrastructure Manager	1.00
		IT Director	1.00
		IT Project Manager	1.00
		JCN Fiber Program Manager	1.00
		Network Security Engineer	1.00
		Security Engineer	1.00
		Senior Infrastructure Eng	3.00
		Sr Data Report Analyst	1.00
		Systems Analyst	6.00
		Systems Analyst Manager	1.00
		Systems Engineer	3.00
		Systems Support Administrator	1.00
		Systems Support Tech, Senior	3.00
		Systems Support Technician	1.00
		Technical Solutions Engineer	1.00
	Information Technology Total		40.00
	Library	Administrative Assistant	1.00
		Administrative Assistant, Sr	1.00
		Bldg Mtnc Wkr II	1.00
		Community Engagement Librarian	1.00
		Community Relations Manager	1.00
		Computer Info Sys Analyst	2.00
		Content Writer	1.00
		Design & Marketing Specialist	1.00
		Foundation - Development Assoc	1.00
		Library Acquisitions Clerk	1.00
		Library Administrative Clerk	1.00
		Library Branch Manager	2.00

Fund	Department	Position Name	FTE Count
		Library Branch Supervisor	3.00
		Library Director	1.00
		Library Event Specialist	1.40
		Library Foundation Director	1.00
		Library Seasonal	1.19
		Library Seasonal- Media Intern	0.20
		Library Shelver	3.84
		Library Volunteer Supervisor	1.00
		Materials Librarian	4.00
		Materials Manager	1.00
		Materials Supervisor	1.00
		Patron Services Specialist	21.90
		Programming Librarian	4.00
		Programming Manager	1.00
		Programming Specialist	2.10
		Public Service Associate	4.80
		Public Service Librarian	2.00
		Public Services Manager	1.00
		Refresh	
		Technology Solutions Supv	1.00
	Library Total		70.43
	Memorial	Bldg Mtnc Wkr I	3.00
		Bldg Mtnc Wkr II	2.00
		Bldg Mtnc Wkr III	1.00
		Veterans Mem Fac Director	1.00
		Veterans Memorial Intern	0.28
		Veterans Memorial Museum Mgr	1.00
		Veterans Memorial Pgrm Coord	1.00
	Memorial Total		9.28
	Parks and Recreation	Administrative Assistant	4.00
		Administrative Assistant, Sr	1.00
		Administrative Coordinator	1.00
		Animal Exhibit Coordinator	1.00
		Aquatics Aide	0.21
		Aquatics Assistant Coordinator	0.75
		Aquatics Center Manager	1.48
		Aquatics Coordinator	1.00
		Aquatics Program Supervisor	1.00
		Athletics Coordinator	2.00
		Athletics Program Supervisor	1.00
		Cashier/Concession	6.14
		City Arborist	1.00
		Forestry Intern	0.25
		Forestry Supervisor	1.00
		Greenhouse Laborer	0.23
		Greenhouse Worker	1.00
		Head Lifeguard	2.34
		Landscape Architect	1.00
		Lead Greenhouse Worker	1.00
		Lifeguard	14.69
		Lifeguard II	4.30
		P & G Maint Repair Wkr II	4.00
		P & G Mtnc-Rpr Wkr I	1.00
		Parks & Rec Constr Coordinator	1.00
		Parks & Rec Maintenance Supv	4.00
		Parks & Rec Spec Programs Supv	1.00
		Parks & Rec Youth Prog Supv	1.00
		Parks & Recreation Director	1.00
		Parks Construction Operator I	2.00
		Parks Construction Operator II	1.00

Fund	Department	Position Name	FTE Count
		Parks Grounds Maintenance	24.31
		Parks Grounds Maintenance	1.66
		Parks Superintendent	1.00
		Pool Manager	1.35
		Rec Maint & Inventory Tech	1.00
		Rec Maint Repair Wkr II	3.00
		Rec Prgm Ldr	3.44
		Rec Services Superintendent	1.00
		Recreation Laborer	1.89
		Recreation Maintenance Mgr	1.00
		Recreation Program Leader	1.94
		Recreation Spec	0.54
		Recreation Specialist- Cashier	1.07
		ReLeaf Field Technician	1.00
		ReLeaf Program Manager	1.00
		Site Supervisor	5.15
		Sports Complex Coordinator	1.00
		Swim Instructor III	0.29
		Urban Forester I	1.00
		Urban Forester I	1.00
		Urban Forester II	2.00
		Urban Forester III	7.00
		Ushers Ferry Program Coord	1.00
	Parks and Recreation Total		127.03
	Police		
		Administrative Assistant, Sr	3.00
		Animal Cntrl Officer	5.00
		Animal Control Manager	1.00
		Animal Control Prgm Specialist	1.00
		Animal Ctrl Maintenance Worker	3.00
		ATE Coordinator	1.00
		Background Check Technician	2.00
		Chief of Police	1.00
		Criminal Intell Data Analyst	1.00
		Deputy Chief of Police	1.00
		Digital Evidence Technician	1.00
		Lead Animal Control Officer	1.00
		Police Captain	4.00
		Police Lieutenant	12.00
		Police Officer	179.00
		Police Property Technician	3.00
		Police Records Supervisor	2.00
		Police Records Tech	16.00
		Police Sergeant	30.00
		Police Training Specialist	1.00
		Public Safety Program Manager	1.00
		Safe-CR Program Coordinator	1.00
	Police Total		270.00
	Public Works		
		Administrative Assistant	6.00
		Asst PW Director - Engineering	1.00
		Asst PW Director - Operations	1.00
		Cement Finisher	4.00
		CIP Program Manager	1.00
		City Engineer	1.00
		City Traffic Engineer	1.00
		Civil Eng Const Insp	10.00
		Civil Engineer I	2.00
		Civil Engineer II	2.00
		Construction Inspect Supv	1.00
		Construction Project Eng I	1.00
		Construction Project Manager	4.00

Fund	Department	Position Name	FTE Count
		Engineering Designer	1.00
		Engineering Intern I	1.50
		Engineering Intern I	0.25
		Flood Control System Mgr	1.00
		Geospatial Data Specialist III	1.00
		Lead Streets Worker	3.00
		Paving for Progress Prgm Mgr	1.00
		Private Dev Inspection Sup	1.00
		Private Develop Field Tech	1.00
		Project Engineer I	4.00
		Project Engineer II	6.00
		Public Works Const Supervisor	1.00
		Public Works Construction Mgr	1.00
		Public Works Coordinator	5.00
		Public Works Director	1.00
		PW Administrative Specialist	1.00
		PW Streets Main Worker I	16.00
		PW Streets Main Worker II	16.00
		PW Streets Main Worker III	19.00
		PW Streets Main Worker IV	4.00
		PW Streets Maint Wkr I	4.00
		PW Streets Maint Worker II	4.00
		PW Streets Maint Worker III	1.00
		PW Traffic Main Worker II	2.00
		PW Traffic Main Worker III	3.00
		Real Estate Serv Supervisor	1.00
		Right of Way Agent	3.00
		Right of Way Clerk	1.00
		Right of Way Field Technician	2.00
		Senior Traffic Engineer	1.00
		Sewer Utility Program Manager	1.00
		Special Projects Engineer	0.50
		Streets Field Coordinator	1.00
		Streets Superintendent	1.00
		Streets Supervisor	4.00
		Sts Area Driver	1.00
		Temp Public Works Laborer I	1.48
		Temp Public Works Laborer II	3.22
		Temp Public Works Laborer II	0.50
		Traffic Control Supervisor	1.00
		Traffic Eng Electronics Spec	1.00
		Traffic Engineer I	1.00
		Traffic Engineer II	1.00
		Traffic Engineering Tech	2.00
		Traffic Signal Supervisor	1.00
		Trf Signl Tech II	4.00
	Public Works Total		166.45
General Fund Total			993.82
Internal Service	Facilities Maintenance	ADA Project Specialist	1.00
		Bldg Mtnc Wkr III	6.00
		Custodian	11.00
		Electrician	1.00
		Environmental Service Worker	1.00
		Facilities Imprv Project Mgr	1.00
		Facilities Maintenance Supv	1.00
		Facilities Manager	1.00
		Facilities Services Supervisor	1.00
		HVAC Specialist	2.00
	Facilities Maintenance Total		26.00
	Fleet Maintenance	Administrative Assistant	1.00

Fund	Department	Position Name	FTE Count
		Auto Equ Mech I	6.00
		Auto Equ Mech II	9.00
		Auto Equip Mech I (Transit)	1.00
		Auto Equip Mech II (Transit)	3.00
		Auto Equipment Mechanic I (PD)	1.00
		Auto Equipment Mechanic II PD	1.00
		Fleet Maint Administrator	1.00
		Fleet Services Laborer	2.00
		Fleet Services Manager	1.00
		Fleet Services Storekeeper	1.00
		Fleet Services Supervisor	1.00
		Garage Supervisor	4.00
		Lead Auto/Equipment Mechanic	1.00
		Senior Fleet Administrator	1.00
		Wel-Auto Equ Mech II	1.00
		Welder - Auto Equ Mech I	1.00
	Fleet Maintenance Total		36.00
	Joint Communication	Dispatcher	24.00
		Joint Comm Center Mgr	1.00
		Joint Comm Center Supervisor	2.00
		Lead Dispatcher	1.00
	Joint Communication Total		28.00
Internal Service Total			90.00
Special Revenue	HOMECD	CD Programs Supervisor	1.00
		Compliance Monitoring Spec	1.00
		Homeownership Program Coord	1.00
		Housing Programs Specialist	2.00
		Housing Rehab Prog Coord	1.00
		Housing Services Manager	1.00
	HOMECD Total		7.00
	Leased Housing	HCV Case Manager	5.00
		HCV Inspector	1.00
		HCV Program Coordinator	1.00
		HCV Supervisor	1.00
	Leased Housing Total		8.00
	Library Grant	Comm Literacy Coord	1.00
		Opportunity Center Proj Coord	1.00
	Library Grant Total		2.00
	Real Estate Disposal	Real Estate Disposition Coord	1.00
	Real Estate Disposal Total		1.00
Special Revenue Total			18.00
Totall All Areas			1,550.82

Glossary



ACRONYMS

911 – EMERGENCY SERVICES PHONE NUMBER

ADA – AMERICANS WITH DISABILITIES ACT – A law enacted by the U.S. Congress in 1990 that prohibits, under certain circumstances, discrimination based on disability.

ARPA – AMERICAN RESCUE PLAN ACT – A federal stimulus bill approved in March 2021 approving financial aid for public health and economic recovery from the COVID-19 pandemic.

ATE – AUTOMATED TRAFFIC ENFORCEMENT CAMERA

B – BILLION

CAPRA – COMMISSION FOR ACCREDITATION OF PARKS AND RECREATION AGENCIES – A credentialing authority providing quality assurance of best practices that is a valuable measurement of an agency's overall compliance.

CARES - THE CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT – A federal stimulus bill passed by Congress on March 27th, 2020 to provide economic aid due to impacts from the COVID-19 pandemic.

CCF – CUBIC FEET – one CCF equals 100 cubic feet or 748 gallons.

CIP – CAPITAL IMPROVEMENT PROJECTS – Account for capital expenses and resources related to a specific improvement.

CPR – CARDIOPULMONARY RESUSCITATION – Emergency lifesaving technique performed when the heart stops beating or someone is not breathing, usually involves chest compressions and rescue breathing.

CR – CEDAR RAPIDS

CRANDIC – CEDAR RAPIDS AND IOWA CITY RAILWAY COMPANY

CRLCSWA – CEDAR RAPIDS LINN COUNTY SOLID WASTE AGENCY

DECR – DECREASE

E – EAST

EPA – U.S. ENVIRONMENTAL PROTECTION AGENCY – An independent agency of the United States government tasked with environmental protection matters, protection of human health and the environment.

FCS – FLOOD CONTROL SYSTEM – A system designed and being constructed to convey the same water volume as the flood of 2008, reducing flood risk through the heart of Cedar Rapids on both the west and east sides of the river. The system will include a combination of floodwalls, levees and gates and incorporate aesthetic elements that reflect our community.

FEMA – FEDERAL EMERGENCY MANAGEMENT AGENCY – An agency of the United States Department of Homeland Security that provides local governments with support and funding for disaster relief efforts.

FICA – FEDERAL INSURANCE CONTRIBUTIONS ACT – Is a United States payroll (or employment) tax imposed by the federal government on both employees and employers to fund Social Security and Medicare programs that provide benefits for retirees, the disabled and children of deceased workers.

FMS – FACILITY MAINTENANCE

FTE – FULL TIME EQUIVALENT – An FTE is considered available to work 2080 hours annually, which represents a normal work year for a regular full-time employee.

FY – FISCAL YEAR – A twelve-month period designated as the operating year for accounting and budgeting purposes. For the City of Cedar Rapids, the fiscal year term is from July thru June.

GAAP – GENERALLY ACCEPTED ACCOUNTING PRINCIPLES – A set of accounting rules, standards and procedures issued and frequently revised by the Financial Accounting Standards Board.

GASB – GOVERNMENTAL ACCOUNTING STANDARDS BOARD – An independent, private-sector organization that establishes accounting and financial reporting standards for United States state and local governments that follow Generally Accepted Accounting Principles (GAAP).

GFOA – GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA – A professional association of state/provincial and local finance officers in the United States and Canada and has served the public finance profession since 1906. GFOA members are dedicated to the sound management of government financial resources.

GO BOND – General obligation bond backed by the City.

GPS – GLOBAL POSITIONING SYSTEM

GTC – GROUND TRANSPORTATION CENTER

HMO – HEALTH MAINTENANCE ORGANIZATION – Type of health insurance plan that limits coverage to in-network providers, designed to control costs.

HVAC – HEATING, VENTILATION AND AIR CONDITIONING

I.E. – example.

IFM – IOWA FLOOD MITIGATION PROGRAM – Legislation allowing the City to use incremental growth from the City's sales tax to fund flood protection.

INC – INCORPORATED – Organized and maintained as a legal corporation.

INCR – INCREASE

IPERS – IOWA PUBLIC RETIREMENT SYSTEM – Provides pension benefits for qualified public employees in Iowa.

JC – JOINT COMMUNICATIONS

K – THOUSAND

M – MILLION

MFPRSI – MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA - Retirement and disability benefits for eligible police officers and firefighters in Iowa.

N – NORTH

NE – NORTHEAST

NHL – NATIONAL HOCKEY LEAGUE

NW - NORTHWEST

SLOST – STREETS LOCAL OPTION SALES TAX – Approved by citizens of Cedar Rapids vote to have a 1% local option sales tax to fund streets from July 1, 2014 through June 30, 2034.

NPDES – NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM – The NPDES program was created as part of the Federal Clean Water Act Amendments of 1992. The Clean Water Act requires that all local government agencies and major private industries take all practicable measures in reducing pollution discharges into major bodies of water.

ROTH – Type of retirement plan that is funded by after-tax contributions. Contributions are made from employee's paycheck and are included in their total compensation.

RUT – ROAD USE TAX – Revenue received by the City through a state excise tax on fuel for eligible uses such as road way maintenance, construction, street lighting, bridge maintenance, etc.

S – SOUTH

SE – SOUTHEAST

SW - SOUTHWEST

SCADA – SUPERVISORY CONTROL AND DATA ACQUISITION – Systems are used for controlling, monitoring and analyzing industrial devices and processes. The system consists of both software and hardware components and enables remote and on-site gathering of data from the industrial equipment.

SRF – STATE REVOLVING FUND – The Iowa Department of Natural Resources and the Iowa Finance Authority jointly administer a program providing Iowa communities with low-cost loans for infrastructure that delivers safe drinking water and keeps waterways clean.

SSMID – SELF-SUPPORTED MUNICIPAL IMPROVEMENT DISTRICT – A self-supported municipal improvement district, informally referred to as a SSMID district. It is an area approved by City Ordinance to impose a tax levy on property within the SSMID district in addition to all other tax levies. The added revenues can be used as approved for the district in the City Ordinance.

TIF – TAX INCREMENT FINANCING – A financing method to use taxes on the increment value of property in an area to finance improvements, economic development, debt and other approved uses in the defined area.

UPS – UNINTERRUPTIBLE POWER SUPPLY – Device that provides backup power to electrical systems during power outages or fluctuations.

USACE – UNITED STATES ARMY CORPS OF ENGINEERS

W – WEST

WPC – WATER POLLUTION CONTROL

TERMINOLOGY

28E AGREEMENT – Type of intergovernmental grant agreement between local agencies usually for a specific purpose, project, or use with cost sharing.

ACCRUAL BASIS – Recognition of revenues as earned and expenses when incurred.

ADJUSTED BUDGET – The original adopted budget plus/minus any expected financial amendments to be submitted to the City Council for budget amendment approval. In the case of full-time equivalents (FTEs), it is the original adopted FTE count plus/minus any changes to the count after adoption.

ADOPTED BUDGET – Represents the budget formally adopted by the City Council resolution.

AMENDED BUDGET – The original adopted budget plus/minus any amendments formally approved by City Council.

ANNUAL COMPREHENSIVE FINANCIAL REPORT – A set of government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements—generally accepted accounting principles (GAAP)—promulgated by the Governmental Accounting Standards Board (GASB).

APPROPRIATION – A legal authorization to incur obligations and to make expenditures for a specific purpose.

ASSESSED VALUATION –An assessed valuation represents the appraised valuation set by the City Assessor.

BALANCED BUDGET – A budget in which revenues equal expenditures.

BONDS – A bond is a debt instrument that promises repayment of money borrowed over a specified period of time at a specified rate of interest.

BUDGET – A budget is a plan of proposed expenditures and the means of financing them.

BUSINESS UNIT – An organizational entity that maintains its own transaction data.

CAPITAL ASSET or CAPITAL EXPENDITURE – Includes land, buildings and structures, equipment and improvements other than buildings with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years

CAPITAL IMPROVEMENT PLAN – A plan of improvements over a multi-year period that defines projects and/or thresholds and funding sources.

CAPITAL IMPROVEMENT PROJECT – Additions, improvements, or extensions of infrastructure, buildings, technology, equipment and land purchases. The project must cost more than \$5K and have an estimated useful life in excess of two years.

CAPITAL PROJECT FUNDS – Account for expenses and resources related to the acquisition and construction of capital facilities, improvements other than buildings and other major fixed assets typically funded through tax supported means or funds other than internal service or enterprise areas.

CHARGES FOR SERVICES – Charges to internal and/or external users for the services or goods provided.

COLLECTIVE BARGAINING AGREEMENT – A legal contract between the employer and a representative of a recognized bargaining unit for a specific term and condition of employment.

COMMUNITY DEVELOPMENT BLOCK GRANT – A program of the U.S. Department of Housing and Urban Development to fund local community development activities such as affordable housing.

CONTINGENT – Funds set aside for use by the City Manager or Council for unplanned expenses.

DEBT SERVICE – Principal, interest and lease costs.

DEBT SERVICE FUND – Account for the accumulation of resources for and the payment of principal, interest and related costs for general long-term debt and special assessment debt.

DEFICIT – A deficit is the excess of expenditures over revenues during a fiscal year.

DEPARTMENT – An organizational unit of the City that has a unique function in its delivery of services.

DEPARTMENT ID – Specific general ledger coding assigned to departments, programs, or sections within the City.

DEPRECIATION – Method of allocating the cost of a tangible asset over its useful life.

DISCRETIONARY EXPENSES – A predefined list of non-personal service expenses where spending is considered controllable by City Departments (i.e. office supplies, training, etc.).

ENCUMBRANCE – Encumbrance includes obligations in the form of purchase orders, contracts, or other commitments that are chargeable to an appropriation.

ENERGOV – Software to automate and centrally connect critical processes.

ENTERPRISE FUND – Account for operations and activities that are financed and operated in a manner similar to a private business enterprise and where the cost of providing goods and services to the general public on a continuing basis is expected to be financed or recovered primarily through user charges.

ENVISIONCR – Comprehensive plan to provide a vision for the future of Cedar Rapids.

EXPENDITURES – Expenditures include the purchase of goods and services and other costs of the City such as personnel and improvements.

FEES – Fees are charges for services.

FINANCIAL PLAN – A road map into the future and a framework for decision making.

FINES & FORFEITS – Court fines, library fines and traffic enforcement fines.

FRANCHISE FEES – A cable or utility fee collected from users of the utility payable to the City.

FUND – An independent accounting entity with a self-balancing set of accounts.

FUND BALANCE – Fund balance is the difference between assets and liabilities on the governmental fund balance sheet.

FUNDING INCREASE REQUEST – A request for funding made a department that may or may not be approved and included in the adopted budget.

FUNDING SOURCE – A funding source is the identified dollars allocated to fund expenses.

GENERAL FUND – The primary operating fund of the City that accounts for all financial resources and expenditures, except those required to be accounted for by other funds.

GENERAL OBLIGATION BONDS – Debt issuances typically need to finance government improvements benefiting the community as a whole; secured by an unlimited tax levy of the issuer.

GOVERNMENTAL ACCOUNTING – Accounting standards set forth by the Governmental Accounting Standards Board (GASB).

HOTEL MOTEL TAX – A consumer tax on lodging charges for hotels and motels.

INTERGOVERNMENTAL REVENUE – Intergovernmental grant revenue is a combination of federal, state, or local funding usually for a specific purpose, project, or use.

INTERNAL SERVICE FUND – These funds are used to account for the financing of goods and services provide by a City Department or agency to other City Departments or agencies on a cost reimbursement basis.

LICENSES & PERMITS – Fees charged to obtain a permit or license.

KERNELS – Nickname of the Cedar Rapids Kernels Class A minor league baseball team that home base is Veterans Memorial Stadium.

MAJOR FUND – A fund whose revenues or expenditures constitute more than 10% of the revenues and expenditures of the appropriated budget.

NATIONAL FLOOD INSURANCE PROGRAM – The program created by the Congress of the United States enables property owners in participating communities to purchase insurance protection from the government against losses from flooding.

OPERATING EXPENSES – Expenses of normal maintenance and repairs presumed to benefit the current fiscal period. These expenses are not classified as capital improvement or capital equipment as they do not add value to the asset or materially extend the asset life.

ORDINANCE – A law made by a municipality.

OTHER EXPENSES – A predefined list of non-personal service expenses that are considered not fully controllable by City Departments as they are subject to external or economic factors or internal charges.

OTHER REVENUE – Revenue in financial summaries that do not fall into the other predefined categories and include a variety of sources such as interest, building and land rental, parking fees, landing fees, insurance premiums, capital contributions, etc.

PERFORMANCE MEASURES – Measure of the progress of accomplishing an objective and focus on the output, result, accomplishment, efficiency, or effectiveness.

PERSONAL SERVICES – The salaries, wages and benefits for full time equivalents (FTEs).

PROCEEDS OF LONG TERM LIABILITIES – Revenue from issuing long term debt relating to general obligation bonds, revenue bonds, tax increment financing bonds, state revolving fund proceeds, etc.

PROGRAM – A service or activity provided.

REFUNDING – Procedure in which an issuer refinances an outstanding bond by issuing new bonds in order to take advantage of a declining interest rate environment or obtain debt structure modification.

RESOLUTION – An item formally approved by City Council.

REVENUE – Funding sources to finance expenditures (such as property taxes, user fees and franchise fees).

REVENUE BONDS – Debt issuances used to finance facilities that have a definable user or revenue base; secured by a specific source of funds usually the revenue stream from operations; not generally subject to referendum.

ROAD USE TAX – Revenue received by the City through a state excise tax on fuel for eligible uses such as road way maintenance, construction, street lighting, bridge maintenance, etc.

SECTION – An activity or division of a department.

SPECIAL REVENUE FUNDS – Account for revenues derived from sources for a specific use, which are required to be accounted for as a separate fund.

STREETS LOCAL OPTION SALES TAX – Approved by citizens of Cedar Rapids vote to have a 1% local option sales tax to fund streets from July 1, 2014 through June 30, 2034.

TAX RATE – The tax rate is the rate of tax levied per \$1000 of taxable valuation.

TAXES – A revenue source levied or assessed by a fee.

TRANSFERS IN/OUT – Transfers are the authorized exchanges of cash or other resources between funds.

TRUST & AGENCY FUNDS – Account for assets held by the City in a trustee or custodial capacity for the City's retirement funds and for other entities, such as individuals, private organizations, or other governmental units. These fund types are further classified as expendable trust funds or pension trust funds.

USER FEES – Charges to specific users of a service provided.