

City of Cedar Rapids, Iowa

Fiscal Year 2018 Budget

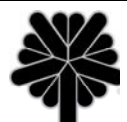




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Published by the Finance Department

Questions concerning this document may be directed to:

Finance Department

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Cedar Rapids, IA 52401

City Website: <http://www.cedar-rapids.org>

RESOLUTION NO. 0296-03-17

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, 2018, 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.

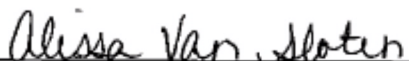
Passed this 14th day of March, 2017.

Voting: Council member Russell moved the adoption of the resolution; seconded by Council member Overland. Adopted, Ayes, Council members Gulick, Olson, Overland, Poe, Russell, Shey, Shields, Weinacht and Mayor Corbett.



Ron J. Corbett, Mayor

Attest:



Alissa Van Sloten, Deputy City Clerk



Distinguished Budget Award



The 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, 2016. In order 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.





February 9, 2017

Honorable Mayor and City Council members:

I respectfully present the proposed budget for the City of Cedar Rapids for the fiscal year beginning July 1, 2017. The budget serves as the City's financial and spending plan for the year, and the adoption of the budget is undoubtedly the single-most important action taken by the City's elected officials each year. The proposed budget will authorize resources and establish a direction for our programs and services for the coming year.

As you review the proposed fiscal year 2018 budget, it is the staff's belief that this budget format enhances the citizens' of Cedar Rapids understanding of the budget process and the services they receive. It is vital that the City's policy makers are provided with information needed to ensure that the budget document reflects the public interest. It is our hope that the budget document serves as an effective policy document, financial planning tool, operational tool, and communication tool.

Accomplishments in Financial Management over the Past Year

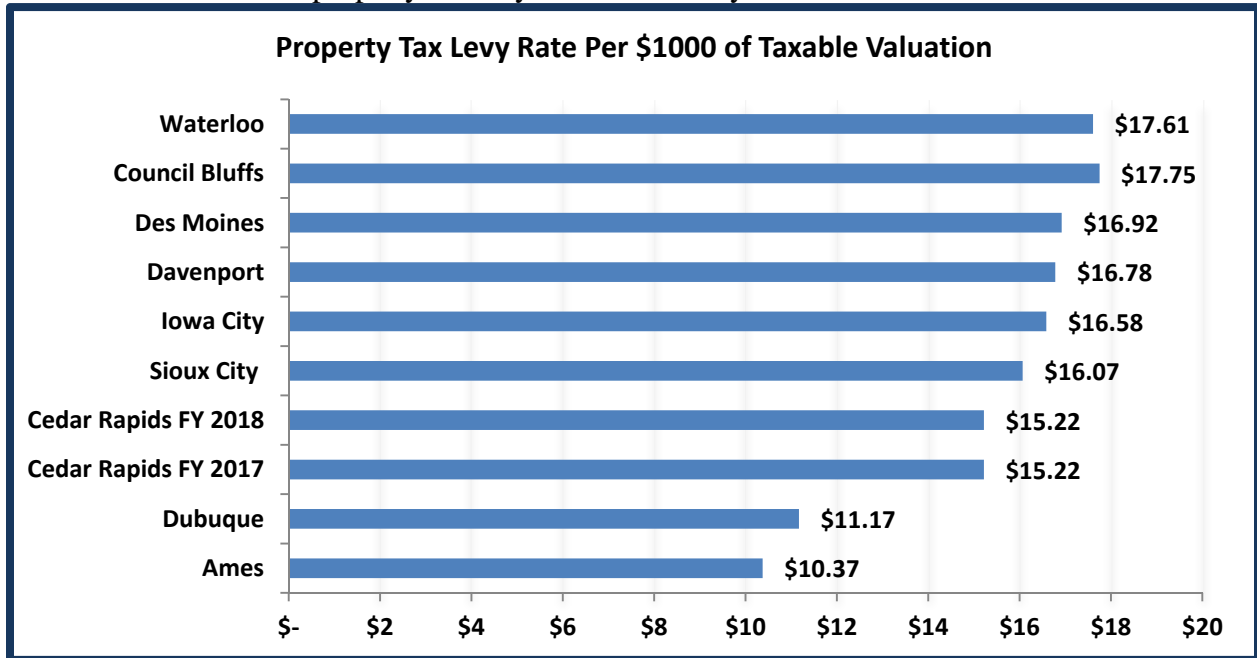
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Cedar Rapids for its Certified Annual Financial Report for the fiscal year ended June 30, 2015. This is the 35th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. The City has submitted its June 30, 2016 Certified Annual Financial Report in December 2016 to GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada awarded its Distinguished Budget Presentation Award to the City of Cedar Rapids for its fiscal year budget beginning July 1, 2016. This is the 6th consecutive year the City has received this prestigious award. The award reflects the commitment of the City and staff to meet the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device. In order to receive the award the City's budget document must be rated "proficient" in all four categories and contain the fourteen mandatory criteria within those categories.

In May 2016, 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 and is predicated on the City's strong financial management, a diverse and substantial economic, and tax base and maintenance of healthy liquidity.

Review of Fiscal Year 2017 Property Tax Levy

In fiscal year 2017 the City's overall property tax levy rate compared favorably with other cities in Iowa. Below are the property tax levy rates for fiscal year 2017.



Impact of State Property Tax Reform on the Fiscal Year 2018 Budget

In fiscal year 2017 a new class of property was created called multi-residential. These properties in previous fiscal years were classified as commercial property and the state provided backfill to cities for the loss in property tax revenue due to the state rollback changing from 100% to 90% for commercial properties. In fiscal year 2017, for an 8 year period, the multi-residential classification began to shift to the residential classification and rollback value. In fiscal year 2018, multi-residential properties will be taxed at 82.5% of property value. In fiscal year 2024, these properties will have the same rollback percentage as residential properties. The state does not provide backfill to cities for multi-residential lost property taxes so the loss is immediate.

In fiscal year 2018 the taxable value for multi-residential is \$195M which is an increase of \$4.2M or 2.18% from fiscal year 2017. Due to the change in rollback from fiscal year 2017 to 2018 the actual increase in property taxes due to Multi-Residential was only \$63,415.

Fiscal Year	Assessed Valuation	Rollback	Taxable Valuation	% Increase	Increase in Property Taxes due to Multi-Residential
2017	\$ 221,265,682	86.25000%	\$ 190,841,651		\$ -
2018	\$ 236,374,806	82.50000%	\$ 195,009,215	2.18%	\$ 63,415



The other part of the state property tax reform is the state backfill for commercial and industrial classes of property. The state property tax reform bill required the State to replace property tax revenue lost by cities through fiscal year 2017 due to the change in rollback. Future backfill appropriations are capped at the fiscal year 2017 level meaning each governmental entity will only receive a percentage of the capped amount based on their percentage of property tax reductions based on rollback. Below is the amount of backfill budgeted by the City since the state property tax reform took effect, excluding SSMID backfill. Fiscal year 2018 state backfill decreased due to appropriations being capped and the City expecting to only collect 95% of fiscal year 2017 backfill.

Fiscal Year	State Backfill
2015	\$ 1,842,766
2016	\$ 4,110,163
2017	\$ 3,778,953
2018	\$ 3,686,877

There is a concern in future fiscal years the State may no longer provide cities this backfill, but for preparing the fiscal year 2018 budget the assumption was made the State will provide backfill.

Fiscal Year 2018 Budget Highlights

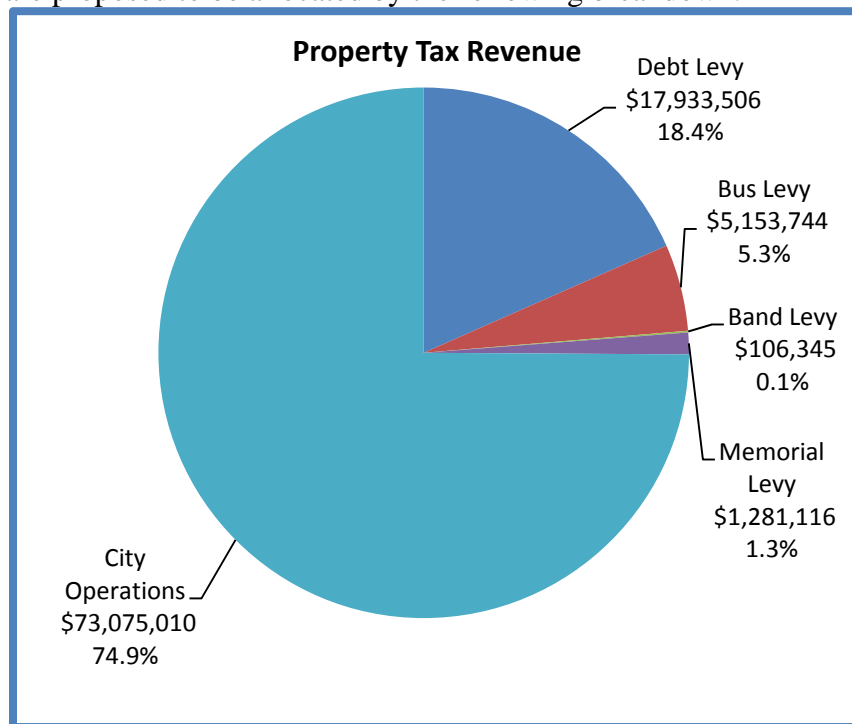
Property Tax Valuations / Property Tax Levy Rate

The proposed budget maintains the current property tax levy rate of \$15.21621 per thousand dollars of taxable valuation. This represents the 9th consecutive fiscal year the City's property tax levy rate has been \$15.21621. In fiscal year 2018, the City will use more of its operating \$8.10 levy to pay for benefits which allows the City to reduce the benefits levy by five cents and increase the debt service levy by five cents to fund principle and interest payments in fiscal year 2018.

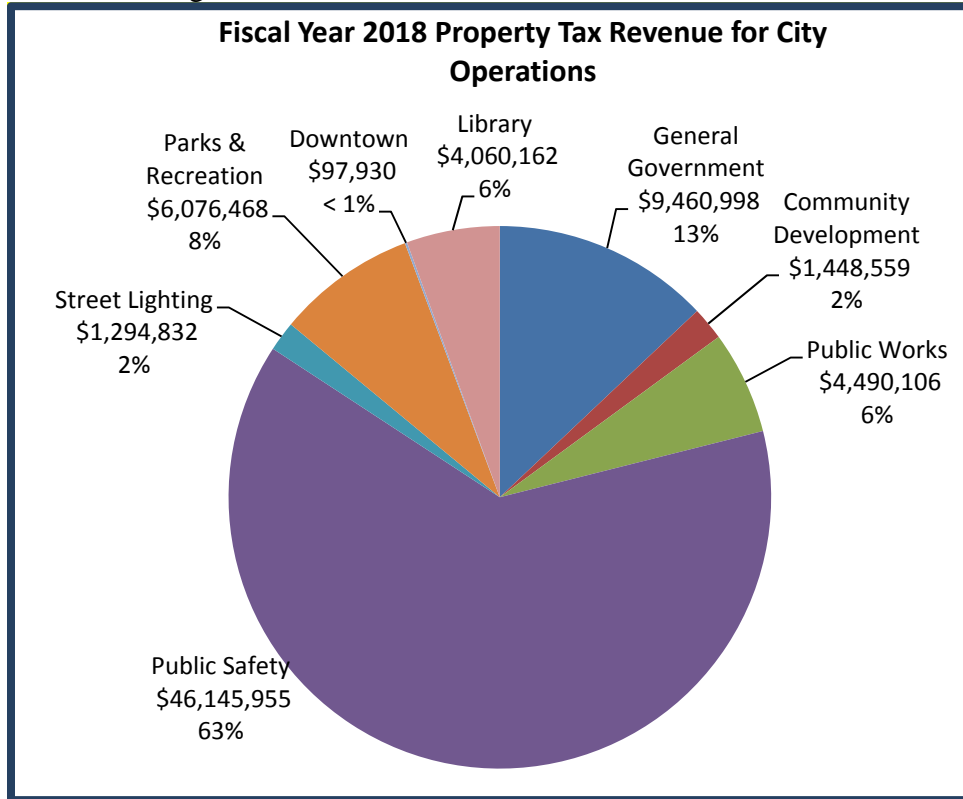
Total assessed value for fiscal year 2018 is \$10.3 billion which is an increase of \$386.6M or 3.88%. Total taxable value for fiscal year 2018 is \$6.38 billion, which is an increase of \$367 million or 6.1%. 3.6% of the increase is due to new construction and valuation increases on existing property as well as a slight increase in the residential rollback. 2.5% of the increase is due to a one year transfer of valuation from TIF areas to operations due to the City deferring collection of TIF revenues to future years to align with the timing of payments.

Property Type	FY 2017 Valuation as of Jan. 1, 2015	FY 2018 Valuation as of Jan. 1, 2016	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Real Property				
Residential	\$ 3,422,048,656	\$ 3,688,198,304	\$ 266,149,648	7.78%
Multi-Residential*	\$ 190,841,651	\$ 195,009,215	\$ 4,167,564	2.18%
Commercial	1,682,626,246	1,764,798,961	\$ 82,172,715	4.88%
Industrial	355,914,079	373,276,165	\$ 17,362,086	4.88%
Total Real Property	\$ 5,651,430,632	\$ 6,021,282,645	\$ 369,852,013	6.54%
Utilities	371,694,032	368,559,075	\$ (3,134,957)	-0.84%
Total	\$ 6,023,124,664	\$ 6,389,841,720	\$ 366,717,056	6.09%
Less: Military Exemptions	(10,611,682)	(10,419,074)	\$ 192,608	-1.82%
Net Valuation	\$ 6,012,512,982	\$ 6,379,422,646	\$ 366,909,664	6.10%

Property taxes are proposed to be allocated by the following breakdown.



City Operations, which represents the general fund, is proposed to allocate property taxes according to the following breakdown.



General Fund

The fiscal year 2018 budget as presented includes a balanced general fund budget. The total fiscal year 2018 general fund revenue and expenditure budget is \$120.6M.

Revenue

- Property tax revenue, including transfers of property tax revenue from trust and agency funds, is increasing \$3.9M to \$74.1M based on a 6.1% increase in valuations.
- Interest revenue is increasing \$300K to \$1.2M based on historical and projected investment rates.
- Road use tax revenue is increasing \$250K to \$11.9M.
- Franchise fee revenue is unchanged at 3% for gas and electric.
- Revenue from internal charges between departments for the cost of services provided is increasing \$379K to \$9.6M based on staff time on projects, tax increment financing activities, and the Corridor Metropolitan Planning Organization functions.
- \$4.7M of traffic enforcement camera revenue was removed from the budget. Also removed are \$1.7M of expenses for a net change of \$3M.
- Various revenue increases/decreases based on historical information or signed agreements (i.e. grants).



Personal services expenditures

The largest general fund expenses of \$88.6M are personal service costs. Personal services are increasing \$2.5M due to wage & step increases, increased health insurance costs, and an increase in wages for Parks and Recreation seasonal based on minimum wage changes (\$143K). Personal service costs account for 73% of the general fund budget. For the fiscal year 2018 budget, 70% of the personal service cost is wages and 30% is benefits.

Overall general fund FTEs are decreasing by 6 FTEs. Changes include eliminating one 2008 flood position from the Public Works Department, one 2008 flood position from the City Manager Department, one position from the Human Resources Department, and three positions from the Finance Department.

New expenditure items, changes to existing expenditures, or funding for revenue changes:

- \$47K for public safety overtime to account for bargaining wage adjustments.
- \$23K for rent and utilities for the police evidence storage facility at the airport.
- \$50K decrease in police revenue from the Transit Department for a change in services at the Ground Transportation Center.
- \$22K for Fire relating to state emergency medical services reporting requirements.
- \$60K for aquatic pool maintenance due to pool local options sales tax funds being depleted.
- \$29K decrease in revenue and \$28K increase in expenses for amphitheater.
- \$140K increase in revenue and \$155K increase in expenses for fiber locates and maintenance. To fund the difference the general fund capital equipment budget was reduced.
- \$10K decrease in revenue due to City Clerk's office no longer issuing taxi driver and vehicle licenses, pedicab driver and vehicle licenses and limousine business, driver and vehicle licenses
- \$50K for park maintenance due to closing of golf course at Jones Park.
- \$59K in expenditure reductions for the Police Department generated by savings in changing substation locations (reduced lease expenses, broadband cost).

General Fund Reserves

The City of Cedar Rapids maintains prudent general fund balances, which protect the City's financial integrity. At this time, City staff projects the City's unassigned general fund balance on June 30, 2018 will be 29.6 percent (\$35.7M) of fiscal year 2018 annual operating budget of \$120.6M.

Internal Service Funds

Risk Funds

Liability and property fund expenses are increasing \$402K due to an increase in auto liability and comprehensive expenses, additional NFIP policies put in to place, and purchase of additional excess flood coverage over the initial \$25M previously purchased. Workers compensation expenses are increasing \$212K based on an increase in costs associated with benefits, including, indemnity rates, and medical costs. Health fund expenses are increasing \$1.5M which directly correlates to the annual health claims cost trend.

Other Funds

- Total revenue for Joint Communications is increasing by \$213K based on an increase from the Linn County E911 Board. Radio maintenance expenses are increasing \$90K.
- Fleet Services fuel budget for the City is decreasing \$639K based on historical and projected per gallon fuel rates.

Enterprise Funds

Utilities

The City's utility rate (consisting of water, water pollution control/sanitary sewer, stormwater, solid waste, recycling, and yard waste) for fiscal year 2018 is proposed to increase 5.14% which is an increase of \$53.88 annually for the typical residential customer defined as a household that uses 10 units of water and 10 units of sewer. The majority of the increase in fiscal year 2018 will be used to fund capital improvement projects for water, water pollution control, stormwater, and sanitary sewer. The residential rate for solid waste and yard waste collection will increase 2.5% and recycling will increase 2.6% or \$6.36 annually. The key reason for the increase in the solid waste/yard waste fee component is an increase in landfill and compost fees. The increase for recycling rates is related to the changes in external costs associated with processing recycled materials. Utility departments will contribute \$500K towards the City's economic development fund in fiscal year 2018.

Transit

The transit property tax levy rate will remain unchanged in fiscal year 2018 at \$.80787/\$1000 of taxable valuation. In fiscal year 2018, Transit will transfer \$1.1M from operations to capital to purchase buses.

Golf

The Golf budget reflects revenues of \$2.9M and expenditures of \$2.8M, or an operating profit of \$100K. Over the past several years, the Golf Department has experienced insufficient operating revenue to cover operating expenses due to flooding at Jones Golf Course and changing demographics. This has caused a deficit fund balance to build up. The City reviewed golf operations in calendar 2016 and developed a recommendation for a long term plan to address operations that will be presented to the City Council at a later date. The fiscal year 2018 budget reflects these recommendations, which includes the closure of Jones Golf Course, other operational changes, and a long term plan to address the deficit. The fiscal year 2018 budget can be amended if the City Council chooses to modify the recommendation.

Parking

It is anticipated Downtown Parking Management Inc. (DPMI) will generate enough net income in fiscal year 2018 to cover the entire debt payment of the Event Center Ramp. In calendar year 2016 DPMI covered the entire debt payment and is expecting to do so again in 2017. If DPMI was not able to cover the entire debt payment in fiscal year 2018 the City would need to allocate hotel motel taxes and downtown tax increment financing to cover any deficit, which is reflected

in the budget. The remaining operating revenue from the parking system is managed by DPMI per the contract agreement with the City and is used to maintain the parking system. After fiscal year 2017, the City will complete its commitment regarding issuing debt for deferred parking maintenance to DPMI who currently is working on a five year capital improvement plan to determine how these remaining deferred maintenance funds will be spent. The City pays a portion of the City employee wages working for the Parking System per the current contract agreement.

Hotel / Convention Center / Arena

The net income from the hotel portion of the complex will go towards hotel debt payments in fiscal year 2018. The convention center and arena portion of the complex operating deficits will be funded by the general fund (\$596K) and hotel motel revenue (\$392K). \$807K of the operating deficit is due to the annual set aside for future capital needs of the convention center and arena per the management agreement with the City. The combined budget in fiscal year 2018 (operations and debt) will be using excess revenue from previous fiscal years for debt service payments.

Ice Arena

The fiscal year 2018 budget shows a deficit of \$123K to operate the facility. The deficit will be funded with hotel motel revenue. In addition, the City will be allocating \$50K from hotel motel revenue and \$50K from the Ice Arena special revenue endowment fund to fund capital improvements.

Capital Improvement Program (CIP) Funds

Water, Water Pollution Control, Sanitary Sewer, Stormwater

- Water – Fiscal year 2018 budget includes issuing \$15.2M in revenue bonds and incurring \$20.7M in capital improvement project expenses. Several projects are planned such as construction of the Kirkwood elevated tank, and J Avenue Plant. The budget also includes projects to be coordinated with Public Works to install/replace water mains in connection with the paving for progress program. Overall the 10 year capital investment plan is estimated at \$226M, which includes but not limited to, North West plant expansion, work associated with paving for progress projects, and possible nitrate removal treatment. Funding costs at these levels with revenue bonds will require rate increases over the next 10 years to meet debt service and bond covenant requirements.
- Water Pollution Control – Fiscal year 2018 Water Pollution Control budget includes issuing \$13M in revenue bonds and incurring \$21.2M in capital improvement project expenses. Several large projects are planned such as chlorine system expansion, upgrade of electric power distribution, replacement of anaerobic heat exchangers, rebuilding/replacing of compressors, and addition of a bio scrubber for odorous air treatment. Long term trends could require significant capital investments on the scale of \$175M-\$200M over 10-15 years for nutrient controls, solids disposal, and collection system upgrades. Additional funds will be needed for treatment capacity expansion and routine maintenance needs. Funding costs at these levels with revenue bonds could require larger annual rate increases, in the next 5-10 years, to meet debt service and bond covenant requirements.



- Sanitary Sewer – The Sanitary Sewer Department budgeted \$11.1M in capital project expenditures for fiscal year 2018 which includes issuing \$4.3M of revenue bonds. The largest planned project in fiscal year 2018 is the Prairie Creek project. Prairie Creek is a multiple year project. The department is projecting to need revenue bonds ranging from \$3M – 3.9M per year in fiscal year 2019 – fiscal year 2021 to fund other sanitary sewer projects. Funding costs at these levels with revenue bonds could require larger annual rate increases to meet debt service and bond covenant requirements.
- Stormwater - In fiscal year 2018, \$2.6M will be transferred from stormwater utility user fees to the stormwater capital improvement fund for planned projects. \$3.4M is budgeted for capital improvement projects.

2008 Flood Recovery Fund

No activity is budgeted in fiscal year 2018 for the 2008 flood recovery fund. Projects are coming to a close and any activity that may occur in fiscal year 2018 for timing purposes will be amended into the budget.

Growth Reinvestment Initiative (GRI) Fund

Overall the budget for flood control is \$19M in fiscal year 2018. This represents an increase of \$872K over fiscal year 2017. Fiscal year 2018 represents year four of a twenty year agreement with the State of Iowa. Revenue from the State of Iowa portion of the project will be transferred from the GRI special revenue fund to specific projects. Funding in fiscal year 2018 for projects includes \$11.76M of GRI, \$1.1M of existing 2008 flood recovery bonds, \$2.8M in grants, and \$2.4M of 90% flood LOST.

In future budgets the City will need to allocate funding towards flood control which depending on the type of flood protection constructed and length of time used to build flood control the annual City contribution could range between \$7M to \$28M.

Tax Supported Funds (Non-Flood, Non-Enterprise)

The total capital improvement program expenditure budget is \$53M. Infrastructure CIP (streets, bridges, traffic, stormwater, downtown) budget for fiscal year 2018 is \$38.8M which is a decrease of \$7.6M from last fiscal year. The decrease is due to streets, bridges, and downtown. The City will be using \$18M of streets local option sales tax for projects. These funds will be used to pay for improvements that typically would have required the City to issue debt. The following is a history of infrastructure CIP:

	FY 2018 Budget	FY 2017 Budget	FY 2016 Budget	FY 2015 Budget	FY 2014 Budget
Improvements - Streets	\$ 32,090,000	\$ 39,745,992	\$ 40,130,266	\$ 35,267,128	\$ 20,503,278
Improvements - Storm Sewer	3,450,000	2,525,000	3,619,000	1,654,675	500,000
Improvements - Bridge	900,000	1,691,667	1,677,728	1,909,000	885,577
Improvements - Traffic	2,280,000	1,842,000	3,439,600	1,727,585	1,389,350
Improvements - Downtown	50,000	527,042	120,000	100,000	413,000
	<u>\$ 38,770,000</u>	<u>\$ 46,331,701</u>	<u>\$ 48,986,594</u>	<u>\$ 40,658,388</u>	<u>\$ 23,691,205</u>



Non-Infrastructure CIP (parks, trees, swimming pools, etc.) budget for fiscal year 2018 is \$14.1M which is an increase of \$1.6M from last fiscal year. The main projects included in fiscal year 2018 budget are a fire pumper truck, ADA compliance, facility improvements, information technology improvements, library circulation materials, street trees, parks and recreational improvements, and \$500K for roadway medians (to be funded from general fund reserves).

Debt Service Fund

The City proposes issuing \$13.4M in general obligation bonds as follows:

- \$4.75M – ADA improvements
- \$5.75M Public Works
 - \$1.1M – Staff Time
 - \$2.41M – Street Improvements
 - \$500K – Sidewalk Improvements
 - \$580K – Traffic Improvements
 - \$50K – Downtown Improvements
 - \$1.11M – Trail Improvements
- \$425K Parks, Forestry, Aquatics
 - \$150K Parks
 - \$150K Street Trees
 - \$125K Aquatics
- \$750K – Fire pumper truck
- \$500K – Library circulation material
- \$730K – IT improvements
- \$490K – City facility improvements

In fiscal year 2018, the City will increase the debt service levy by five cents to fund principle and interest payments, but the overall property tax levy will remain the same due to using more of the \$8.10 levy to pay for benefits.

The City will be able to relieve some of the pressure on the debt service levy in fiscal year 2018 by using fund balance reserves from the debt service fund in the amount of \$890K, which was created by excess revenue in fiscal year 2016 general fund. Without the \$890K in excess revenue, the debt service levy would have needed to increase 14 cents in fiscal year 2018 for the City to make its debt payment. The City anticipates additional bonding capacity at the end of fiscal year 2018 to be approximately \$250M or 48% available debt capacity. The below chart shows the change in reserve debt capacity over the past five years.



	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Projected FY 2018
Assessed Value	\$ 9,356,851,531	\$ 9,648,549,360	\$ 9,816,357,043	\$ 9,973,793,843	\$10,360,756,078
Multiplied by 5%					
Debt Limit	\$ 467,842,577	\$ 482,427,468	\$ 490,817,852	\$ 498,689,692	\$ 518,037,804
Less: Outstanding Debt					
Tax Supported	\$ 161,261,174	\$ 161,991,307	\$ 160,609,646	\$ 163,260,075	\$ 164,176,838
Non-tax Supported	\$ 169,608,826	\$ 153,208,693	\$ 130,435,354	\$ 115,979,925	\$ 103,228,162
Total	\$ 330,870,000	\$ 315,200,000	\$ 291,045,000	\$ 279,240,000	\$ 267,405,000
Reserve capacity	\$ 136,972,577	\$ 167,227,468	\$ 199,772,852	\$ 219,449,692	\$ 250,632,804
Percent of Reserve Capacity	29.3%	34.7%	40.7%	44.0%	48.4%
Note: Does not include capital leases					
Percent of debt applicable to limit	70.7%	65.3%	59.3%	56.0%	51.6%

In fiscal year 2018 and 2019 the City's debt service payments will continue to grow due to large debt issuances that occurred from fiscal year 2011 thru 2014. Because of this the City deployed several financial strategies to limit the impact on the City's debt service rate which included:

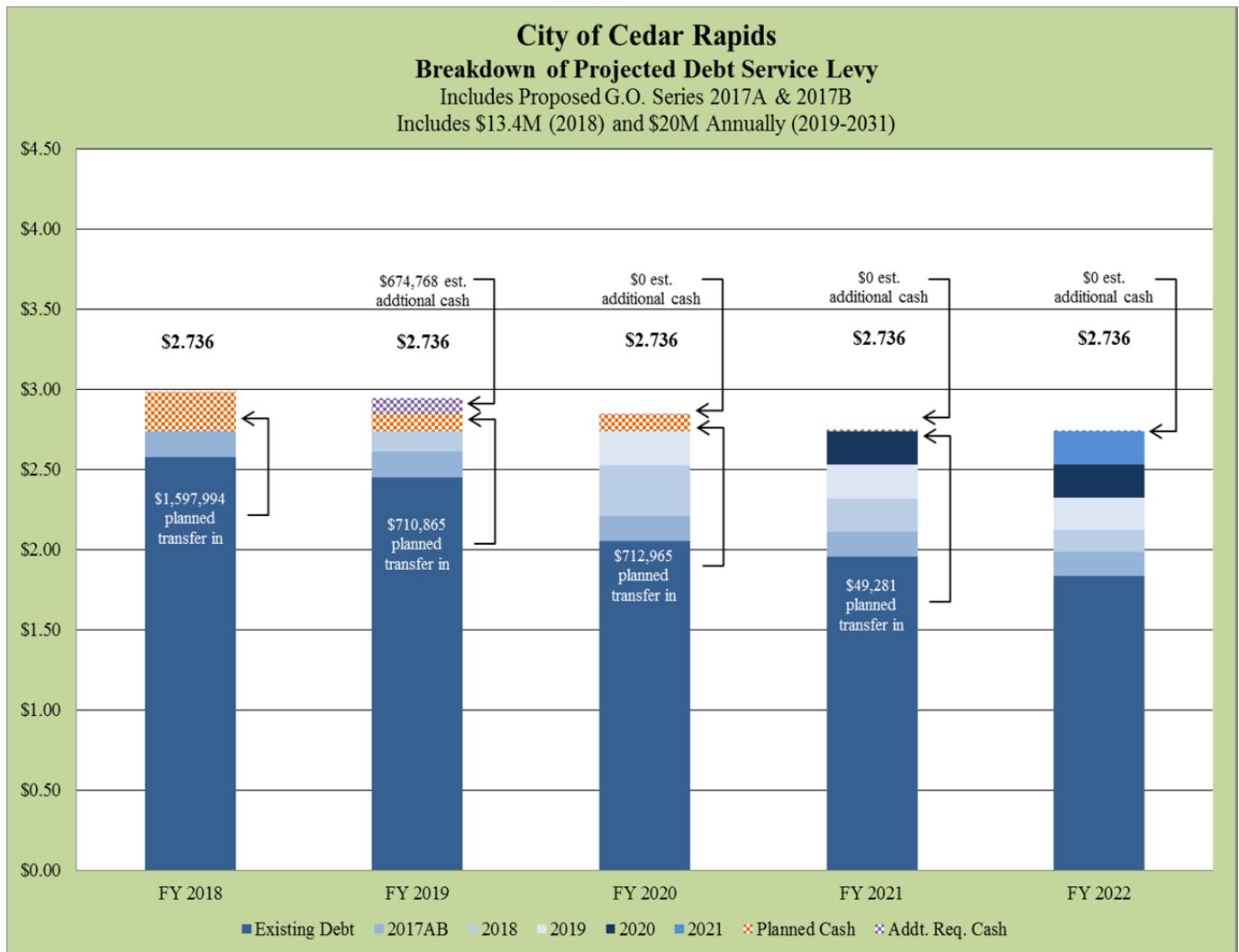
- Refunding of existing debt to reduce future principle and interest payments.
- Restricting the amount of debt issued by the City to lessen the impact on the City's debt service levy.
- Using existing cash reserves from completed projects to pay existing debt payments.

By deploying these financial strategies the City should see a reduction in existing debt service payments starting in fiscal year 2020 and should be able to issue \$20M of debt per year without changing the debt service levy assuming a 2% growth in taxable valuation.

The scenario below shows forecasts if the City limits issuing future debt to \$20M per year and property valuations continue to grow at 2% per year the debt service levy should start to stabilize at \$2.736 starting in fiscal year 2019. This scenario assumes interest rates for borrowing remain consistent, current debt paid by non-property tax supported sources continue, and state backfill program continues to fund at projected levels.

The following is a scenario that illustrates how issuing debt in the future will impact the City's debt levy.

Scenario #1: City issues debt in fiscal year 2017 (\$14.9M), 2018 (\$13.4M), 2019 (\$20M), 2020 (\$20M), 2021 (\$20M) and 2022 (\$20M). This scenario assumes valuation increases of 2% in 2019 through 2022.



Special Revenue Funds

Hotel Motel Tax

The City is budgeting \$3.45M in fiscal year 2018 for hotel motel tax revenue which is an increase of \$91K from last year. Expenditures are being budgeted at \$3.65M. Included in the expenditures are City debt payments (i.e. hotel, portion of convention center, art museum, ice arena). As previously mentioned \$392K will be used to fund a portion of convention center and arena operating deficits. In addition, the City will use some of the hotel motel revenue for organizations who were awarded funding through the hotel motel three year application program. In fiscal year 2019, the allocation of hotel motel taxes will be reviewed since fiscal year 2018 is the last year of the three year application program.

Road Use Tax

The City is budgeting \$14.2M in fiscal year 2018 which is unchanged from fiscal year 2017. Capital improvement projects will receive \$2.3M and the remaining balance of road use tax will be transferred to the City's general fund to pay for operating costs related to Public Works



Department and Forestry and Mowing divisions of Parks and Recreation Department. Several large projects are planned in future fiscal years that road use tax reserves and capital improvement allocations will fund such as highway 100 off ramp interchange and downtown lighting.

Tax Increment Finance (TIF)

The City is budgeting \$6M in property taxes in TIF districts for fiscal year 2018 which represents a \$4M decrease from fiscal year 2017. This decrease was due to the City deferring collection of TIF revenue until future years to align with when payments will be made.

Other Fiscal Year 2018 Budget items:

Flood Insurance

The budget includes \$686K in flood insurance. This represents a decrease of \$74K from fiscal year 2017 for NFIP insurance and excess flood insurance. For general fund areas, NFIP insurance will be funded with the tort property tax levy and excess flood insurance will be funded with 10% flood local options sales tax revenue. The use of the 10% portion of local option sales tax to cover flood insurance costs is in line with the definition of property tax relief.

Neighborhood Finance Corporation

The Neighborhood Finance Corporation is a non-profit model that provides home lending products to promote targeted revitalization in older neighborhoods. This initiative involves a partnership between the City, the private lending community, and neighborhood stakeholders to provide additional resources for home purchase and rehab. Beginning in fiscal year 2018, the City is planning on investing \$1M per year for five years from the consolidated tax increment finance district to address a City Council initiative.

Dwight Hughes Park

The City will be setting aside \$250K in fiscal year 2017 to begin work on Dwight Hughes Park.

Future challenges to the tax levy:

The City's financial health remains very strong in fiscal year 2018. As the City looks toward future budgets and the ongoing impact from state property tax relief - as well as the continued need to maintain our existing assets - below are some areas we will need to continue to monitor and look for ways to alleviate their impact on future property tax levies.

- The City will be required to issue debt for the flood control system, ADA improvements, and matching funds for items such as street and trail projects in the next several fiscal years. Adding this debt using the current debt service levy may mean continuing to invest in the ongoing capital needs of City operations that are shown under the debt service fund section would have to be reduced or eliminated.
- If the City were to lose the State backfill of \$3.6M it would take an increase of 58 cents to the existing property tax levy to cover this deficit.



Conclusion

The fiscal year 2018 budget as presented includes a balanced general fund, additional funding for priority programs identified by the City Council, flood control system projects, and most importantly - commitment to the long term future of Cedar Rapids, and maintaining the City's financial strength. In addition, this document points out long term financial needs that will help the City Council and citizens of Cedar Rapids understand the level of funding needed in the future. City departments continue to look at ways to reduce expenses while maintaining a high level of service to the citizens of Cedar Rapids.

I want to express my personal thanks to members of the City staff for their diligent efforts to develop budgets that reflect the needs of their individual departments and their direct service to Cedar Rapids' residents. A special note of thanks and appreciation should go to the members of the Finance Department staff for their excellent performance in gathering, analyzing, and presenting information clearly and accurately. The budget presentation team, composed of Finance Director Casey Drew, Assistant Finance Director Heidi Stiffler, Budget Analysts' Ronda Jones, Al Soukup, and Jordan Meyer, worked collaboratively and effectively as we reviewed and developed the fiscal year 2018 budget. This budget could not have been developed without the combined efforts of all those involved.

I would also like to thank the City's elected officials for your interest and support in planning and conducting the financial operations of the city in a responsible and progressive manner.

Respectfully submitted,

Jeffrey A. Pomeranz
City Manager

INTRODUCTION





Form of Government

The City of Cedar Rapids was incorporated in 1849 and it operated under the Commission Form of Government from April 6, 1908 through December 31, 2005. Under this form, elected officials held both legislative and executive powers by serving as commissioners operating city departments and as members of the city council.

During a special citywide election on June 14, 2005, the citizens of Cedar Rapids voted to adopt a Home Rule Charter, which changed the form of government to the Council Manager Form. This form of government took effect on January 1, 2006.

Under this form, 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 council operates on a part-time basis and meets regularly with City staff.

The mayor and council are responsible for setting policy, approving the budget, and determining the tax rate. The mayor is recognized as the political head of the municipality but is a member of the legislative body and does not have the power to veto legislative actions.

The city council appoints a full-time city manager to carry out the policies it establishes and to oversee the day-to-day administrative operations of city government. The city manager administers local government projects and programs on behalf of the city council, prepares a recommended budget for the council's consideration, and recruits, hires, and supervises City employees.





Vision Statement

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

Amended January 24, 2012

Strategic Goals

Strengthen CR
Grow CR
Connect CR
Green CR
Invest CR
Protect CR
Promote CR

Values

We Value Accountability and Integrity

Honest and hardworking employees that our community looks to for excellence.

We Value Communication

Encouraging the open exchange of ideas within our organization and our community.

We Value Dignity and Fairness

Treating everyone with patience and respect.

We Value Diversity

Giving us unity and strength through our ability to learn and grow from one another.

We Value Teamwork and Initiative

Inspiring pride in our work as progressive and creative leaders for our community.

We Value Stewardship

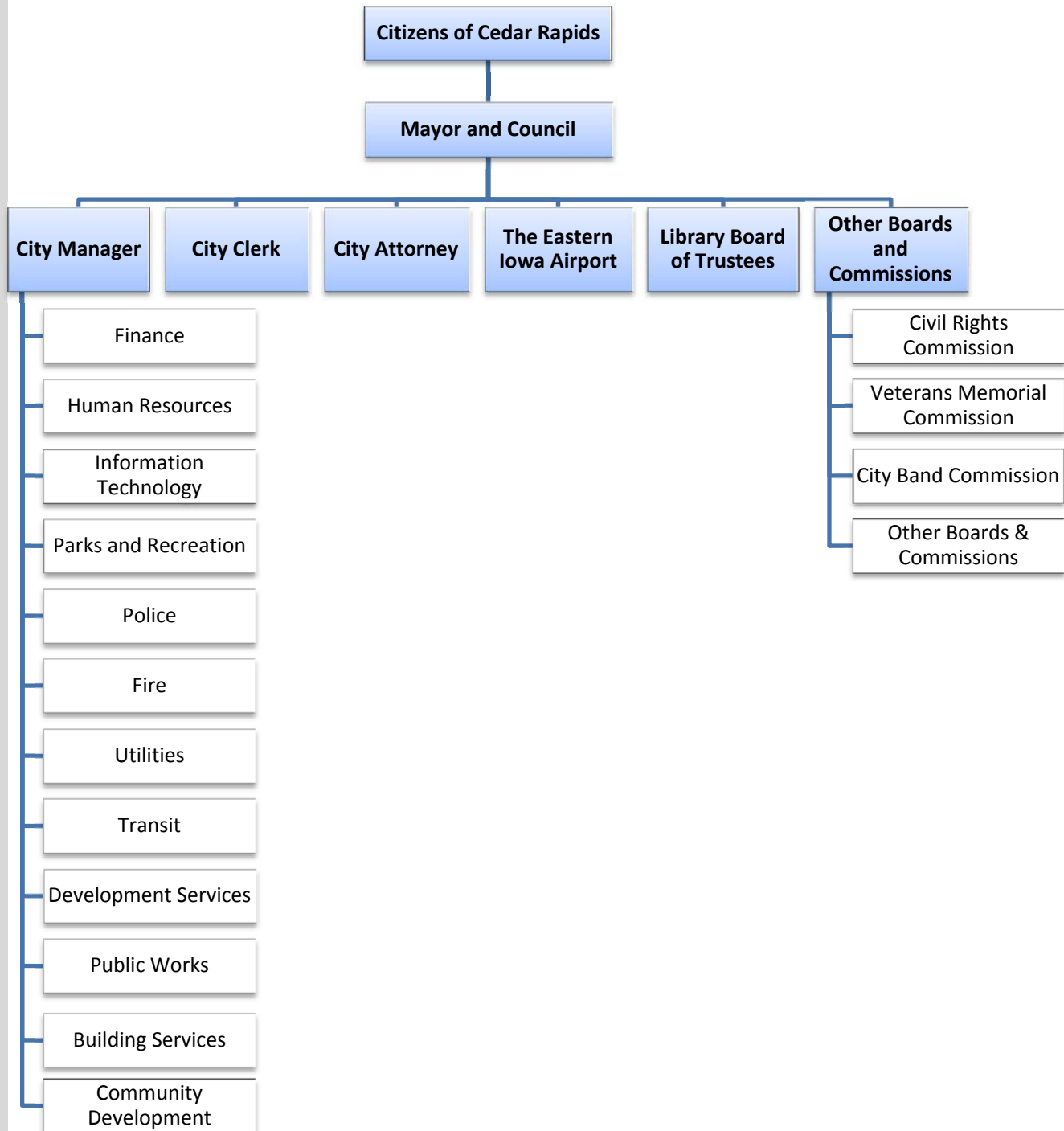
Responsibly managing the resources entrusted to us.



Introduction



City of Cedar Rapids Organization Chart





Introduction



City of Cedar Rapids Mayor and City Council



Ron Corbett – Mayor



Susie Weinacht
At Large



Ann Poe
At Large



Ralph Russell
At Large



Kris Gulick
District 1



Scott Overland
District 2



Pat Shey
District 3



Scott Olson
District 4



Justin Shields
District 5

Department Directors and Principal Officials

City Manager	Jeffrey Pomeranz	Police Chief	Wayne Jerman
City Clerk	Amy Stevenson	Fire Chief	Mark English
City Attorney	James Flitz	Public Works Director	Jennifer Winter
Assistant City Manager - Development Services	Sandra Fowler	Utilities Director	Steve Hershner
Community Development Director	Jennifer Pratt	Airport Director	Martin Lenss
Finance Director	Casey Drew	Cedar Rapids Linn County Solid Waste Agency Executive Director	Karmin McShane**
Human Resources Director	Constance Huber	Civil Rights Director	LaSheila Yates
Chief Information Officer	Dominic Roberts	Library Director	Dara Schmidt
Parks & Recreation Director	Sven Leff	Executive Director	Mike Jager

**Employed by Cedar Rapids/Linn County Solid Waste Agency



Structure of This Document - Sections

This document is organized into 4 main sections:

- **Introduction and Highlights** – Provides key information about the City including City policies and guidelines, budget highlights, and combined financial reports for all funds of the City
- **Funds** – Included are budget highlights and financial reports detailing the budget and recent actual history by general ledger account for each fund type as well as information for each City department
- **Capital Expenditures** – Provides the City's 5 year capital project improvement program in total, by fund, and project as well as approved routine capital operating expenditures
- **Supplemental Information** – A variety of information is contained in this section such as cash transfers, fund balance, and statistical information

Within each of the 4 main sections, are sub-sections:

- **Introduction and Highlights**

- General Information
- Planning
- Budget Highlights
- State Forms
- Policies & Guidelines
- Business Unit Reports

- **Funds**

- General Fund
- Enterprise Funds
- Internal Service Funds
- Capital Project Funds
- Debt Service Funds
- Special Revenue Funds

- **Capital Expenditures**

- 5 Year Capital Improvement Project Plan
- Routine Capital Expenditures

- **Supplemental Information**

- Cash Transfers
- Fund Balance
- Statistical Information
- Other Supplemental Information
- Glossary

Structure of This Document – Department Information

A department is an organizational unit of the City which has a unique function in its delivery of services. Within the funds section of this document, the following information is provided for each department:

- **Department Sections** – Illustrates the core areas of service provided to internal and/or external customers.
- **Department Description** – Explains the core areas of service provided to internal and/or external customers.
- **Statistics** – Each department is given an opportunity to provide statistical information relating to services.
- **Recent Accomplishments** – Each department is given an opportunity to highlight recent successes.
- **Future Challenges & Opportunities** – Each department is given an opportunity to provide future challenges and opportunities that might include a service needing more resources or issues providing current services.
- **Goals, Objectives, & Measures** – Each department is given an opportunity to identify departmental goals, objectives, and meaningful metrics of results and accomplishments that are linked to an overall City goal.
- **Summary of Full Time Equivalents (FTEs)** – Contains budget and recent actual FTE counts.
- **Highlight of Budget Changes** – Summary of changes in revenue or expenditures included in the budget.
- **Financial** – Included are charts summarizing the budget and financial reports detailing the budget and recent actual history by general ledger account.

Department general ledger structures that do not have budgeted FTEs and are used solely for revenue and/or expenditure tracking exclude some of the items listed above as the information is not applicable. Department structures that do not report to the City Manager exclude some of the items listed above as the information is not available.

PLANNING





The City Council has adopted 7 strategic goals that provide direction for both current and future planning and budget decisions. The City's plan outlines specific objectives, outcomes, and initiatives to be accomplished across departments. The plan guides City leaders when making decisions on priorities, funding, and goals.

The summary on the following pages detail the strategic plan's goals and current initiatives.

Strategic Plan Summary

Goal 1 - STRENGTHEN CR

Make bold moves in community planning to retain the character of neighborhoods and corridors.

Status: In process

Objective/Outcomes

- Support existing and new neighborhood associations through the development of Neighborhood Action Plans.
- Improve the quality and identity of neighborhoods and key corridors.
- 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.

Current Initiatives

- Comprehensive update to Chapter 18 of the Municipal Code and Design Guidelines for Local Historic Districts.
- ReZone Cedar Rapids the comprehensive update of the City's zoning code is in progress.
- Northwest Neighborhood Action Plan.
- Mt. Vernon Road Corridor Action Plan.

Schedule: Now thru FY 2022

Strategic Plan Summary

Goal 2 - GROW CR

Make bold moves in future planning to encourage sustainable connections of growth areas to existing neighborhoods.

Status: In process

Objective/Outcomes

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

Current Initiatives

- Initiated work on the creation of an annexation agreement database for use in annexation analysis.
- Began work on City art collection database and future public art strategy.
- Strategic Growth Plan is in progress which analyzes infrastructure and service costs and priorities and residential, commercial, and industrial market needs.
- Implementation of Highway 100 Plan.
- Partnered with the Incremental Development Alliance to host one of the nationally successful series of Small Developer Boot Camps in Cedar Rapids targeting attendance from Cedar Rapids and around Iowa.

Schedule: Now thru FY 2022



Strategic Plan Summary

Goal 3 - CONNECT CR

Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails, and public transportation.

Status: In process

Objective/Outcomes

- Provide choices for all transportation users: inter- and intra-city.
- Build a complete network of connected streets.
- 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.

Current Initiatives

- Identify and track construction of High Priority Sidewalk Segments per the City's Sidewalk Master Plan.
- Master Gateway Plan in progress.

Schedule: Now thru FY 2022

Strategic Plan Summary

Goal 4 - 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 stormwater management, water quality, wildlife habitat, and outdoor recreation.

Status: In process

Objective/Outcomes

- 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.

Current Initiatives

- Draft City topsoil policy for new development in lieu of the State requirement.
- Update the City's Comprehensive Trails Plan.
- West Riverfront Park redevelopment between 5-in-1 Dam and 3rd Avenue SW.
- Prepare a Sustainability Plan for iGreenCR initiatives that includes staffing, resources, and priorities.
- Convert select areas of park turf grass to native prairie or woodland plantings to create wildlife habitat and reduce long-term maintenance costs.
- Complete Environmental Site Assessment activities for Cedar Lake using the Environmental Protection Agency Targeted Brownfields Assessment Program.
- Prepare the City's response for arrival of the Emerald Ash Borer including a tree inventory, serum injection, and removal/replacement of publicly owned trees.
- Sleeping Giant bridge project and trail connection.

Schedule: Now thru FY 2022



Strategic Plan Summary

Goal 5 - 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.

Status: In process

Objective/Outcomes

- 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.

Current Initiatives

- Create a business expansion and retention program.
- Create a Business Advisory Board.
- Promote workforce development through City economic development programs and a variety of initiatives focused on enhancing quality of life to attract and retain a skilled workforce.

Schedule: Now thru FY 2022

Strategic Plan Summary

Goal 6 - PROTECT CR

Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Status: In process

Objective/Outcomes

- Protect Cedar Rapids from flooding and other hazards.
- Manage growth and development to balance costs and serviceability to neighborhoods.
- Maintain and provide quality services to the community.
- Demonstrate best practices in building construction.

Current Initiatives

- Stormwater Master Plan and Sanitary Sewer Master Plan which will assess future needs and framework to prioritize capital improvement projects.
- Fire Department continues to seek Center for Public Safety Excellence accreditation which provides national recognition for efficiency.
- Police Department continues to seek Commission on Accreditation for Law Enforcement Agencies certification.

Schedule: Now thru FY 2022



Strategic Plan Summary

Goal 7 - 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.

Status: In process

Objective/Outcomes

- Provide for ease & continuity in the development process
- Draw on best practices and creatively apply
- Maximize national and regional media opportunities to set Cedar Rapids apart and differentiate
- Increase marketing/branding of Cedar Rapids
- Clarify relationships with other economic development organizations
- Build and implement a strategic communications plan
- Celebrate our progress in recovery
- Address negative force- use strategic positive messaging
- Cultivate and encourage public participation in government
- Continue to build confidence in the City's communication channels as accurate, informative, and trustworthy sources for City news
- Leverage every opportunity to listen, educate and engage with citizens
- Disseminate facts
- Promote active participation and involvement from everyone

Current Initiatives

- Create an economic development brand (marketing and communication).

Schedule: Now thru FY 2022



Planning – 5 Year Financial Plan

The City's long term financial plan is a piece of the strategic goal INVEST CR. The financial plan allows city staff to have a discussion of needs, legislative impacts, and funding issues prior to the beginning of the budget process.

As part of the planning process, in August 2016 the City prepared a five year financial plan for FY 2018 – FY 2022. The plan was formulated based on the 7 strategic goals and their objectives, FY 2017 level of services and budget as well as percent increases in the categories of property tax (2.2% increase per year), personal services (5% increase per year), discretionary expenses (1% increase per year), and non-personal services non-discretionary (4% increase per year) that were based on historical information and projections. The City also reviewed tax supported debt.

Beyond the standard increases, the 5 year plan reflects 2 material impacts. Included are operating costs of adding a new fire station in FY 2020 (\$806K) and in FY 2022 (\$826K) to ensure most residents reside within 1 ½ miles of a fire station to maintain effective response times. Also included is the potential for 4 additional officers with partial funding from a COPS grant (partial external funding would be received from FY 2018 – FY 2020; then cost would become 100% City starting in FY 2021 (\$443K).

Assuming no other changes in service levels, the 5 year general fund financial plan showed an increasing gap that results from the additional fire stations, officers, 5% annual increases in personal service costs based on historical averages (due to expenses such as retirement contributions, and health & wage increases) offset by 2.2% increases in property tax valuations also based on historical averages and projections. The plan demonstrates the need to control costs, find efficiencies, and identify new revenue streams. 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 revenues sources currently not being used 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.

	5 Year Plan Grand Total	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Revenue:						
Property taxes	366,621,372	71,671,430	72,488,485	73,314,853	74,150,643	74,995,960
Intergovernmental	11,873,134	2,471,823	2,429,309	2,422,749	2,274,627	2,274,627
Charges for services	76,880,431	14,700,412	15,023,812	15,361,321	15,713,589	16,081,297
Fines & forfeits	27,666,115	5,533,223	5,533,223	5,533,223	5,533,223	5,533,223
Use of money & property	4,500,000	900,000	900,000	900,000	900,000	900,000
Rents & royalties	4,611,956	907,163	914,569	922,179	930,001	938,044
Miscellaneous revenue	2,395,650	479,130	479,130	479,130	479,130	479,130
Other financing sources	-	-	-	-	-	-
GO Bonds	-	-	-	-	-	-
Proceeds from sale of fixed assets	875,000	175,000	175,000	175,000	175,000	175,000
Transfers in	65,986,303	13,164,793	13,209,674	13,256,124	13,152,942	13,202,769
Total Operating Revenue	620,102,198	121,740,994	122,891,433	124,103,025	125,047,816	126,318,930
Expenditure:						
Personal services	509,690,413	90,846,698	95,783,225	101,785,257	107,317,460	113,957,772
Non-personal services - discretionary	75,378,398	14,898,173	14,988,119	15,076,930	15,164,492	15,250,684
Non-personal services - non-discretionary	102,262,757	18,542,173	19,449,006	20,407,643	21,403,545	22,460,391
Transfers Out	3,650,000	760,000	760,000	760,000	760,000	610,000
Subtotal of Expenses Before Capital Outlay	690,981,569	125,047,043	130,980,350	138,029,831	144,645,498	152,278,847
Capital Outlay	4,595,185	1,079,037	879,037	879,037	879,037	879,037
Total Operating Expenses	695,576,754	126,126,080	131,859,387	138,908,868	145,524,535	153,157,884
Funding Available / (Funding Gap)	(75,474,556)	(4,385,086)	(8,967,954)	(14,805,843)	(20,476,719)	(26,838,954)

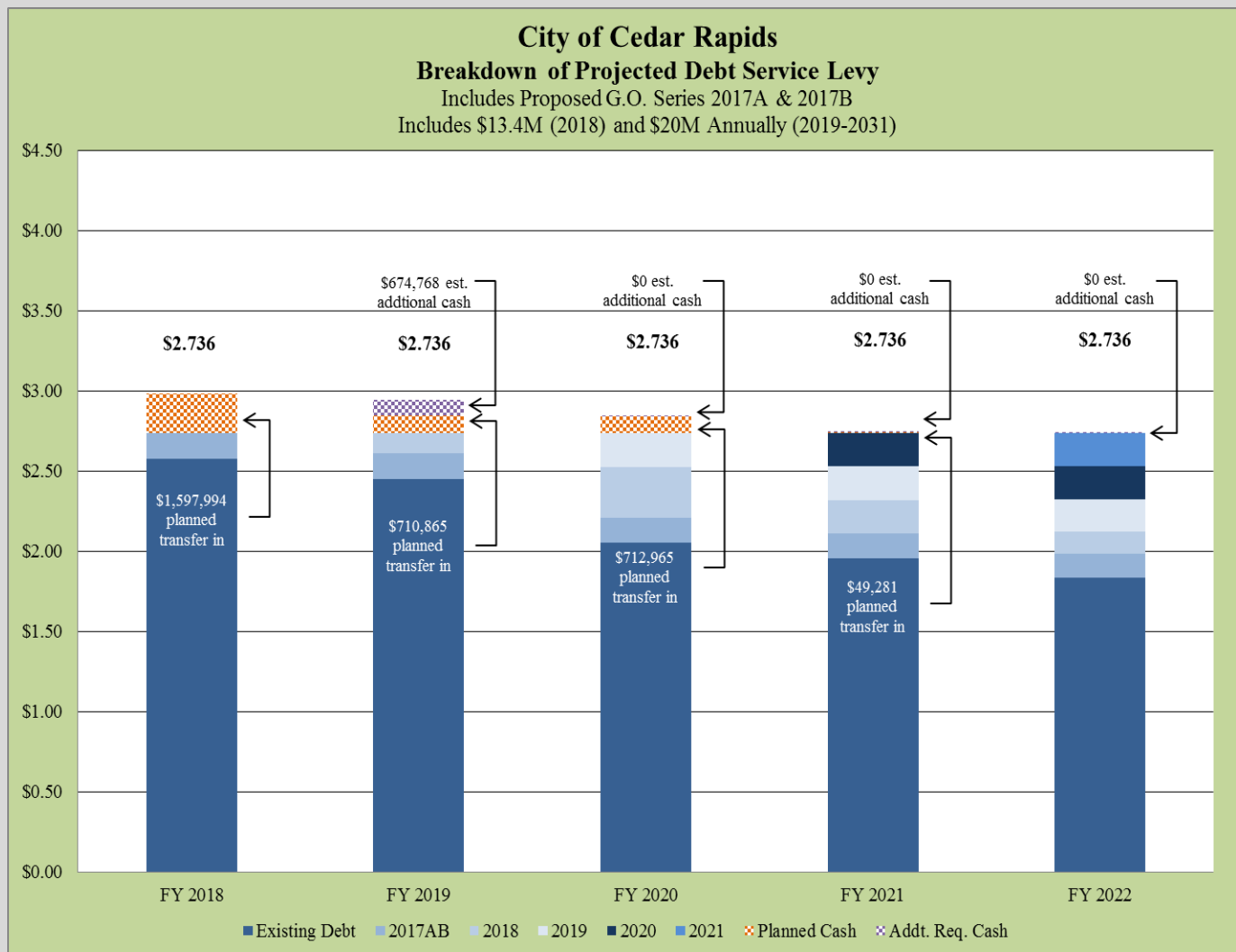
The FY 2018 adopted general fund budget is \$120.6M whereas the FY 2017 budget was \$120M. Several factors caused the difference between financial plan and budget. The budget includes the following items that were not known at the time the financial plan was prepared: elimination of 6 positions, removal of the service provider costs associated with traffic cameras (based on anticipated legislation changes), decreases in fuel,



electricity, interdepartment charges, capital equipment, and transfers out. Several of the changes in budget were the result of the City's commitment to keeping the property tax levy unchanged.

The 5 year capital improvement project program is a planning document for future budgets. Only the current year is part of the adopted budget. Future years are adjusted annually based on project priority and the City's ability to finance projects. The capital expenditures in the program include costs such as design, property acquisition, and construction. The costs are department estimates for planning purposes only, as costs can change over the life of a project due to many factors such as changes in scope or design. Having the goal of current and future financial strength has assisted the City Council in making sure all projects put into the budget can be fully funded prior to the project beginning.

During the budgeting process, debt scenarios and the related impact on the City's debt levy are reviewed. The scenario below illustrates the City issuing \$13.4M of general obligation bond debt in FY 2018 and \$20M per year in FY 2019 and beyond. The scenario forecasts property valuation growth at 2% per year which shows the debt service levy should start to stabilize at \$2.736 starting in FY 2019. This scenario assumes interest rates for borrowing remain consistent, current debt paid by non-property tax supported sources continue, and state backfill program continues to fund at projected levels.





Planning – Other Processes

Beyond financial and strategic planning, the City has various other planning processes that impact the budget. For the past 19 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, and critical capital project phasing.

The City also uses various other methods to collect feedback and answer questions from its citizens which is used to help the City Council establish its goals and budget priorities. Such methods include:

- City Council meetings and Council Committee meetings
- Public input meetings on various projects and initiatives
- Resident appreciation day
- City department open houses
- On-line budget survey
- Quarterly magazine Our CR
- Twitter, facebook, CRtalks.com and mobile site www.CRNewsNow.com

The City believes seeking input from its citizens comes in a variety of forms and by offering this wide variety of ways to provide feedback the City is better able to meet the expectations of its citizens. All of this planning and input provides for prioritization and formulating the budget.

FY 2018 Budget Focus

The budget focus in FY 2018 is similar to FY 2017. The FY 2018 focus is to encourage economic development, infill development, continue moving forward with flood control, keep the property tax levy in total unchanged, repair our streets, maintain our facilities, and city beautification.

No activity is budgeted in FY 2018 for the 2008 flood recovery fund. Projects are coming to a close and any activity that may occur in FY 2018 for timing purposes will be amended into the budget. Flood control continues to move forward. In FY 2018 construction will commence and be completed for two flood pump stations (NewBo and Sinclair), 2,500 linear feet of levee (NewBo and Sinclair), and sanitary sewer, storm water, and water main relocations will occur in Czech Village to make way for FY 2019 levee work. New construction will be initiated for storm sewer gates at the CRST location and Tree of Five Seasons. Other work includes conceptual pump station design in Kingston and Time Check, flood control alignment alternative study upstream of PepsiCo (i.e. Quaker Oats), including Cedar Lake, design commencement of 8th Avenue bridge replacement, and completion of Quaker Oats flood and Union Pacific Railroad wall and gate design.

As in FY 2017, the focus is also infill development. Infill development saves money in that the water lines, sewer lines, streets and other infrastructure are already in place. One focus being reviewed is the Neighborhood Finance Corporation on-profit model that provides home lending products to promote targeted revitalization in older neighborhoods. This initiative involves a partnership between the City, the private lending community, and neighborhood stakeholders to provide additional resources for home purchase and rehab. Beginning in FY 2018, the City is planning on investing \$1M per year for five years from the consolidated tax increment finance district to address a City Council initiative.

The City continues to focus on economic development including infill and new development such as recruiting new national retailers. The City is expanding marketing efforts to attract new industry, particularly in targeted industry clusters (Food/Bio, Life Sciences, Logistics/Distribution, Finance/Insurance/Real Estate, Manufacturing and Entrepreneurship and Business Services). The city is also marketing both the Land and Air Super Park and Big Cedar Industrial Park and Intermodal facility for large development opportunities. New development



provides not only opportunities and variety but also results in more funding to fix our streets and for flood control, as well as an increased quality of life and property tax base.

FY 2018 is year four of moving forward with paving for progress which in some areas will mean minor repairs to extend street lives and in other areas will result in complete overhauls of streets. The FY 2018 budget continues to include beautification programs such as urban core to focus on maintaining and beautifying our downtown park land, median maintenance, and Safe CR to address nuisance properties. In FY 2017 the City set aside \$250K to begin work on Dwight Hughes Park.

The FY 2018 budget has a balanced general fund and allocates funding to critical capital improvements that have been determined to be a priority for the community as a whole. The adopted budget represents projections known at the time budget is created. Since the budget is created 18 months prior to fiscal year end, uncertainties surrounding the projections could require a budget amendment to address changes from the original projections. Such uncertainties may include timing of capital improvement project expenditures and/or revenues, fuel costs, and debt refundings. If during the budget year a projection needs to be adjusted, the City will identify the funding source to account for this change.

Challenges

The City categorizes its challenges into short term and long term. Short term challenges are defined as occurring prior to next budget year and long term is defined as anything occurring within two to five years. Once these challenges have been identified the City prepares options to address these challenges.

Short term challenges facing the City are as follows:

The City's financial health remains very strong in FY 2018. The FY 2018 budget maintains the same property tax levy rate as FY 2017, limits the debt increase to critical capital improvement projects, maintains financial strength and existing service levels. As in all fiscal years, internal and external user charges were reviewed to determine the appropriate rate. Revenues were budgeted conservatively with the expectation that actual revenues will meet or exceed budgeted amounts.

Balancing the City of Cedar Rapids budget however has become a greater challenge due to infrastructure needs and anticipated legislation changes for traffic enforcement cameras. The City will be required to issue debt for the flood control system, ADA improvements, and matching funds for items such as street and trail projects in the next several fiscal years. Adding this debt using the current debt service levy may mean continuing to invest in the ongoing capital needs of City operations that are shown under the debt service fund section would have to be reduced or eliminated.

Long term challenges facing the City are as follows:

If the City were to lose the State backfill received on commercial and industrial properties of \$3.6M it would take an increase of 58 cents to the existing property tax levy to cover this deficit. As the City looks toward future budgets and the ongoing impact from state property tax relief, we will need to continue to monitor and look for ways to alleviate impacts on future property tax levies.

Over the next couple of decades the City will be working towards completing its flood control system throughout the City which currently is estimated to cost \$530M. The City has secured \$265M from the State of Iowa with the remaining \$265M coming from a combination of federal or City funding sources. The City is investigating how other communities fund flood control, looking at grant opportunities, examining private / public partnerships, value engineering evaluations, and looking at long term funding options. In future budgets the City will need to allocate funding towards flood control which depending on the type of flood control constructed and length of time used to build flood control, the annual City contribution could range between \$7M to \$28M.



Planning



The City will need to maintain a high quality workforce in order to meet the labor needs of existing businesses wanting to expand and new businesses moving into the City. In order to provide a high quality workforce the City will need to continue to develop a diversified housing inventory, provide entertainment options, and quality of life amenities (i.e. trails, parks, safe neighborhoods). Retaining a high quality workforce will allow the City to continue to see property tax growth in both business and residential categories which is one of the keys to long term sustainability in the City.

Overall the 10 year water capital investment plan is estimated at \$226M, which includes but not limited to, the previously mentioned North West plant expansion, but also work associated with paving for progress projects and possible nitrate removal treatment. The 10 year capital investment plan for water pollution control infrastructure could require significant capital investments on the scale of \$175M-\$200M over 10-15 years for nutrient controls, solids disposal, and collection system upgrades. Additional funds will be needed for treatment capacity expansion and routine maintenance needs. Funding costs at these levels with revenue bonds could require larger annual rate increases, in the next 5-10 years, to meet debt service and bond covenant requirements.

Overall maintaining current levels of service in the City with limited revenue resources is a challenge the City will continue to face in the next few years. Costs such as wages, benefits, discretionary expenses, insurance, and maintaining capital infrastructure continue to rise and grow. The City will need to continue planning, looking for ways to increase the property tax base, look at revenue diversification options, and continue to look at ways to reduce expenses while maintaining a high level of service to the citizens of Cedar Rapids.

POLICIES AND GUIDELINES





Budget Process



The entire budget process from financial plan to budget to budget amendment is a year round process.

The City's budget process typically starts with the financial plan in July. The five year financial plan was formulated based on strategic goals and FY 2017 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. If departments deemed material operating increases were needed in FY 2018 for the current level of services, the amounts were reviewed and added into the plan where appropriate.

In August and September the financial plan allowed city management to have a discussion of needs, legislative impacts, and funding issues prior to the beginning of the budget process.

The budget process began in September with the distribution of the budget instructions and forms. During October and November the budget was formulated and operational funding increase requests, revenue changes, and capital improvement projects were drafted. During this time Finance met with departments to review needs and prepare requests. The FY 2018 budget focus was:

- Maintaining current service levels
- Not increasing the property tax levy

In late November Finance finalized the information and created a variety of reports used in the next stages of the process. In December Finance and the City Manager reviewed budget information and requests with departments to determine which requests and charges would become part of the FY 2018 budget. In January after property tax information was available, the budget was finalized and the general fund budget was balanced whereas revenues were equal to expenditures. Also in January the City finalized the capital improvement projects to be included in the budget. The process not only included reviewing the merits and prioritization of each project as it relates to other projects, but also the overall impact of the recommended funding, operational considerations, and their relationship to the City's overall budget and related tax levy.

Throughout the process Council was kept informed of the overall budget situation. In February the City Manager presented the proposed budget to the City Council. Beginning on February 24th, the adopted version of the budget was available for citizen inspection on the City's internet website and a book was available at the Finance Department, Clerk's Office, and Library as required by the State of Iowa. On February 28th, the notice of the public hearing was published. On March 14, 2017, the public hearing was held to present the budget. Citizens were encouraged to provide comments before or at the public hearing. In order to adopt the budget a vote of yeas was needed by at least the majority of City Council. On March 14, 2017, the budget was adopted with a unanimous vote of yeas by present council members. The budget was certified to the Linn County Auditor by March 15, 2017 as required by the State of Iowa. The schedule of the budget process is on the following page.



Budget Time Table



FY 2018 Budget Timetable

Due Date	Description
Citizen input and department planning occurs throughout the year as well as during the time frame set forth below.	
Preliminary:	
September	Review of financial plan
September	Capital equipment requests due to Fleet
Phase 1:	
September	Department information pages updated for the budget book
September	Operating and CIP process begins
October	Rollback, MFPRSI, IPERS information available
October	Information due from general fund & internal service areas to Finance
October	Personal services budget available
October	Departments provided Information Technology, Finance, Admin charges
November	Citizen Survey complete
November	Risk, Facility Maintenance, Fleet Service charges
November	Information due from all other areas to Finance
November	Data entry and quality control checks complete
November	Budget information for December meetings compiled
Phase 2:	
December	Budget to Finance Director
Phase 3:	
December	Utilities annual meeting with large industrial users and contributing cities
December	Director meeting with City Manager/Finance
December/January	Council budget book preparation
January	Property tax information available from County
January	Prepare balanced budget
Phase 4:	
February	Budget presentations to Council
February	Creation of adopted budget books
Phase 5:	
February	Council motion to publish Notice of Public Hearing on agenda
February	Budget available for public and publish Notice of Public Hearing to present budget
March	Public hearing to present budget & resolution for Council to adopt the budget
March	Budget certification to Linn County Auditor
April - May	Finance prepares GFOA budget book



Budget Amendment Process



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.

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 but 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.

Throughout the year the Finance Department tracks and reports to the City Manager and City Council material budget amendments that will be requested. This process ensures unbudgeted expenditures do not jeopardize the City's financial strength and ensures department accountability.

During March and April, Finance and departments complete a final review of budget amendments needed. In late April, Finance and the City Manager review budget amendment requests with departments. In May the notice of the public hearing is published, the public hearing is held, and the amendment is adopted. During the public hearing citizens are encouraged to provide comments. In order to adopt the budget amendment a vote of yeas is needed by at least the majority of City Council. The budget amendment is certified to the Linn County Auditor by May 31st each fiscal year in accordance with the State of Iowa.

Typical Budget Amendment Timetable

Due Date	Description
July – April	Track and report budget amendment requests
April	Finance and City Manager review
May	Publish Notice of Public Hearing to present budget
May	Public hearing and resolution to adopt the budget amendment
May	Budget certification to Linn County Auditor



The basis of accounting refers to when revenues and expenditures are recorded in accounts and reported in financial statements. The City's funds can be compared to the operating statements in the City's Comprehensive Annual Financial Report (CAFR) with few exceptions.

Enterprise, internal service, and trust and agency funds use the 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.

All other funds, including the general fund, use the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available (susceptible to accrual). Revenues are considered to be 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 to be 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 to be susceptible to accrual as revenue of the current period. For budgeting purposes, the entire special assessment revenue is budgeted in the current fiscal year. 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. For governmental funds, revenue from federal grants is recognized when they become both measurable and available. For budgeting purposes, grant revenue is budgeted in the fiscal year the related expenditures are budgeted. Miscellaneous and other revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.



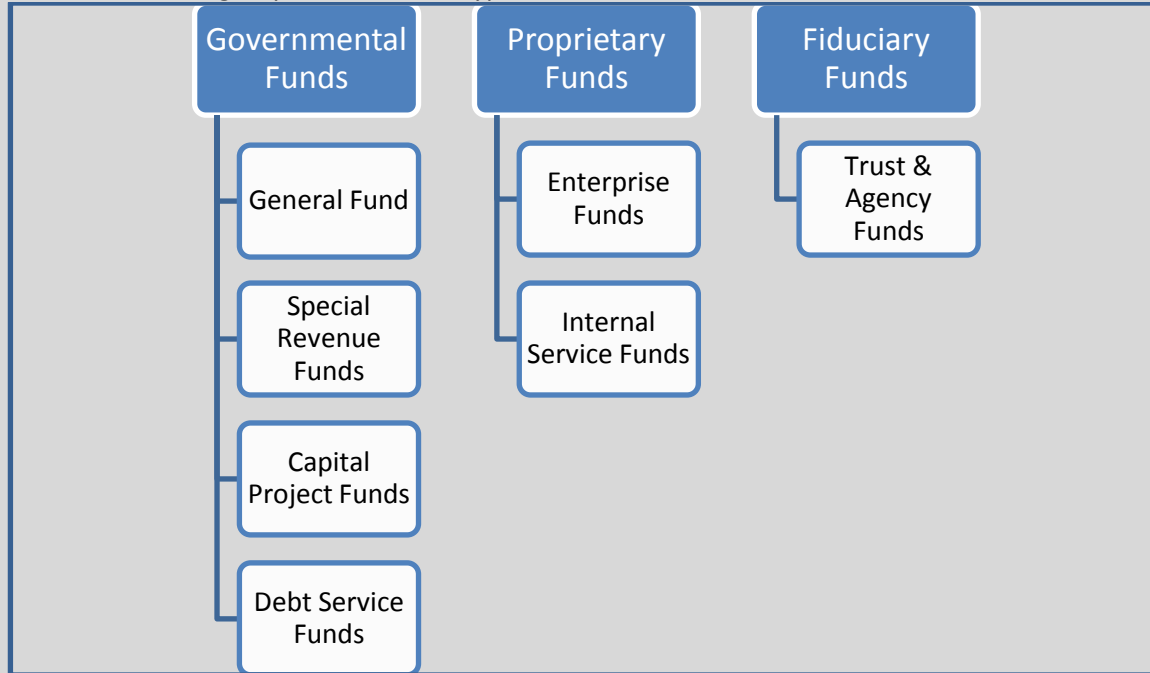
Types of Funds Budgeted



Funds are a self-balancing set of accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of Cedar Rapids has three groups of funds:

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

Within each of these groups are different types of funds as shown below.



Descriptions for the 3 Main Groups of Funds

Governmental Funds

Governmental fund types are the general fund, special revenue funds, capital projects fund, and debt service funds. These are used to account for the sources and uses of revenue for the primary unit of government.

Proprietary Funds

Proprietary fund types are enterprise funds and internal service funds. These funds are considered self-supporting because they are funded by user charges and fees.

Fiduciary Funds

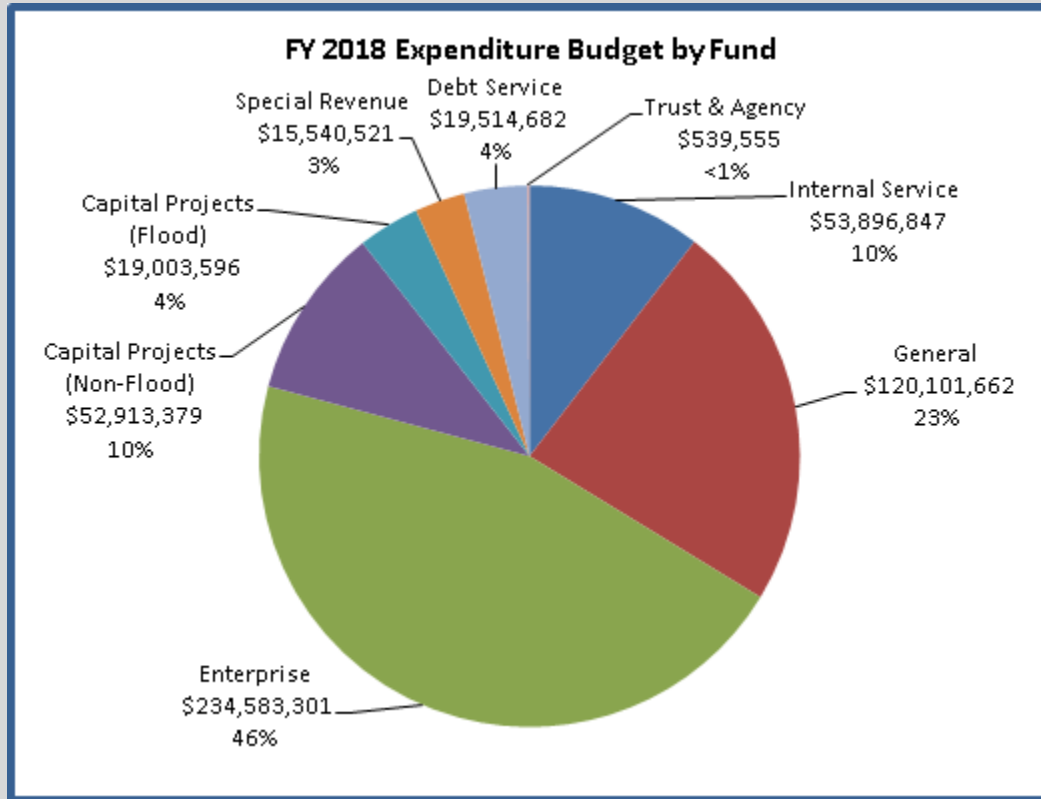
Fiduciary fund types are trust and agency funds. These funds are used to account for financial resources held in a trustee capacity.



Types of Funds Budgeted



All of the City of Cedar Rapids types of funds (general, special revenue, capital project, debt service, enterprise, internal service, and trust and agency) are appropriated for FY 2018. Actual expenditures may not exceed appropriations. Any fund whose revenues or expenditures constitute more than 10% of the revenues and expenditures of the appropriated budget are considered a major fund. The breakdown of the City's fund structure is below.



Fund Descriptions (Major Funds)

The City reports and budgets for the following major funds.

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 by other funds. This fund includes services such as police, fire, public works, library, and parks and recreation.

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. This fund includes services such as water, sewer, and solid waste and recycling.

Internal Service Funds

Internal service funds are used to 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. This fund includes internal service departments such as risk management, fleet services, joint communications, and facilities maintenance.



Types of Funds Budgeted



Capital Project Funds

Capital project funds account for expenses and resources related to the acquisition and construction of capital facilities, improvements, and other major fixed assets. These capital project funds are financed with revenue other than enterprise or internal service fund monies. These funds include revenues and expenditures for areas such as street improvements, bridge improvements, and trail improvements.

Fund Descriptions (Non-major Funds)

The City reports and budgets for the following non-major funds.

Special Revenue Funds

Special Revenue Funds are utilized to account for revenues derived from sources for a specific use which are required to be accounted for as a separate fund. These funds include revenues and expenditures for areas such as SSMID districts or tax increment financing districts.

Debt Service Funds

Debt service funds are used to 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.

Trust and Agency Funds

Trust and agency funds are used to 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.



Types of Funds Budgeted



Within each fund are organizational general ledger structures called departments used to track revenues and expenditures with a unique function for delivery of services. The departments are shown below.

General Fund	Special Revenue Funds	Capital Project Funds	
<ul style="list-style-type: none">•Police•Fire•Building Services•Building Demolition•Public Works•Street Lighting•School Crossing Guards•Bridge Maintenance•Community Development•Development Services•Parks and Recreation•Information Technology•Finance•Purchasing•Human Resources•Attorney•City Manager•Mayor and City Council•City Clerk•Library•Contingent•Civil Rights•Gateways•Downtown District•Capital Replacement•Pooled Revenues•Investment Earnings•Memorial•Agricultural Lands•Band	<ul style="list-style-type: none">•Local Option Sales Tax•Hotel Motel•Road Use Tax•SSMID•Tax Increment Financing•Growth Reinvestment Initiative•Library•Community Development•Civil Rights•Leased Housing•HOME•Ice Arena•Police•Animal Control•Fire•Parks and Public Property•Misc Special Revenue Other	<ul style="list-style-type: none">•Streets•Storm Sewer•Bridge•Traffic•Park•Fire•Forestry•Police•Recreation•Riverfront•Ushers Ferry•Veterans Stadium•Veterans Memorial Building•Library•Animal Control•Downtown•Aquatic•Trail•Urban Renewal•Growth Reinvestment Initiative•2008 Flood Recovery•FMIS•Miscellaneous•Information Technology•Building Demolitions•City Facilities	
Debt Service Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Funds
<ul style="list-style-type: none">•Funds are set up for each debt issue or refunding	<ul style="list-style-type: none">•Water•Water Pollution Control•Sanitary Sewer•Stormwater Utility•Solid Waste & Recycling•Transit•Golf•Parking•Ice Arena•Paramount Theatre•U.S. Cellular and Doubletree by Hilton at the U.S. Cellular Center•The Eastern Iowa Airport	<ul style="list-style-type: none">•Joint Communications•Facility Maintenance•Fleet Services•Risk Management	<ul style="list-style-type: none">•Fire 411 Pension•Police 411 Pension•Payroll Funds•Building Department Trust



Budget and financial policies are in place to ensure the effective delivery of necessary services so as to minimize the financial burden on the taxpayers while maintaining the integrity of the City's finances. The following pages outline the City's budget and financial policies.

Policy Statements

- The City will develop and incorporate financial, service, and program 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 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 ten percent.
- All enterprises of the City will be expected to maintain revenue sufficient to cover all direct and indirect costs, including an allowance for depreciation over the long-term and a rate stabilization fund.
- The City will annually budget for all of its capital improvements.
- An unreserved, undesignated fund balance within the General Fund equal to twenty-five percent of the following fiscal year's budgeted expenditures shall be maintained as an operating reserve.
- The City will develop specific goals and criteria for its economic development incentives.

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 2018, 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 collection in excess of expenditure requirements are being utilized as funding sources. The special revenue and capital project budgets are balanced with current revenues or may use existing cash on hand from past fiscal years to fund expenditures.

Budgetary Controls

While budgetary control is exercised at the program level, management control is exercised on a major object of expenditure level. Daily operations are closely monitored through the City's financial system which provides appropriations reporting, weekly cash management forecasting reports, transaction reporting, and current, monthly, and year-to-date actual and budget expenditure reports. Estimated revenues are also closely monitored as to their impact on budgeted expenditures. If a department falls short of its revenue projections, adjustments must be made in its appropriations to reflect these shortfalls. Encumbrance accounting and reporting is employed in all funds for management control purposes. Appropriations lapse at the end of the fiscal year.



Budget and Department Accountability Policy

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. However these adjustments are subject to official City Council approval in May. 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

Expenditures

Policies for all areas:

- Excluding transfers out, total actual expenses may not exceed total budgeted expenses regardless of funds/cash available.
- Expenses should be charged to the appropriate account based on account definitions regardless if budget is remaining for the account. Actual expenses can be over for one account and under for another as long as in total budgeted expenses are not exceeded.

Additional measures for general fund departments:

- **Personal Services** – Except for overtime or temporary/seasonals, departments may not reallocate unspent personal service budget (wages and benefits) for other uses.
 - Reason: Per Council policy established when budget was adopted, savings from vacated positions is used to balance the general fund.
- **Capital outlay** – Departments are authorized to purchase only items approved as part of budget. Changes from the approved list require approval coordinated by the department's analyst.
- **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
 - Discretionary expenses (I.e. office supplies, training, etc.).
- **Not fully controllable expenses** – Budget is set by Finance for expenses that 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. If budget is exceeded due to external/economic factors, Finance will reallocate budget to the department as needed. These expenses include:
 - Fleet Maintenance and Lease charges
 - Facility Maintenance charges and rent
 - Non-discretionary expenses – other (I.e. fuel, electricity, etc.)
 - Fuel budget is based on a set number of gallons and estimated cost per gallon. If budget is exceeded due to fuel *costs per gallon*, Finance will reallocate budget to the department as appropriate. If budget is exceeded due to the department *using more gallons* than budgeted, the department must identify a plan to address the overage.

One Time Revenues Sources or One Time Expenditure Reductions

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.



Financial Planning

The 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 those needs and issues.

The City's management team takes a very active role in the financial planning and management of the City for both short-term daily operations and long-range planning. Each year the City prepares a five year financial plan. The financial plan identifies 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 provides a road map into the future and a framework for future decision making.

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.

Fund Balance

Fund balance is the difference between assets and liabilities on the balance sheet. It is City policy to maintain in reserves a minimum of 25% of the next fiscal year's budgeted general fund expenditures. 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. Encumbrances outstanding at year-end are reflected as reservations of the governmental fund balances, which serve as authorizations for expenditures in the subsequent year.

Internal Controls

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.

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. Debt shall not fund operating expenses with the only exception related to disaster recovery for the 2008 flood, where certain disaster recovery bonds may be sold to fund qualifying expenses as Build America Bonds or Recovery Zone Bonds. Bond proceeds should be 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. Acceptable uses of bond proceeds can be viewed as items which can be capitalized. 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. Non-capital furnishings and supplies will not be financed from bond proceeds. 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 Limit and Capacity

The City has set a target for the City's general obligation outstanding debt at 80%, (except as a result of extenuating circumstances such as disasters) of the limit prescribed by State statute, which is currently five percent (5%) of actual value of property within the city. These levels are consistent with the City's creditworthiness objectives. Debt reserve capacity is computed by multiplying the City's total assessed valuation by 5% and then subtracting the outstanding general obligation debt from the calculated amount.

Debt Structure

Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project, the type of debt being issued, and the nature and type of repayment source. Moreover, to the extent possible, the City will design the repayment of its overall debt so as to rapidly recapture its credit capacity for future use. The City shall strive to repay from 30 to 60 percent of the principal amount of its general obligation debt within five years and at least 60 percent within ten years. The City shall strive to repay from 40 to 50 percent of the principal amount of its revenue debt within ten years.

Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users. General obligation bonds will adhere to state code as to length of debt.

Revenue Bonds

It is a long-term goal that each utility or enterprise will ensure future capital financing needs are met by using a combination of current operating revenues, State Revolving Fund revenue, and revenue bond financing. Therefore a goal is established that surplus operating revenues in excess of 25% of next fiscal year budget be allocated to the depreciation fund or be used to offset capital improvement project costs. It is City policy that each utility or enterprise should provide adequate debt service coverage of at least 1.25 times the annual debt service costs. A specific factor is established by City Council that projected operating revenues in excess of operating expenses less capital expenditures, depreciation and amortization in the operating fund should be at least 1.25 times the annual debt service costs.

Operating Versus Capital Expenditures – Definitions and Policies

- **Capital Budgeting** – Process of determining which improvements will be funded and their source of funding.
- **Capital Expenditure / Capital Assets** – Capital assets includes land, buildings and structures, and improvements other than buildings, which include 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.
- **Capital Equipment** – Expenditure for capital items of less than permanent nature and normally at a lower costs than a capital improvement.
- **Capital Improvement / Project** – Major outlays for capital assets or improvements that are tracked and capitalized as projects.
- **Operating Expenditures** – 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. These costs are not capitalized.



Buildings, improvements other than buildings, and machinery and equipment are depreciated using the straight line method over the following estimated useful lives:

- Building and structures – 20 to 50 years
- Improvements other than buildings – 5 to 100 years
- Infrastructure – 10 to 70 years
- Machinery and equipment – 3 to 20 years

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 so as 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 five percent of the City's actual assessed value as required by Iowa law.
- Where possible, the City will maintain a CIP Mini Fund at a minimum level of \$1M from which the investment earnings will be allocated annually to fund capital improvement projects as determined by the City Council.
- 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.

BUDGET HIGHLIGHTS





Budget Highlights



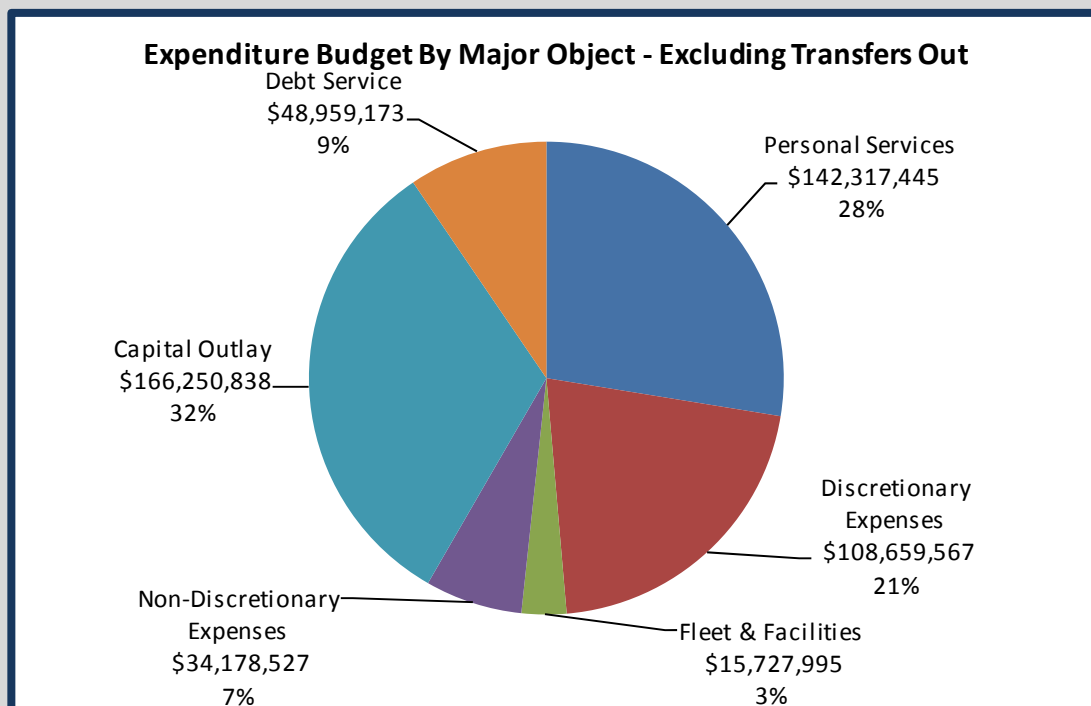
The City of Cedar Rapids budgets on a line item or object of expenditure level within each department to establish accountability for department operations. Budgetary results however, are measured on a total departmental basis. The City of Cedar Rapids revenues are budgeted conservatively and departments are expected to meet or exceed budgeted amounts.

Expenditures

The overall FY 2018 expenditure budget is \$516M (net of transfers) which is a decrease of \$9M from the FY 2017 budget of \$525M. The majority of the decrease is related to completion of 2008 flood recovery projects. The chart below details the change from FY 2017 to FY 2018 by major expenditure object.

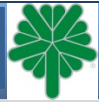
Major Expenditure Object	FY 2017 Adopted Budget	FY 2018 Budget	Amount Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Personal Services	138,148,006	142,317,445	4,169,438	3%
Discretionary Expenses	124,521,019	108,659,567	(15,861,452)	-13%
Fleet & Facilities	15,685,176	15,727,995	42,819	0%
Non-Discretionary Expenses	34,661,936	34,178,527	(483,409)	-1%
Capital Outlay	159,656,366	166,250,838	6,594,472	4%
Debt Service	52,219,040	48,959,173	(3,259,867)	-6%
Transfers Out	125,844,111	148,853,050	23,008,940	18%
Total Expenditures	651,254,854	664,946,593	13,691,739	2%
Total Expenditures (Net of Transfers Out)	525,410,744	516,093,543	(9,317,200)	-2%

The chart below details the FY 2018 expenditure budget.





Budget Highlights



The chart below detail the expenditure budget change from FY 2017 to FY 2018 by fund type.

Fund	Excluding Transfers		Amount Change From FY 2017 Incr / (Decr)	% Change From FY 2017
	FY 2017 Adopted Expenditure Budget	FY 2018 Expenditure Budget		
Internal Service	\$ 51,442,869	\$ 53,896,847	\$ 2,453,978	5%
General	119,536,689	120,101,662	564,973	0%
Enterprise	205,460,261	234,583,301	29,123,040	14%
Capital Projects (Non-Flood)	58,888,245	52,913,379	(5,974,866)	-10%
Capital Projects (Flood)	53,162,863	19,003,596	(34,159,267)	-64%
Special Revenue	14,638,248	15,540,521	902,273	6%
Debt Service	21,829,014	19,514,682	(2,314,332)	-11%
Trust & Agency	452,555	539,555	87,000	19%
Total	\$ 525,410,744	\$ 516,093,543	\$ (9,317,200)	-2%

*Note the category "Capital Projects (Flood)" includes the 2008 flood recovery and the flood control capital project funds.

Below is the FY 2018 expenditure budget by fund type and major object of expenditure (net of transfers). Of the \$516M budgeted in FY 2018, the largest expense category is capital outlay expenditures at 32% or \$166M.

Fund	Personal Services	Discretionary Expenses	Fleet & Facilities	Non-Discretionary		Debt Service	Total Expenditure
				Expenditures	Capital Outlay		
Internal Service	\$ 10,093,754	\$ 31,468,006	\$ 408,058	\$ 5,884,038	\$ 6,042,991	\$ -	\$ 53,896,847
General	88,618,959	13,026,759	9,160,015	8,537,898	758,031	-	120,101,662
Enterprise	41,907,356	49,637,622	6,065,675	19,273,035	88,255,124	29,444,491	234,583,301
Capital Projects (Non-Flood)	-	737,534	-	-	52,175,845	-	52,913,379
Capital Projects (Flood)	-	-	-	-	19,003,596	-	19,003,596
Special Revenue	1,697,376	13,251,646	94,247	482,001	15,251	-	15,540,521
Debt Service	-	-	-	-	-	19,514,682	19,514,682
Trust & Agency	-	538,000	-	1,555	-	-	539,555
Total	\$ 142,317,445	\$ 108,659,567	\$ 15,727,995	\$ 34,178,527	\$ 166,250,838	\$ 48,959,173	\$ 516,093,543
Percent of Total	28%	21%	3%	7%	32%	9%	100%



Budget Highlights

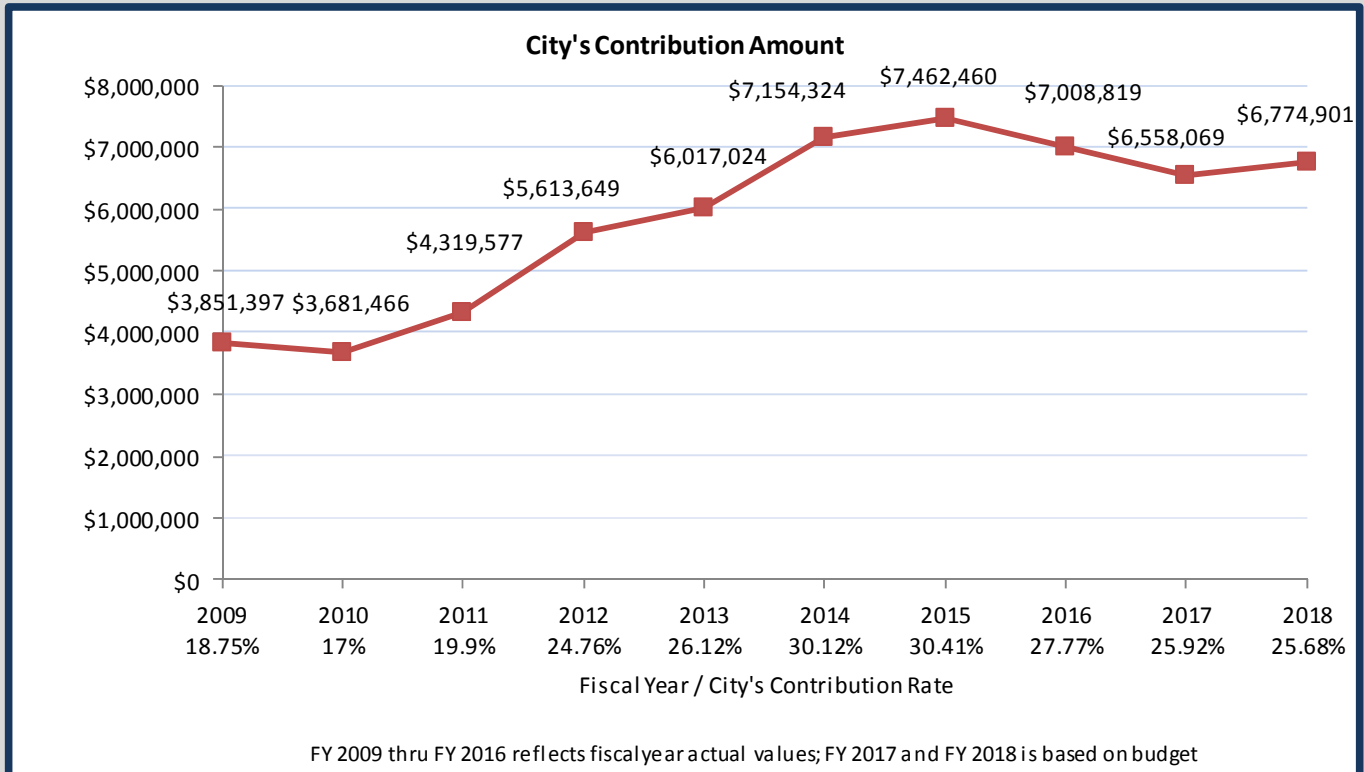


Personal Services

Personal service expenses are the salaries, wages, and benefits for full time equivalents (FTEs).

The personal services budget is increasing \$4M to \$142M due to increases in wages and benefits. The key increases relate to health, workers compensation, and bargaining wage increases.

The Municipal Fire and Police Retirement System of Iowa (MFPRSI) Board of Trustees has determined the City's contribution rate, effective July 1, 2017, will be 25.68% which is a decrease of .24% from the FY 2017 rate of 25.92%. In FY 2018, \$6.8M is budgeted for MFPRSI expenses. Of this \$6.8M, \$4.5M is funded from the police and fire retirement property tax levy. The history of the City's contribution to MFPRSI is shown below.



Iowa Public Employees' Retirement System (IPERS) has determined the city's contribution rate effective July 1, 2017 will remain unchanged from the current rate of 8.93%.

The FY 2018 FTE count is decreasing by .20 FTE. Below is a summary of the FY 2018 FTE count compared to the FY 2017 adjusted FTE count.

Summary of FTEs			
	FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
City of Cedar Rapids	1409.37	-9.60	1399.77
The Eastern Iowa Airport	44.00	9.40	53.40
Combined	1,453.37	-.20	1453.17

The FY 2017 adjusted FTE count does not reflect the FY 2017 adopted budget. The FY 2017 adjusted FTE count reflects changes made to the FTE count since creation of the FY 2017 adopted budget due to changes approved via council resolution, reclassifications of positions approved by a position change form, or transfers of positions between departments.



Budget Highlights



FY 2018 FTE changes are detailed below.

City of Cedar Rapids (Decrease of 9.60 FTE):

- City Manager
 - Eliminate 1 Flood FTE Project Coordinator – due to reduction in flood recovery workload activities.
- Leased Housing
 - Eliminate 3 flood FTE Housing Program Specialists – due to reduction in flood recovery workload activities.
- Public Works
 - Eliminate 1 flood FTE Civil Engineering Construction Inspector – due to reduction in flood recovery workload activities.
- Solid Waste and Recycling
 - Eliminate .08 FTE Seasonal – based on department needs
- Golf
 - Eliminate .20 FTE Seasonal – based on department needs and to remain within the budget allocated for seasonals.
 - Eliminate 4.32 FTE – Full Time and Seasonal – relating to recommendation for a long term plan to address operations which includes closure of Jones Golf Course.
- Transit
 - Add 1 FTE Transit Driver – to provide transit services to the City of Marion.
- Water
 - Add 1 FTE Water Plant Operations Specialist – to ensure regulatory compliance.
 - Add 1 FTE Process and Facilities Engineer – to support water projects associate with Paving for Progress.
 - Add 1 FTE Administrative Assistant I – to provide support for recordkeeping.
- Human Resources
 - Eliminate 1 FTE Business Applications Specialist – based on department needs.
- Finance
 - Eliminate 1 FTE Project Accountant II – based on anticipated decrease in grant workload. However the change will only be effective if the amount of grants awarded to the City continues to decrease due to the decrease in disaster grants.
 - Eliminate 1 FTE Treasury Operations Manager – based on the outsourcing of investments through the City's banking agreement as well as treasury task being absorbed by existing management staff.
 - Eliminate 1 FTE Financial Operations – the position planned to support accounts receivable. However with the anticipated end of the traffic camera program, this position will not be needed.

The Eastern Iowa Airport (Increase of 9.40 FTE):

Increase of 9.4 FTE – This includes an increase of 7.4 FTEs as part time customer service associates to operate airport services currently under contract with a third party. 2 FTEs will be added and 1 FTE will be reassigned to oversee airport services employees and operations, consisting of a full-time supervisor and 2 full time customer service associate leads. The Airport is adding personal services that is offset in part by terminating a skycap contract and reassigning 1 full time customer service associated lead.

On the follow page is a 5 year history of FTE counts.



Budget Highlights



Full Time Equivalent (FTE) Employee Analysis for FY 2014 - FY 2018

Department Name	Fiscal Year 2014 Adjusted	Fiscal Year 2015 Adjusted	Fiscal Year 2016 Adjusted	Fiscal Year 2017 Adjusted	Fiscal Year 2018 Budget	FTE Change From FY 2017 Adjusted
Internal Service Funds						
Joint Communication	27.00	27.00	27.00	27.00	27.00	-
Facilities Maintenance	25.00	25.00	25.00	25.00	25.00	-
Fleet Services	38.00	38.00	38.00	37.00	37.00	-
Internal Service Funds	90.00	90.00	90.00	89.00	89.00	-
General Fund						
Animal Control	9.00	9.00	11.00	11.00	11.00	-
Attorney	6.00	6.00	6.00	6.00	6.00	-
Building Services	32.00	33.00	30.00	30.00	30.00	-
City Clerk	5.50	5.50	5.50	5.50	5.50	-
City Manager	15.00	14.00	14.00	14.00	13.00	(1.00)
Civil Rights	5.00	5.00	5.00	5.00	5.00	-
Community Development	11.00	11.00	14.60	14.10	14.10	-
Council and Mayor	3.33	3.33	3.33	3.33	3.33	-
Development Services	9.00	11.00	14.00	13.00	13.00	-
Finance	41.00	40.00	39.00	39.00	36.00	(3.00)
Fire	148.54	148.54	148.54	148.54	148.54	-
Human Resources	15.00	15.00	15.00	15.00	14.00	(1.00)
Information Technology	32.00	33.00	34.00	34.00	34.00	-
Library	61.06	64.34	63.41	62.21	62.21	-
Memorial	9.41	9.41	9.41	9.41	9.41	-
Parks & Recreation	113.50	112.82	138.27	138.73	138.73	-
Police	234.00	235.00	243.00	243.00	243.00	-
Public Works	161.89	160.89	136.09	136.09	135.09	(1.00)
Purchasing	4.75	4.75	4.75	4.75	4.75	-
General Fund	916.98	921.58	934.90	932.66	926.66	(6.00)
Enterprise Funds						
Water	106.10	106.76	107.76	109.66	112.66	3.00
Water Pollution Control	86.40	86.74	87.74	86.74	86.74	-
Solid Waste and Recycling	52.54	51.54	46.08	47.08	47.00	(0.08)
Transit	55.00	55.00	55.00	55.00	56.00	1.00
Finance - Parking	5.00	5.00	4.00	4.00	4.00	-
Golf	30.68	30.68	29.88	28.88	24.36	(4.52)
Sewer Maintenance	29.35	31.35	32.35	33.35	33.35	-
The Eastern Iowa Airport	42.00	42.00	44.00	44.00	53.40	9.40
Enterprise Funds	407.07	409.07	406.81	408.71	417.51	8.80
Special Revenue Funds						
Library	3.75	3.75	4.00	2.00	2.00	-
Leased Housing	15.75	13.75	13.75	12.00	9.00	(3.00)
H.O.M.E./CD	6.00	6.00	6.00	8.00	8.00	-
Real Estate Disposal	1.00	1.00	1.00	1.00	1.00	-
Special Revenue Funds	26.50	24.50	24.75	23.00	20.00	(3.00)
Total FTE's	1,440.55	1,445.15	1,456.46	1,453.37	1,453.17	(0.20)



Discretionary Expenses

Discretionary non-personal service expenses are considered controllable by city departments (i.e. office supplies, training, etc.). \$1.7M of expenses relating to traffic enforcement cameras was removed from the budget. \$17.7M in grant expenses were excluded from the budget compared to FY 2017 due to completion of 2008 flood recovery projects in FY 2017. Other changes to this category are outlined for each fund in subsequent sections of this book.

Fleet and Facilities

Fleet and facility expenses relate to the internal cost of services provided by Fleet Services and Facility Maintenance.

The Facility Maintenance budget was built based on FY 2016 actual service levels, supplies, and materials with adjustments for FY 2018 anticipated levels. Technician rates are increasing \$1/hour to \$77/hour due to personal service increases. City Hall building rental will increase slightly (\$2K) due to reallocating environmental services to this facility based on needs and increase in overall personal services. City Services building rental will increase (\$103K) due to reallocating environmental and technical services to this facility based on needs and increase in overall personal services.

The Fleet Services budget was built based on FY 2016 actual service levels, supplies, and materials with adjustments for FY 2018 anticipated levels. The mechanic rate is increasing \$2/hour to \$83/hour due to personal service increases. \$5.3M is budgeted for vehicle and equipment replacement needs. Of this amount \$2.7M will be spent on general fund replacements, \$2.5M on enterprise fund replacements, and \$100K on internal service fund replacements. Funding will come from lease charges.

Non-Discretionary Expenses

Non-discretionary expenses are considered not fully controllable by city departments as they are subject to external or economic factors (i.e. fuel, electricity, etc.).

The FY 2018 fuel expenditure budget was established in October 2016 based on the projection of fuel costing \$1.80/gallon for gasoline and \$2.10/gallon for diesel. These rates were based on actual costs over the past year and projections. The City's overall Fleet purchase of fuel will see a budget reduction of \$639K.

Capital Outlay

Capital outlay is capital assets such as land, buildings and structures, and improvements other than buildings that include infrastructure, construction in progress, and machinery and equipment. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 that have an estimated useful life in excess of two years.

In FY 2018, capital outlay expenditures are increasing \$6.6M to \$166M. The increase is mainly a result of planned improvements for Water Pollution Control and at The Eastern Iowa Airport offset by completion of 2008 flood recovery projects.

Debt Service

Debt service includes the payment of principal, interest, and related costs for debt. Debt service expenses are detailed for funds in subsequent sections of this book.

Transfers Out

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. Transferring cash out of a fund is considered a transfer out.



Budget Highlights



In FY 2018, overall transfers out increased \$23M, mainly due to The Eastern Iowa Airport using operating funds to fund capital outlay projects.

Revenues

The overall FY 2018 revenue budget is \$516M which is a decrease of \$9M from the FY 2017 budget of \$525M. Grants decreased due to completion of 2008 flood recovery projects in FY 2017. TIF property tax revenue decreased due to deferring collection of revenue until future years to align with when payments will be made. Taxes decreased as growth reinvestment revenue was moved from the taxes to the intergovernmental grant category. The chart below details the change from FY 2017 to FY 2018 by major revenue source.

Major Revenue Source	FY 2017 Adopted Budget	FY 2018 Budget	Amount Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Taxes	142,527,550	134,881,127	(7,646,423)	-5%
Licenses & Permits	2,478,009	2,472,709	(5,300)	0%
Intergovernmental Grants	81,500,679	60,801,444	(20,699,235)	-25%
Charges for Services	170,371,920	174,672,205	4,300,285	3%
Fines & Forfeits	5,533,223	917,500	(4,615,723)	-83%
Proceeds of Long Term Liabilities	40,563,311	45,925,500	5,362,189	13%
Other Revenue	53,143,226	56,133,965	2,990,739	6%
Transfers In	125,844,111	148,853,050	23,008,940	18%
Total Revenues	621,962,028	624,657,501	2,695,473	0%
Change in Fund Balance	(96,551,285)	(108,563,958)	12,012,673	-12%
Total Revenues With Change in Fund Balance	525,410,744	516,093,543	(9,317,200)	-2%

The chart below details the FY 2018 revenue budget by fund type and major object of revenue source. As the chart indicates below, 34% or \$175M of revenue relates to charges for services. Taxes is the next largest revenue source at 26% or \$135M. The third largest category is intergovernmental grants at 12% or \$61M.

Fund	Taxes	Licenses & Permits	Intergovernmental Grants	Charges for Services	Fines & Forfeits	Proceeds of Long Term Liabilities	Other Revenue	Fund Balances / Transfers In	Total
Internal Service	\$ -	\$ -	\$ -	\$ 23,212,072	\$ -	\$ -	\$ 30,377,222	\$ 307,552	\$ 53,896,847
General	63,296,592	2,438,309	2,391,910	15,500,018	812,500	-	2,304,824	\$ 33,357,509	\$ 120,101,662
Enterprise	5,153,744	4,400	12,412,595	135,919,228	-	32,530,500	22,270,668	\$ 26,292,165	\$ 234,583,301
Capital Projects (Non-Flood)	-	-	6,903,000	-	-	13,395,000	225,000	\$ 32,390,379	\$ 52,913,379
Capital Projects (Flood)	-	-	2,786,063	-	-	-	-	\$ 16,217,533	\$ 19,003,596
Special Revenue	28,044,984	30,000	34,868,126	40,887	105,000	-	701,611	\$ (48,250,087)	\$ 15,540,521
Debt Service	17,933,506	-	662,943	-	-	-	249,010	\$ 669,223	\$ 19,514,682
Trust & Agency	20,452,301	-	776,806	-	-	-	5,630	\$ (20,695,182)	\$ 539,555
Total	\$ 134,881,127	\$ 2,472,709	\$ 60,801,444	\$ 174,672,205	\$ 917,500	\$ 45,925,500	\$ 56,133,965	\$ 40,289,092	\$ 516,093,543
Percent of Total	26%	0%	12%	34%	0%	9%	11%	8%	100%

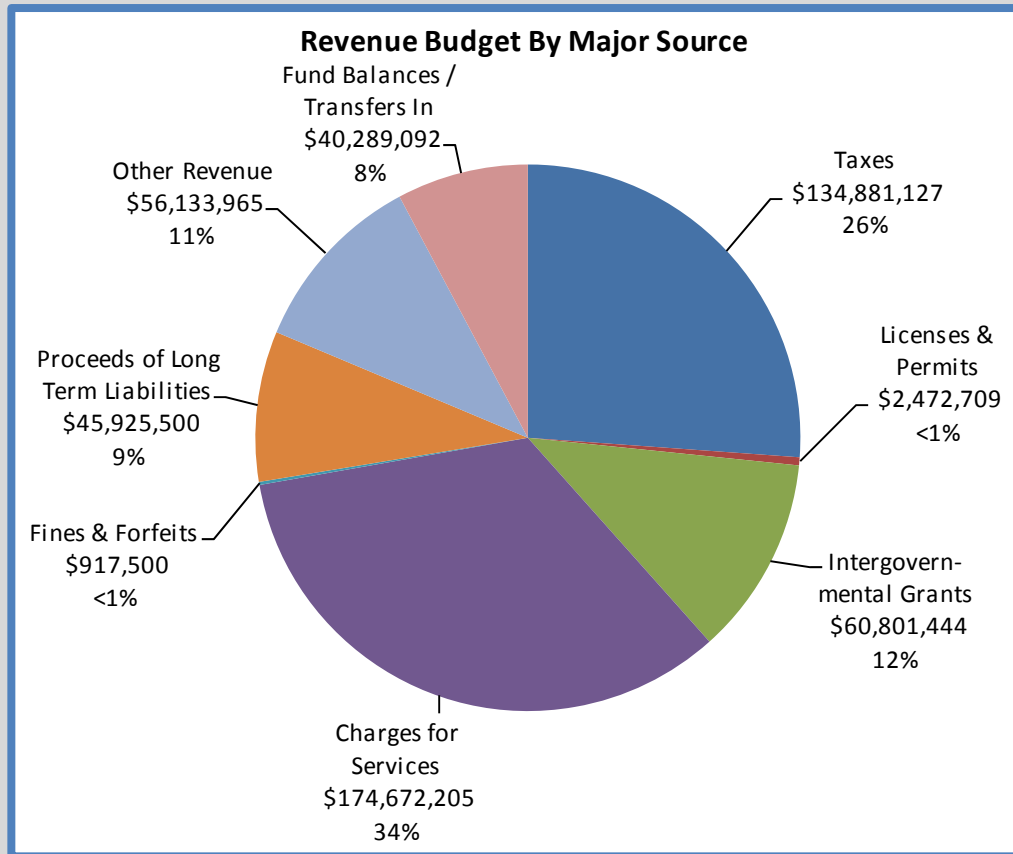
*Note the category "Capital Project Fund (Flood)" includes the 2008 flood recovery capital project fund and the growth reinvestment initiative capital project fund



Budget Highlights



The chart below depicts the FY 2018 revenue budget by major object of revenue source.



Charges for Services (Largest Budgeted Revenue Source – 34%)

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 2018, 34% or \$175M of the revenue budget for the City relates to charges for services. The largest charges for service revenue sources include:

- \$55M – Waste water service charge and volumetric revenue, special waste water revenue, and contractual waste water revenue
- \$34M – Internal charges for services between departments such as risk charges, funding for Joint Communications, fleet lease and maintenance charges, facilities charges, Finance and Information Technology Department charges, and internal staff time charges to capital improvement projects
- \$33M – Water service charge and volumetric revenue
- \$11M – Solid waste and recycling fees

Compared to FY 2017, charges for services revenue is increasing \$4.3M to \$175M. The main reason for this increase relates to utility user charges for services provided. Utility Departments determined their operating charges for service revenue based on operating, debt, and capital needs and direction for allowable rate increases.

- Water Department revenue increased due to service charge and volumetric rate increases. The rate increase is associated with project expenditures relating to updates at treatment facilities and distribution system work in support of the paving for progress program.
- Water Pollution Control Department revenue increased due to service charge, volumetric, industrial, and contributing city rate increases to recoup the cost of services provided.



Budget Highlights



- Sanitary Sewer Department revenue increased due to rate increases for waste water service and volumetric charges to fund sanitary sewer projects.
- Stormwater Department revenue increased due to rate increases and will be used to fund stormwater projects.
- Solid Waste & Recycling Department revenue increased due an increase in landfill and compost fees and external costs associated with processing recycled materials.

In regard to utilities, residential utility billings will increase 5.14% which is an increase of \$53.88 annually for the typical residential customer defined as a household that uses 10 units of water and 10 units of sewer. 1 unit is equivalent to 100 cubic feet or 748 gallons.

General fund and internal service departments used rate models to determine their rates to recoup the cost of the services provided. The increases for risk charges were determined by the Finance Department after reviewing costs, recent claim trends, and /or projected medical claim costs.

Taxes (Second Largest Budgeted Revenue Source – 26%)

Taxes include property tax on residential, industrial, and commercial property; along with local option sales tax, hotel-motel tax, and franchise fees.

In FY 2018, \$135M is budgeted for taxes. The budget includes the following revenue sources:

- Property tax revenue – \$97.6M
- SSMID property tax revenue (Downtown District) – \$263K
- SSMID property tax revenue (Medical District) – \$287K
- SSMID property tax revenue (Czech Village/New Bo) – \$17K
- Tax increment property tax revenue – \$6M
- 1% streets local option sales tax revenue – \$18M
- Hotel motel tax revenue – \$3.45M
- Franchise fee (cable, electric, gas) revenue – \$9.3M

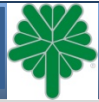
Compared to FY 2017, revenue in the category of taxes decreased \$7.6M to \$135M. Overall property tax revenue increased \$5.4M due to increased taxable valuations and the residential rollback. TIF property tax revenue decreased \$4M as less revenue will be needed to fund obligations in FY 2018. Hotel motel tax revenue increased \$91K. Franchise fee revenue is unchanged which includes a 3% gas franchise fee, a 3% utility franchise fee, and a 5% cable franchise fee. Growth reinvestment revenue was moved from the taxes to the intergovernmental grants category.

The property tax revenue budget is based on property valuations, the rollback, and the property tax levies. The franchise fee budget was built based on historical levels and projections. The budgets for local options sales tax and hotel motel tax were built based on recent historical information and a strong local economy.

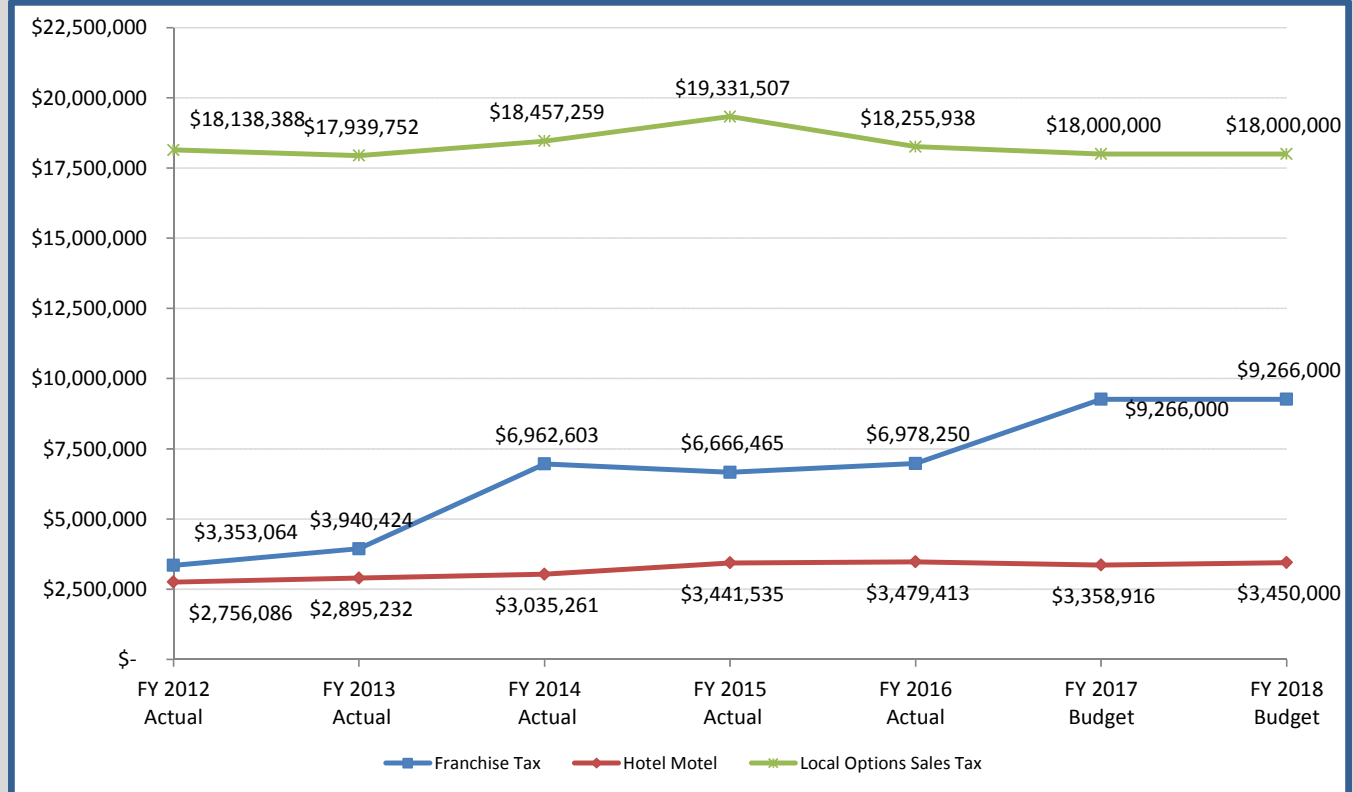
FY 2018 is year 4 for budgeting local option sales tax funds for the paving for progress program. It is estimated the City will generate over \$200M of revenue over a ten year period. The City began receiving this revenue in FY 2015. During FY 2016, \$20.5M was transferred to fund eligible expenses which were used to repair, construct, or reconstruct public streets for a length of 20 miles.



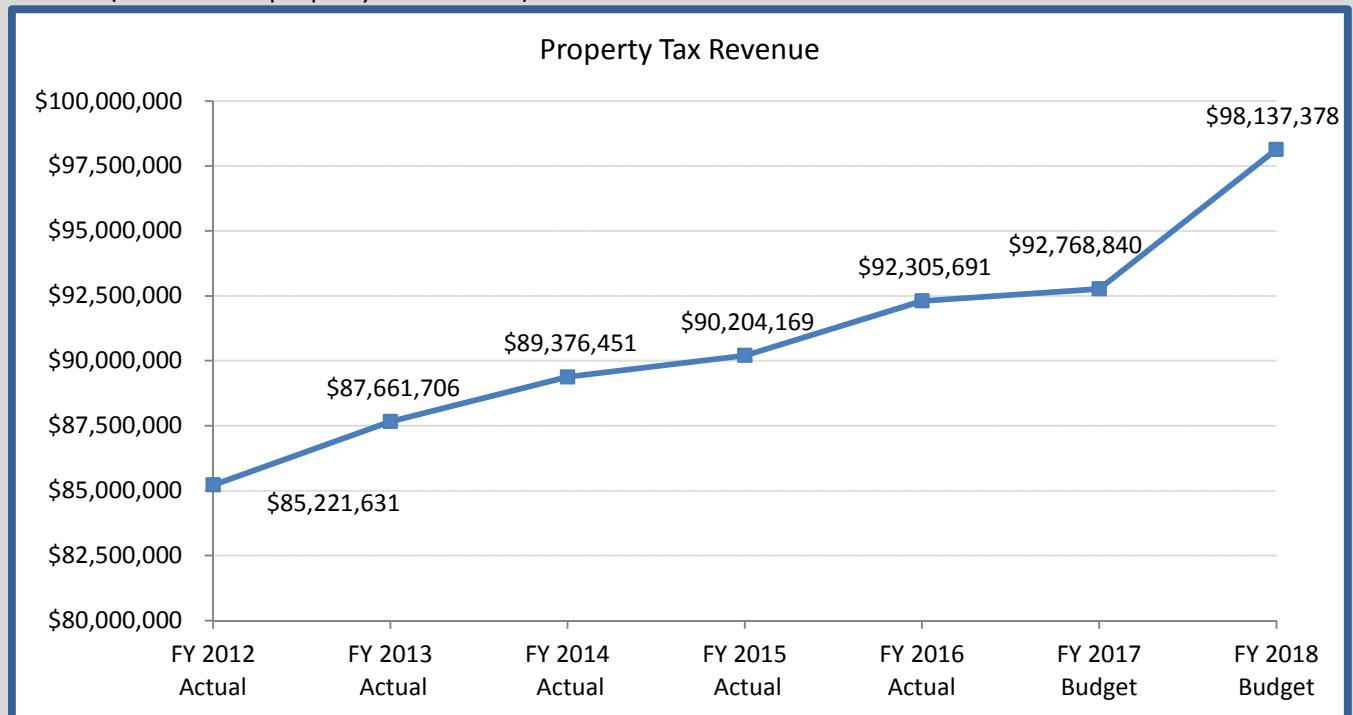
Budget Highlights



Below is a history of franchise, hotel motel, and local option sales tax revenue.



Below is a history of property tax revenue including revenue from self-supported municipal improvement districts (excludes TIF property tax revenue).





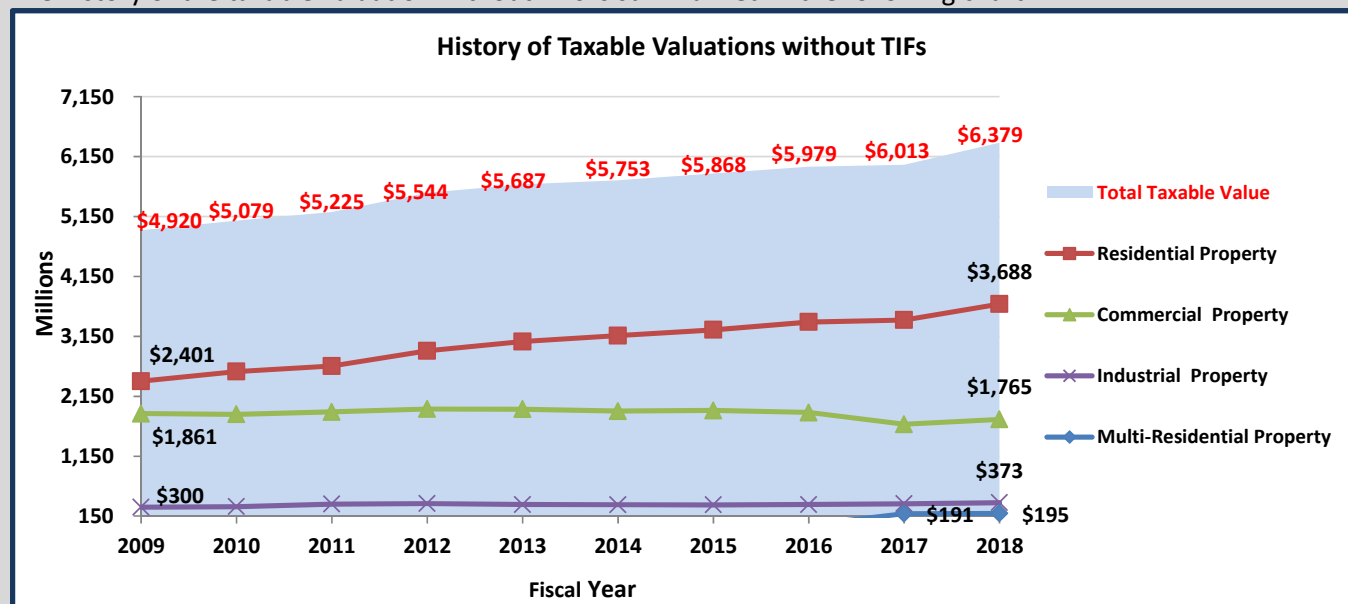
Budget Highlights



The January 1, 2016, property valuation serves as the basis for calculating property taxes in FY 2018. As of January 1, 2016, property tax valuations increased 6.1% to \$6.379 billion, which is an increase of \$366.9M from FY 2017 (or the January 1, 2015 property valuation). Residential valuations increased \$266M, commercial valuations increased \$82M, industrial valuations increased \$17M, and multi-residential valuations increased \$4M. 3.6% of the 6.1% property valuation increase is due to new construction and valuation increases on existing property as well a slight increase in the residential rollback. 2.5% of the 6.1% property valuation increase is due to a one year transfer of property valuation from TIF areas to operations due to the City deferring collection of TIF revenue to future years to align with timing of payments. The taxable valuation change (without TIFs) by property type is detailed below.

Property Type	FY 2017 Valuation as of Jan. 1, 2015	FY 2018 Valuation as of Jan. 1, 2016	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Real Property				
Residential	\$ 3,422,048,656	\$ 3,688,198,304	\$ 266,149,648	7.78%
Multi-Residential*	\$ 190,841,651	\$ 195,009,215	\$ 4,167,564	2.18%
Commercial	1,682,626,246	1,764,798,961	\$ 82,172,715	4.88%
Industrial	355,914,079	373,276,165	\$ 17,362,086	4.88%
Total Real Property	\$ 5,651,430,632	\$ 6,021,282,645	\$ 369,852,013	6.54%
Utilities	371,694,032	368,559,075	\$ (3,134,957)	-0.84%
Total	\$ 6,023,124,664	\$ 6,389,841,720	\$ 366,717,056	6.09%
Less: Military Exemptions	(10,611,682)	(10,419,074)	\$ 192,608	-1.82%
Net Valuation	\$ 6,012,512,982	\$ 6,379,422,646	\$ 366,909,664	6.10%

The history of the taxable valuation without TIFs is summarized in the following chart.





Budget Highlights



The FY 2018 valuation with TIFs is \$10.3 billion which is an increase of 3.88% or \$386.6M from FY 2017.

Property Type	FY 2017 Valuation as of Jan. 1, 2015	FY 2018 Valuation as of Jan. 1, 2016	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Real Property				
Residential	\$ 6,299,586,512	\$ 6,505,969,009	\$ 206,382,497	3.28%
Multi-Residential*	\$ 233,832,392	\$ 238,153,595	\$ 4,321,203	1.85%
Commerical	2,063,976,286	2,112,183,085	\$ 48,206,799	2.34%
Industrial	426,072,300	438,335,600	\$ 12,263,300	2.88%
Total Real Property	\$ 9,023,467,490	\$ 9,294,641,289	\$ 271,173,799	3.01%
Utilities	946,896,335	1,062,172,574	\$ 115,276,239	12.17%
Assessed Total	\$ 9,970,363,825	\$ 10,356,813,863	\$ 386,450,038	3.88%
Less: Military Exemptions	(10,611,682)	(10,419,074)	\$ 192,608	-1.82%
Net Assessed Valuation	\$ 9,959,752,143	\$ 10,346,394,789	\$ 386,642,646	3.88%

The history of the taxable value and estimated actual value of assessed property is shown below.

Assessed Value and Estimated Actual Value of Taxable Property

Fiscal Year	Residential Property	Commercial Property	Multi-Residential Property	Industrial Property	Utilities	Military Exemptions	Total Taxable Assessed Value	Percent Growth	Total Direct Tax Rate	Estimated Actual Assessed Value
2009	2,401,189,312	1,861,300,332	-	299,862,706	371,367,099	(14,054,086)	4,919,665,363	2.94%	15.07	8,505,937,610
2010	2,562,190,937	1,849,166,324	-	308,831,292	372,569,883	(13,760,822)	5,078,997,614	3.24%	15.22	8,688,530,667
2011	2,653,167,342	1,888,668,264	-	349,974,941	346,577,736	(13,435,611)	5,224,952,672	2.87%	15.22	8,694,897,052
2012	2,906,858,541	1,938,181,514	-	358,896,829	352,988,808	(12,983,631)	5,543,942,061	6.11%	15.22	9,070,712,901
2013	3,061,718,477	1,932,330,198	-	343,941,582	361,666,911	(12,511,278)	5,687,145,890	2.58%	15.22	9,263,354,893
2014	3,161,515,932	1,901,539,361	-	338,746,938	363,469,257	(12,080,596)	5,753,190,892	1.16%	15.22	9,347,805,591
2015	3,257,825,201	1,911,645,041	-	335,787,697	374,326,371	(11,726,864)	5,867,857,446	1.99%	15.22	9,635,493,397
2016	3,389,017,764	1,879,822,511	-	343,628,214	377,407,461	(11,022,548)	5,978,853,402	1.89%	15.22	9,803,513,649
2017	3,422,048,656	1,682,626,246	190,841,651	355,914,079	371,694,032	(10,611,682)	6,012,512,982	0.56%	15.22	9,959,752,143
2018	3,688,198,304	1,764,798,961	195,009,215	373,276,165	368,559,075	(10,419,074)	6,379,422,646	6.10%	15.22	10,346,394,789

**Multi-residential property in FY 2016 was considered commercial property

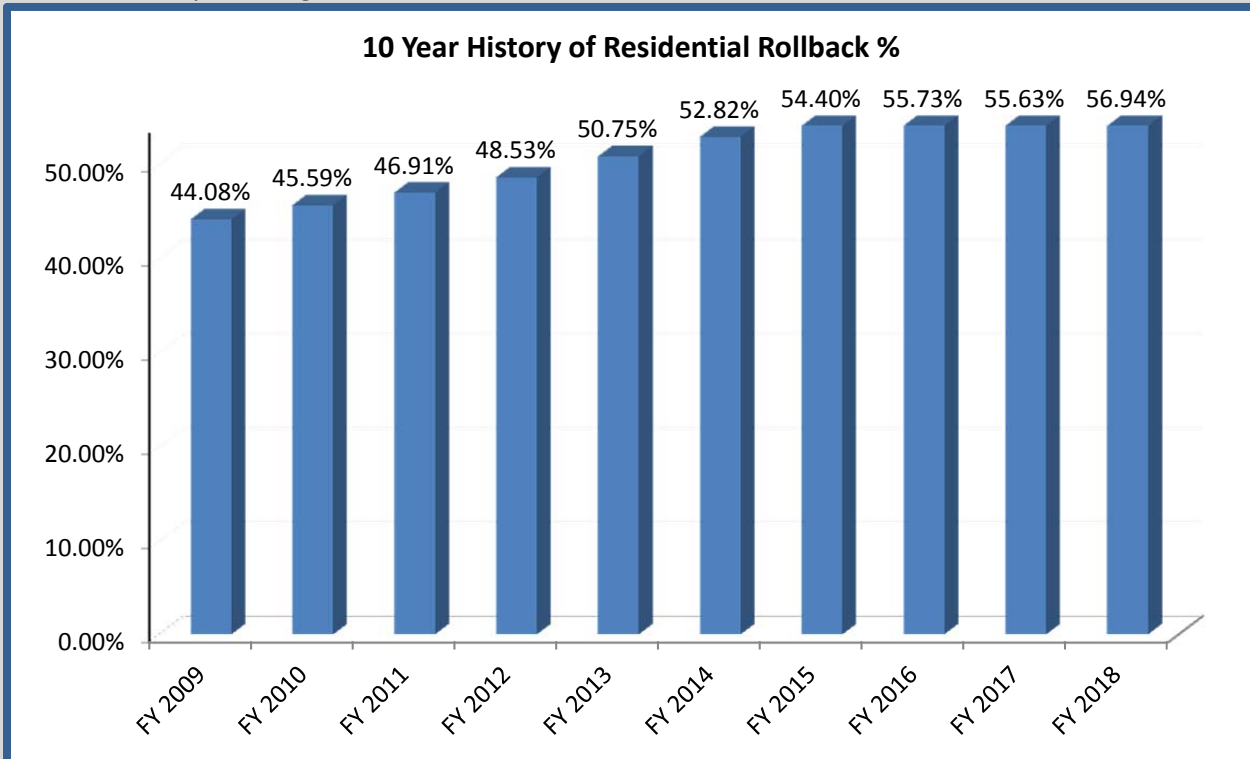


Budget Highlights

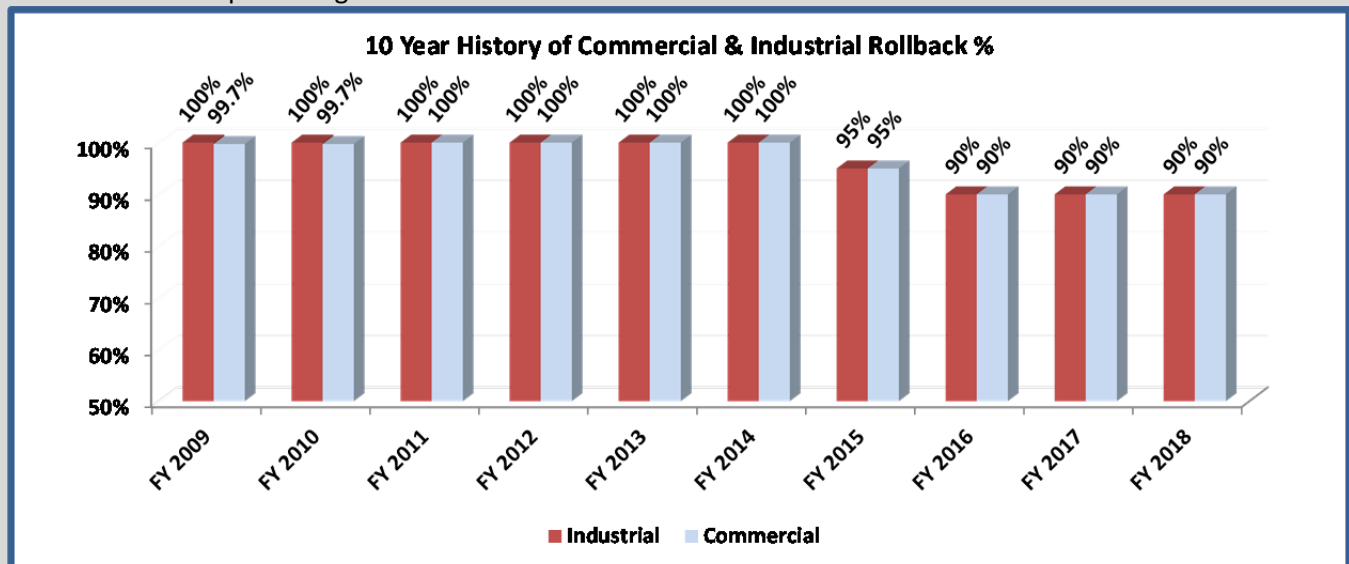


From 1978 – June 2014, residential property was subject to an assessment limitation order, or “rollback” that limited the amount of annual growth in property tax values to 4%. Since FY 2015, residential and agricultural property value growth has been capped at 3% or whichever is lowest between these two classes.

The rollback applied to residential property for FY 2018 set by the Iowa Department of Revenue is 56.9391% of estimated value, which is an increase of 1.31% over the FY 2017 amount of 55.6259%. The 10 year history of the residential rollback percentage is detailed below.



In FY 2014, commercial and industrial property were taxed at 100% of property value. For FY 2015, commercial, industrial, and railroad property were rolled back and taxed at 95% of property value. Since FY 2016 these classes have been rolled back and taxed at 90% of property value. The 10 year history of the commercial and industrial rollback percentages are detailed below.

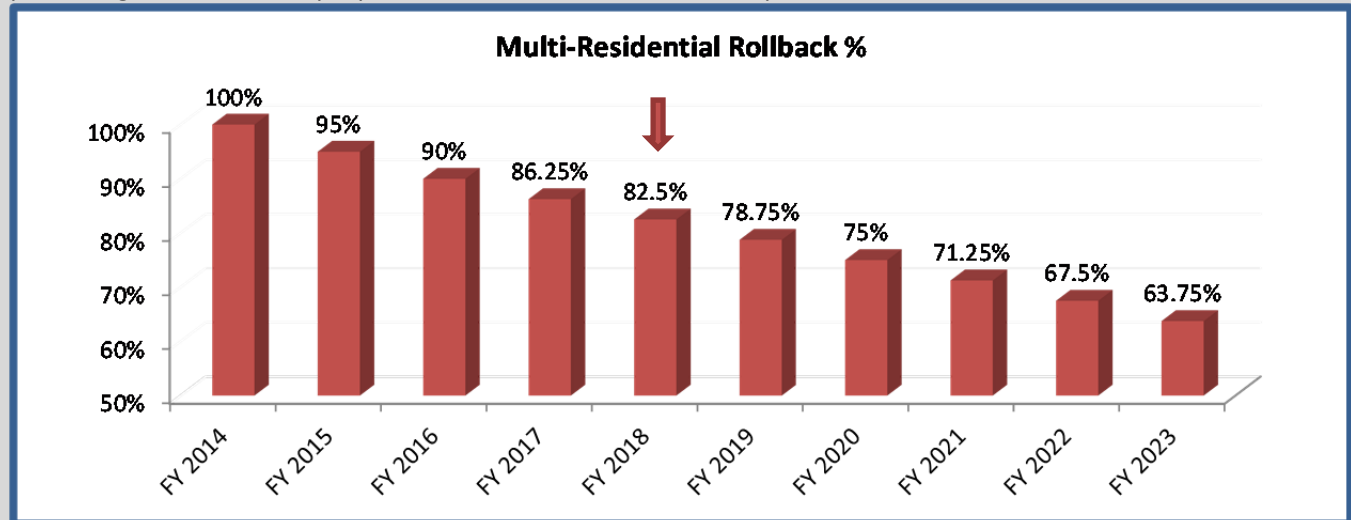




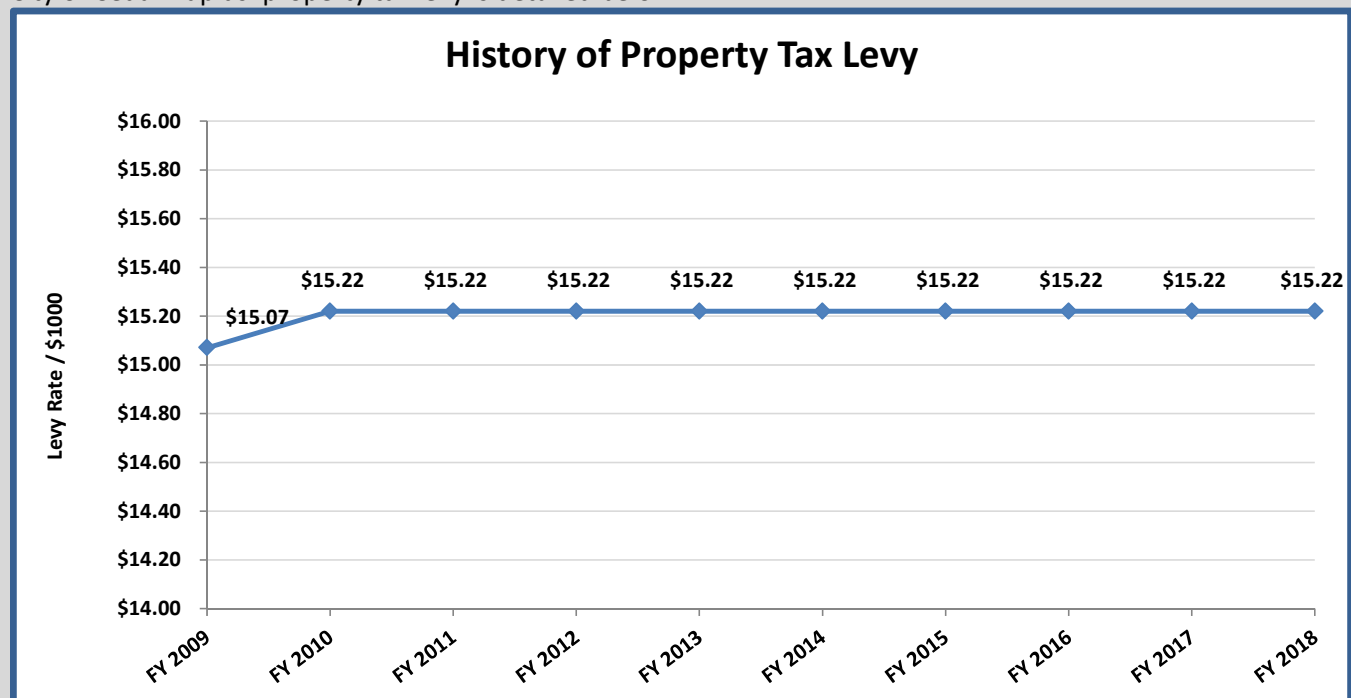
Budget Highlights



In calendar 2013, the State passed a property tax reform bill that moved a percentage of property from the commercial classification to a multi-residential classification. Starting in FY 2017, for an 8 year period the multi-residential classification will shift to the residential classification and rollback value. In FY 2018, multi-residential properties will be taxed at 82.5% of property value. In FY 2024, these properties will have the same rollback percentage as residential properties. The state's historical and planned rollback value is outlined below.



In FY 2018, the total property tax levy rate will remain unchanged at \$15.21621/\$1000 of taxable valuation. This represents the 9th consecutive fiscal year the City's property tax levy rate will remain the same. A history of the City of Cedar Rapids' property tax levy is detailed below.



The City of Cedar Rapids levies are outlined below.

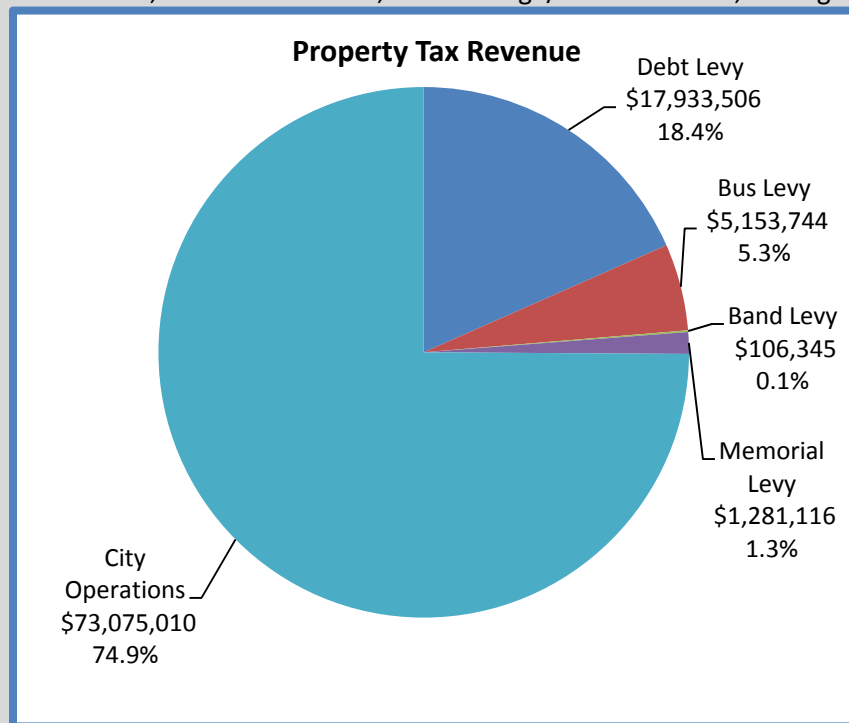


Budget Highlights



Levy	Limit	Limit Available for use	FY 2016	FY 2017	FY 2018	Change
General 8.10	\$ 8.10000	\$ -	\$ 8.10000	\$ 8.10000	\$ 8.10000	\$ -
Transit	\$ 0.95000	\$ 0.14213	\$ 0.80787	\$ 0.80787	\$ 0.80787	\$ -
Liability, property, & self insurance	Amount necessary		\$ 0.14882	\$ 0.14882	\$ 0.14882	\$ -
Band	\$ 0.13500	\$ 0.11833	\$ 0.01667	\$ 0.01667	\$ 0.01667	\$ -
Memorial building	\$ 0.81000	\$ 0.60918	\$ 0.20082	\$ 0.20082	\$ 0.20082	\$ -
Public Library	\$ 0.27000	\$ 0.27000	\$ -	\$ -	\$ -	\$ -
Emergency Levy	\$ 0.27000	\$ 0.27000	\$ -	\$ -	\$ -	\$ -
Police & Fire Retirement	Amount necessary		\$ 0.80000	\$ 0.80000	\$ 0.80000	\$ -
FICA & IPERS	Amount necessary		\$ 0.75997	\$ 0.75997	\$ 0.75997	\$ -
Other employee benefits	Amount necessary		\$ 1.69601	\$ 1.69601	\$ 1.64601	\$ (0.05)
Operating Tax Levy			\$ 12.53016	\$ 12.53016	\$ 12.48016	\$ (0.05)
Debt Service	Amount necessary		\$ 2.68605	\$ 2.68605	\$ 2.73605	\$ 0.05
Total Tax Levy			\$ 15.21621	\$ 15.21621	\$ 15.21621	\$ 0.00

The FY 2018 budget includes \$97.5M in property tax revenue that is generated by the levies shown below. (Excludes medical district SSMID, downtown SSMID, Czech Village/New Bo SSMID, and Ag Lands.)

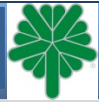


For a residential property valued at \$150,000 the calculation of the annual City property tax is as follows.

Residential Property Value	\$150,000
Multiplied by Rollback Percentage	56.9391%
Equals Taxable Value	\$85,409
Divided by	\$1,000
Multiplied by Property Tax Levy Rate	\$15.21621
Equals City Property Tax Per Year	\$1,300



Budget Highlights



For a home valued at \$150,000, the application of the rollback will translate to an increase of 2.36% or a \$30 annual increase in taxes paid to the City of Cedar Rapids. A 5 year history of the City portion of property taxes paid per year on a home valued at \$150,000 is outlined below.

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Assessed Value	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Rollback Percentage	52.8166%	54.4002%	55.7335%	55.6259%	56.9391%
Taxable Value	\$ 79,225	\$ 81,600	\$ 83,600	\$ 83,439	\$ 85,409
City Levy Rate (per \$1000)	\$15.21621	\$15.21621	\$15.21621	\$15.21621	\$15.21621
Total City Property Tax Per Year	\$1,206	\$1,242	\$1,272	\$1,270	\$1,300
Annual Amount Change Per Year		\$36	\$30	(\$2)	\$30
Percent Change Between Years		2.99%	2.42%	-0.16%	2.36%

A 5 year history of the City portion of property taxes paid per year on a commercial or industrial property valued at \$1M is outlined below. With the application of the rollback at 90%, which is unchanged from FY 2017, this will result in no overall impact in taxes paid to the City of Cedar Rapids when comparing FY 2018 to FY 2017.

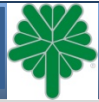
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Assessed Value	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Rollback Percentage	100.000%	95.000%	90.000%	90.000%	90.000%
Taxable Value	\$ 1,000,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ 900,000
City Levy Rate (per \$1000)	\$15.21621	\$15.21621	\$15.21621	\$15.21621	\$15.21621
Total City Property Tax Per Year	\$15,216	\$14,455	\$13,695	\$13,695	\$13,695
Annual Amount Change Per Year		(\$761)	(\$760)	\$0	\$0
Percent Change Between Years		-5.00%	-5.26%	0.00%	0.00%

The chart below shows property taxes paid per year for a property valued at \$1M that changed from the commercial classification to a multi-residential classification. With the application of the rollback at 82.5%, this translates to a decrease of 4.35% or a \$571 annual decrease in taxes paid to the City of Cedar Rapids when comparing FY 2018 to FY 2017.

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Assessed Value	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Rollback Percentage	100.000%	95.000%	90.000%	86.250%	82.500%
Taxable Value	\$ 1,000,000	\$ 950,000	\$ 900,000	\$ 862,500	\$ 825,000
City Levy Rate (per \$1000)	\$15.21621	\$15.21621	\$15.21621	\$15.21621	\$15.21621
Total City Property Tax Per Year	\$15,216	\$14,455	\$13,695	\$13,124	\$12,553
Annual Amount Change Per Year		(\$761)	(\$760)	(\$571)	(\$571)
Percent Change Between Years		-5.00%	-5.26%	-4.17%	-4.35%



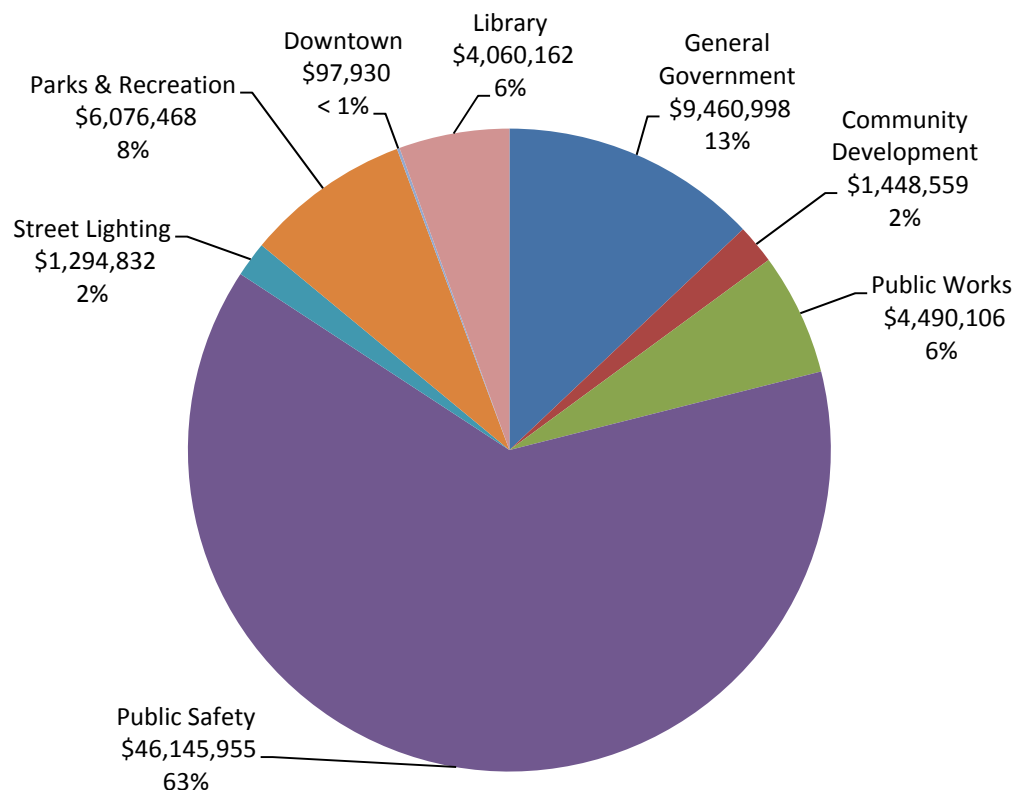
Budget Highlights



For City operations, the levy rate is \$11.45 per \$1000 of taxable valuation which will generate \$73M of property tax revenue that is allocated to the following areas.

City Operations:	FY 2018 Tax Levy Rate	% of Overall Levy	% of Operating Levy
Public Safety	\$ 7.23	47.5%	63.1%
General Government	\$ 1.48	9.7%	12.9%
Public Works	\$ 0.70	4.6%	6.1%
Parks & Recreation	\$ 0.95	6.3%	8.3%
Library	\$ 0.64	4.2%	5.6%
Street Lighting	\$ 0.20	1.3%	1.8%
Community Development	\$ 0.23	1.5%	2.0%
Downtown	\$ 0.02	0.1%	0.1%
Total City Operations:	\$ 11.45	75.3%	100%

FY 2018 Property Tax Revenue for City Operations



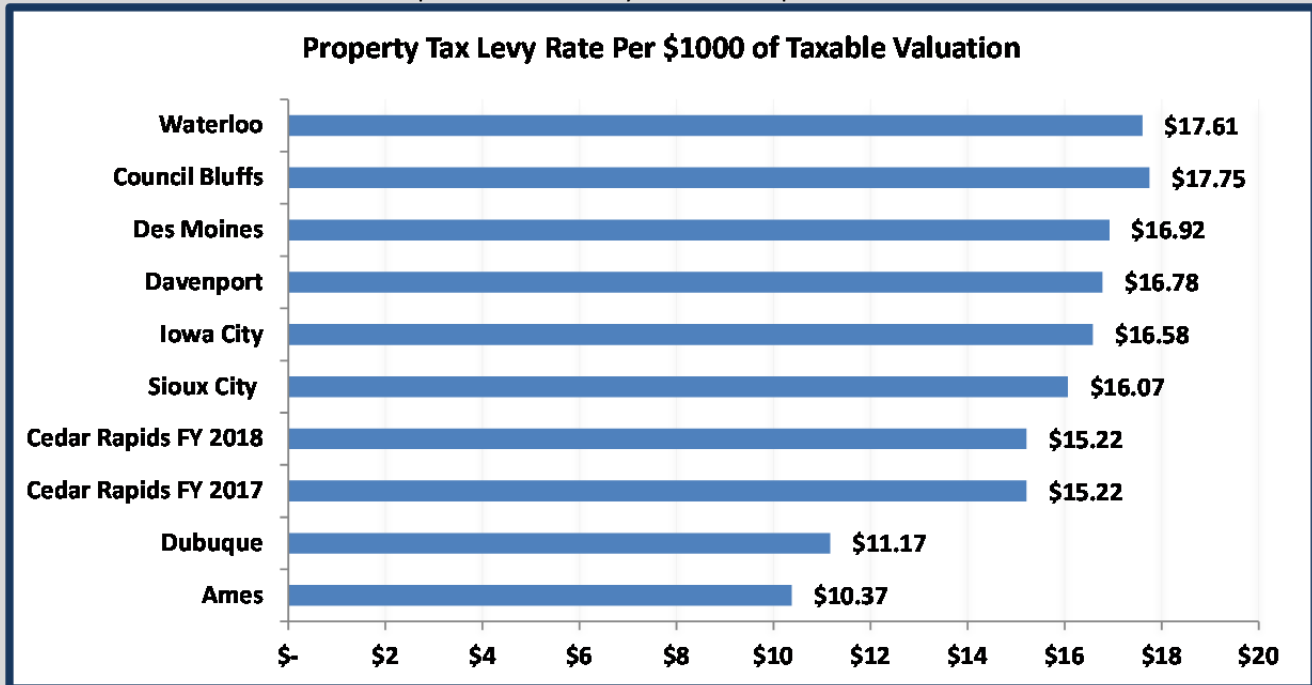
Property tax revenue for City operations is received to the general fund and trust and agency funds as appropriate.



Budget Highlights



Cedar Rapids continues to maintain one of the lowest property tax rates compared to other Iowa cities. The City has maintained the rate of \$15.22/\$1000 of taxable valuation since FY 2010. Below are property tax rates for other Iowa cities for FY 2017 in comparison to the City of Cedar Rapids FY 2018 rate.



Intergovernmental Grants (Third Largest Budgeted Revenue Source – 12%)

Intergovernmental grant revenue is a combination of federal, state, or local funding that includes sources such as road use tax proceeds, state property tax backfill, growth reinvestment revenue for flood control, and 28E agreements with other municipalities for improvement projects.

In FY 2018, of the \$516M budgeted for revenue city wide, 12% or \$61M is budgeted for intergovernmental grants. Of this amount, \$18M is budgeted in capital outlay from federal and state sources; in addition, \$11.76M is budgeted for growth reinvestment initiative revenue. FY 2018 is year 4 for budgeting growth reinvestment initiative revenue for the flood control system. This is a twenty year program that is estimated to generate \$267M towards the City's \$570.4M flood protection plan. During FY 2016, \$9M of growth reinvestment revenue funded eligible expenses. \$12M is budgeted for federal and state operating revenue for areas such as Transit and Leased Housing.

Also, included in intergovernmental grants is road use tax revenue of \$14.2M. Of the \$14.2M, \$2.3M will be transferred to the street capital project fund and the remainder will be transferred to fund qualifying general fund operating expenses under Public Works and Parks & Recreation. Road use tax proceeds are derived from the state fuel tax rate, vehicle registration, and other related fees. The City receives their allocated share from the state to assist with construction, repair, and maintenance of Iowa's road infrastructure.

In FY 2015 Legislature created an appropriation to reimburse, or "backfill" local government for property tax reductions resulting from commercial and industrial property rollbacks, but not for railroads or multi-residential property. This appropriation was unlimited until FY 2018 where the appropriation is capped at the FY 2017 amount. In FY 2018 the City budgeted \$3.8M for backfill which is a decrease of \$95K from the \$3.9M budgeted in FY 2017. FY 2018 state backfill decreased due to appropriations being capped and the City expecting to only collect 95% of FY 2017 backfill.



Budget Highlights



For FY 2018, departments reviewed their budgeted expenses and grant agreements, and then projected the associated federal, state, and local grant revenue to be budgeted. Growth reinvestment initiative revenue budgeted is based on the agreement with the state. For road use tax revenue, the budget was reviewed by Finance and was based on historical actual proceeds since the state per capita rates have been historically high compared to actual proceeds. This was then adjusted down as several large projects are planned in future fiscal years that will use road use tax reserves such as the highway 100 off ramp interchange and downtown lighting. Revenue budgeted only reflects planned FY 2018 expenditures.

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

Other revenues include building rental, insurance premiums, special assessments, airport parking, and airport landing fees.

The category other revenues is increasing \$3M to \$56M based on projected estimates for revenue sources such as building rental and insurance premiums. Of the \$56M budget, \$28M of revenue stems from risk insurance premiums. \$1.9M is budgeted for interest revenue, which is an increase of \$282K from FY 2017 based on historical and projected investment rates.

Proceeds of Long Term Liabilities (Fifth Largest Budgeted Revenue Source – 9%)

Long term liabilities is a combination of general obligation bonds, revenue bonds, tax increment financing bonds, and state revolving fund proceeds.

The FY 2018 budget includes the following funding with long term liabilities for capital improvement projects:

- \$13.4M – General obligation bonds
 - \$4.75M – ADA improvements
 - \$5.75M Public Works improvements
 - \$1.1M – Staff Time
 - \$2.41M – Streets
 - \$500K – Sidewalks
 - \$580K – Traffic Signals
 - \$50K – Downtown
 - \$1.11M – Trails
 - \$425K Parks, Forestry, Aquatics improvements
 - \$150K – Parks
 - \$150K – Street Trees
 - \$125K – Aquatics
 - \$750K – Fire pumper truck
 - \$500K – Library circulation material
 - \$730K – IT improvements
 - \$490K – City facility improvements
- \$32.5M – Revenue bonds
 - \$15.2M – Water improvements
 - \$13M – Water Pollution Control improvements
 - \$4.3M – Sanitary Sewer improvements

Compared to FY 2017, proceeds of long term liabilities increased \$5M to \$46M. The change involves revenue bond funding increasing \$6.5M to \$32.5M based on planned projects. General obligation bond funding is decreasing \$1.2M to \$13.4M based on planned projects while keeping in mind the City's commitment to budgeting at a level it can afford. The projects included in the budget were programmed based on their priority, cost, revenue source, purpose, and/or timing.



Licenses and Permits

License and permit revenue is derived from a number of sources including building, plumbing, mechanical, and electrical permits as well as liquor licenses and right of way permits.

Licenses and permits is decreasing \$5K to \$2.5M based on historical and projected information.

Fines and Forfeits

Fines and forfeits include traffic enforcement camera fines as well as court and library fines.

Fines and forfeits decreased by \$4.6M to \$918K. The key change resulted from removing \$4.7M of traffic enforcement camera revenue from the budget.

Fund Balance/Transfers In

For budgeting, fund balance is the difference between assets and liabilities from the past fiscal year(s). On occasion fund balance is used to fund expenses of the upcoming budget year.

Operating budgets are generally balanced with current revenues with a few exceptions of where prior year revenue collection in excess of expenditure requirements are being utilized as funding sources in FY 2018. The special revenue and capital project budgets are balanced with current revenues or may use existing cash on hand in projects from past fiscal years to fund expenditures due to planned expenditures or the timing of expenditures.

The use of fund balance or transfers in is decided by Departments and/or the Finance Department based on needs and availability. The Finance Department confirms if funds can be transferred or used given the circumstance of the expense and original source of the funds.

Special Comment

In order to avoid repeat commentary, throughout this document several revenue or 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 and step increases, employee health insurance plan changes, workers compensation, social security contributions, Iowa Public Employees' Retirement System (IPERS) contributions, Municipal Fire and Police Retirement System of Iowa (MFPRSI) contributions, other retirement plan contributions, and special pays.
- Non-discretionary expense changes of property, liability, and vehicle insurance, fleet maintenance and fleet lease charges, facility maintenance and rental, electricity, natural gas, other internal charges, and fuel.
- Various adjustments between accounts to reflect where actual revenue or costs are anticipated.

STATE FORMS

State Forms

The State of Iowa prescribes forms which must be used by all cities in preparing their budgets. These forms are located on the subsequent pages.

- Notice of Public Hearing Budget Estimate
- Adoption of Budget and Certification of City Taxes
- Adopted Budget Summary
- Expenditures Schedule
- Revenue Detail
- Long Term Debt Schedule
- Fund Balance Worksheet



NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

City of **Cedar Rapids**, Iowa

The City Council will conduct a public hearing on the proposed Budget at 3rd Floor City Hall - 101 1st Street SE

on 3/14/2017 at 12:00 PM
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.

Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 15.21621

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00007

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

319-286-5060
phone number

Amy Stevenson
City Clerk/Finance Officer's NAME

		Budget FY 2018	Re-estimated FY 2017	Actual FY 2016
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	93,545,915	88,064,496	87,407,897
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	93,545,915	88,064,496	87,407,897
Delinquent Property Taxes	4	0	0	32,925
TIF Revenues	5	6,027,749	10,098,660	10,404,660
Other City Taxes	6	35,307,463	35,300,637	32,018,193
Licenses & Permits	7	2,472,709	2,478,009	2,616,189
Use of Money and Property	8	20,195,288	19,210,319	20,897,427
Intergovernmental	9	60,801,444	90,531,060	106,240,027
Charges for Fees & Service	10	174,672,205	161,955,154	135,778,257
Special Assessments	11	370,000	1,393,200	642,741
Miscellaneous	12	36,134,856	37,725,119	89,554,616
Other Financing Sources	13	46,276,820	40,911,122	64,507,704
Transfers In	14	95,713,666	89,071,815	120,374,961
Total Revenues and Other Sources	15	571,518,115	576,739,591	670,475,597
Expenditures & Other Financing Uses				
Public Safety	16	59,030,878	58,799,950	68,102,736
Public Works	17	21,904,966	21,615,759	22,234,843
Health and Social Services	18	0	0	0
Culture and Recreation	19	18,667,204	18,283,237	16,327,473
Community and Economic Development	20	18,340,187	17,491,661	20,158,047
General Government	21	18,238,503	18,408,263	18,958,810
Debt Service	22	19,514,682	21,829,014	32,135,653
Capital Projects	23	71,916,975	112,051,108	100,758,361
Total Government Activities Expenditures	24	227,613,395	268,478,992	278,675,923
Business Type / Enterprises	25	288,480,148	256,903,129	243,299,367
Total ALL Expenditures	26	516,093,543	525,382,121	521,975,290
Transfers Out	27	95,713,666	89,071,815	120,374,961
Total ALL Expenditures/Transfers Out	28	611,807,209	614,453,936	642,350,251
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-40,289,094	-37,714,345	28,125,346
Beginning Fund Balance July 1	30	1,141,572,323	1,179,286,668	1,151,161,322
Ending Fund Balance June 30	31	1,101,283,229	1,141,572,323	1,179,286,668

57-539

Adoption of Budget and Certification of City Taxes**FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018****Resolution No.:** _____**The City of:** Cedar Rapids**County Name:** LINN**Date Budget Adopted:** 3/14/2017

(Date) xx/xx/xx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

County Auditor Date Stamp	January 1, 2016 Property Valuations <div style="display: flex; justify-content: space-between;"> <div style="width:45%;"> <p>Regular 2a <u>6,379,422,646</u></p> <p>DEBT SERVICE 3a <u>6,554,524,168</u></p> <p>Ag Land 4a <u>6,807,179</u></p> </div> <div style="width:45%;"> <p>With Gas & Electric 2b <u>6,077,674,382</u></p> <p>Without Gas & Electric 3b <u>6,252,775,904</u></p> </div> </div>	Last Official Census <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">126,326</div>
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				TAXES LEVIED			
Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate
384.1	8.10000	Regular General levy	5	51,673,323	49,229,162	43	8.10000
(384) Non-Voted Other Permissible Levies							
12(8)	0.67500	Contract for use of Bridge	6		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	5,153,744	4,909,971	45	0.80787
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0
12(15)	0.06750	Levee Impr. fund in special charter city	13		0	51	0
12(17)	Amt Nec	Liability, property & self insurance costs	14	949,386	904,480	52	0.14882
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0
(384) Voted Other Permissible Levies							
12(1)	0.13500	Instrumental/Vocal Music Groups	15	106,345	101,315	53	0.01667
12(2)	0.81000	Memorial Building	16	1,281,116	1,220,519	54	0.20082
12(3)	0.13500	Symphony Orchestra	17		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0
12(5)	As Voted	County Bridge	19		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0
12(9)	0.03375	Aid to a Transit Company	21		0	59	0
12(16)	0.20500	Maintain Institution received by gift/devise	22		0	60	0
12(18)	1.00000	City Emergency Medical District	463		0	466	0
12(20)	0.27000	Support Public Library	23		0	61	0
28E.22	1.50000	Unified Law Enforcement	24		0	62	0
Total General Fund Regular Levies (5 thru 24)			25	59,163,914	56,365,447		
384.1	3.00375	Ag Land	26	20,422	20,422	63	3.00007
Total General Fund Tax Levies (25 + 26)			27	59,184,336	56,385,869		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0
384.6	Amt Nec	Police & Fire Retirement	29	5,103,538	4,862,140		0.80000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	4,848,170	4,618,850		0.75997
Rules	Amt Nec	Other Employee Benefits	31	10,500,593	10,003,913		1.64601
Total Employee Benefit Levies (29,30,31)			32	20,452,301	19,484,903	65	3.20598
Sub Total Special Revenue Levies (28+32)			33	20,452,301	19,484,903		
Valuation							
386	As Req						
		With Gas & Elec		Without Gas & Elec			
SSMID 1	(A)	95,552,630 (B)		95,552,630	34	262,770	262,770
SSMID 2	(A)	88,370,398 (B)		88,370,398	35	287,204	287,204
SSMID 3	(A)	17,261,148 (B)		17,261,148	36	17,261	17,261
SSMID 4	(A)				37	0	0
SSMID 5	(A)				555	0	0
SSMID 6	(A)				556	0	0
SSMID 7	(A)				1177	0	0
SSMID 8	(A)				1185	0	0
Total Special Revenue Levies			39	21,019,536	20,052,138		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	17,933,506	17,107,908	70	2.73605
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0
Total Property Taxes (27+39+40+41)			42	98,137,378	93,545,915	72	15.21621

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- _____ 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- _____ 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- _____ 3) Adopted property taxes do not exceed published or posted amounts.
- _____ 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- _____ 5) Number of the resolution adopting the budget has been included at the top of this form.
- _____ 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- _____ 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

CITY OF

Cedar Rapids

Department of Management

ADOPTED BUDGET SUMMARY YEAR ENDED JUNE 30, 2018

Fiscal Years

(A)		(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
Revenues & Other Financing Sources												
	1	Taxes Levied on Property	56,385,869	20,052,138		17,107,908				93,545,915	88,064,496	87,407,897
	2	Less: Uncollected Property Taxes-Levy Year	0	0		0				0	0	0
	3	Net Current Property Taxes	56,385,869	20,052,138		17,107,908				93,545,915	88,064,496	87,407,897
	4	Delinquent Property Taxes	0	0		0				0	0	32,925
	5	TIF Revenues			6,027,749					6,027,749	10,098,660	10,404,660
	6	Other City Taxes	15,514,467	18,967,398		825,598				35,307,463	35,300,637	32,018,193
	7	Licenses & Permits	2,438,309	30,000					4,400	2,472,709	2,478,009	2,616,189
	8	Use of Money and Property	1,799,824	346,170		0		0	18,049,294	20,195,288	19,210,319	20,897,427
	9	Intergovernmental	2,587,657	35,644,932	0	662,943	9,689,063		12,216,849	60,801,444	90,531,060	106,240,027
	10	Charges for Fees & Service	15,500,018	40,887		0		0	159,131,300	174,672,205	161,955,154	135,778,257
	11	Special Assessments	100,000	0		0	225,000		45,000	370,000	1,393,200	642,741
	12	Miscellaneous	1,042,500	366,750		249,010		0	34,476,596	36,134,856	37,725,119	89,554,616
	13	Sub-Total Revenues	95,368,644	75,448,275	6,027,749	18,845,459	9,914,063	0	223,923,439	429,527,629	446,756,654	485,592,932
Other Financing Sources:												
	14	Total Transfers In	33,857,509	4,451,220	0	3,151,114	39,779,581	0	14,474,242	95,713,666	89,071,815	120,374,961
	15	Proceeds of Debt	0	0	0	0	13,395,000		32,530,500	45,925,500	40,563,311	63,335,636
	16	Proceeds of Capital Asset Sales	175,000	99,320		0	0	0	77,000	351,320	347,811	1,172,068
	17	Total Revenues and Other Sources	129,401,153	79,998,815	6,027,749	21,996,573	63,088,644	0	271,005,181	571,518,115	576,739,591	670,475,597
Expenditures & Other Financing Uses												
	18	Public Safety	57,941,364	1,089,514	0			0		59,030,878	58,799,950	68,102,736
	19	Public Works	21,904,966	0	0			0		21,904,966	21,615,759	22,234,843
	20	Health and Social Services	0	0	0			0		0	0	0
	21	Culture and Recreation	18,286,452	380,752	0			0		18,667,204	18,283,237	16,327,473
	22	Community and Economic Development	3,832,623	12,438,146	2,069,418			0		18,340,187	17,491,661	20,158,047
	23	General Government	18,136,257	102,246	0			0		18,238,503	18,408,263	18,958,810
	24	Debt Service	0	0	0	19,514,682		0		19,514,682	21,829,014	32,135,653
	25	Capital Projects	0	0	0		71,916,975	0		71,916,975	112,051,108	100,758,361
	26	Total Government Activities Expenditures	120,101,662	14,010,658	2,069,418	19,514,682	71,916,975	0		227,613,395	268,478,992	278,675,923
	27	Business Type Proprietary: Enterprise & ISF							288,480,148	288,480,148	256,903,129	243,299,367
	28	Total Gov & Bus Type Expenditures	120,101,662	14,010,658	2,069,418	19,514,682	71,916,975	0	288,480,148	516,093,543	525,382,121	521,975,290
	29	Total Transfers Out	9,103,744	69,093,717	7,958,822	3,371,544	27,300	0	6,158,539	95,713,666	89,071,815	120,374,961
	30	Total ALL Expenditures/Fund Transfers Out	129,205,406	83,104,375	10,028,240	22,886,226	71,944,275	0	294,638,687	611,807,209	614,453,936	642,350,251
	31	Excess Revenues & Other Sources Over										
	32	(Under) Expenditures/Transfers Out	195,747	-3,105,560	-4,000,491	-889,653	-8,855,631	0	-23,633,506	-40,289,094	-37,714,345	28,125,346
	33	Beginning Fund Balance July 1	139,029,239	101,716,483	12,406,719	75,340,255	159,622,882	0	653,456,745	1,141,572,323	1,179,286,668	1,151,161,322
	34	Ending Fund Balance June 30	139,224,986	98,610,923	8,406,228	74,450,602	150,767,251	0	629,823,239	1,101,283,229	1,141,572,323	1,179,286,668

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2018

Fiscal Years

GOVERNMENT ACTIVITIES		(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
PUBLIC SAFETY												
Police Department/Crime Prevention	1	33,985,102	575,449							34,560,551	35,394,051	43,009,242
Jail	2									0	0	0
Emergency Management	3									0	0	0
Flood Control	4									0	0	0
Fire Department	5	19,353,743	466,227							19,819,970	18,982,783	20,352,406
Ambulance	6									0	0	0
Building Inspections	7	3,260,813								3,260,813	3,165,329	3,550,082
Miscellaneous Protective Services	8	0								0	0	0
Animal Control	9	1,078,876	46,708							1,125,584	1,093,827	1,116,127
Other Public Safety	10	262,830	1,130							263,960	163,960	74,879
TOTAL (lines 1 - 10)	11	57,941,364	1,089,514					0		59,030,878	58,799,950	68,102,736
PUBLIC WORKS												
Roads, Bridges, & Sidewalks	12	16,712,947								16,712,947	16,401,835	12,261,447
Parking - Meter and Off-Street	13									0	0	0
Street Lighting	14	1,912,000								1,912,000	2,056,000	1,879,114
Traffic Control and Safety	15	283,264								283,264	285,707	2,347,521
Snow Removal	16	819,346								819,346	966,623	1,131,525
Highway Engineering	17									0	0	0
Street Cleaning	18	2,156,987								2,156,987	1,886,171	4,615,236
Airport	19									0	0	0
Garbage	20									0	0	0
Other Public Works	21	20,422								20,422	19,423	0
TOTAL (lines 12 - 21)	22	21,904,966	0					0		21,904,966	21,615,759	22,234,843
HEALTH & SOCIAL SERVICES												
Welfare Assistance	23									0	0	0
City Hospital	24									0	0	0
Payments to Private Hospitals	25									0	0	0
Health Regulation and Inspection	26									0	0	0
Water, Air, and Mosquito Control	27									0	0	0
Community Mental Health	28									0	0	0
Other Health and Social Services	29									0	0	0
TOTAL (lines 23 - 29)	30	0	0					0		0	0	0
CULTURE & RECREATION												
Library Services	31	5,901,719	356,723							6,258,442	6,312,218	6,204,699
Museum, Band and Theater	32	110,384								110,384	104,367	116,806
Parks	33	1,449,627	24,029							1,473,656	1,322,006	4,307,164
Recreation	34	10,647,722								10,647,722	10,374,646	5,608,566
Cemetery	35									0	0	0
Community Center, Zoo, & Marina	36									0	0	0
Other Culture and Recreation	37	177,000								177,000	170,000	90,238
TOTAL (lines 31 - 37)	38	18,286,452	380,752					0		18,667,204	18,283,237	16,327,473

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2018 Fiscal Years

GOVERNMENT ACTIVITIES CONT.		2018							Fiscal Years		
(B)	(A)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
39	Community Beautification	318,593							318,593	435,590	1,511,262
40	Economic Development	2,508,470	2,031,326	2,069,418					6,609,214	6,205,311	7,251,013
41	Housing and Urban Renewal	100,000	7,150,747						7,250,747	7,017,754	6,408,532
42	Planning & Zoning	368,059							368,059	345,535	0
43	Other Com & Econ Development	537,501	3,256,073						3,793,574	3,487,471	4,987,240
44											
45	TOTAL (lines 39 - 44)	3,832,623	12,438,146	2,069,418			0		18,340,187	17,491,661	20,158,047
GENERAL GOVERNMENT											
46	Mayor, Council, & City Manager	2,637,295							2,637,295	2,596,936	2,766,027
47	Clerk, Treasurer, & Finance Adm.	4,854,961							4,854,961	5,086,751	4,981,142
48	Elections								0	0	62,823
49	Legal Services & City Attorney	790,970							790,970	822,775	860,913
50	City Hall & General Buildings	1,172,574							1,172,574	1,054,279	1,122,153
51	Tort Liability	949,386							949,386	894,782	1,507,561
52	Other General Government	7,731,071	102,246						7,833,317	7,952,740	7,658,191
53	TOTAL (lines 46 - 52)	18,136,257	102,246	0			0		18,238,503	18,408,263	18,958,810
54	DEBT SERVICE				19,514,682				19,514,682	21,829,014	32,135,653
55	Gov Capital Projects					65,026,975			65,026,975	104,311,399	97,850,496
56	TIF Capital Projects					6,890,000			6,890,000	7,739,709	2,907,865
57	TOTAL CAPITAL PROJECTS	0	0	0		71,916,975	0		71,916,975	112,051,108	100,758,361
58	TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	120,101,662	14,010,658	2,069,418	19,514,682	71,916,975	0		227,613,395	268,478,992	278,675,923
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
59	Water Utility							23,485,589	23,485,589	22,393,777	20,683,706
60	Sewer Utility							28,592,851	28,592,851	27,437,314	24,183,192
61	Electric Utility							0	0	0	0
62	Gas Utility							0	0	0	0
63	Airport							9,677,072	9,677,072	8,639,633	8,387,272
64	Landfill/Garbage							22,143,363	22,143,363	23,953,373	19,042,946
65	Transit							8,925,758	8,925,758	8,726,041	8,278,799
66	Cable TV, Internet & Telephone							0	0	0	0
67	Housing Authority							1,709,617	1,709,617	2,242,419	1,587,696
68	Storm Water Utility							78,849,753	78,849,753	77,341,720	70,448,056
69	Other Business Type (city hosp., ISF, parking, etc.)							29,544,656	29,544,656	30,492,506	52,040,480
70	Enterprise DEBT SERVICE							84,451,489	84,451,489	53,676,346	38,647,220
71	Enterprise CAPITAL PROJECTS							1,100,000	1,100,000	2,000,000	0
72	Enterprise TIF CAPITAL PROJECTS							288,480,148	288,480,148	256,903,129	243,299,367
73	TOTAL ALL EXPENDITURES (lines 59-74)	120,101,662	14,010,658	2,069,418	19,514,682	71,916,975	0	288,480,148	516,093,543	525,382,121	521,975,290
74	Regular Transfers Out	9,103,744	69,093,717		3,371,544	27,300		6,158,539	87,754,844	81,140,164	113,934,466
75	Internal TIF Loan / Repayment			7,958,822					7,958,822	7,931,651	6,440,495
76	Transfers Out		69,093,717	7,958,822	3,371,544	27,300	0	6,158,539	95,713,666	89,071,815	120,374,961
77	Total ALL Transfers Out	9,103,744	69,093,717	7,958,822	3,371,544	27,300	0	6,158,539	95,713,666	89,071,815	120,374,961
78	Total Expenditures & Fund Transfers Out (lines 75+78)	129,205,406	83,104,375	10,028,240	22,886,226	71,944,275	0	294,638,687	611,807,209	614,453,936	642,350,251
79	Ending Fund Balance June 30	139,224,986	98,610,923	8,406,228	74,450,602	150,767,251	0	629,823,239	1,101,283,229	1,141,572,323	1,179,286,668

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending 2018

Fiscal Years

	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
REVENUES & OTHER FINANCING SOURCES												
1	Taxes Levied on Property		56,385,869	20,052,138		17,107,908	0			93,545,915	88,064,496	87,407,897
2	Less: Uncollected Property Taxes - Levy Year									0	0	0
3	Net Current Property Taxes (line 1 minus line 2)		56,385,869	20,052,138		17,107,908	0			93,545,915	88,064,496	87,407,897
4	Delinquent Property Taxes									0	0	32,925
5	TIF Revenues				6,027,749					6,027,749	10,098,660	10,404,660
Other City Taxes:												
6	Utility Tax Replacement Excise Taxes		2,798,467			825,598	0			4,591,463	4,675,721	4,720,076
7	Utility franchise tax (Iowa Code Chapter 364.2)		9,266,000							9,266,000	9,266,000	5,417,973
8	Parimutuel wager tax									0	0	0
9	Gaming wager tax									0	0	0
10	Mobile Home Taxes									0	0	144,793
11	Hotel/Motel Taxes		3,450,000	0						3,450,000	3,358,916	3,479,413
12	Other Local Option Taxes			18,000,000						18,000,000	18,000,000	18,255,938
13	Subtotal - Other City Taxes (lines 6 thru 12)		15,514,467	18,967,398		825,598	0			35,307,463	35,300,637	32,018,193
14	Licenses & Permits		2,438,309	30,000					4,400	2,472,709	2,478,009	2,616,189
15	Use of Money & Property		1,799,824	346,170					18,049,294	20,195,288	19,210,319	20,897,427
Intergovernmental:												
16	Federal Grants & Reimbursements		119,082	8,821,909			9,045,063		10,765,899	28,751,953	51,834,043	65,376,699
17	Road Use Taxes			14,200,000						14,200,000	14,200,000	15,465,797
18	Other State Grants & Reimbursements		2,376,075	12,623,023	0	662,943	637,500		1,029,700	17,329,241	24,066,267	23,676,008
19	Local Grants & Reimbursements		92,500				6,500		421,250	520,250	430,750	1,721,523
20	Subtotal - Intergovernmental (lines 16 thru 19)		2,587,657	35,644,932	0	662,943	9,689,063		12,216,849	60,801,444	90,531,060	106,240,027
Charges for Fees & Service:												
21	Water Utility								36,467,041	36,467,041	35,300,174	32,357,457
22	Sewer Utility								45,494,730	45,494,730	39,251,807	42,522,733
23	Electric Utility									0	0	0
24	Gas Utility									0	0	0
25	Parking									0	0	0
26	Airport									0	1,118,853	0
27	Landfill/Garbage								4,698,671	4,698,671	4,238,444	4,303,600
28	Hospital								19,004,907	19,004,907	17,775,568	17,484,932
29	Transit								918,000	918,000	857,000	926,050
30	Cable TV, Internet & Telephone									0	0	1,560,277
31	Housing Authority								4,400,000	4,400,000	4,305,298	4,137,845
32	Storm Water Utility								48,147,951	63,688,856	59,108,010	32,485,363
33	Other Fees & Charges for Service		15,500,018	40,887						174,672,205	161,955,154	135,778,257
34	Subtotal - Charges for Service (lines 21 thru 33)		15,500,018	40,887	0	0	225,000	0	159,131,300	370,000	1,393,200	642,741
35	Special Assessments		100,000						45,000			
36	Miscellaneous		1,042,500	366,750		249,010			34,476,596	36,134,856	37,725,119	89,554,616
Other Financing Sources:												
37	Regular Operating Transfers In		33,857,509	4,200,000		0	37,279,581		12,417,754	87,754,844	81,140,164	113,934,466
38	Internal TIF Loan Transfers In			251,220		3,151,114	2,500,000		2,056,488	7,958,822	7,931,651	6,440,495
39	Subtotal ALL Operating Transfers In		33,857,509	4,451,220	0	3,151,114	39,779,581	0	14,474,242	95,713,666	89,071,815	120,374,961
40	Proceeds of Debt (Excluding TIF Internal Borrowing)						13,395,000		32,530,500	45,925,500	40,563,311	63,335,636
41	Proceeds of Capital Asset Sales		175,000	99,320					77,000	351,320	347,811	1,172,068
42	Subtotal-Other Financing Sources (lines 38 thru 41)		34,032,509	4,550,540	0	3,151,114	53,174,581	0	47,081,742	141,990,486	129,982,937	184,882,665
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)												
43	Beginning Fund Balance July 1		129,401,153	79,998,815	6,027,749	21,996,573	63,088,644	0	271,005,181	571,518,115	576,739,591	670,475,597
44	Beginning Fund Balance July 1		139,029,239	101,716,483	12,406,719	75,340,255	159,622,882	0	653,456,745	1,141,572,323	1,179,286,668	1,151,161,322
45	TOTAL REVENUES & BEGIN BALANCE (lines 42-43)		268,430,392	181,715,298	18,434,468	97,336,828	222,711,526	0	924,461,926	1,713,090,438	1,756,026,259	1,821,636,919

City Name: Cedar Rapids

LONG TERM DEBT SCHEDULE

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Fiscal Year
2018

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2018 (F)	Interest Due FY 2018 +(G)	Bond Reg./ Paying Agent Fees Due FY 2018 +(H)	Total Obligation Due FY 2018 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) General Obligation Bonds Series 2006A	16,850,000	GO	08/2006	1129-08-06	775,000	349,254		1,124,254	624,816	499,438
(2) General Obligation Bonds Series 2006B	4,170,000	GO	08/2006	1129-08-06	85,000	18,918		103,918	103,918	0
(3) General Obligation Bonds Series 2008B	2,100,000	GO	04/2008	0314-04-08	120,000	14,000		134,000	134,000	0
(4) General Obligation Bonds Series 2009A (BABs)	29,235,000	GO	06/2009	574-06-09	2,000,000	764,188		2,764,188	248,984	2,515,204
(5) General Obligation Bonds Series 2009B	2,490,000	GO	06/2009	0574-06-09	40,000	2,800		42,800	42,800	0
(6) General Obligation Cap Loan Notes Series 2009D	4,665,000	GO	06/2009	0557-06-09	540,000	49,440		589,440	589,440	0
(7) Sewer Revenue Bonds Series 2009E (BABs)	7,960,000	NON - GO	N/A	0727-07-09	355,000	318,095		673,095	673,095	0
(8) Water Revenue Bonds Series 2009F (BABs)	8,635,000	NON - GO	N/A	0728-07-09	385,000	345,213		730,213	730,213	0
(9) General Obligation Bonds Series 2010A	30,210,000	GO	06/2010	0625-06-10	2,155,000	702,300		2,857,300	51,042	2,806,338
(10) General Obligation Bonds Series 2010B	3,040,000	GO	06/2010	0626-06-10	295,000	50,200		345,200	345,200	0
(11) Sewer Revenue Bonds Series 2010C	13,635,000	NON - GO	N/A	0627-06-10	585,000	371,788		956,788	956,788	0
(12) Water Revenue Bonds Series 2010D	8,370,000	NON - GO	N/A	0628-06-10	360,000	228,369		588,369	588,369	0
(13) General Obligation Bonds Series 2011A	25,830,000	GO	05/2011	0585-05-11	1,225,000	778,364		2,003,364	116,320	1,887,044
(14) General Obligation Bonds Series 2011B	6,140,000	GO	05/2011	0586-05-11	260,000	232,310		492,310	250,000	242,310
(15) General Obligation Bonds Series 2011C	1,140,000	GO	05/2011	0587-05-11	105,000	6,780		111,780	0	111,780
(16) Water Revenue Bonds Series 2011D	6,435,000	NON - GO	N/A	0588-05-11	265,000	197,888		462,888	462,888	0
(17) General Obligation Cap Loan Notes Series 2011E	32,415,000	GO	05/2011	0589-05-11	1,985,000	330,950		2,315,950	1,791,873	524,077
(18) SRF Loan WPC Series 2011 - Amended 2015	5,576,427	NON - GO	N/A	0733-05-15	243,000	121,062		364,062	364,062	0
(19) SRF Loan Water Series 2008	39,390,000	NON - GO	N/A	0988-11-07	1,857,000	856,538		2,713,538	2,713,538	0
(20) SRF Loan WPC Series 2008	10,900,000	NON - GO	N/A	0638-08-08	489,000	228,573		717,573	717,573	0
(21) General Obligation Bonds Series 2012A	11,140,000	GO	05/2012	0727-05-12	780,000	245,406		1,025,406		1,025,406
(22) General Obligation Bonds Series 2012B	11,380,000	GO	05/2012	0728-05-12	560,000	330,020		890,020	890,020	0
(23) General Obligation Bonds Series 2012C	57,915,000	GO	05/2012	0729-05-12	2,500,000	1,663,296		4,163,296	3,588,725	574,571
(24) General Obligation Bonds Series 2012D	2,915,000	GO	05/2012	0730-05-12	120,000	76,707		196,707		196,707
(25) Water Revenue Bonds Series 2012E	5,830,000	NON - GO	N/A	0731-05-12	250,000	144,713		394,713	394,713	0
(26) General Obligation Bonds Series 2012F	14,240,000	GO	05/2012	0732-05-12	1,230,000	229,800		1,459,800	955,597	504,203
(27) General Obligation Bonds Series 2013A	7,755,000	GO	05/2013	0819-05-13	315,000	209,488		524,488		524,488
(28) General Obligation Bonds Series 2013B	1,905,000	GO	05/2013	0820-05-13	125,000	31,995		156,995	156,995	0
(29) General Obligation Bonds Series 2013C	25,855,000	GO	05/2013	0821-05-13	940,000	800,644		1,740,644	979,648	760,996
(30) Sewer Revenue Bonds Series 2013D	5,200,000	NON - GO	N/A	0822-05-13	215,000	138,413		353,413	353,413	0
SUB-TOTAL					21,159,000	9,837,592	0	30,996,592	18,824,030	12,172,562

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

2018

City Name: **Cedar Rapids**

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2018 (F)	Interest Due FY 2018 +(G)	Bond Reg./ Paying Agent Fees Due FY 2018 +(H)	Total Obligation Due FY 2018 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(31) Water Revenue Bonds Series 2013E	7,265,000	NON - GO	N/A	0823-05-13	295,000	193,556		488,556	488,556	0
(32) General Obligation Bonds Series 2014A	4,280,000	GO	05/2014	0652-05-14	0	128,194		128,194	1,200	126,994
(33) General Obligation Bonds Series 2014B	10,475,000	GO	05/2014	0653-05-14	585,000	303,119		888,119	527,913	360,206
(34) Sewer Revenue Bonds Series 2014C	11,570,000	NON - GO	N/A	0629-05-14	445,000	306,894		751,894	751,894	0
(35) Water Revenue Bonds Series 2014D	4,570,000	NON - GO	N/A	0630-05-14	175,000	124,538		299,538	299,538	0
(36) General Obligation Bonds Series 2015A	26,270,000	GO	06/2015	0728-05-15	2,530,000	817,688		3,347,688	1,903,375	1,444,313
(37) General Obligation Bonds Series 2015B	11,180,000	GO	06/2015	0729-05-15	530,000	346,845		876,845	795,451	81,394
(38) Sewer Revenue Bonds Series 2015C	7,025,000	NON - GO	N/A	0730-05-15	280,000	210,856		490,856	490,856	0
(39) Water Revenue Bonds Series 2015D	9,945,000	NON - GO	N/A	0731-05-15	430,000	312,269		742,269	742,269	0
(40) SRF Loan WPC Series 2015	2,130,000	NON - GO	N/A	0732-05-15	91,000	38,980		129,980	129,980	0
(41) General Obligation Bonds Series 2016A	35,565,000	GO	05-2016	0641-05-16	4,640,000	1,286,938		5,926,938	3,227,775	2,699,163
(42) General Obligation Bonds Series 2016B	1,590,000	GO	05/2016	0642-05-16	630,000	18,900		648,900	0	648,900
(43) Sewer Revenue Bonds Series 2016C	5,015,000	NON - GO	N/A	0643-05-16	205,000	118,050		323,050	323,050	0
(44) Water Revenue Bonds Series 2016D	13,835,000	NON - GO	N/A	0644-05-16	485,000	461,213		946,213	946,213	0
(45) General Obligation Bonds Series 2017A	13,850,000	GO	TBD	TBD	0	516,498		516,498	0	516,498
(46) General Obligation Bonds Series 2017B	1,070,000	GO	TBD	TBD	495,000	51,419		546,419	0	546,419
(47) Sewer Revenue Bonds Series 2017C	7,350,000	N/A	N/A	TBD	245,000	288,075		533,075	533,075	0
(48) Water Revenue Bonds Series 2017D	6,575,000	NON - GO	N/A	TBD	220,000	257,718		477,718	477,718	0
(49) Backfill		NON - GO	N/A	TBD				0	662,943	-662,943
(50)		NO SELECTION						0	0	0
(51)		NO SELECTION						0	0	0
(52)		NO SELECTION						0	0	0
(53)		NO SELECTION						0	0	0
(54)		NO SELECTION						0	0	0
(55)		NO SELECTION						0	0	0
(56)		NO SELECTION						0	0	0
(57)		NO SELECTION						0	0	0
(58)		NO SELECTION						0	0	0
(59)		NO SELECTION						0	0	0
(60)		NO SELECTION						0	0	0
TOTALS					33,440,000	15,619,342	0	49,059,342	31,125,836	17,933,506

Fund Balance Worksheet for City of

Cedar Rapids

(1) 2016									
* Annual Report FY									
	General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
1	141,236,087	96,438,580	10,784,291	76,114,105	178,454,260	0	503,027,323	648,133,999	1,151,161,322
2	144,046,905	80,563,271	10,698,334	35,215,258	114,264,461	0	384,788,229	285,687,368	670,475,597
3	142,894,835	78,759,659	9,197,729	34,833,773	114,697,227	0	380,383,223	261,967,028	642,350,251
4	142,388,157	98,242,192	12,284,896	76,495,590	178,021,494	0	507,432,329	671,854,339	1,179,286,668
(2) 2017									
** Re-Estimated FY	General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
5	142,388,157	98,242,192	12,284,896	76,495,590	178,021,494	0	507,432,329	671,854,339	1,179,286,668
6	125,354,539	79,584,999	10,098,660	22,766,930	94,309,814	0	332,114,942	244,624,649	576,739,591
7	128,713,457	76,110,708	9,976,837	23,922,265	112,708,426	0	351,431,693	263,022,243	614,453,936
8	139,029,239	101,716,483	12,406,719	75,340,255	159,622,882	0	488,115,578	653,456,745	1,141,572,323
(3) 2018									
** Budget FY	General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
9	139,029,239	101,716,483	12,406,719	75,340,255	159,622,882	0	488,115,578	653,456,745	1,141,572,323
10	129,401,153	79,998,815	6,027,749	21,996,573	63,088,644	0	300,512,934	271,005,181	571,518,115
11	129,205,406	83,104,375	10,028,240	22,886,226	71,944,275	0	317,168,522	294,638,687	611,807,209
12	139,224,986	98,610,923	8,406,228	74,450,602	150,767,251	0	471,459,990	629,823,239	1,101,283,229

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

**** The remaining two sections are filled in by the software once ALL worksheets are completed.**

2016

BUSINESS UNITS

A business unit is an organizational entity that maintains its own transaction data. The City of Cedar Rapids recognizes the following two business units:

- City of Cedar Rapids
- Cedar Rapids/Linn County Solid Waste Agency





Business Units



The combined FY 2018 budget for all City of Cedar Rapids funds and business units is shown below.

Revenue	Internal Service Fund	General Fund	Enterprise Fund	Capital Project Fund (Non-Flood)	Capital Project Fund (Flood)	Special Revenue Fund	Debt Service Fund	Trust and Agency Fund	Total
Taxes	-	63,296,592	5,153,744	-	-	28,044,984	17,933,506	20,452,301	134,881,127
Licenses & Permits	-	2,438,309	4,400	-	-	30,000	-	-	2,472,709
Intergovernmental Grants	-	2,391,910	12,412,595	6,903,000	2,786,063	34,868,126	662,943	776,806	60,801,444
Charges for Services	23,212,072	15,500,018	135,919,228	-	-	40,887	-	-	174,672,205
Fines & Forfeits	-	812,500	-	-	-	105,000	-	-	917,500
Proceeds of Long Term Liabilities	-	-	32,530,500	13,395,000	-	-	-	-	45,925,500
Other Revenue	30,377,222	2,304,824	22,270,668	225,000	-	701,611	249,010	5,630	56,133,965
Transfers In	1,083,146	33,857,509	66,852,408	27,907,000	14,111,001	1,001,220	4,040,766	-	148,853,050
Total Revenues	54,672,440	120,601,662	275,143,544	48,430,000	16,897,064	64,791,828	22,886,226	21,234,737	624,657,501
Expenditures									
Personal Services	10,093,754	88,618,959	41,907,356	-	-	1,697,376	-	-	142,317,445
Discretionary Expenses	31,468,006	13,026,759	49,637,622	737,534	-	13,251,646	-	538,000	108,659,567
Fleet & Facilities	408,058	9,160,015	6,065,675	-	-	94,247	-	-	15,727,995
Non-Discretionary Expenses	5,884,038	8,537,898	19,273,035	-	-	482,001	-	1,555	34,178,527
Capital Outlay	6,042,991	758,031	88,255,124	52,175,845	19,003,596	15,251	-	-	166,250,838
Debt Service	-	-	29,444,491	-	-	-	19,514,682	-	48,959,173
Transfers Out	1,489,839	500,000	63,283,756	2,265,720	-	56,357,357	4,261,196	20,695,182	148,853,050
Total Expenditures	55,386,686	120,601,662	297,867,057	55,179,099	19,003,596	71,897,878	23,775,878	21,234,737	664,946,593
Total Expenditures (Net of Transfers Out)	53,896,847	120,101,662	234,583,301	52,913,379	19,003,596	15,540,521	19,514,682	539,555	516,093,543
Change in Fund Balance - Increase/(Decrease)	(714,246)	-	(22,723,513)	(6,749,099)	(2,106,532)	(7,106,050)	(889,652)	-	(40,289,092)

Note the category "Capital Projects (Flood)" includes the flood control system capital project fund.

On the following pages is the budget in detail for all City of Cedar Rapids funds and business units combined and for each business unit individually.

Fiscal Year 2018 Budget by Fund

		Tax Supported							
	Account	General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	Total Budget
Revenues									
Taxes									
Prop Tax Levy - Current	401100	54,030,592	-	20,452,301	-	17,933,506	5,153,744	567,235	98,137,378
TIF Prop Tax Levy - Current	401102	-	-	-	-	-	-	6,027,749	6,027,749
Other Taxes	401104	-	-	-	-	-	-	21,450,000	21,450,000
Franchise Tax	401106	9,266,000	-	-	-	-	-	-	9,266,000
Total Taxes		63,296,592	-	20,452,301	-	17,933,506	5,153,744	28,044,984	134,881,127
Licenses & Permits									
Liquor Licenses	411001	170,000	-	-	-	-	-	-	170,000
Cigarette Licenses	411002	10,500	-	-	-	-	-	-	10,500
Building Permits	411007	1,552,809	-	-	-	-	-	-	1,552,809
Plumbing Permits	411008	164,000	-	-	-	-	-	-	164,000
Electrical Permits	411009	252,000	-	-	-	-	-	-	252,000
Sign Permits	411010	19,000	-	-	-	-	-	-	19,000
Right of Way Permits	411011	68,000	-	-	-	-	-	-	68,000
Mechanical Permits	411012	134,000	-	-	-	-	-	-	134,000
Other Licenses	411013	20,000	-	-	-	-	-	30,000	50,000
Other Permits	411014	48,000	-	-	-	-	4,400	-	52,400
Total Licenses & Permits		2,438,309	-	-	-	-	4,400	30,000	2,472,709
Intergovernmental Grants									
Federal Operating	421001	119,082	-	-	-	-	2,700,000	8,721,909	11,540,991
Federal Capital	421003	-	-	-	9,045,063	-	7,990,899	100,000	17,135,962
Transportation Program Revenue	421006	-	-	-	-	-	75,000	-	75,000
State Operating	422001	128,948	-	-	-	-	704,700	-	833,648
State Capital	422002	-	-	-	637,500	-	325,000	11,761,001	12,723,501
Road Use Tax	422102	-	-	-	-	-	-	14,200,000	14,200,000
State Comm Indus Backfill	422104	2,051,381	-	776,806	-	662,943	195,746	85,216	3,772,092
Local Govt Grants	423000	92,500	-	-	6,500	-	421,250	-	520,250
Total Intergovernmental Grants		2,391,910	-	776,806	9,689,063	662,943	12,412,595	34,868,126	60,801,444
Charges for Services									
Recording Fees	431002	2,070	-	-	-	-	-	-	2,070
Laboratory Fees	431003	-	-	-	-	-	12,000	-	12,000
Zoning & Subdivision Fees	431004	31,500	-	-	-	-	-	-	31,500
Sale of Maps / Publications	431005	4,030	-	-	-	-	-	-	4,030
Printing & Duplicating of Form	431006	45,500	-	-	-	-	-	-	45,500
Admin Charges - City Mgr Depts	431007	9,575,498	21,354,100	-	-	-	3,171,468	-	34,101,067
Other Charges for Services	431010	982,307	-	-	-	-	23,130,960	33,887	24,147,154
Admin Charges - Commissions	431011	116,076	-	-	-	-	-	-	116,076
Admin Charges - External	431012	1,338,798	1,343,472	-	-	-	10,000	-	2,692,269
FMS Environmental Svcs Charges	431013	-	514,500	-	-	-	-	-	514,500
Special Police Services	431101	157,924	-	-	-	-	420,029	7,000	584,953
Special Fire Services	431102	320,000	-	-	-	-	-	-	320,000
Protective Inspection Fees	431103	743,000	-	-	-	-	-	-	743,000
Burglar Alarm Line Charges	431104	115,000	-	-	-	-	-	-	115,000
Towing Fees	431106	95,000	-	-	-	-	-	-	95,000
Library User Fees - Not Fines	431201	600	-	-	-	-	-	-	600
Vending Sales	431301	26,750	-	-	-	-	8,170	-	34,920
Concession Sales	431302	352,252	-	-	-	-	420,154	-	772,406
Registration Fees	431303	491,995	-	-	-	-	20,800	-	512,795
Admission Fees	431305	314,163	-	-	-	-	1,031,496	-	1,345,659
League Fees	431306	110,085	-	-	-	-	9,175	-	119,260
Tournament Fees	431307	5,000	-	-	-	-	81,625	-	86,625
School Fees	431308	-	-	-	-	-	10,290	-	10,290
Special Fees	431309	40,650	-	-	-	-	4,769	-	45,419
Pass Fees	431311	434,321	-	-	-	-	339,690	-	774,011
Advertising Income	431314	50,000	-	-	-	-	78,500	-	128,500
Animal Control & Shelter Fees	431401	140,000	-	-	-	-	-	-	140,000
Snow/Weed Abateements	431502	5,000	-	-	-	-	59,199	-	64,199
Special Inspection Fees	431601	500	-	-	-	-	-	-	500
Waste Water - Service Charge	431700	-	-	-	-	-	18,676,608	-	18,676,608
Waste Water - Volumetric	431701	-	-	-	-	-	7,405,920	-	7,405,920
Special Waste Water Revenue	431702	-	-	-	-	-	24,861,759	-	24,861,759
Contractual-Waste Wtr Trmnt	431703	-	-	-	-	-	3,770,000	-	3,770,000
Hauler - Septic Waste	431705	-	-	-	-	-	225,000	-	225,000
Waste Sludge	431706	-	-	-	-	-	60,000	-	60,000
Outside Ser Area Indstry Waste	431707	-	-	-	-	-	5,000	-	5,000
Shared WPC & Sewer revenue	431708	-	-	-	-	-	(10,491,264)	-	(10,491,264)
Water Revenue - Service Charge	431800	-	-	-	-	-	8,231,785	-	8,231,785
Water Revenue - Volumetric	431801	-	-	-	-	-	25,060,996	-	25,060,996
Sundry Billing Receipts	431802	-	-	-	-	-	250,000	-	250,000
Turning Water Off & On	431803	-	-	-	-	-	600,000	-	600,000
Water Main Extensions	431804	-	-	-	-	-	10,000	-	10,000
Daily Parking	431901	-	-	-	-	-	63,900	-	63,900
Solid Waste Collection Fees	432001	-	-	-	-	-	8,570,178	-	8,570,178
Sale of Recycleable	432002	2,000	-	-	-	-	30,750	-	32,750
Recycling & Reduction Fees	432003	-	-	-	-	-	2,678,930	-	2,678,930
Landfill Fees	432101	-	-	-	-	-	7,161,500	-	7,161,500
Landfill - Methane Gas Rebate	432103	-	-	-	-	-	545,300	-	545,300
Common Use Janitorial, Mtc,	432202	-	-	-	-	-	406,710	-	406,710
Common Use Electric	432203	-	-	-	-	-	140,406	-	140,406
Terminal Service	432204	-	-	-	-	-	50,000	-	50,000
Customer Facility Charge	432205	-	-	-	-	-	565,200	-	565,200
Passenger Facility Charge	432206	-	-	-	-	-	2,357,600	-	2,357,600
Special Police Services - TSA	432207	-	-	-	-	-	43,800	-	43,800
Fuel Flowage Fee	432208	-	-	-	-	-	66,000	-	66,000
Fuel Sales - External	432211	-	-	-	-	-	524,826	-	524,826

Fiscal Year 2018 Budget by Fund

	Account	Tax Supported							Total Budget
		General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	
Passenger Fares-Full Adult	432301	-	-	-	-	-	460,000	-	460,000
Passenger Fares - Elder/Disab	432302	-	-	-	-	-	210,000	-	210,000
Passenger Fares - Student	432303	-	-	-	-	-	110,000	-	110,000
Blue Ticket	432307	-	-	-	-	-	60,000	-	60,000
Storm Sewer Transportation Fee	432401	-	-	-	-	-	4,400,000	-	4,400,000
Total Charges for Services		15,500,018	23,212,072	-	-	-	135,919,228	40,887	174,672,205
Fines & Forfeits									
Court Fines	441000	82,500	-	-	-	-	-	-	82,500
Library Fines	441001	125,000	-	-	-	-	-	-	125,000
Other Fines & Forfeits	441002	605,000	-	-	-	-	-	105,000	710,000
Total Fines & Forfeits		812,500	-	-	-	-	-	105,000	917,500
Transfers In									
Operating Transfer In - Inter	483001	33,857,509	288,594	-	39,779,581	3,151,114	9,031,904	1,001,220	87,109,923
Operating Transfer In - Intra	483002	-	794,552	-	2,238,420	889,652	57,820,503	-	61,743,128
Total Transfers In		33,857,509	1,083,146	-	42,018,001	4,040,766	66,852,408	1,001,220	148,853,050
Proceeds of LT Liabilities									
GO Bond Proceeds	485001	-	-	-	13,395,000	-	-	-	13,395,000
Revenue Bond Proceeds	485003	-	-	-	-	-	32,530,500	-	32,530,500
Total Proceeds of LT Liabilities		-	-	-	13,395,000	-	32,530,500	-	45,925,500
Other Revenue									
Interest/Div - Nonproprietary	451000	1,200,000	-	5,630	-	-	-	610	1,206,240
Penalties	451001	-	-	-	-	-	406,900	-	406,900
Land Rental	461000	140,724	-	-	-	-	627,766	39,930	808,420
Building Rental	461001	339,109	2,159,848	-	-	-	2,521,753	-	5,020,710
Other Rental	461002	118,191	-	-	-	-	727,153	300,000	1,145,344
Air Rights	461005	-	-	-	-	-	31,990	-	31,990
Vacating Streets & Alleys	461006	900	-	-	-	-	-	-	900
Landing Fees	461007	-	-	-	-	-	2,416,980	-	2,416,980
Hangar Rent	461008	-	-	-	-	-	225,091	-	225,091
FBO Rent	461009	-	-	-	-	-	422,500	-	422,500
Parking Fees	461010	-	-	-	-	-	5,445,203	-	5,445,203
Concession Fees - Restaurant	461011	-	-	-	-	-	533,054	-	533,054
Concession Fees - Car Rental	461012	900	-	-	-	-	1,567,103	-	1,568,003
Concession Fees - Advertising	461014	-	-	-	-	-	60,000	-	60,000
Concession Fees - Misc	461015	-	-	-	-	-	52,000	-	52,000
Apron Use Fee	461018	-	-	-	-	-	146,876	-	146,876
Postage / Handling	471001	-	-	-	-	-	3,450	-	3,450
Contributions & Donations	471002	86,850	-	-	-	-	680,858	134,000	901,708
Sale of Inventory	471003	12,300	-	-	-	-	1,936,600	-	1,948,900
Damage Recoveries	471004	33,000	-	-	-	-	9,000	-	42,000
Other Miscellaneous Revenue	471005	97,850	-	-	-	-	2,456,249	127,750	2,681,849
Insurance Premiums	471006	-	28,186,497	-	-	-	-	-	28,186,497
Special Assessment Charges	471008	100,000	-	-	225,000	-	45,000	-	370,000
Interest / Div - Proprietary	481000	-	30,877	-	-	-	674,200	-	705,077
Capital Contributions	481003	-	-	-	-	-	987,822	-	987,822
Build America interest abate	481004	-	-	-	-	249,010	216,120	-	465,131
Sale of Fixed Assets	482001	175,000	-	-	-	-	77,000	99,321	351,321
Total Other Revenue		2,304,824	30,377,222	5,630	225,000	249,010	22,270,668	701,611	56,133,965
Total Revenues		120,601,662	54,672,440	21,234,737	65,327,064	22,886,226	275,143,544	64,791,828	624,657,501
Expenditures									
Personal Services									
Regular Employees	511100	57,236,352	5,135,653	-	-	-	25,295,658	1,104,601	88,772,264
Temporary/Seasonal Employees	511200	1,740,679	-	-	-	-	486,240	-	2,226,919
Overtime	511300	1,414,670	103,982	-	-	-	1,106,199	38,600	2,663,451
Other Special Pays	511400	1,447,051	83,780	-	-	-	743,304	8,640	2,282,775
Leave Accrual	511500	-	-	-	-	-	5,000	-	5,000
Group Insurance	512100	13,323,295	1,444,327	-	-	-	7,187,769	300,197	22,255,588
Social Security Contributions	512200	2,924,528	406,632	-	-	-	2,105,709	85,132	5,522,001
Retirement Contribution	512300	9,741,090	474,670	-	-	-	2,471,864	99,376	12,787,000
Unemployment Compensation	512400	-	-	-	-	-	10,000	-	10,000
Workers' Compensation	512500	2,245,849	2,419,145	-	-	-	2,356,566	60,458	7,082,018
Other Employee Benefits	512600	(1,454,555)	25,564	-	-	-	139,047	372	(1,289,572)
Total Personal Services		88,618,959	10,093,754	-	-	-	41,907,356	1,697,376	142,317,445
Discretionary Expenses									
Advertising & Marketing	521100	96,292	500	-	-	-	720,400	111,600	928,792
Auditing & Accounting Services	521102	89,000	-	-	-	-	46,000	-	135,000
Consulting & Technical Service	521104	59,287	149,720	-	-	-	2,116,219	20,000	2,345,226
External Contracted Labor	521105	1,137,827	-	-	-	-	20,459,855	38,000	21,635,682
Health Services	521106	324,753	24,558,745	538,000	-	-	12,300	6,300	25,440,098
Legal Services	521107	53,878	10,000	-	-	-	60,500	6,350	130,728
Other Professional Services	521108	700,624	1,537,209	-	-	-	4,587,000	68,708	6,893,541
External Banking/Financial Fee	521109	372,786	-	-	-	-	358,365	-	731,151
Security Services	521110	19,239	-	-	-	-	107,000	-	126,239
Management Services	521111	66,333	-	-	-	-	495,398	-	561,731
Computer Hardware	522100	270,680	40,500	-	-	-	79,100	35,000	425,280
Computer Software Maintenance	522101	1,526,325	181,105	-	-	-	451,100	11,000	2,169,530
IT Services - External	522102	256,492	35,470	-	-	-	84,000	7,250	383,212
Radio Maintenance	522103	28,425	776,421	-	-	-	32,650	-	837,496
Building & Grounds Services	522104	478,785	100,000	-	-	-	1,050,050	484,000	2,112,835
Equip/Furniture/Fixtures Serv	522105	77,360	30,285	-	-	-	505,330	6,150	619,125
Vehicles & Rolling Equip Serv	522106	10,221	625,681	-	-	-	48,900	-	684,802
Landfill Fees	523102	100,730	5,700	-	-	-	1,887,110	2,500	1,996,040
Recycling Fees	523104	1,375	300	-	-	-	17,500	200	19,375
Sewer Services	523105	-	-	-	-	-	75,000	-	75,000
Phone Services	523107	447,138	38,630	-	-	-	154,730	10,225	650,723
Water	523108	-	-	-	-	-	366,650	-	366,650
Rental of Equip & Vehicles	524101	28,480	1,500	-	-	-	183,547	300	213,827
Appraisal, Recording, Abstract	525100	150	-	-	-	-	-	-	150

Fiscal Year 2018 Budget by Fund

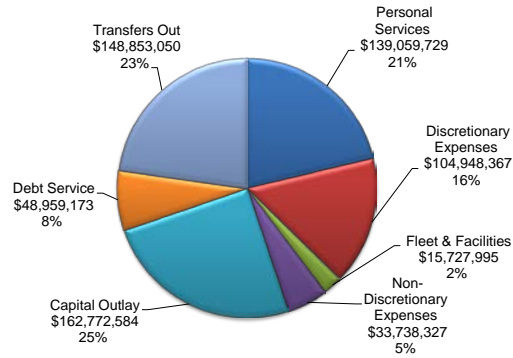
	Account	Tax Supported							
		General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	Total Budget
Feeding/Boarding Prisoners	525101	16,000	-	-	-	-	-	-	16,000
Printing, Binding, & Duplicate	525102	305,794	74,400	-	-	-	110,500	22,300	512,994
Other Insurance	525105	152,871	347,679	-	-	-	-	-	500,550
Other Purchased Services	525106	20,250	-	-	-	-	1,000	-	21,250
Ammunition, Targets, & Firearm	531100	101,284	-	-	-	-	3,000	-	104,284
Animal Supplies	531101	58,300	-	-	-	-	-	19,450	77,750
Awards & Recognition	531102	20,675	120	-	-	-	2,750	1,050	24,595
Books & Subscriptions	531103	91,420	4,500	-	500,000	-	17,650	61,650	675,220
Chemical Supplies	531104	877,313	5,910	-	-	-	4,048,100	150	4,931,473
Cleaning & Janitorial Supplies	531105	56,834	-	-	-	-	94,078	225	151,137
Computer Supplies	531106	56,889	11,200	-	-	-	15,750	700	84,539
Concession Supplies	531107	130,700	-	-	-	-	185,837	-	316,537
Engineering Supplies	531108	2,000	-	-	-	-	1,000	-	3,000
Equipment/Furniture/Fixtures	531109	472,908	66,600	-	61,100	-	506,314	303,300	1,410,222
Photography Supplies	531110	4,341	-	-	-	-	1,700	-	6,041
Lab Supplies	531111	17,000	-	-	-	-	111,000	-	128,000
Landscaping Materials	531112	51,880	-	-	176,434	-	64,700	50	293,064
Cost of Goods Sold	531113	11,000	-	-	-	-	393,648	-	404,648
Miscellaneous Supplies	531114	8,860	1,900	-	-	-	1,743,810	30	1,754,600
Musical & Instruments	531115	1,700	-	-	-	-	-	-	1,700
Office Supplies	531116	151,503	15,900	-	-	-	57,350	13,500	238,253
Paint Supplies	531117	81,826	-	-	-	-	24,600	100	106,526
Program Supplies	531118	171,356	5,000	-	-	-	63,100	40,530	279,986
Shop Supplies	531119	67,736	61,000	-	-	-	461,525	4,600	594,861
Sign & Signal Supplies	531120	120,009	500	-	-	-	18,750	100	139,359
Street & Sewer Materials	531121	1,198,732	-	-	-	-	260,500	-	1,459,232
Meters	531122	-	-	-	-	-	865,000	-	865,000
Uniforms	531123	151,917	24,540	-	-	-	119,265	5,100	300,822
Personal Protective Gear	531124	100,025	2,000	-	-	-	79,750	12,200	193,975
Kerosene	532102	-	110	-	-	-	200	-	310
LP Gas	532103	5,525	-	-	-	-	52,650	-	58,175
Oil	532104	4,170	1,500	-	-	-	72,250	-	77,920
Other Fuel	532105	-	-	-	-	-	82,100	-	82,100
Other Lubricants	532106	2,550	500	-	-	-	23,550	-	26,600
Building & Grounds Supplies	533100	96,878	431,000	-	-	-	614,500	5,900	1,148,278
Equip/Furniture/Fixtures Parts	533101	97,778	1,000	-	-	-	1,904,450	3,500	2,006,728
Vehicle & Rolling Equip Parts	533102	73,302	1,509,409	-	-	-	375,700	-	1,958,411
Tires & Tubes	533103	1,060	40,000	-	-	-	50,850	-	91,910
Runway Maintenance	533104	-	-	-	-	-	45,000	-	45,000
Jetway Maintenance	533105	-	-	-	-	-	15,000	-	15,000
HAP Occupied Units	541100	-	-	-	-	-	-	5,394,024	5,394,024
Grants & Contributions	541106	1,206,374	-	-	-	-	1,459,000	6,311,104	8,976,478
Transit Program	541110	-	-	-	-	-	75,000	-	75,000
Animals	542100	-	-	-	-	-	-	9,000	9,000
Closure/PostClosure Ldfl Exp	542101	-	-	-	-	-	681,900	-	681,900
Conferences, Training, Travel	542102	539,804	46,950	-	-	-	348,150	106,500	1,041,404
Dues & Memberships	542103	166,560	4,060	-	-	-	232,525	11,500	414,645
Entertainment Expense	542104	500	-	-	-	-	-	-	500
Settlement	542105	1,100	647,986	-	-	-	6,266	-	655,352
Licensing Fees	542106	4,465	500	-	-	-	9,050	100	14,115
Miscellaneous Costs	542107	28,157	64,475	-	-	-	131,600	13,000	237,232
Postage & Freight	542108	108,913	4,800	-	-	-	242,650	23,000	379,363
Property Tax	542109	-	-	-	-	-	7,700	7,800	15,500
Recording/Filing Fees/Permits	542110	14,630	-	-	-	-	47,650	2,500	64,780
Mileage Reimbursement	542111	24,791	2,700	-	-	-	10,500	1,100	39,091
Talent Fee Expense	542113	1,900	-	-	-	-	-	-	1,900
Bad Debt Expense	542114	1,000	-	-	-	-	-	70,000	71,000
Total Discretionary Expenses		13,026,759	31,468,006	538,000	737,534	-	49,637,622	13,251,646	108,659,567
Fleet & Facilities									
City Facility Maint Services	522107	1,247,197	7,775	-	-	-	326,346	-	1,581,318
City Fleet Services	522108	2,924,977	39,993	-	-	-	2,841,904	1,693	5,808,567
Rental of Land & Buildings	524100	2,142,175	330,592	-	-	-	272,200	89,564	2,834,531
City Fleet Rental Charges	524102	2,845,666	29,698	-	-	-	2,625,225	2,990	5,503,579
Total Fleet & Facilities		9,160,015	408,058	-	-	-	6,065,675	94,247	15,727,995
Non-Discretionary Expenses									
City Accounting Services	521113	56,108	351,789	1,555	-	-	1,226,547	69,882	1,705,881
City Inter Department Charges	521114	3,236,493	366,886	-	-	-	5,620,616	398,214	9,622,209
City Information Tech Services	522109	12,441	258,188	-	-	-	1,459,895	-	1,730,525
Electricity	523100	2,829,089	307,634	-	-	-	6,084,782	4,769	9,226,274
Natural Gas	523103	201,487	155,900	-	-	-	1,027,059	1,500	1,385,946
Liability Insurance	525104	567,210	354,543	-	-	-	390,444	3,613	1,315,810
Property Insurance	525107	460,157	1,690,848	-	-	-	963,923	-	3,114,928
Vehicle Insurance	525108	394,296	16,544	-	-	-	269,943	2,357	683,140
Diesel Fuel	532100	332,932	1,551,827	-	-	-	1,617,665	500	3,502,924
Gasoline Fuel	532101	447,685	829,879	-	-	-	612,160	1,166	1,890,889
Total Non-Discretionary Expenses		8,537,898	5,884,038	1,555	-	-	19,273,035	482,001	34,178,527
Capital Outlay									
Land	551000	-	-	-	-	-	118,609	-	118,609
Buildings	552000	-	695,000	-	1,932,395	-	23,848,661	-	26,476,056
Improvements Other than Bldgs	553000	-	-	-	67,034,596	-	57,538,000	-	124,572,596
Vehicles, Equipment, Software	554000	722,264	5,330,000	-	2,212,450	-	4,264,700	15,251	12,544,665
Depreciation Expense	555000	-	-	-	-	-	2,397,254	-	2,397,254
Controlled assets	556000	35,767	17,991	-	-	-	87,900	-	141,658
Total Capital Outlay		758,031	6,042,991	-	71,179,441	-	88,255,124	15,251	166,250,838
Debt Service									
Bond Principal	561000	-	-	-	-	13,695,577	17,064,423	-	30,760,000
Other Debt Principal	561001	-	-	-	-	-	2,680,000	-	2,680,000
Bond Interest Expense	561002	-	-	-	-	5,819,106	8,555,080	-	14,374,185
Other Debt Interest Expense	561003	-	-	-	-	-	1,144,987	-	1,144,987
Total Debt Service		-	-	-	-	19,514,682	29,444,491	-	48,959,173

Fiscal Year 2018 Budget by Fund		Tax Supported							
	Account	General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	Total Budget
Transfers Out									
Transfer Out-Inter	571100	500,000	695,287	20,695,182	27,300	3,371,544	5,463,252	56,357,357	87,109,923
Transfer Out-Intra	571200	-	794,552	-	2,238,420	889,652	57,820,503	-	61,743,128
Total Transfers Out		500,000	1,489,839	20,695,182	2,265,720	4,261,196	63,283,756	56,357,357	148,853,050
Total Expenditures		120,601,662	55,386,686	21,234,737	74,182,695	23,775,878	297,867,057	71,897,878	664,946,593
Net Revenues over/(under) Expenditures		-	(714,246)	-	(8,855,631)	(889,652)	(22,723,513)	(7,106,050)	(40,289,092)

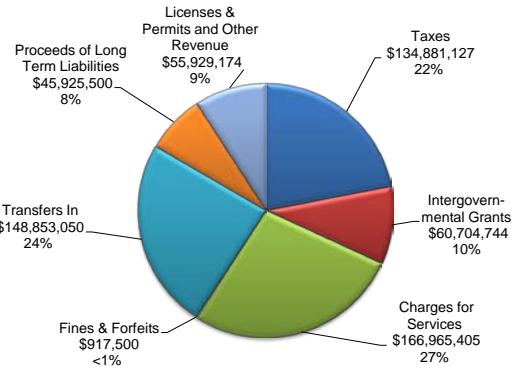
CITY OF CEDAR RAPIDS BUSINESS UNIT

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	89,250,327	90,118,037	92,272,767	92,768,840	98,137,378	5,368,538	
Property Tax Levy - Delinquent	401101	126,123	86,132	32,924	-	-	-	
TIF Prop Tax Levy - Current	401102	11,020,627	13,476,880	10,333,318	10,098,660	6,027,749	(4,070,911)	
TIF Prop Tax Levy - Delinquent	401103	10,443	43,131	71,342	-	-	-	
Other Taxes	401104	21,492,519	22,773,042	21,735,351	30,394,050	21,450,000	(8,944,050)	
Franchise Tax	401106	6,962,603	6,666,465	6,978,250	9,266,000	9,266,000	-	
Total Taxes		128,862,644	133,163,687	131,423,952	142,527,550	134,881,127	(7,646,423)	-5%
Licenses & Permits								
Liquor Licenses	411001	173,316	197,094	190,786	170,000	170,000	-	
Cigarette Licenses	411002	11,975	11,700	11,550	10,500	10,500	-	
Plumbing Licenses	411005	55	-	-	-	-	-	
Mechanical Licenses	411006	545	-	-	-	-	-	
Building Permits	411007	1,563,749	1,509,114	1,602,144	1,552,809	1,552,809	-	
Plumbing Permits	411008	171,648	159,536	138,780	164,000	164,000	-	
Electrical Permits	411009	262,779	240,023	233,789	252,000	252,000	-	
Sign Permits	411010	17,468	20,053	15,817	19,000	19,000	-	
Right of Way Permits	411011	76,272	122,570	169,795	68,000	68,000	-	
Mechanical Permits	411012	130,120	138,085	130,164	134,000	134,000	-	
Other Licenses	411013	66,726	76,702	62,769	55,000	50,000	(5,000)	
Other Permits	411014	50,813	56,738	60,595	52,700	52,400	(300)	
Total Licenses & Permits		2,525,467	2,531,615	2,616,190	2,478,009	2,472,709	(5,300)	0%
Intergovernmental Grants								
Federal Operating	421001	66,616,451	37,128,485	59,310,358	29,138,603	11,540,991	(17,597,612)	
Federal Capital	421003	39,652,114	23,819,506	6,436,879	22,620,440	17,135,962	(5,484,478)	
Sec 8 Fraud Recovery	421005	28,802	25,167	19,779	-	-	-	
Transportation Program Revenue	421006	333,825	72,209	63,897	75,000	75,000	-	
State Operating	422001	2,573,946	6,666,518	7,942,944	855,702	736,948	(118,754)	
State Capital	422002	11,492,380	9,119,085	11,429,726	10,221,057	12,723,501	2,502,444	
Road Use Tax	422102	12,762,359	13,776,749	15,465,797	14,200,000	14,200,000	-	
State Comm Indus Backfill	422104	-	2,800,597	4,196,383	3,867,527	3,772,092	(95,435)	
Local Govt Grants	423000	2,881,159	2,281,743	1,793,602	430,750	520,250	89,500	
Community Credits	423001	108,183	115,257	-	-	-	-	
Total Intergovernmental Grants		136,449,219	95,805,316	106,659,364	81,409,079	60,704,744	(20,704,335)	-25%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	2,022	17	-	-	-	
Recording Fees	431002	7,609	3,529	3,858	2,070	2,070	-	
Laboratory Fees	431003	12,150	12,262	11,678	12,000	12,000	-	
Zoning & Subdivision Fees	431004	70,344	84,505	116,641	31,500	31,500	-	
Sale of Maps / Publications	431005	2,426	2,595	721	4,030	4,030	-	
Printing & Duplicating of Form	431006	48,097	54,915	49,910	45,500	45,500	-	
Admin Charges - City Mgr Depts	431007	37,941,912	39,149,250	40,548,428	34,020,924	34,101,067	80,143	
Property Assessments	431008	761	341	323	-	-	-	
Other Charges for Services	431010	16,963,123	21,826,647	23,938,874	23,792,264	24,147,154	354,890	
Admin Charges - Commissions	431011	641,274	567,227	535,148	120,173	116,076	(4,097)	
Admin Charges - External	431012	1,329,343	2,001,058	2,319,596	3,278,829	2,692,269	(586,560)	
FMS Environmental Svcs Charges	431013	600,625	575,990	573,563	553,438	514,500	(38,938)	
Special Police Services	431101	525,058	561,596	534,746	560,248	584,953	24,705	
Special Fire Services	431102	396,345	341,913	452,041	325,000	320,000	(5,000)	
Protective Inspection Fees	431103	717,859	749,302	799,600	743,000	743,000	-	
Burglar Alarm Line Charges	431104	146,400	115,750	124,600	115,000	115,000	-	
Towing Fees	431106	121,020	97,560	108,360	95,000	95,000	-	
Library User Fees - Not Fines	431201	-	95	-	600	600	-	
Vending Sales	431301	34,405	36,544	35,975	29,650	34,920	5,270	
Concession Sales	431302	923,854	640,399	749,558	1,039,465	772,406	(267,059)	
Registration Fees	431303	558,508	573,747	498,068	520,995	512,795	(8,200)	
Admission Fees	431305	1,241,030	1,113,495	1,457,264	1,345,332	1,345,659	327	
League Fees	431306	209,910	138,838	136,111	119,935	119,260	(675)	
Tournament Fees	431307	93,253	83,143	86,457	114,500	86,625	(27,875)	
School Fees	431308	7,093	8,291	8,563	10,100	10,290	190	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Special Fees	431309	45,605	43,019	40,751	43,800	45,419	1,619	
Pass Fees	431311	832,527	829,092	784,127	846,879	774,011	(72,868)	
Gift Certificate Sales	431312	(76)	1,436	(4,935)	-	-	-	
Will Call Fees	431313	56,463	107	-	-	-	-	
Advertising Income	431314	87,174	106,309	123,511	128,000	128,500	500	
Animal Control & Shelter Fees	431401	142,330	140,767	137,172	140,000	140,000	-	
Snow/Weed Abatements	431502	65,271	21,926	179,705	141,500	64,199	(77,301)	
Weed Cleaning/Removal Charges	431503	-	(350)	-	-	-	-	
Special Inspection Fees	431601	475	(185)	250	500	500	-	
Waste Water - Service Charge	431700	13,907,789	14,291,961	15,079,895	16,807,101	18,676,608	1,869,507	
Waste Water - Volumetric	431701	5,863,674	5,729,079	5,869,918	6,783,216	7,405,920	622,704	
Special Waste Water Revenue	431702	23,558,126	24,079,601	25,840,559	24,293,663	24,861,759	568,096	
Contractual-Waste Wtr Trmnt	431703	3,110,311	3,247,973	3,492,698	3,660,000	3,770,000	110,000	
Hauler - Septic Waste	431705	212,668	214,048	241,433	215,000	225,000	10,000	
Waste Sludge	431706	50,000	79,000	40,250	75,000	60,000	(15,000)	
Outside Ser Area Indstry Waste	431707	219	10,339	828	10,000	5,000	(5,000)	
Shared WPC & Sewer revenue	431708	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(1,200,719)	
Water Revenue - Service Charge	431800	6,997,350	7,229,706	7,442,680	7,854,833	8,231,785	376,952	
Water Revenue - Volumetric	431801	23,790,249	22,947,453	23,933,721	24,330,035	25,060,996	730,961	
Sundry Billing Receipts	431802	207,118	356,732	253,080	250,000	250,000	-	
Turning Water Off & On	431803	558,807	594,212	581,386	600,000	600,000	-	
Water Main Extensions	431804	146,113	16,224	9,200	15,000	10,000	(5,000)	
Daily Parking	431901	59,400	60,300	63,000	63,900	63,900	-	
Solid Waste Collection Fees	432001	7,424,413	7,839,401	8,199,007	8,277,319	8,570,178	292,859	
Sale of Recycleable	432002	63,842	53,688	41,334	40,900	32,750	(8,150)	
Recycling & Reduction Fees	432003	1,916,766	2,042,746	2,152,689	2,321,949	2,678,930	356,981	
Common Use Janitorial, Mtc,	432202	368,779	377,751	388,741	394,145	406,710	12,565	
Common Use Electric	432203	97,696	106,964	114,144	117,575	140,406	22,831	
Terminal Service	432204	30,626	56,065	63,958	45,000	50,000	5,000	
Customer Facility Charge	432205	518,768	580,908	577,099	507,500	565,200	57,700	
Passenger Facility Charge	432206	2,254,298	2,316,344	2,155,291	2,260,800	2,357,600	96,800	
Special Police Services - TSA	432207	-	-	-	-	43,800	43,800	
Fuel Flowage Fee	432208	78,122	145,199	68,146	77,500	66,000	(11,500)	
Fuel Sales - External	432211	738,010	537,285	434,309	324,500	524,826	200,326	
Passenger Fares-Full Adult	432301	452,476	538,011	468,519	400,000	460,000	60,000	
Passenger Fares - Elder/Disab	432302	218,971	225,793	208,585	220,000	210,000	(10,000)	
Passenger Fares - Student	432303	145,550	137,103	109,060	140,000	110,000	(30,000)	
Blue Ticket	432307	43,281	59,427	62,175	45,000	60,000	15,000	
Storm Sewer Transportation Fee	432401	3,690,261	3,875,319	4,137,845	4,305,298	4,400,000	94,702	
Sanitary/Storm Sewer Main Ext	432402	114,912	11,600	4,000	-	-	-	
Total Charges for Services		153,019,224	160,029,362	168,332,531	163,324,920	166,965,405	3,640,486	2%
Fines & Forfeits								
Court Fines	441000	91,738	68,988	96,025	92,500	82,500	(10,000)	
Library Fines	441001	130,503	153,991	133,116	125,000	125,000	-	
Other Fines & Forfeits	441002	7,899,271	9,533,410	11,804,954	5,315,723	710,000	(4,605,723)	
Total Fines & Forfeits		8,121,511	9,756,389	12,034,095	5,533,223	917,500	(4,615,723)	-83%
Transfers In								
Operating Transfer In - Inter	483001	82,878,180	103,397,659	111,855,702	80,655,049	87,109,923	6,454,874	
Operating Transfer In - Intra	483002	132,971,658	102,406,650	121,273,249	45,189,062	61,743,128	16,554,066	
Total Transfers In		215,849,838	205,804,308	233,128,951	125,844,111	148,853,050	23,008,940	18%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	5,240,000	37,450,000	37,155,000	14,599,311	13,395,000	(1,204,311)	
Revenue Bond Proceeds	485003	16,140,000	16,970,000	18,850,000	25,964,000	32,530,500	6,566,500	
Premiums on Bonds Sold	485005	235,378	3,186,186	4,928,556	-	-	-	
TIF GO Bond Proceeds	485008	9,515,000	-	-	-	-	-	
State Revolving Fund Proceeds	485009	1,790,448	11,920	2,402,080	-	-	-	
Total Proceeds of Long Term Liabilities		32,920,826	57,618,106	63,335,636	40,563,311	45,925,500	5,362,189	13%
Other Revenue								
Interest/Div - Nonproprietary	451000	(295,736)	1,144,281	1,706,042	908,490	1,206,240	297,750	
Penalties	451001	381,929	410,830	379,124	380,000	375,000	(5,000)	
Gain (Loss) on Sale of Invest	451002	5,151	2,925	180,973	-	-	-	
Land Rental	461000	1,081,806	1,041,824	944,821	894,510	808,420	(86,090)	
Building Rental	461001	4,954,561	4,836,769	5,001,838	4,782,208	5,007,410	225,202	
Other Rental	461002	1,354,681	1,077,428	1,284,001	1,483,889	1,145,344	(338,545)	
Easement	461003	12,400	-	-	-	-	-	
Air Rights	461005	41,336	34,402	38,119	31,990	31,990	-	
Vacating Streets & Alleys	461006	6,094	4,631	6,308	900	900	-	
Landing Fees	461007	2,279,621	2,670,481	2,394,048	2,440,010	2,416,980	(23,030)	
Hangar Rent	461008	219,383	219,736	220,678	225,091	225,091	-	
FBO Rent	461009	291,708	292,756	293,363	294,000	422,500	128,500	
Parking Fees	461010	4,022,435	4,816,745	4,705,722	4,728,500	5,445,203	716,703	
Concession Fees - Restaurant	461011	504,596	512,363	513,322	503,400	533,054	29,654	
Concession Fees - Car Rental	461012	1,473,328	1,478,064	1,532,369	1,515,861	1,568,003	52,142	
Concession Fees - Advertising	461014	71,375	63,132	63,963	60,000	60,000	-	
Concession Fees - Misc	461015	56,247	62,602	46,323	55,000	52,000	(3,000)	
Apron Use Fee	461018	136,262	158,551	157,049	145,488	146,876	1,388	
Sales Tax Refunds	471000	(382)	-	-	-	-	-	
Postage / Handling	471001	3,513	3,414	4,153	2,000	3,450	1,450	
Contributions & Donations	471002	4,225,797	5,834,015	3,257,269	533,850	901,708	367,858	
Sale of Inventory	471003	288,729	315,365	369,494	335,300	302,800	(32,500)	
Damage Recoveries	471004	254,855	129,919	284,622	42,000	42,000	-	
Other Miscellaneous Revenue	471005	1,882,288	2,691,235	838,208	1,320,386	1,947,049	626,663	
Insurance Premiums	471006	21,680,643	23,517,392	23,798,170	26,461,223	28,186,497	1,725,274	
Cash Over (Under)	471007	766	996	1,458	-	-	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Special Assessment Charges	471008	1,907,534	331,896	617,096	1,365,500	342,000	(1,023,500)	
Interest / Div - Proprietary	481000	42,316	378,194	690,054	525,182	481,677	(43,505)	
Settlement Reimbursement	481002	43,373	214,501	363,203	-	-	-	
Capital Contributions	481003	3,811,909	2,657,039	5,575,291	595,844	987,822	391,978	
Build America interest abate	481004	608,658	576,317	545,775	506,593	465,131	(41,462)	
Sale of Fixed Assets	482001	1,615,026	2,090,246	1,172,068	347,811	351,321	3,510	
Total Other Revenue		52,962,203	57,568,049	56,984,922	50,485,026	53,456,465	2,971,440	6%
Total Revenues		730,710,931	722,276,833	774,515,640	612,165,228	614,176,501	2,011,273	0%
Expenditures								
Personal Services								
Regular Employees	511100	74,943,018	76,390,648	79,240,812	84,673,703	86,743,499	2,069,796	
Temporary/Seasonal Employees	511200	1,891,532	1,764,877	1,740,325	2,096,062	2,226,919	130,857	
Overtime	511300	2,618,128	2,764,480	2,664,841	2,583,073	2,610,951	27,878	
Other Special Pays	511400	2,157,622	2,284,325	2,427,912	2,171,805	2,268,575	96,770	
Leave Accrual	511500	267,847	204,557	200,087	5,000	5,000	-	
Group Insurance	512100	16,463,924	17,958,607	18,054,701	20,517,704	21,559,720	1,042,016	
Social Security Contributions	512200	4,543,956	4,540,484	4,674,594	5,287,203	5,361,699	74,496	
Retirement Contribution	512300	12,021,851	27,152,820	12,112,384	12,295,977	12,599,876	303,899	
Unemployment Compensation	512400	165,011	149,991	156,353	5,000	10,000	5,000	
Workers' Compensation	512500	4,380,344	7,290,506	4,860,002	7,147,018	6,985,046	(161,972)	
Other Employee Benefits	512600	366,141	424,919	470,513	(1,646,090)	(1,311,557)	334,533	
Total Personal Services		119,819,373	140,926,213	126,602,524	135,136,455	139,059,729	3,923,273	3%
Discretionary Expenses								
Advertising & Marketing	521100	935,159	795,378	848,558	913,112	849,592	(63,520)	
Architectural Services	521101	758,751	211,733	4,551	-	-	-	
Auditing & Accounting Services	521102	103,058	87,279	97,427	127,000	104,000	(23,000)	
Consulting Services	521103	544,233	418,095	34,399	-	-	-	
Consulting & Technical Service	521104	2,247,189	1,357,594	1,417,918	2,131,812	2,090,226	(41,586)	
External Contracted Labor	521105	12,543,032	14,758,407	15,670,025	22,077,731	21,561,382	(516,349)	
Health Services	521106	22,258,143	23,578,143	20,901,745	23,408,339	25,440,098	2,031,759	
Legal Services	521107	183,644	234,332	191,811	68,188	100,728	32,540	
Other Professional Services	521108	9,298,100	9,131,083	7,489,253	6,459,257	5,255,341	(1,203,916)	
External Banking/Financial Fee	521109	685,857	615,121	648,428	654,393	695,151	40,759	
Security Services	521110	110,288	72,259	63,411	83,876	126,239	42,363	
Management Services	521111	1,045,876	1,037,100	1,216,445	730,746	561,731	(169,015)	
Collection Agency Services	521112	77,224	64,864	44,593	-	-	-	
Computer Hardware	522100	197,461	258,880	292,429	435,450	425,280	(10,170)	
Computer Software Maintenance	522101	1,403,129	1,764,063	1,559,767	2,189,135	2,169,530	(19,605)	
IT Services - External	522102	290,313	425,434	361,547	359,709	383,212	23,503	
Radio Maintenance	522103	116,652	440,175	619,003	737,914	837,496	99,583	
Building & Grounds Services	522104	4,559,645	1,961,407	2,167,399	1,923,185	2,112,835	189,650	
Equip/Furniture/Fixtures Serv	522105	289,198	350,478	778,248	716,140	603,425	(112,715)	
Vehicles & Rolling Equip Serv	522106	643,584	694,714	1,063,864	707,721	684,802	(22,919)	
NonCapitalized Project Expense	522110	1,445,946	1,778,599	2,008,088	-	-	-	
Fiber Optic Network	523101	-	1,755	231	-	-	-	
Landfill Fees	523102	1,217,024	1,293,418	1,358,604	1,580,200	1,996,040	415,840	
Recycling Fees	523104	31,155	9,431	7,648	20,935	19,375	(1,560)	
Sewer Services	523105	201,961	85,297	87,898	75,000	75,000	-	
Steam	523106	-	(59)	-	-	-	-	
Phone Services	523107	838,452	672,070	568,739	652,504	633,123	(19,381)	
Water	523108	386,267	345,005	359,650	359,550	358,450	(1,100)	
Rental of Equip & Vehicles	524101	489,825	439,280	509,427	464,067	210,927	(253,140)	
Appraisal, Recording, Abstract	525100	15,655	34,127	29,670	971	150	(821)	
Feeding/Boarding Prisoners	525101	9,100	6,600	8,000	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	459,125	524,425	487,698	508,606	512,994	4,388	
Other Insurance	525105	334,810	376,148	506,738	598,729	500,550	(98,179)	
Other Purchased Services	525106	403,481	546,634	974,996	21,250	21,250	-	
Ammunition, Targets, & Firearm	531100	97,069	75,186	94,459	102,284	104,284	2,000	
Animal Supplies	531101	67,063	73,214	66,413	71,600	77,750	6,150	
Awards & Recognition	531102	16,643	21,214	21,140	23,379	24,595	1,216	
Books & Subscriptions	531103	1,114,009	877,358	741,316	720,930	674,220	(46,710)	
Chemical Supplies	531104	4,725,016	4,236,847	4,415,614	4,786,453	4,931,473	145,020	
Cleaning & Janitorial Supplies	531105	229,520	196,770	241,509	134,905	151,137	16,232	
Computer Supplies	531106	307,529	280,740	72,601	87,014	84,539	(2,475)	
Concession Supplies	531107	298,171	291,741	338,411	343,700	316,537	(27,163)	
Engineering Supplies	531108	4,658	2,206	3,064	3,750	3,000	(750)	
Equipment/Furniture/Fixtures	531109	3,269,819	1,153,124	927,632	1,384,409	1,398,022	13,613	
Photography Supplies	531110	8,304	4,662	3,535	7,571	6,041	(1,530)	
Lab Supplies	531111	101,586	109,859	113,310	119,500	128,000	8,500	
Landscaping Materials	531112	443,832	409,169	275,191	274,930	293,064	18,134	
Cost of Goods Sold	531113	254,412	256,208	291,188	491,152	404,648	(86,504)	
Miscellaneous Supplies	531114	3,422,242	3,606,154	3,589,786	900,097	1,734,600	834,503	
Musical & Instruments	531115	563	1,097	2,326	1,700	1,700	-	
Office Supplies	531116	238,473	260,330	173,979	277,338	234,253	(43,085)	
Paint Supplies	531117	110,750	102,374	120,321	99,676	106,526	6,850	
Program Supplies	531118	227,672	283,448	231,703	257,013	279,986	22,973	
Shop Supplies	531119	481,638	473,797	555,440	521,611	553,961	32,350	
Sign & Signal Supplies	531120	102,570	97,760	146,644	155,443	139,359	(16,083)	
Street & Sewer Materials	531121	1,267,616	1,120,281	1,455,654	1,418,458	1,459,232	40,774	
Meters	531122	399,526	814,690	659,419	865,000	865,000	-	
Uniforms	531123	276,678	220,029	250,589	304,968	275,722	(29,246)	
Personal Protective Gear	531124	220,641	181,092	232,549	190,380	193,975	3,595	
Kerosene	532102	460	1,695	4,963	310	310	-	
LP Gas	532103	25,349	25,102	14,217	21,935	16,075	(5,860)	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Oil	532104	118,856	50,559	55,866	45,560	55,320	9,760	
Other Fuel	532105	-	36	-	500	82,100	81,600	
Other Lubricants	532106	9,923	13,079	7,946	14,300	14,600	300	
Building & Grounds Supplies	533100	675,330	589,387	602,209	913,788	911,978	(1,810)	
Equip/Furniture/Fixtures Parts	533101	1,627,874	2,045,720	2,090,440	1,530,763	2,003,528	472,765	
Vehicle & Rolling Equip Parts	533102	1,736,875	1,635,502	1,974,270	1,612,052	1,665,311	53,259	
Tires & Tubes	533103	105,097	51,167	53,273	71,722	61,210	(10,512)	
Runway Maintenance	533104	10,702	82,669	37,445	60,000	45,000	(15,000)	
Jetway Maintenance	533105	16,799	20,453	8,064	15,000	15,000	-	
HAP Occupied Units	541100	5,097,204	4,905,520	4,855,108	5,238,143	5,394,024	155,881	
Replacement Housing	541103	-	-	108	-	-	-	
Moving Costs	541104	-	36,831	5,327	-	-	-	
Grants	541105	18,961,351	16,883,910	943,161	-	-	-	
Grants & Contributions	541106	6,847,850	12,281,358	25,347,499	26,390,402	8,976,478	(17,413,924)	
Operating Subsidy	541107	38,000	-	195	-	-	-	
Transit Program	541110	213,102	72,215	60,636	75,000	75,000	-	
Animals	542100	18,835	8,120	8,190	6,000	9,000	3,000	
Closure/PostClosure Ldfl Exp	542101	(35,120)	14,700	(29,427)	4,500	4,500	-	
Conferences, Training, Travel	542102	825,566	867,493	863,684	947,208	1,038,604	91,396	
Dues & Memberships	542103	332,795	303,256	369,156	381,010	411,145	30,135	
Entertainment Expense	542104	7,189	1,890	4,481	1,500	500	(1,000)	
Settlement	542105	172,811	(128,211)	1,085,966	491,331	655,352	164,021	
Licensing Fees	542106	17,021	9,966	15,446	11,420	14,115	2,695	
Miscellaneous Costs	542107	506,214	373,516	208,079	186,672	156,632	(30,040)	
Postage & Freight	542108	342,829	378,343	391,331	383,079	377,363	(5,716)	
Property Tax	542109	258,506	513,262	558,349	9,200	9,500	300	
Recording/Filing Fees/Permits	542110	88,158	52,653	45,826	65,205	64,780	(425)	
Mileage Reimbursement	542111	24,810	15,195	16,320	41,941	31,491	(10,450)	
Talent Fee Expense	542113	1,425	1,845	3,815	1,900	1,900	-	
Bad Debt Expense	542114	1,036,209	3,304,423	5,842,954	70,000	71,000	1,000	
Loss of Inventory	542116	-	69,676	65,575	-	-	-	
Total Discretionary Expenses		120,891,357	123,999,948	122,912,468	120,155,219	104,948,367	(15,206,852)	-13%
Fleet & Facilities								
City Facility Maint Services	522107	1,374,688	1,427,576	1,424,882	1,691,665	1,581,318	(110,347)	
City Fleet Services	522108	5,296,783	5,254,566	6,009,050	5,651,987	5,808,567	156,579	
Rental of Land & Buildings	524100	3,253,933	2,840,970	2,772,133	2,800,873	2,834,531	33,659	
City Fleet Rental Charges	524102	3,625,714	4,557,058	4,947,020	5,540,652	5,503,579	(37,073)	
Total Fleet & Facilities		13,551,118	14,080,169	15,153,086	15,685,176	15,727,995	42,819	0%
Non-Discretionary Expenses								
City Accounting Services	521113	3,488,775	3,366,945	3,364,196	1,708,555	1,705,881	(2,674)	
City Inter Department Charges	521114	12,299,948	12,693,314	13,567,715	9,946,884	9,622,209	(324,674)	
City Information Tech Services	522109	4,093,196	4,805,984	4,671,706	1,623,707	1,730,525	106,818	
Electricity	523100	9,455,166	8,967,052	9,433,127	9,211,315	9,168,174	(43,141)	
Natural Gas	523103	1,766,159	1,446,984	1,057,551	1,561,490	1,382,846	(178,644)	
Liability Insurance	525104	1,320,292	1,339,671	1,502,894	1,181,987	1,295,110	113,123	
Property Insurance	525107	3,175,298	2,893,326	2,819,817	2,524,411	3,027,128	502,717	
Vehicle Insurance	525108	796,895	654,985	686,948	607,549	673,940	66,391	
Diesel Fuel	532100	4,778,156	3,849,627	2,301,695	3,923,973	3,247,924	(676,049)	
Gasoline Fuel	532101	2,930,511	2,175,248	1,507,148	2,372,066	1,884,589	(487,476)	
Total Non-Discretionary Expenses		44,104,396	42,193,136	40,912,796	34,661,936	33,738,327	(923,609)	-3%
Capital Outlay								
Land	551000	3,529,743	6,242,923	3,808,298	125,000	118,609	(6,391)	
Buildings	552000	50,861,059	16,806,715	17,677,579	10,970,733	26,476,056	15,505,323	
Improvements Other than Bldgs	553000	71,711,161	74,130,468	93,177,684	134,008,094	124,572,596	(9,435,498)	
Vehicles, Equipment, Software	554000	5,347,894	12,092,192	8,745,390	9,018,520	11,463,665	2,445,145	
Controlled assets	556000	447,702	585,577	577,393	193,958	141,658	(52,300)	
Total Capital Outlay		131,897,559	109,857,875	123,986,344	154,316,305	162,772,584	8,456,279	5%
Debt Service								
Bond Principal	561000	27,955,000	56,155,000	65,090,000	33,713,853	30,760,000	(2,953,853)	
Other Debt Principal	561001	2,472,165	2,523,592	2,500,000	2,601,000	2,680,000	79,000	
Bond Interest Expense	561002	13,442,225	14,751,725	14,679,238	14,680,281	14,374,185	(306,095)	
Other Debt Interest Expense	561003	1,293,604	1,368,755	1,277,163	1,223,907	1,144,987	(78,919)	
Discount on Bonds	561004	55,256	72,424	38,645	-	-	-	
Issuance Costs	561006	534,840	958,564	493,768	-	-	-	
Total Debt Service		45,753,090	75,830,061	84,078,815	52,219,040	48,959,173	(3,259,867)	-6%
Transfers Out								
Transfer Out-Inter	571100	82,878,180	103,397,659	111,855,702	80,655,049	87,109,923	6,454,874	
Transfer Out-Intra	571200	132,971,658	102,406,650	121,273,249	45,189,062	61,743,128	16,554,066	
Total Transfers Out		215,849,838	205,804,308	233,128,951	125,844,111	148,853,050	23,008,940	18%
Total Expenditures		691,866,730	712,691,711	746,774,983	638,018,242	654,059,223	16,040,981	3%
Net Revenues over/(under) Expenditures		38,844,201	9,585,122	27,740,657	(25,853,014)	(39,882,722)	(14,029,708)	

CEDAR RAPIDS LINN COUNTY SOLID WASTE AGENCY

FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017		Amount	
		Actual	Actual	Actual	Adopted	FY 2018	Change	% Change
					Budget	Budget	FY 2017	From
							Incr / (Decr)	FY 2017
Revenues								
Intergovernmental Grants								
State Operating	422001	192,231	108,898	106,954	91,600	96,700	5,100	
Total Intergovernmental Grants		192,231	108,898	106,954	91,600	96,700	5,100	6%
Charges for Services								
Landfill Fees	432101	6,056,467	6,304,999	6,549,364	6,490,800	7,161,500	670,700	
Landfill - Methane Gas Rebate	432103	564,868	530,622	419,661	556,200	545,300	(10,900)	
Total Charges for Services		6,621,334	6,835,621	6,969,025	7,047,000	7,706,800	659,800	9%
Other Revenue								
Penalties	451001	29,419	24,344	39,407	26,900	31,900	5,000	
Building Rental	461001	11,819	12,174	12,539	12,900	13,300	400	
Sale of Inventory	471003	911,216	1,138,332	1,230,804	1,868,100	1,646,100	(222,000)	
Other Miscellaneous Revenue	471005	605,967	880,727	778,633	526,600	734,800	208,200	
Special Assessment Charges	471008	27,102	26,502	25,644	27,700	28,000	300	
Interest / Div - Proprietary	481000	67,868	82,111	142,136	196,000	223,400	27,400	
Gain (Loss) on Sale of Fix Ast	482002	(101,081)	35,155	-	-	-	-	
Total Other Revenue		1,552,311	2,199,346	2,229,164	2,658,200	2,677,500	19,300	1%
Total Revenues		8,365,876	9,143,865	9,305,142	9,796,800	10,481,000	684,200	7%
Expenditures								
Personal Services								
Regular Employees	511100	1,831,137	1,685,059	1,797,805	1,963,675	2,028,765	65,090	
Overtime	511300	49,855	41,711	64,742	46,100	52,500	6,400	
Other Special Pays	511400	(1,441)	1,236	9,573	15,300	14,200	(1,100)	
Group Insurance	512100	542,939	534,948	506,054	554,568	695,868	141,300	
Social Security Contributions	512200	139,548	127,414	137,941	154,918	160,302	5,384	
Retirement Contribution	512300	165,709	1,494,928	70,951	180,839	187,124	6,285	
Workers' Compensation	512500	68,733	40,946	43,393	73,706	96,972	23,266	
Other Employee Benefits	512600	21,089	19,135	19,470	22,445	21,985	(460)	
Total Personal Services		2,817,570	3,945,377	2,649,928	3,011,551	3,257,716	246,165	8%
Non-Personal Services								
Advertising & Marketing	521100	80,087	78,179	76,274	83,400	79,200	(4,200)	
Auditing & Accounting Services	521102	35,550	27,570	27,745	33,000	31,000	(2,000)	
Consulting & Technical Service	521104	300,131	256,549	341,041	345,000	255,000	(90,000)	
External Contracted Labor	521105	100,990	85,070	63,530	92,600	74,300	(18,300)	
Legal Services	521107	6,186	4,310	4,974	30,000	30,000	-	
Other Professional Services	521108	1,340,542	1,490,622	1,130,353	1,825,400	1,638,200	(187,200)	
External Banking/Financial Fee	521109	17,390	21,746	29,344	20,800	36,000	15,200	
Equip/Furniture/Fixtures Serv	522105	11,300	12,385	13,248	15,500	15,700	200	
Electricity	523100	66,945	59,516	56,983	66,400	58,100	(8,300)	
Natural Gas	523103	7,640	4,043	2,173	5,800	3,100	(2,700)	
Phone Services	523107	18,162	17,279	17,544	18,400	17,600	(800)	
Water	523108	8,227	7,988	8,321	8,100	8,200	100	
Rental of Equip & Vehicles	524101	9,656	4,476	1,613	1,500	2,900	1,400	
Liability Insurance	525104	18,670	24,460	21,513	22,100	20,700	(1,400)	
Property Insurance	525107	76,973	88,892	87,222	89,000	87,800	(1,200)	
Vehicle Insurance	525108	10,523	8,977	8,410	8,800	9,200	400	
Books & Subscriptions	531103	1,364	912	754	1,100	1,000	(100)	
Equipment/Furniture/Fixtures	531109	69,638	10,579	13,939	9,500	12,200	2,700	
Miscellaneous Supplies	531114	24,126	19,210	20,694	21,800	20,000	(1,800)	
Office Supplies	531116	6,309	3,826	3,968	5,100	4,000	(1,100)	
Shop Supplies	531119	103,744	29,072	28,682	45,200	40,900	(4,300)	
Uniforms	531123	19,224	23,226	26,945	22,800	25,100	2,300	
Diesel Fuel	532100	430,782	304,009	167,196	319,200	255,000	(64,200)	
Gasoline Fuel	532101	11,193	7,348	5,974	7,900	6,300	(1,600)	
LP Gas	532103	41,871	42,317	21,856	47,700	42,100	(5,600)	
Oil	532104	19,475	16,445	28,699	17,900	22,600	4,700	
Other Lubricants	532106	10,200	5,684	18,358	7,900	12,000	4,100	
Building & Grounds Supplies	533100	121,554	217,579	252,714	238,500	236,300	(2,200)	
Equip/Furniture/Fixtures Parts	533101	10,142	3,368	2,906	6,800	3,200	(3,600)	
Vehicle & Rolling Equip Parts	533102	455,378	325,768	260,229	391,200	293,100	(98,100)	
Tires & Tubes	533103	25,739	29,781	31,204	22,800	30,700	7,900	
Closure/PostClosure Ldfl Exp	542101	(1,963,483)	(25,644)	1,581,226	777,300	677,400	(99,900)	
Conferences, Training, Travel	542102	4,054	967	4,638	2,600	2,800	200	
Dues & Memberships	542103	3,233	3,416	3,329	4,000	3,500	(500)	
Miscellaneous Costs	542107	180,585	199,321	55,938	251,400	80,600	(170,800)	
Postage & Freight	542108	3,255	1,882	2,062	2,400	2,000	(400)	
Property Tax	542109	2,598	3,254	3,569	6,000	6,000	-	
Mileage Reimbursement	542111	12,762	7,216	7,841	10,100	7,600	(2,500)	
Total Non-Personal Services		1,702,717	3,421,595	4,433,008	4,885,000	4,151,400	(733,600)	-15%

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Amount	% Change
	Account	Actual	Actual	Actual	Adopted	Budget	Change	From
					Budget		FY 2017	FY 2017
							Incr / (Decr)	
Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	1,670,000	-	(1,670,000)	
Vehicles, Equipment, Software	554000	-	-	-	1,226,000	1,081,000	(145,000)	
Depreciation Expense	555000	2,109,512	2,392,323	2,174,310	2,444,061	2,397,254	(46,807)	
Total Capital Outlay Expenditures		<u>2,109,512</u>	<u>2,392,323</u>	<u>2,174,310</u>	<u>5,340,061</u>	<u>3,478,254</u>	<u>(1,861,807)</u>	<u>-35%</u>
Total Expenditures		<u>6,629,799</u>	<u>9,759,295</u>	<u>9,257,246</u>	<u>13,236,612</u>	<u>10,887,370</u>	<u>(2,349,242)</u>	<u>-18%</u>
Net Revenues over/(under) Expenditures		<u>1,736,077</u>	<u>(615,430)</u>	<u>47,896</u>	<u>(3,439,812)</u>	<u>(406,370)</u>	<u>3,033,442</u>	

Funds

A fund is a self balancing set of accounts used to maintain control over resources that have ben segregated for specific activites or objectives. The City of Cedar Rapids recognizes the following seven types of funds:

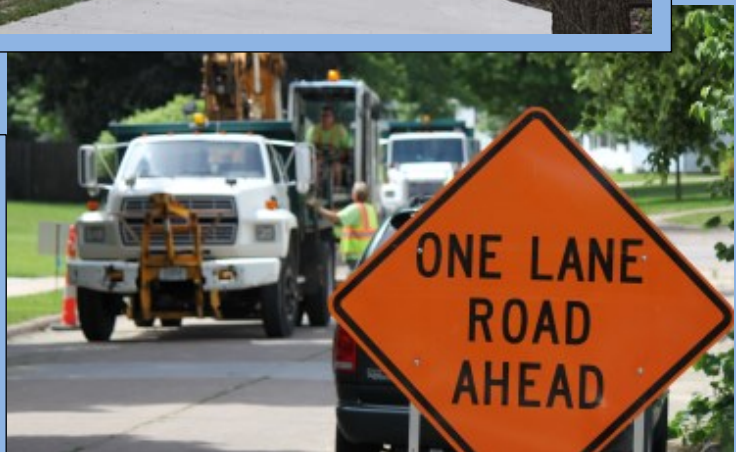
- General Fund
- Enterprise Funds
- Internal Services Funds
- Trust and Agency funds
- Capital Project Funds
- Debt Service Funds
- Special Revenue Funds



GENERAL FUND

Fund Description

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 by other funds.





General Fund Highlights



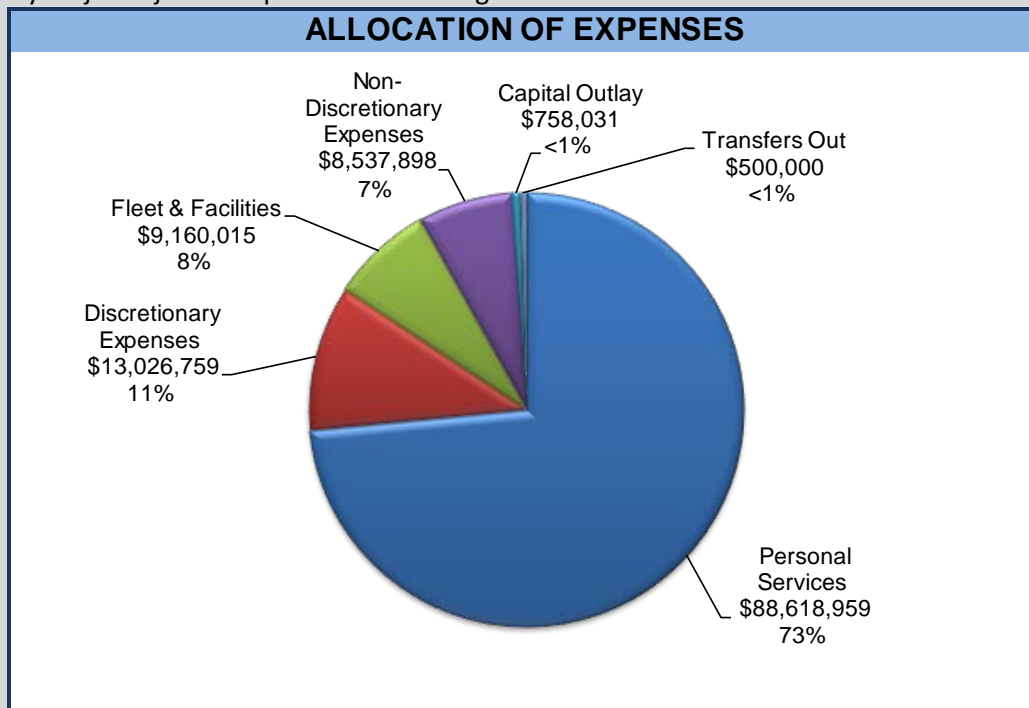
As in FY 2017, the FY 2018 general fund budget is balanced, meaning revenue sources equal expenditures.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	140,542,721	120,296,689	120,601,662	304,973	0%
Expenditures					
Personal Services	81,925,679	86,113,344	88,618,959	2,505,615	
Discretionary	20,754,197	14,717,548	13,026,759	(1,690,789)	
Fleet & Facilities	8,281,786	9,011,422	9,160,015	148,593	
Non-Discretionary	17,384,557	8,746,039	8,537,898	(208,140)	
Capital Outlay	1,002,663	948,337	758,031	(190,306)	
Debt Service	-	-	-	-	
Transfers Out	10,041,768	760,000	500,000	(260,000)	
	139,390,651	120,296,689	120,601,662	304,973	0%
Net	1,152,070	-	-	(0)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
932.66	(6.00)	926.66

Revenues and Expenditures

The total FY 2018 general fund revenue and expenditure budget is \$120.6M. The chart below details the FY 2018 budget by major object of expenditure for the general fund.

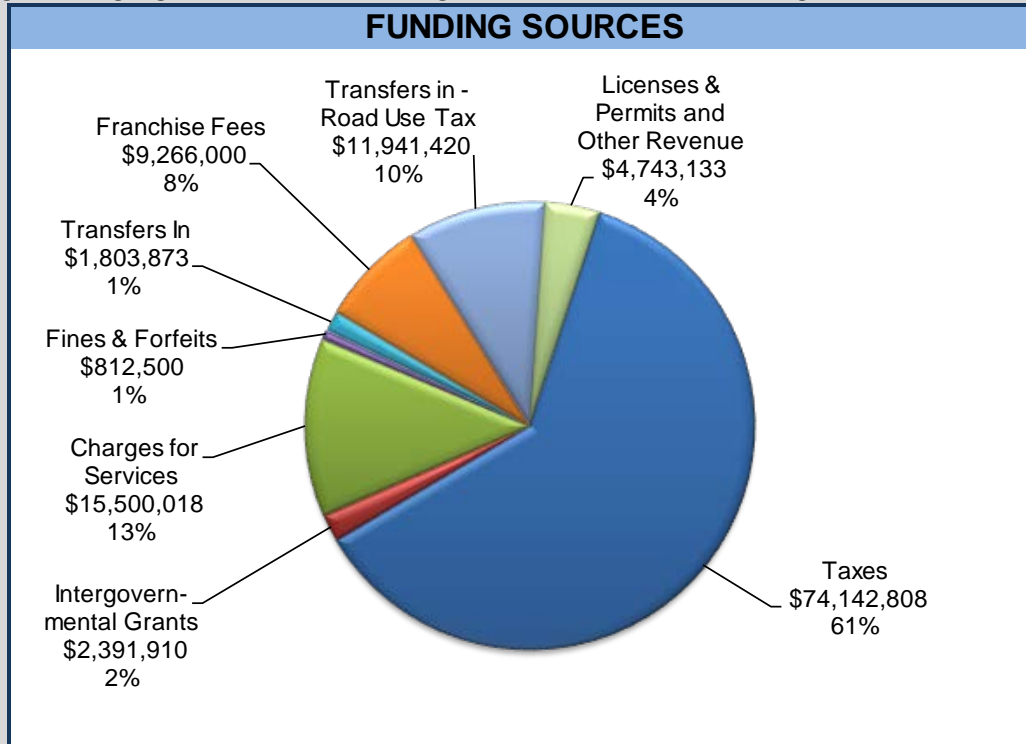




General Fund Highlights



The following chart highlights the FY 2018 funding sources used to balance the general fund.



Compared to FY 2017, the total FY 2018 general fund revenue and expenditure budget is increasing \$305K.

Personal Services

The largest general fund expenses of \$88.6M are the personal service costs for the services provided by general fund departments. Overall personal services are increasing \$2.5M due to wage & step increases, increased health insurance costs, and approved funding increases. Personal service costs account for 73% of the general fund budget. For the FY 2018 budget, 70% of the personal service cost is wages and 30% is benefits. The history of wages and benefits is shown below.

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)
Personal Services						
Wages	52,735,128	54,037,514	56,664,858	60,212,596	61,838,753	1,626,156
Benefits	23,743,327	25,169,142	25,260,821	25,900,748	26,780,207	879,459
	76,478,455	79,206,655	81,925,679	86,113,344	88,618,959	2,505,615

Key personal service changes include:

- A \$1.7M reduction in personal services for anticipated vacancies during the year based on historical information and projections.
- A decrease in the City's contribution to the Municipal Fire and Police Retirement System of Iowa (MFPRSI) from 25.92% to 25.68%.
- A decrease of 6 FTEs to 926.66 FTEs. The FTE changes include eliminating 2008 flood position from the Public Works Department, 1 2008 flood position from the City Manager Department, 1 position from the Human Resources Department and 3 positions from the Finance Department.
- An increase of \$143K for Parks and Recreation in personal services relating to minimum wage changes for seasonals.



General Fund Highlights



Funding Increases

The budget contains the following funding increases:

- \$27K for Police overtime to account for bargaining wage adjustments.
- \$23K for Police relating to the rent and utilities for the evidence storage facility at the airport.
- \$50K decrease in Police revenue from the Transit Department for a change in services at the Ground Transportation Center.
- \$20K for Fire overtime to account for bargaining wage adjustments.
- \$22K for Fire relating to state emergency medical services reporting requirements.
- \$60K for aquatic pool maintenance due to pool local options sales tax funds being depleted.
- \$29K decrease in revenue and \$28K increase in expenses for amphitheater.
- \$140K increase in revenue and \$155K increase in expenses for fiber locates and maintenance. To fund the difference the general fund capital equipment budget was reduced.
- \$10K for City Clerk relating to revenues that will no longer be collected due to new taxi and limo regulations.
- \$50K for clubhouse and park maintenance relating to closing of Jones Golf Course.

The key revenue changes in the FY 2017 budget include:

- Interest revenue budget is increasing \$300K to \$1.2M based on historical and projected information.
- Property tax revenue, including transfers of property tax revenue from trust and agency funds, is increasing \$3.9M to \$74.1M based on a 6.1% increase in valuations.
- \$4.7M of traffic enforcement camera revenue was removed from the budget. Also removed are \$1.7M of expenses for a net change of \$3M.
- Increases in grant revenue based on signed agreements.
- Revenue from internal charges between departments for the cost of services provided is increasing \$379K to \$9.6M.
- State backfill revenue, including transfers of state backfill revenue from trust and agency funds, is decreasing \$77K to \$2.6M.
- Increases in charges for services revenue based on staff time on projects, support tax increment financing activities, and the Corridor Metropolitan Planning Organization functions.
- \$11.9M of road use tax revenue which is an increase of \$250K from FY 2017.
- Various revenue increases/decreases based on historical information.

Other Items Included in the Budget

- \$514K in revenue, \$33K in discretionary expenses, and 7 School Resource Officers based on approved agreements with school districts.
- \$59K in expenditure reductions for the Police Department generated by savings in changing substation locations.
- \$10K increase in Human Resource expenses relating to applicant software to be funded by Water and Water Pollution Control.
- \$27K for aquatics capital equipment to be funded with prior year pool local option sales tax revenue.
- \$722K for other capital equipment purchases to be funded with property tax revenue.
- \$596K for convention center and arena operating deficits.
- \$250K for economic development.
- \$250K for veterans stadium projects (includes \$100K from Veterans Memorial).
- \$350K for City Manager and City Council discretionary spending.
- A \$3.1M contribution from the Police and Fire Departments to fund the Joint Communications Department operating budget. The general fund finances 82% of the Joint Communications operating budget.



General Fund Highlights



Allocation of General Fund Budget

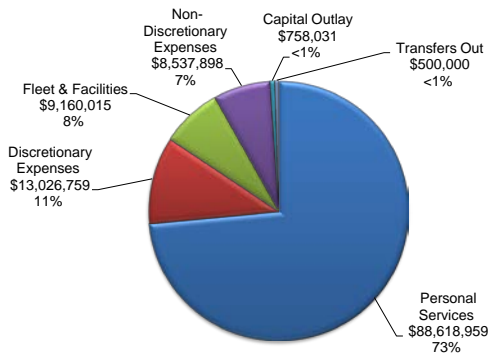
The total FY 2018 budget by general fund department is detailed below. The largest expenditures relate to public safety, public works, park and recreational activities, information technology, and library.

	FY 2018 Expenditure Budget (Net of Transfers)	% of General Fund Budget		FY 2018 Expenditure Budget (Net of Transfers)	% of General Fund Budget
Police	35,063,978	29%	Attorney	790,970	1%
Public Works	19,655,190	16%	Council & Mayor	637,152	1%
Fire	19,353,743	16%	Contingent	577,545	<1%
Parks and Recreation	12,684,526	11%	City Clerk	573,735	<1%
Information Technology	5,914,604	5%	Civil Rights	537,501	<1%
Library	5,901,719	5%	Purchasing	495,577	<1%
Finance Department	4,281,227	4%	Downtown	189,800	<1%
Building Services	3,260,813	3%	Capital Replacement	120,000	<1%
City Manager	2,000,143	2%	Band	110,384	<1%
Street Lighting	1,912,000	2%	Building Demolition	100,000	<1%
Human Resources	1,574,992	1%	School Crossing Guards	62,830	<1%
Community Development	1,472,235	1%	Bridge Maintenance	48,770	<1%
Development Services	1,404,294	1%	Ag Lands	20,422	<1%
Memorial	1,349,575	1%	Gateway Maintenance	7,939	<1%
			Total General Fund	120,101,662	100%

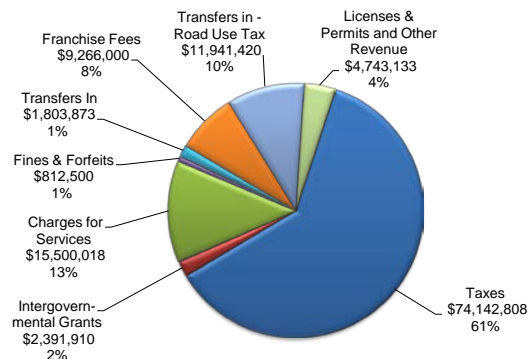
GENERAL FUND

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	48,884,849	49,286,064	50,672,423	50,923,222	54,030,592	3,107,370	
Property Tax Levy - Delinquent	401101	69,713	54,233	18,296	-	-	-	
Franchise Tax	401106	6,962,603	6,666,465	6,978,250	9,266,000	9,266,000	-	
Total Taxes		55,917,166	56,006,762	57,668,969	60,189,222	63,296,592	3,107,370	5%
Licenses & Permits								
Liquor Licenses	411001	173,316	197,094	190,786	170,000	170,000	-	
Cigarette Licenses	411002	11,975	11,700	11,550	10,500	10,500	-	
Plumbing Licenses	411005	55	-	-	-	-	-	
Mechanical Licenses	411006	545	-	-	-	-	-	
Building Permits	411007	1,563,749	1,509,114	1,602,144	1,552,809	1,552,809	-	
Plumbing Permits	411008	171,648	159,536	138,780	164,000	164,000	-	
Electrical Permits	411009	262,779	240,023	233,789	252,000	252,000	-	
Sign Permits	411010	17,468	20,053	15,817	19,000	19,000	-	
Right of Way Permits	411011	76,272	122,570	169,795	68,000	68,000	-	
Mechanical Permits	411012	130,120	138,085	130,164	134,000	134,000	-	
Other Licenses	411013	36,648	32,977	35,421	30,000	20,000	(10,000)	
Other Permits	411014	44,153	51,713	52,295	48,000	48,000	-	
Total Licenses & Permits		2,488,728	2,482,865	2,580,541	2,448,309	2,438,309	(10,000)	0%
Intergovernmental Grants								
Federal Operating	421001	362,195	456,006	366,160	-	119,082	119,082	
State Operating	422001	1,231	46,549	68,046	80,702	128,948	48,246	
State Capital	422002	-	13,885	13,885	-	-	-	
State Comm Indus Backfill	422104	-	1,524,260	2,284,328	2,101,425	2,051,381	(50,044)	
Local Govt Grants	423000	94,549	127,030	58,794	92,500	92,500	-	
Community Credits	423001	48,391	47,874	-	-	-	-	
Total Intergovernmental Grants		506,366	2,215,603	2,791,212	2,274,627	2,391,910	117,283	5%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	304	17	-	-	-	
Recording Fees	431002	7,552	3,529	3,858	2,070	2,070	-	
Laboratory Fees	431003	88	-	94	-	-	-	
Zoning & Subdivision Fees	431004	34,009	30,293	36,263	31,500	31,500	-	
Sale of Maps / Publications	431005	2,426	2,595	706	4,030	4,030	-	
Printing & Duplicating of Form	431006	47,985	54,915	49,910	45,500	45,500	-	
Admin Charges - City Mgr Depts	431007	15,728,138	16,728,964	17,795,303	9,196,050	9,575,498	379,449	
Other Charges for Services	431010	186,745	774,670	681,026	155,638	982,307	826,669	
Admin Charges - Commissions	431011	246,710	246,996	219,662	120,173	116,076	(4,097)	
Admin Charges - External	431012	640,607	936,479	1,110,813	1,081,759	1,338,798	257,039	
Special Police Services	431101	161,268	169,876	138,328	157,924	157,924	-	
Special Fire Services	431102	392,670	339,884	450,891	320,000	320,000	-	
Protective Inspection Fees	431103	717,859	749,302	799,600	743,000	743,000	-	
Burglar Alarm Line Charges	431104	146,400	115,750	124,600	115,000	115,000	-	
Towing Fees	431106	121,020	97,560	108,360	95,000	95,000	-	
Library User Fees - Not Fines	431201	-	95	-	600	600	-	
Vending Sales	431301	27,733	26,639	24,801	27,650	26,750	(900)	
Concession Sales	431302	355,863	275,278	332,846	623,802	352,252	(271,550)	
Registration Fees	431303	430,301	516,850	475,977	491,995	491,995	-	
Admission Fees	431305	298,878	301,900	415,869	410,566	314,163	(96,403)	
League Fees	431306	89,855	126,283	124,726	110,085	110,085	-	
Tournament Fees	431307	12,000	5,020	4,266	5,000	5,000	-	
School Fees	431308	555	402	83	-	-	-	
Special Fees	431309	37,071	37,752	35,982	40,650	40,650	-	
Pass Fees	431311	419,790	416,535	450,736	434,321	434,321	-	
Gift Certificate Sales	431312	136	(140)	(313)	-	-	-	
Will Call Fees	431313	23,617	107	-	-	-	-	
Advertising Income	431314	43,950	49,875	46,330	74,000	50,000	(24,000)	
Animal Control & Shelter Fees	431401	142,330	140,767	137,172	140,000	140,000	-	
Snow/Weed Abatements	431502	65,271	61,501	6,317	5,000	5,000	-	
Weed Cleaning/Removal Charges	431503	-	(350)	-	-	-	-	
Special Inspection Fees	431601	475	425	250	500	500	-	

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Sale of Recycleable	432002	21,977	12,619	9,469	2,000	2,000	-	
Total Charges for Services		20,403,278	22,222,674	23,583,941	14,433,811	15,500,018	1,066,207	7%
Fines & Forfeits								
Court Fines	441000	91,738	68,988	94,538	92,500	82,500	(10,000)	
Library Fines	441001	130,327	153,983	133,116	125,000	125,000	-	
Other Fines & Forfeits	441002	7,830,650	9,429,499	11,799,954	5,315,723	605,000	(4,710,723)	
Total Fines & Forfeits		8,052,714	9,652,470	12,027,608	5,533,223	812,500	(4,720,723)	-85%
Transfers In								
Operating Transfer In - Inter	483001	31,627,758	32,141,476	33,974,294	33,049,165	33,857,509	808,344	
Operating Transfer In - Intra	483002	4,678,552	4,202,865	5,025,475	-	-	-	
Total Transfers In		36,306,310	36,344,341	38,999,769	33,049,165	33,857,509	808,344	2%
Other Revenue								
Interest/Div - Nonproprietary	451000	(415,939)	898,092	1,204,588	900,000	1,200,000	300,000	
Penalties	451001	1,860	1,590	1,470	-	-	-	
Gain (Loss) on Sale of Invest	451002	-	-	203,783	-	-	-	
Land Rental	461000	154,348	160,851	159,898	140,724	140,724	-	
Building Rental	461001	239,493	373,519	398,863	333,514	339,109	5,595	
Other Rental	461002	183,400	117,907	117,271	339,064	118,191	(220,873)	
Air Rights	461005	9,613	2,944	6,661	-	-	-	
Vacating Streets & Alleys	461006	5,994	4,631	6,308	900	900	-	
Concession Fees - Car Rental	461012	-	-	1,100	-	900	900	
Postage / Handling	471001	-	8	441	-	-	-	
Contributions & Donations	471002	393,016	335,246	360,217	86,850	86,850	-	
Sale of Inventory	471003	21,427	20,214	28,914	12,300	12,300	-	
Damage Recoveries	471004	76,829	45,924	24,478	33,000	33,000	-	
Other Miscellaneous Revenue	471005	211,426	215,141	156,712	286,980	97,850	(189,130)	
Cash Over (Under)	471007	337	(143)	43	-	-	-	
Special Assessment Charges	471008	89,126	91,876	99,713	60,000	100,000	40,000	
Settlement Reimbursement	481002	6,829	-	-	-	-	-	
Capital Contributions	481003	-	-	22,000	-	-	-	
Sale of Fixed Assets	482001	192,346	283,954	98,220	175,000	175,000	-	
Total Other Revenue		1,170,105	2,551,753	2,890,680	2,368,332	2,304,824	(63,508)	-3%
Total Revenues		124,844,667	131,476,467	140,542,721	120,296,689	120,601,662	304,973	0%
Expenditures								
Personal Services								
Regular Employees	511100	48,721,565	49,690,872	52,335,126	55,862,621	57,236,352	1,373,731	
Temporary/Seasonal Employees	511200	1,363,999	1,366,572	1,335,091	1,583,107	1,740,679	157,572	
Overtime	511300	1,314,289	1,531,491	1,509,142	1,428,252	1,414,670	(13,582)	
Other Special Pays	511400	1,335,274	1,448,579	1,485,499	1,338,616	1,447,051	108,435	
Leave Accrual	511500	258,349	149,265	230,528	-	-	-	
Group Insurance	512100	10,130,955	11,072,002	11,278,367	12,850,116	13,323,295	473,179	
Social Security Contributions	512200	2,362,721	2,394,138	2,531,442	2,899,749	2,924,528	24,779	
Retirement Contribution	512300	9,502,192	9,842,370	9,543,328	9,495,163	9,741,090	245,927	
Unemployment Compensation	512400	118,105	110,026	101,510	-	-	-	
Workers' Compensation	512500	1,390,176	1,550,243	1,567,251	2,435,226	2,245,849	(189,377)	
Other Employee Benefits	512600	(19,170)	51,097	8,395	(1,779,506)	(1,454,555)	324,951	
Total Personal Services		76,478,455	79,206,655	81,925,679	86,113,344	88,618,959	2,505,615	3%
Discretionary Expenses								
Advertising & Marketing	521100	114,888	90,252	85,961	160,142	96,292	(63,850)	
Auditing & Accounting Services	521102	91,843	87,202	87,785	108,000	89,000	(19,000)	
Consulting Services	521103	3,050	5,000	(5,000)	-	-	-	
Consulting & Technical Service	521104	78,497	-	78,214	61,067	59,287	(1,780)	
External Contracted Labor	521105	396,453	1,059,494	913,213	743,377	1,137,827	394,450	
Health Services	521106	417,634	551,119	883,875	325,139	324,753	(386)	
Legal Services	521107	41,078	178,558	168,318	21,338	53,878	32,540	
Other Professional Services	521108	2,710,148	2,831,756	3,256,424	2,571,898	700,624	(1,871,274)	
External Banking/Financial Fee	521109	343,272	340,346	349,719	332,025	372,786	40,761	
Security Services	521110	32,736	16,576	12,183	26,716	19,239	(7,477)	
Management Services	521111	35,982	51,236	88,147	55,500	66,333	10,833	
Collection Agency Services	521112	77,224	64,864	44,593	-	-	-	
Computer Hardware	522100	154,735	147,630	276,070	253,450	270,680	17,230	
Computer Software Maintenance	522101	1,049,918	1,210,477	1,110,843	1,604,595	1,526,325	(78,270)	
IT Services - External	522102	192,114	237,660	241,150	227,545	256,492	28,947	
Radio Maintenance	522103	17,269	41,493	26,589	12,425	28,425	16,000	
Building & Grounds Services	522104	243,862	228,057	414,546	362,735	478,785	116,050	
Equip/Furniture/Fixtures Serv	522105	96,371	210,797	50,823	102,810	77,360	(25,450)	
Vehicles & Rolling Equip Serv	522106	12,856	17,463	11,789	10,221	10,221	-	
NonCapitalized Project Expense	522110	16	-	-	-	-	-	
Fiber Optic Network	523101	-	966	-	-	-	-	
Landfill Fees	523102	98,281	125,680	116,776	100,730	100,730	-	
Recycling Fees	523104	4,043	2,607	3,807	5,435	1,375	(4,060)	
Phone Services	523107	514,742	436,160	409,436	470,124	447,138	(22,986)	
Water	523108	66	2,023	2,129	-	-	-	
Rental of Equip & Vehicles	524101	52,308	34,211	38,076	288,527	28,480	(260,047)	
Appraisal, Recording, Abstract	525100	2,128	3,000	1,360	971	150	(821)	
Feeding/Boarding Prisoners	525101	9,100	6,600	8,000	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	331,578	343,573	325,726	305,669	305,794	125	
Other Insurance	525105	9,405	9,726	83,652	91,044	152,871	61,827	
Other Purchased Services	525106	45,083	23,418	13,068	20,250	20,250	-	
Ammunition, Targets, & Firearm	531100	93,897	72,188	86,730	99,784	101,284	1,500	
Animal Supplies	531101	54,899	56,093	53,297	56,900	58,300	1,400	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Awards & Recognition	531102	13,463	11,233	18,935	21,009	20,675	(334)	
Books & Subscriptions	531103	46,228	339,201	208,486	97,141	91,420	(5,721)	
Chemical Supplies	531104	1,016,340	469,804	631,782	878,613	877,313	(1,300)	
Cleaning & Janitorial Supplies	531105	61,027	43,394	55,679	56,030	56,834	804	
Computer Supplies	531106	46,908	39,478	51,514	59,814	56,889	(2,925)	
Concession Supplies	531107	128,984	130,518	151,991	148,500	130,700	(17,800)	
Engineering Supplies	531108	1,820	1,550	2,531	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	562,629	389,466	352,400	424,359	472,908	48,549	
Photography Supplies	531110	7,119	4,204	3,481	5,271	4,341	(930)	
Lab Supplies	531111	10,427	16,602	18,372	16,500	17,000	500	
Landscaping Materials	531112	52,273	41,868	50,123	51,880	51,880	-	
Cost of Goods Sold	531113	28,795	13,020	7,487	79,192	11,000	(68,192)	
Miscellaneous Supplies	531114	7,168	6,316	2,869	9,764	8,860	(904)	
Musical & Instruments	531115	1,541	1,097	2,326	1,700	1,700	-	
Office Supplies	531116	164,233	156,206	113,725	191,388	151,503	(39,885)	
Paint Supplies	531117	70,746	73,446	92,805	83,326	81,826	(1,500)	
Program Supplies	531118	144,699	191,507	150,487	145,913	171,356	25,443	
Shop Supplies	531119	61,288	50,682	69,392	76,386	67,736	(8,650)	
Sign & Signal Supplies	531120	77,573	60,448	134,356	128,373	120,009	(8,363)	
Street & Sewer Materials	531121	1,042,490	939,337	1,251,369	1,217,958	1,198,732	(19,226)	
Uniforms	531123	145,235	122,416	149,106	185,252	151,917	(33,335)	
Personal Protective Gear	531124	142,371	98,559	130,396	98,780	100,025	1,245	
Kerosene	532102	144	1,471	4,826	-	-	-	
LP Gas	532103	6,300	12,651	6,968	5,525	5,525	-	
Oil	532104	2,294	3,447	2,665	2,660	4,170	1,510	
Other Lubricants	532106	2,320	2,271	962	2,550	2,550	-	
Building & Grounds Supplies	533100	91,063	101,584	108,745	91,338	96,878	5,540	
Equip/Furniture/Fixtures Parts	533101	101,336	118,498	60,253	98,838	97,778	(1,060)	
Vehicle & Rolling Equip Parts	533102	80,423	93,200	39,916	21,552	73,302	51,750	
Tires & Tubes	533103	184	89	-	1,060	1,060	-	
Moving Costs	541104	-	1,130	-	-	-	-	
Grants	541105	11,187	79,622	-	-	-	-	
Grants & Contributions	541106	662,957	600,809	1,067,932	1,209,709	1,206,374	(3,335)	
Operating Subsidy	541107	38,000	-	195	-	-	-	
Animals	542100	150	-	-	-	-	-	
Conferences, Training, Travel	542102	509,698	573,297	541,854	508,158	539,804	31,646	
Dues & Memberships	542103	148,156	136,642	160,861	167,100	166,560	(540)	
Entertainment Expense	542104	6,371	1,782	4,272	1,500	500	(1,000)	
Settlement	542105	1,175	1,607	297	3,000	1,100	(1,900)	
Licensing Fees	542106	9,506	6,059	8,354	4,220	4,465	245	
Miscellaneous Costs	542107	55,867	2,033	14,914	38,749	28,157	(10,592)	
Postage & Freight	542108	85,482	98,256	102,784	93,979	108,913	14,934	
Recording/Filing Fees/Permits	542110	20,603	14,009	14,545	17,405	14,630	(2,775)	
Mileage Reimbursement	542111	16,276	9,850	11,331	34,741	24,791	(9,950)	
Talent Fee Expense	542113	1,425	1,845	1,855	1,900	1,900	-	
Bad Debt Expense	542114	560,000	2,854,466	5,713,753	-	1,000	1,000	
Total Discretionary Expenses		13,569,747	16,401,192	20,754,197	14,717,548	13,026,759	(1,690,789)	-11%
Fleet & Facilities								
City Facility Maint Services	522107	986,718	1,120,758	1,111,682	1,266,322	1,247,197	(19,125)	
City Fleet Services	522108	2,454,378	2,445,660	2,669,051	2,886,925	2,924,977	38,052	
Rental of Land & Buildings	524100	2,345,525	1,998,963	1,993,869	2,093,996	2,142,175	48,180	
City Fleet Rental Charges	524102	1,738,184	2,228,088	2,507,184	2,764,179	2,845,666	81,487	
Total Fleet & Facilities		7,524,805	7,793,469	8,281,786	9,011,422	9,160,015	148,593	2%
Non-Discretionary Expenses								
City Accounting Services	521113	1,823,895	1,865,133	1,862,564	45,000	56,108	11,108	
City Inter Department Charges	521114	6,898,701	6,963,932	7,281,724	3,372,645	3,236,493	(136,151)	
City Information Tech Services	522109	2,895,674	3,078,657	3,322,341	13,038	12,441	(597)	
Electricity	523100	2,875,876	2,615,254	2,709,756	2,927,809	2,829,089	(98,720)	
Natural Gas	523103	272,757	194,578	147,702	194,900	201,487	6,587	
Liability Insurance	525104	597,436	618,174	702,883	479,289	567,210	87,921	
Property Insurance	525107	412,184	367,862	362,922	328,144	460,157	132,013	
Vehicle Insurance	525108	322,443	311,760	351,385	347,816	394,296	46,480	
Diesel Fuel	532100	643,938	476,446	286,966	428,055	332,932	(95,123)	
Gasoline Fuel	532101	728,297	530,691	356,314	609,343	447,685	(161,658)	
Total Non-Discretionary Expenses		17,471,202	17,022,486	17,384,557	8,746,039	8,537,898	(208,140)	-2%
Capital Outlay								
Buildings	552000	-	95,719	92,932	20,000	-	(20,000)	
Improvements Other than Bldgs	553000	-	67,816	104,579	-	-	-	
Vehicles, Equipment, Software	554000	357,161	232,808	390,360	881,279	722,264	(159,015)	
Controlled assets	556000	268,826	276,083	414,792	47,058	35,767	(11,291)	
Total Capital Outlay		625,987	672,426	1,002,663	948,337	758,031	(190,306)	-20%
Transfers Out								
Transfer Out-Inter	571100	3,935,088	4,526,906	5,016,293	760,000	500,000	(260,000)	
Transfer Out-Intra	571200	4,678,552	4,202,865	5,025,475	-	-	-	
Total Transfers Out		8,613,640	8,729,771	10,041,768	760,000	500,000	(260,000)	-34%
Total Expenditures		124,283,835	129,825,998	139,390,651	120,296,689	120,601,662	304,973	0%
Net Revenues over/(under) Expenditures		560,832	1,650,469	1,152,070	-	-	(0)	



Police Department Sections

- Patrol
- Criminal Investigative
- Training
- Animal Care and Control
- Administration



The Chief of Police is responsible for the Police Department.

Department Description

The Cedar Rapids Police Department is the primary full service law enforcement agency within the corporate limits of the City of Cedar Rapids.

- Office of the Chief of Police or Police **Administration** provides planning, research and development, accreditation, public information, fiscal management, and professional standards.
- **Patrol** consists of all police personnel specifically assigned to perform uniformed services of handling calls for service, responding to emergencies, and providing for the safety and needs of the citizens through community policing.
- **Criminal Investigative** consists of detectives and investigators assigned to the investigation of crimes occurring within the City.
- **Training** manages the recruitment of new police officers and the operation of the Cedar Rapids Police Academy. Training manages and conducts the in-service training program required to maintain the police officers' state certifications.
- Cedar Rapids **Animal Care and Control** provides animal control services and sheltering for the City of Cedar Rapids and provides sheltering for the City of Marion.

Statistics – Did you know?

- Patrol units cover 73.1 miles with over 1K miles of paved streets and were dispatched to over 142K calls for service during calendar year 2015. As of August 31, 2016 calls for service are down 2%.
- The Police Department's clearance rate for Part I violent crimes in 2015 was 49.9%. The clearance rate for Part I property crimes was 31.4% in 2015. Violent crimes are murder and non-negligent manslaughter, rape, robbery, and aggravated assault. Property crimes are burglary, larceny-theft, motor vehicle theft, and arson. The average clearance rate for benchmark cities, that we are a member of, is 27% (all Part I crimes).
- Animal Care and Control's live release rate in 2015 was 85% of dogs and 50% of cats. This figure includes adoptions, returns-to-owners, and rescue options. Animal Control reunited 67% of dogs and 7% of cats with their owners in 2015, compared to the nation norm of only 15% dogs and 2% cats.
- Animal Control and Care's Low-Cost Rabies and Microchip Clinics are held quarterly and resulted in the administration of 249 rabies vaccinations and 84 microchips over the last 12 months.

**Recent Accomplishments**

- The Police Community Action Team, which includes four officers, and one sergeant, was implemented in January 2016. This team has been very active in the community. From January 9 through September 17, 2016, the Team has conducted 428 foot patrols, seized 9 guns, and served 224 arrest warrants.
- From January through August 2016, the Safe Streets Taskforce secured 10 indictments on federal gun crimes. The Patrol Division has removed 62 illegally possessed guns from the street.
- Phase II of the police firing range was completed in FY 2016.
- In FY 2016, Safe CR assisted 199 landlords with 1,661 prospective tenant background checks. The number of background checks increased by 10% in FY 2016 from FY 2015.

Future Challenges & Opportunities

- Creating a more diverse work force through various efforts.
- Identifying and planning for needed expansion or modifications to the Police Department facility due to growth.
- Conducting a resource allocation study in order to identify any areas where improvements in efficiency are needed.
- Continuing efforts to reduce gun-related violence in neighborhoods in high risk areas.
- Implementing body-worn cameras and the support that is required, such as storage, retention requirements, and satisfying public information requests.
- Animal Control and Care – continuing to meet the growing needs of the public by ensuring public safety from stray and aggressive animals, while improving public outreach pertaining to responsible pet ownership.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Obtain CALEA accreditation.				
Department Objective	To develop a comprehensive, uniform set of written directives in order to make informed management decisions, to improve our department's relationship with the community, and to reduce department liability.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Compliance of required standards	100%	50%	97%	100%	100%

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Reduce the number of gun related crimes of violence incidents that occur in Cedar Rapids.				
Department Objective	To carry out a comprehensive strategy through zero tolerance efforts, community outreach programs, and crime stoppers, which will deter offenders from committing violent gun crimes.				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Reduce the number of shootings	60 or fewer incidents	100 Calendar Year 2015	72 Calendar Year to Date	70 Calendar Year 2017	60 Calendar Year 2018



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	15,828,766	9,266,519	4,894,752	(4,371,768)	-47%
Expenditures					
Personal Services	26,759,911	27,551,963	28,473,206	921,243	
Discretionary	9,441,240	2,923,879	1,132,456	(1,791,423)	
Fleet & Facilities	1,898,350	1,989,201	2,065,650	76,449	
Non-Discretionary	5,490,396	3,427,137	3,392,666	(34,471)	
Capital Outlay	183,412	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	43,773,310	35,892,180	35,063,978	(828,202)	-2%
Net	(27,944,543)	(26,625,661)	(30,169,226)	(3,543,566)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
254.00	0.00	254.00

Highlight of Budget Changes

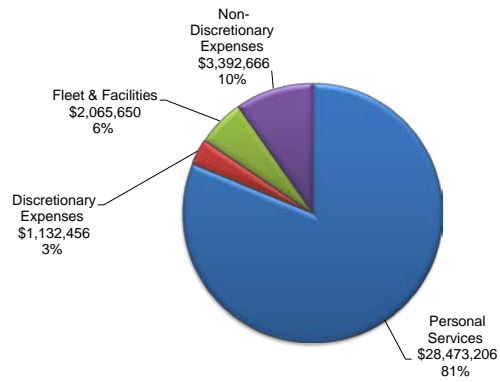
Revenues & Expenditures

- Grant revenue increased \$119K based on approved funding for a position from the High Intensity Drug Trafficking Areas program.
- External charges for revenue increased \$52K in association with approved School Resource Officer agreements; based on approved agreements, \$514K is included in the budget for funding from school districts for the 7 School Resource Officers.
- Traffic enforcement camera revenue and associated expenses were removed from the budget. This includes \$4.7M of revenue and \$1.7M of expenses.
- Decrease of \$50K in revenue from Transit Department for a change in services at the Ground Transportation Center.
- The expenditure budget has been reduced \$59K due to savings from the department changing substation locations.
- \$23K is included in the budget as a funding increase for evidence storage space rental and associated utilities as the Department has entered into an agreement with the Eastern Iowa Airport to lease a space that will be used for evidence storage.
- \$27K is included in the budget as a funding increase for overtime to account for wage adjustments.

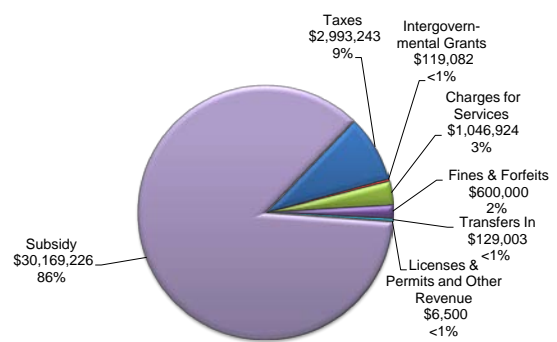
POLICE

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Other Licenses	411013	25	40	10	-	-	-	
Other Permits	411014	4,205	5,497	-	4,000	4,000	-	
Total Licenses & Permits		4,230	5,537	10	4,000	4,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	362,195	313,620	158,986	-	119,082	119,082	
State Operating	422001	-	101	380	-	-	-	
Local Govt Grants	423000	-	-	4,004	-	-	-	
Total Intergovernmental Grants		362,195	313,721	163,370	-	119,082	119,082	100%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	304	-	-	-	-	
Printing & Duplicating of Form	431006	28,930	29,846	24,855	25,000	25,000	-	
Admin Charges - Commissions	431011	-	-	50	-	-	-	
Admin Charges - External	431012	213,179	343,757	471,494	462,000	514,000	52,000	
Special Police Services	431101	161,238	169,876	138,328	157,924	157,924	-	
Burglar Alarm Line Charges	431104	146,400	115,750	124,600	115,000	115,000	-	
Towing Fees	431106	121,020	97,560	108,360	95,000	95,000	-	
Animal Control & Shelter Fees	431401	142,330	140,767	137,172	140,000	140,000	-	
Sale of Recycleable	432002	2,461	208	2,613	-	-	-	
Total Charges for Services		815,557	898,068	1,007,471	994,924	1,046,924	52,000	5%
Fines & Forfeits								
Court Fines	441000	-	338	476	-	-	-	
Other Fines & Forfeits	441002	7,293,545	9,421,149	11,794,954	5,310,723	600,000	(4,710,723)	
Total Fines & Forfeits		7,293,545	9,421,487	11,795,430	5,310,723	600,000	(4,710,723)	-89%
Transfers In								
Operating Transfer In - Inter	483001	3,020,001	2,815,269	2,864,359	2,954,372	3,122,246	167,874	
Total Transfers In		3,020,001	2,815,269	2,864,359	2,954,372	3,122,246	167,874	6%
Other Revenue								
Contributions & Donations	471002	1,300	0	50	-	-	-	
Sale of Inventory	471003	-	-	429	-	-	-	
Damage Recoveries	471004	4,581	8,478	(2,666)	-	-	-	
Other Miscellaneous Revenue	471005	1,134	4,635	293	2,500	2,500	-	
Cash Over (Under)	471007	(84)	90	20	-	-	-	
Special Assessment Charges	471008	8,740	18,244	-	-	-	-	
Settlement Reimbursement	481002	6,829	-	-	-	-	-	
Sale of Fixed Assets	482001	-	554	-	-	-	-	
Total Other Revenue		22,500	32,002	(1,873)	2,500	2,500	-	0%
Total Revenues		11,518,028	13,486,084	15,828,766	9,266,519	4,894,752	(4,371,768)	-47%
Expenditures								
Personal Services								
Regular Employees	511100	15,901,147	16,579,299	17,142,852	17,996,404	18,527,450	531,046	
Overtime	511300	520,044	586,080	630,325	512,213	538,762	26,549	
Other Special Pays	511400	354,881	374,790	389,428	358,180	303,270	(54,910)	
Leave Accrual	511500	136,155	75,300	181,463	-	-	-	
Group Insurance	512100	3,114,004	3,461,974	3,486,704	3,857,957	4,123,342	265,385	
Social Security Contributions	512200	327,525	345,100	362,179	434,687	407,205	(27,482)	
Retirement Contribution	512300	4,486,936	4,706,836	4,441,640	4,273,450	4,409,363	135,913	
Workers' Compensation	512500	53,256	55,740	53,094	87,615	95,542	7,927	
Other Employee Benefits	512600	67,968	65,577	72,226	31,457	68,271	36,814	
Total Personal Services		24,961,916	26,250,696	26,759,911	27,551,963	28,473,206	921,243	3%
Discretionary Expenses								
Advertising & Marketing	521100	2,270	1,674	3,661	3,700	2,700	(1,000)	
Health Services	521106	261,265	324,759	590,008	200,400	199,400	(1,000)	
Legal Services	521107	5,638	5,638	5,638	5,638	5,638	-	

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Other Professional Services	521108	2,034,188	2,186,196	2,389,587	1,755,373	41,850	(1,713,523)	
External Banking/Financial Fee	521109	2,440	2,503	10,271	-	2,500	2,500	
Security Services	521110	706	870	771	916	1,239	323	
Collection Agency Services	521112	77,224	64,864	44,593	-	-	-	
Computer Hardware	522100	8,647	19,231	37,269	43,500	31,500	(12,000)	
Computer Software Maintenance	522101	56,449	34,082	52,922	95,200	80,200	(15,000)	
IT Services - External	522102	10,327	10,056	12,620	12,000	4,000	(8,000)	
Radio Maintenance	522103	-	-	-	3,500	-	(3,500)	
Building & Grounds Services	522104	15,077	3,211	12,212	19,000	15,000	(4,000)	
Equip/Furniture/Fixtures Serv	522105	9,962	131,732	6,104	9,400	8,700	(700)	
Vehicles & Rolling Equip Serv	522106	7,794	12,363	9,043	8,000	8,000	-	
Landfill Fees	523102	1,209	155	148	-	-	-	
Recycling Fees	523104	137	-	-	1,860	-	(1,860)	
Phone Services	523107	126,627	129,394	126,183	84,756	84,356	(400)	
Rental of Equip & Vehicles	524101	-	128	10,086	100	100	-	
Feeding/Boarding Prisoners	525101	9,100	6,600	8,000	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	26,643	32,755	42,363	20,525	27,230	6,705	
Ammunition, Targets, & Firearm	531100	93,897	72,188	86,730	98,784	100,284	1,500	
Animal Supplies	531101	47,307	48,298	46,889	49,500	50,900	1,400	
Awards & Recognition	531102	4,115	5,742	8,091	7,100	7,100	-	
Books & Subscriptions	531103	2,496	1,383	1,622	8,596	6,191	(2,405)	
Cleaning & Janitorial Supplies	531105	12,629	14,199	13,179	18,071	16,000	(2,071)	
Computer Supplies	531106	1,747	4,031	7,063	5,200	5,300	100	
Equipment/Furniture/Fixtures	531109	70,297	42,434	46,145	88,042	91,742	3,700	
Photography Supplies	531110	5,320	3,008	1,023	2,200	2,200	-	
Lab Supplies	531111	10,427	16,602	18,372	16,500	17,000	500	
Landscaping Materials	531112	305	-	-	-	-	-	
Cost of Goods Sold	531113	-	1,576	-	-	-	-	
Miscellaneous Supplies	531114	5,303	211	971	3,415	2,800	(615)	
Office Supplies	531116	24,037	19,657	22,273	33,850	21,950	(11,900)	
Paint Supplies	531117	-	-	263	1,500	-	(1,500)	
Program Supplies	531118	6,133	4,130	2,776	12,500	10,750	(1,750)	
Shop Supplies	531119	3,683	1,478	3,312	7,600	5,950	(1,650)	
Sign & Signal Supplies	531120	352	-	66	-	-	-	
Uniforms	531123	106,736	84,450	101,335	133,702	99,602	(34,100)	
Personal Protective Gear	531124	85,661	40,379	64,153	29,600	30,100	500	
LP Gas	532103	881	2,627	1,225	1,000	1,000	-	
Oil	532104	-	-	4	-	-	-	
Building & Grounds Supplies	533100	198	67	320	5,000	2,000	(3,000)	
Equip/Furniture/Fixtures Parts	533101	7,883	12,004	9,395	3,400	3,300	(100)	
Vehicle & Rolling Equip Parts	533102	5,744	647	343	2,200	1,700	(500)	
Conferences, Training, Travel	542102	146,956	210,277	133,867	103,388	115,509	12,121	
Dues & Memberships	542103	3,815	4,645	3,905	4,105	3,805	(300)	
Entertainment Expense	542104	-	111	2,722	1,500	500	(1,000)	
Licensing Fees	542106	1,351	1,515	1,561	530	1,300	770	
Miscellaneous Costs	542107	53,466	1,362	480	268	500	232	
Postage & Freight	542108	7,659	6,363	4,925	5,460	5,460	-	
Recording/Filing Fees/Permits	542110	100	25	75	-	100	100	
Mileage Reimbursement	542111	80	-	-	1,000	1,000	-	
Bad Debt Expense	542114	27,995	2,011,810	5,496,678	-	-	-	
Total Discretionary Expenses		3,392,279	5,577,429	9,441,240	2,923,879	1,132,456	(1,791,423)	-61%
Fleet & Facilities								
City Facility Maint Services	522107	422,330	478,364	499,170	495,249	526,999	31,750	
City Fleet Services	522108	596,022	609,168	618,592	544,281	553,458	9,177	
Rental of Land & Buildings	524100	25,196	18,757	16,647	24,147	28,563	4,417	
City Fleet Rental Charges	524102	511,806	629,147	763,942	925,524	956,630	31,106	
Total Fleet & Facilities		1,555,355	1,735,435	1,898,350	1,989,201	2,065,650	76,449	4%
Non-Discretionary Expenses								
City Accounting Services	521113	473,200	452,625	452,625	-	-	-	
City Inter Department Charges	521114	3,439,995	3,446,854	3,565,794	2,427,559	2,360,255	(67,303)	
City Information Tech Services	522109	735,512	509,059	562,594	-	-	-	
Electricity	523100	149,925	155,226	168,836	171,000	174,000	3,000	
Natural Gas	523103	69,918	55,305	42,010	65,000	66,000	1,000	
Liability Insurance	525104	193,150	207,909	236,274	145,711	214,378	68,667	
Property Insurance	525107	128,855	139,542	145,155	120,718	173,603	52,885	
Vehicle Insurance	525108	84,881	100,656	83,632	98,836	111,698	12,862	
Diesel Fuel	532100	984	2,522	524	2,168	1,686	(482)	
Gasoline Fuel	532101	472,428	349,546	232,952	396,145	291,046	(105,100)	
Total Non-Discretionary Expenses		5,748,850	5,419,245	5,490,396	3,427,137	3,392,666	(34,471)	-1%
Capital Outlay								
Vehicles, Equipment, Software	554000	55,418	19,658	74,984	-	-	-	
Controlled assets	556000	26,980	29,733	108,428	-	-	-	
Total Capital Outlay		82,398	49,391	183,412	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	520,000	-	-	-	-	-	
Total Transfers Out		520,000	-	-	-	-	-	0%
Total Expenditures		36,260,797	39,032,195	43,773,310	35,892,180	35,063,978	(828,202)	-2%
Net Revenues over/(under) Expenditures		(24,742,769)	(25,546,111)	(27,944,543)	(26,625,661)	(30,169,226)	(3,543,566)	



Fire Department Sections

- Emergency Response
- Employee Training and Preparedness
- Fire Marshal's Office
- Administration



The Fire Chief is responsible for the Fire Department.

Department Description

The Fire Department provides fire suppression, emergency medical services, and fire prevention to citizens, businesses, and visitors to the City of Cedar Rapids.

- The **Emergency Response** section includes fire suppression, emergency medical services, hazardous materials mitigation, and special operations response.
- The **Employee Training and Preparedness** section ensures that all Fire Department employees have adequate training and certifications to provide efficient and effective delivery of fire department programs and emergency services, including emergency medical services, fire suppression, hazardous materials response and mitigation, and technical rescue response.
- The **Fire Marshal's Office** includes fire inspections, fire investigations, and public education. Fire inspection staff provide fire code compliance inspections, acceptance inspections, and pre-fire plans. Fire inspections ensure that all occupants have a safe means of ingress and egress to buildings, apartments, and major events. Public education provides fire and life safety programs to area schools and businesses, as well as a smoke alarm installation program.
- The **Administration** section is responsible for planning, organizing, and directing all operations of the Fire Department, including personnel administration, customer feedback, performance measures, budget, organization management, procurement, and asset management.

Statistics – Did you know?

- The total fire loss for calendar year 2015 was less than \$5M. However, the total value of properties that had a fire incident was almost \$93M. The Fire Department preserved over \$88M of property and content value by efficient and effective fire response.
- The Fire Department, which services 73.1 square miles, responded to over 11K incidents in calendar year 2015, conducted fire inspections at over 6K businesses and industries, investigated 72 fires, and presented fire prevention and life safety information to the community through more than twenty community education programs.

**Recent Accomplishments**

- Late in FY 2016, the Department transitioned to a new web-based software training platform to enhance and supplement lecture and instructive learning phases of department training and education. This platform allows us to leave apparatus in service and available for emergency incident response more frequently, providing more efficient emergency response.
- Through the efforts of our Public Education Division, in 2015 the Department was chosen among select communities to have a dedicated team of professionals assist older adults live safely in their homes as long as possible. This includes the team engaging fire and fall prevention presentations as well as personalized home visits for older adults at no cost to the participant.

Future Challenges & Opportunities

- Complete Standards of Response coverage, which are adopted, written policies and procedures that determine distribution, concentration, and reliability of fixed and mobile response forces for fire, emergency management service, hazardous materials, and other forces of technical response.
- Continue pursuit of accreditation through the Center for Public Safety Excellence.
- Complete the purchase and installation of new fire station alerting system to replace the current system which is more than 20 years old.
- Complete purchase of new records management system software to be able to continue to comply with National Fire Incident Reporting System reporting requirements while also complying with new National Emergency Management Services Information System reporting requirements.

Goals, Objectives, Measures**City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.**

Department Goal	Reduce response time to reduce property loss and risk to civilians.				
Department Objective	Arrive at scene within five minutes from dispatch at 90% of emergency calls, which meets National Fire Protection Association Standards.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Percentage of total emergency response calls from dispatch to arrival on scene with a response time of five minutes or less	90%	56.91%	56.31%	60%	60%

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Increase effectiveness of suppression and mitigation of fires.				
Department Objective	Contain fires to the room or object of origin for at least 40% of all residential and commercial fires to meet National Fire Protection Association Standards.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Percentage of fires contained to the room or object of origin	40%	62.83%	39.23%	60%	60%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	2,421,837	2,537,863	2,554,039	16,177	1%
Expenditures					
Personal Services	15,941,841	16,247,853	16,998,177	750,324	
Discretionary	648,645	440,138	462,138	22,000	
Fleet & Facilities	607,535	761,128	790,531	29,403	
Non-Discretionary	2,391,510	1,154,437	1,102,898	(51,540)	
Capital Outlay	183,724	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	19,773,254	18,603,556	19,353,743	750,187	4%
Net	(17,351,417)	(16,065,693)	(16,799,704)	(734,011)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
148.54	0.00	148.54

Highlight of Budget Changes

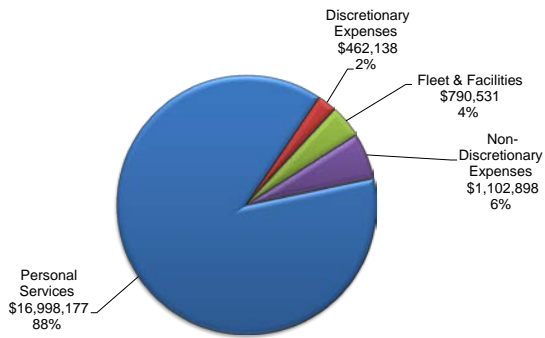
Expenditures

- \$20K is included in the budget as a funding increase for overtime to account for wage adjustments.
- \$22K is included in the budget as a funding increase for state reporting requirements associated with emergency medical services.

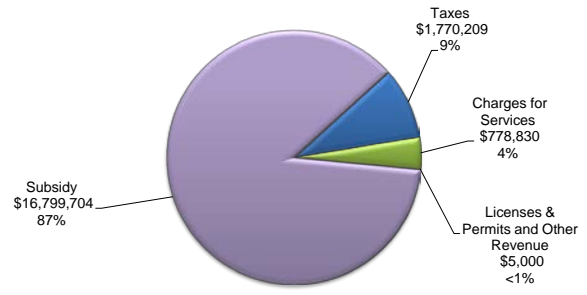
FIRE

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Other Licenses	411013	5,894	-	30	-	-	-	-
Total Licenses & Permits		5,894	-	30	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	-	-	94	-	-	-	-
Sale of Maps / Publications	431005	-	138	70	330	330	-	-
Printing & Duplicating of Form	431006	405	510	565	500	500	-	-
Admin Charges - City Mgr Depts	431007	-	16,870	2,549	-	-	-	-
Admin Charges - External	431012	-	(1,000)	-	-	-	-	-
Special Fire Services	431102	392,670	339,884	450,891	320,000	320,000	-	-
Protective Inspection Fees	431103	479,685	440,448	467,937	458,000	458,000	-	-
Total Charges for Services		872,761	796,850	922,105	778,830	778,830	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,195,998	1,734,671	1,494,961	1,754,033	1,770,209	16,177	-
Total Transfers In		1,195,998	1,734,671	1,494,961	1,754,033	1,770,209	16,177	1%
Other Revenue								
Contributions & Donations	471002	-	21	-	-	-	-	-
Sale of Inventory	471003	1,737	2,122	1,414	1,500	1,500	-	-
Other Miscellaneous Revenue	471005	3,717	4,002	3,326	3,500	3,500	-	-
Sale of Fixed Assets	482001	2,876	3,250	-	-	-	-	-
Total Other Revenue		8,330	9,395	4,740	5,000	5,000	-	0%
Total Revenues		2,082,981	2,540,916	2,421,837	2,537,863	2,554,039	16,177	1%
Expenditures								
Personal Services								
Regular Employees	511100	9,159,301	9,350,005	9,604,049	9,900,459	10,234,877	334,418	-
Temporary/Seasonal Employees	511200	7,935	10,108	555	16,848	16,848	-	-
Overtime	511300	390,975	492,023	507,675	467,984	487,853	19,869	-
Other Special Pays	511400	534,869	600,332	566,298	551,168	561,731	10,563	-
Leave Accrual	511500	15,649	16,926	(8,780)	-	-	-	-
Group Insurance	512100	2,125,715	2,336,514	2,320,419	2,579,069	2,896,092	317,023	-
Social Security Contributions	512200	141,039	142,222	147,810	168,191	173,389	5,198	-
Retirement Contribution	512300	2,857,138	2,950,223	2,769,383	2,531,270	2,593,870	62,600	-
Workers' Compensation	512500	1,243	1,158	807	1,063	732	(331)	-
Other Employee Benefits	512600	37,088	33,535	33,625	31,801	32,785	984	-
Total Personal Services		15,270,953	15,933,046	15,941,841	16,247,853	16,998,177	750,324	5%
Discretionary Expenses								
Advertising & Marketing	521100	1,670	380	292	505	505	-	-
Consulting Services	521103	2,597	-	-	-	-	-	-
Consulting & Technical Service	521104	-	-	-	250	250	-	-
Health Services	521106	85,330	153,462	229,478	55,000	55,000	-	-
Other Professional Services	521108	40,968	29,269	38,079	45,000	45,000	-	-
Security Services	521110	456	696	666	-	-	-	-
Computer Hardware	522100	-	991	4,524	150	150	-	-
Computer Software Maintenance	522101	-	3,895	1,299	500	22,500	22,000	-
IT Services - External	522102	9,175	13,902	19,368	-	20,000	20,000	-
Radio Maintenance	522103	-	1,557	495	-	-	-	-
Building & Grounds Services	522104	11,147	12,110	13,761	10,000	10,000	-	-
Equip/Furniture/Fixtures Serv	522105	16,570	26,318	20,477	16,750	19,750	3,000	-
Vehicles & Rolling Equip Serv	522106	421	2,940	2,268	-	-	-	-
Landfill Fees	523102	118	30	153	-	-	-	-
Phone Services	523107	18,699	20,577	9,820	20,960	10,960	(10,000)	-
Water	523108	66	-	-	-	-	-	-
Rental of Equip & Vehicles	524101	150	-	25	1,000	1,000	-	-
Printing, Binding, & Duplicate	525102	9,015	9,531	10,443	7,530	9,030	1,500	-
Ammunition, Targets, & Firearm	531100	-	-	-	1,000	1,000	-	-
Animal Supplies	531101	479	918	1,355	600	600	-	-

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Awards & Recognition	531102	942	1,258	742	800	800	-	
Books & Subscriptions	531103	5,502	7,734	4,237	4,529	4,529	-	
Chemical Supplies	531104	15	116	197	-	-	-	
Cleaning & Janitorial Supplies	531105	1,499	936	644	1,000	1,000	-	
Computer Supplies	531106	2,710	1,817	5,059	14,909	7,909	(7,000)	
Equipment/Furniture/Fixtures	531109	62,742	48,045	47,277	36,739	40,739	4,000	
Photography Supplies	531110	-	-	111	291	291	-	
Landscaping Materials	531112	-	-	704	-	-	-	
Cost of Goods Sold	531113	1,876	1,153	384	-	-	-	
Miscellaneous Supplies	531114	270	376	6	2,500	500	(2,000)	
Office Supplies	531116	14,134	15,124	8,228	9,981	9,981	-	
Paint Supplies	531117	65	91	92	-	-	-	
Program Supplies	531118	20,965	21,687	12,159	22,000	22,000	-	
Shop Supplies	531119	4,253	1,796	11,557	1,500	1,500	-	
Sign & Signal Supplies	531120	183	-	579	-	-	-	
Uniforms	531123	27,026	25,002	34,430	35,000	35,000	-	
Personal Protective Gear	531124	21,245	29,303	35,397	38,000	38,000	-	
Kerosene	532102	-	24	-	-	-	-	
LP Gas	532103	106	44	240	-	-	-	
Oil	532104	-	109	16	-	-	-	
Other Lubricants	532106	15	-	-	-	-	-	
Building & Grounds Supplies	533100	743	1,213	1,213	9,480	1,480	(8,000)	
Equip/Furniture/Fixtures Parts	533101	7,433	7,177	5,569	10,000	7,500	(2,500)	
Vehicle & Rolling Equip Parts	533102	5	-	321	-	-	-	
Grants & Contributions	541106	-	-	2,753	-	-	-	
Conferences, Training, Travel	542102	79,533	92,781	79,037	85,000	85,000	-	
Dues & Memberships	542103	3,676	11,347	4,132	2,910	3,910	1,000	
Entertainment Expense	542104	1,115	-	-	-	-	-	
Licensing Fees	542106	60	88	970	-	-	-	
Miscellaneous Costs	542107	25	-	-	413	413	-	
Postage & Freight	542108	2,625	3,321	3,108	2,000	3,000	1,000	
Recording/Filing Fees/Permits	542110	490	464	200	-	-	-	
Mileage Reimbursement	542111	2,382	1,880	1,902	3,841	2,841	(1,000)	
Bad Debt Expense	542114	-	250,917	34,878	-	-	-	
Total Discretionary Expenses		458,498	800,378	648,645	440,138	462,138	22,000	5%
Fleet & Facilities								
City Facility Maint Services	522107	101,603	108,056	109,176	154,826	180,826	26,000	
City Fleet Services	522108	429,266	427,219	402,197	494,175	495,534	1,359	
Rental of Land & Buildings	524100	1,300	-	-	-	-	-	
City Fleet Rental Charges	524102	73,898	85,377	96,162	112,127	114,171	2,044	
Total Fleet & Facilities		606,067	620,653	607,535	761,128	790,531	29,403	4%
Non-Discretionary Expenses								
City Accounting Services	521113	202,600	199,155	199,155	-	-	-	
City Inter Department Charges	521114	1,448,479	1,463,917	1,522,194	809,186	786,752	(22,434)	
City Information Tech Services	522109	292,179	327,017	329,744	-	-	-	
Electricity	523100	89,639	87,101	89,609	95,000	92,000	(3,000)	
Natural Gas	523103	21,494	17,079	12,497	24,200	19,000	(5,200)	
Liability Insurance	525104	112,907	113,170	127,065	82,821	65,842	(16,979)	
Property Insurance	525107	30,484	14,562	18,786	17,831	28,283	10,452	
Vehicle Insurance	525108	28,626	34,608	36,161	37,257	43,274	6,017	
Diesel Fuel	532100	93,612	75,640	45,839	69,387	53,968	(15,419)	
Gasoline Fuel	532101	24,859	18,515	10,459	18,755	13,779	(4,976)	
Total Non-Discretionary Expenses		2,344,878	2,350,764	2,391,510	1,154,437	1,102,898	(51,540)	-4%
Capital Outlay								
Vehicles, Equipment, Software	554000	58,404	89,687	70,080	-	-	-	
Controlled assets	556000	141,449	109,354	113,644	-	-	-	
Total Capital Outlay		199,853	199,041	183,724	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	3,456	-	-	-	-	
Total Transfers Out		-	3,456	-	-	-	-	0%
Total Expenditures		18,880,250	19,907,338	19,773,254	18,603,556	19,353,743	750,187	4%
Net Revenues over/(under) Expenditures		(16,797,269)	(17,366,422)	(17,351,417)	(16,065,693)	(16,799,704)	(734,011)	



Building Services Department Sections

- Housing Inspections
- Building and Trades
- Zoning Enforcement
- Nuisance
- Administration



The Building Services Director is responsible for the Building Services Department.

Department Description

The Building Services Department assists builders and the general public with construction codes and other regulations.

- The **Housing Inspections** section is responsible for inspections of all residential rental properties within Cedar Rapids' limits, as well as rental property complaints.
- The **Building and Trades** section provides code inspection for all construction work permitted in Cedar Rapids, including building, plumbing, electrical, and mechanical permits.
- The **Zoning Enforcement** section enforces requirements set forth in the text of chapter 32 of the municipal code. The Zoning ordinance is adopted with the purpose of improving health, safety, and general welfare of the neighborhoods in our community.
- The **Nuisance** section investigates nuisance complaints and works with property owners and other responsible parties to abate the nuisance in a timely manner. The nuisance ordinance, as set forth in the text of chapters 22, 25, and 29 of the municipal code, governs the abatement of nuisance in our community.
- The **Administration** section is responsible for personnel administration, customer service, training and certification, budget, purchasing, and asset management.

Statistics – Did you know?

- Building Services reviewed 241 new single-family dwelling plans in FY 2016.
- Building Services performed 25K inspections in FY 2016.
- The reported value for all construction reported in FY 2016 was \$246M.
- Building Services performs 4K dwelling unit inspections annually in enforcement of the City housing code.

Recent Accomplishments

- In order to maintain International Code Council inspector certifications, staff attended various training conferences during FY 2016. Staff earned a total of 471 continuing education units. All Department staff had the opportunity to attend training. We have recorded 93 separate staff attendances at these various training sessions. Staff continues to take part in continuous education opportunities in order to service our community.
- Staff prepared a complete survey submission for the FY 2016 City of Cedar Rapids Insurance Services Office audit. Staff is currently working with the Insurance Services Office to determine final Building Code Effectiveness Grading Scale for the City.



- In FY 2016, staff managed the demolition of 5 structures through our nuisance enforcement activities as well as provided support for 10 property acquisitions for the flood control system.
- Continue to provide landlord business training annually. Staff provides 3 sessions annually with attendance upwards of 75 landlords each session.

Future Challenges & Opportunities

- Enhance customer service by providing training programs for our citizens and the development and construction community. These sessions were started during the 2015 code update implementation.
- Explore the use of property acquisition through Iowa State Statute 657.A to remove abandoned structures in our community.
- Continue to adequately prepare our staff through training to meet both Insurance Services Office and International Code Council increased requirements.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Perform a plan review in the benchmark timeframe.				
Department Objective	Provide plan review to meet industry standards.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Plans examination of single family dwelling construction documents should occur within an average of 3 days of plan submission	95%	96%	96%	95%	95%

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Perform an inspection in the benchmark timeframe.				
Department Objective	Perform inspections to meet industry standards.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Inspections requested from customers should occur in 48 hours of inspection request	95%	94%	97%	95%	95%

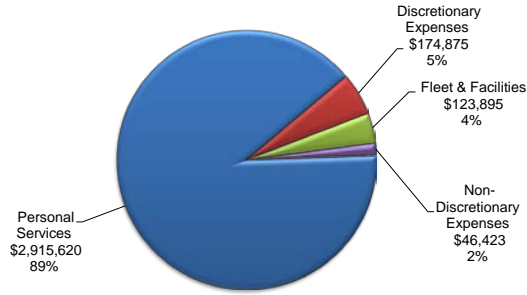
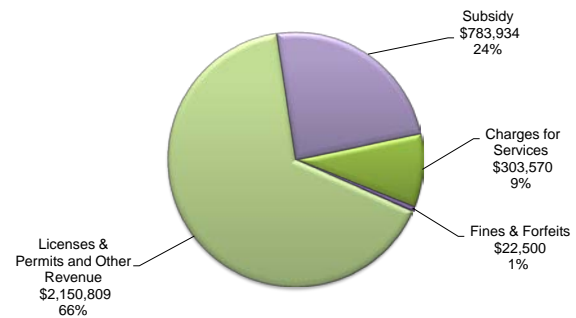


	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	2,546,148	2,476,879	2,476,879	-	0%
Expenditures					
Personal Services	2,591,357	2,816,639	2,915,620	98,981	
Discretionary	170,365	174,875	174,875	-	
Fleet & Facilities	132,594	121,639	123,895	2,256	
Non-Discretionary	655,765	52,177	46,423	(5,754)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	75,000	-	-	-	
	3,625,082	3,165,330	3,260,813	95,483	3%
Net	(1,078,934)	(688,451)	(783,934)	(95,483)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
30.00	0.00	30.00

Highlight of Budget Changes

No changes.

BUILDING SERVICES
FY 2018 FINANCIAL DETAIL
ALLOCATION OF EXPENSES

FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Plumbing Licenses	411005	55	-	-	-	-	-	-
Mechanical Licenses	411006	545	-	-	-	-	-	-
Building Permits	411007	1,563,749	1,509,114	1,602,144	1,552,809	1,552,809	-	-
Plumbing Permits	411008	171,648	159,536	138,780	164,000	164,000	-	-
Electrical Permits	411009	262,779	240,023	233,789	252,000	252,000	-	-
Sign Permits	411010	17,468	20,053	15,817	19,000	19,000	-	-
Right of Way Permits	411011	2,067	1,825	1,310	2,000	2,000	-	-
Mechanical Permits	411012	130,120	138,085	130,164	134,000	134,000	-	-
Other Licenses	411013	3,671	2,463	1,950	3,000	3,000	-	-
Other Permits	411014	17,765	22,555	15,505	22,500	22,500	-	-
Total Licenses & Permits		2,169,868	2,093,654	2,139,460	2,149,309	2,149,309	-	0%
Charges for Services								
Recording Fees	431002	72	65	100	70	70	-	-
Zoning & Subdivision Fees	431004	18,261	15,455	18,472	16,500	16,500	-	-
Sale of Maps / Publications	431005	-	-	100	-	-	-	-
Printing & Duplicating of Form	431006	1	-	-	-	-	-	-
Admin Charges - External	431012	-	8,600	8,250	-	-	-	-
Special Police Services	431101	30	-	-	-	-	-	-
Protective Inspection Fees	431103	238,174	308,854	331,663	285,000	285,000	-	-
Registration Fees	431303	325	3,863	4,750	1,500	1,500	-	-
Special Inspection Fees	431601	475	425	250	500	500	-	-
Total Charges for Services		257,338	337,262	363,585	303,570	303,570	-	0%
Fines & Forfeits								
Court Fines	441000	23,732	25,311	37,440	22,500	22,500	-	-
Total Fines & Forfeits		23,732	25,311	37,440	22,500	22,500	-	0%
Transfers In								
Operating Transfer In - Inter	483001	12,184	-	-	-	-	-	-
Total Transfers In		12,184	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(6)	21	35	-	-	-	-
Damage Recoveries	471004	442	58	533	-	-	-	-
Other Miscellaneous Revenue	471005	2,880	5,060	5,095	1,500	1,500	-	-
Cash Over (Under)	471007	40	1	-	-	-	-	-
Total Other Revenue		3,356	5,139	5,664	1,500	1,500	-	0%
Total Revenues		2,466,478	2,461,366	2,546,148	2,476,879	2,476,879	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	1,748,656	1,741,536	1,770,408	1,882,464	1,952,738	70,274	
Overtime	511300	4,687	(2,348)	(2,296)	4,023	-	-	
Other Special Pays	511400	16,326	25,904	19,711	20,836	16,250	(4,586)	
Leave Accrual	511500	16,515	(6,580)	2,035	-	-	-	
Group Insurance	512100	433,556	469,418	460,775	522,310	543,694	21,384	
Social Security Contributions	512200	134,002	133,742	131,807	145,853	150,935	5,082	
Retirement Contribution	512300	160,858	160,401	159,083	170,326	176,187	5,861	
Unemployment Compensation	512400	12,184	-	-	-	-	-	
Workers' Compensation	512500	53,046	52,679	47,639	68,715	69,326	611	
Other Employee Benefits	512600	3,128	2,235	2,196	2,112	2,467	355	
Total Personal Services		2,582,960	2,576,987	2,591,357	2,816,639	2,915,620	98,981	4%
Discretionary Expenses								
Advertising & Marketing	521100	532	203	466	1,500	1,000	(500)	
Consulting & Technical Service	521104	-	-	-	1,450	400	(1,050)	
External Contracted Labor	521105	10,777	-	-	-	-	-	
Health Services	521106	372	516	480	800	800	-	
Legal Services	521107	35	-	-	250	250	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted	FY 2018	From FY 2017	From
					Budget	Budget	Incr / (Decr)	From
								FY 2017
Other Professional Services	521108	10,373	7,268	8,173	4,850	9,825	4,975	
External Banking/Financial Fee	521109	62,492	27,183	32,045	55,000	55,000	-	
Computer Hardware	522100	-	-	-	1,000	1,000	-	
Computer Software Maintenance	522101	-	-	-	2,000	1,000	(1,000)	
IT Services - External	522102	5,339	11,817	11,298	17,300	17,300	-	
Building & Grounds Services	522104	-	-	-	1,200	1,200	-	
Equip/Furniture/Fixtures Serv	522105	50	-	-	400	400	-	
Vehicles & Rolling Equip Serv	522106	132	180	184	-	-	-	
Phone Services	523107	10,196	8,250	7,605	15,000	12,000	(3,000)	
Rental of Equip & Vehicles	524101	-	77	-	-	-	-	
Printing, Binding, & Duplicate	525102	7,553	8,089	6,483	9,750	9,750	-	
Other Purchased Services	525106	-	-	-	250	250	-	
Animal Supplies	531101	-	-	107	-	-	-	
Awards & Recognition	531102	-	-	15	500	300	(200)	
Books & Subscriptions	531103	2,802	4,876	4,580	6,000	6,000	-	
Chemical Supplies	531104	-	-	43	-	-	-	
Computer Supplies	531106	101	103	698	1,300	1,300	-	
Equipment/Furniture/Fixtures	531109	5,803	2,626	1,471	5,000	5,000	-	
Miscellaneous Supplies	531114	-	111	157	-	-	-	
Office Supplies	531116	6,684	4,448	4,008	7,500	7,500	-	
Shop Supplies	531119	36	-	378	-	-	-	
Uniforms	531123	606	434	509	600	600	-	
Personal Protective Gear	531124	84	97	781	900	900	-	
Equip/Furniture/Fixtures Parts	533101	-	-	35	-	-	-	
Conferences, Training, Travel	542102	19,539	10,889	17,740	26,000	29,450	3,450	
Dues & Memberships	542103	2,281	2,008	2,080	4,250	2,500	(1,750)	
Licensing Fees	542106	90	60	180	1,175	250	(925)	
Miscellaneous Costs	542107	100	-	-	-	-	-	
Postage & Freight	542108	6,385	9,340	8,258	8,000	8,000	-	
Recording/Filing Fees/Permits	542110	244	755	340	400	400	-	
Mileage Reimbursement	542111	470	126	26	2,500	2,500	-	
Bad Debt Expense	542114	-	244,819	62,222	-	-	-	
Total Discretionary Expenses		153,075	344,277	170,365	174,875	174,875	-	0%
Fleet & Facilities								
City Fleet Services	522108	11,796	20,157	28,611	22,763	23,132	369	
Rental of Land & Buildings	524100	53,400	56,603	53,536	48,532	52,370	3,838	
City Fleet Rental Charges	524102	49,366	50,080	50,448	50,344	48,393	(1,951)	
Total Fleet & Facilities		114,562	126,840	132,594	121,639	123,895	2,256	2%
Non-Discretionary Expenses								
City Accounting Services	521113	119,937	126,736	126,735	-	-	-	
City Inter Department Charges	521114	141,538	147,018	158,422	-	-	-	
City Information Tech Services	522109	166,104	222,620	314,959	-	-	-	
Electricity	523100	9,707	-	-	-	-	-	
Liability Insurance	525104	6,779	6,996	22,585	16,166	19,117	2,951	
Vehicle Insurance	525108	11,524	13,359	22,135	15,994	12,600	(3,394)	
Gasoline Fuel	532101	21,187	15,840	10,928	20,017	14,706	(5,311)	
Total Non-Discretionary Expenses		476,776	532,569	655,765	52,177	46,423	(5,754)	-11%
Transfers Out								
Transfer Out-Inter	571100	125,000	75,000	75,000	-	-	-	
Total Transfers Out		125,000	75,000	75,000	-	-	-	0%
Total Expenditures		3,452,373	3,655,673	3,625,082	3,165,330	3,260,813	95,483	3%
Net Revenues over/(under) Expenditures		(985,895)	(1,194,307)	(1,078,934)	(688,451)	(783,934)	(95,483)	



The Building Services Director is responsible for the Building Demolition department ID.
Building Demolition is the only section of this department ID.

Department Description

The **Building Demolition** department ID of the General Fund uses this department ID to track revenues and expenditures for assessed demolitions.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	127,350	60,000	100,000	40,000	67%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	116,588	60,000	100,000	40,000	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	116,588	60,000	100,000	40,000	67%
Net	10,762	-	-	-	

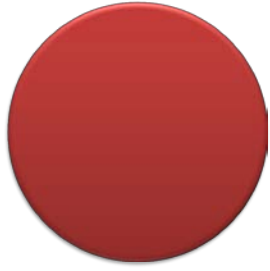
Highlight of Budget Changes

Revenues & Expenditures

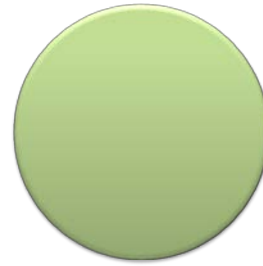
Revenues and expenditures increased by \$40K based on projected and historical information.

BUILDING DEMOLITION
ALLOCATION OF EXPENSES

Discretionary
Expenses
\$100,000
100%


FY 2018 FINANCIAL DETAIL
FUNDING SOURCES

Licenses &
Permits and Other
Revenue
\$100,000
100%



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	-	27,637	-	-	-	
Total Transfers In		-	-	27,637	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	311	-	-	-	-	
Special Assessment Charges	471008	80,385	73,631	99,713	60,000	100,000	40,000	
Total Other Revenue		80,385	73,943	99,713	60,000	100,000	40,000	67%
Total Revenues		80,385	73,943	127,350	60,000	100,000	40,000	67%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	60,110	67,447	113,230	54,355	100,000	45,645	
Appraisal, Recording, Abstract	525100	-	-	-	821	-	(821)	
Cost of Goods Sold	531113	75	-	-	-	-	-	
Miscellaneous Supplies	531114	8	-	-	-	-	-	
Miscellaneous Costs	542107	-	-	-	4,824	-	(4,824)	
Bad Debt Expense	542114	-	24,874	3,358	-	-	-	
Total Discretionary Expenses		60,193	92,320	116,588	60,000	100,000	40,000	67%
Total Expenditures		60,193	92,320	116,588	60,000	100,000	40,000	67%
Net Revenues over/(under) Expenditures		20,193	(18,378)	10,762	-	-	-	



Public Works Department Sections

- Engineering
- Traffic Engineering
- Streets
- Traffic Control
- Signals
- Administration

The Public Works Director is responsible for the Public Works Department.



Department Description

The Public Works Department maintains and provides future public works infrastructure for all segments of the City.

- The **Engineering** section is responsible for the design and construction of city and private development projects.
- The **Traffic Engineering** section is responsible for the applications of traffic and transportation engineering principles on projects.
- The **Streets** section is responsible for routine maintenance of streets, sidewalks, and alleys.
- The **Traffic Control** section is responsible for installing and maintaining the proper pavement markings and signage to improve safety within the public right of way.
- The **Signals** section is responsible for the maintenance of traffic signals.
- The **Administration** section supports services to all Public Works sections.

Statistics – Did you know?

- In FY 2016, the City maintained over 620 center line street miles (almost 2K lane miles).
- When brine is applied to roadways prior to a snow or ice event, 16K gallons are typically used city-wide.
- During a normal winter which averages 32 inches of snow, 9K tons of salt are used to improve roadway conditions during snow and ice events.
- In FY 2016, 200 signs were replaced and 1.4M linear feet of pavement markings were painted.
- The City maintained more than 200 signals, flashers, and other electronic traffic control devices in FY 2016.
- Public Works Department tracked and completed 346 work orders in FY 2016.
- The City has 55 miles of off and on street bicycle facilities throughout the city and into the county.

Recent Accomplishments

- In FY 2016, Engineering bid out 76 separate projects at a total construction cost of \$78M.
- In FY 2016, department completed the Traffic Operations Center including adding the entire City's signalized intersections to the City's computer network.
- The Right of Way division completed 193 partial and 8 total acquisitions for the City's capital improvement project, Paving for Progress program, and Flood Control System in FY 2016. They also issued 3K right-of-way permits which is a 33% increase in the number of permits issued from the previous fiscal year.

**Future Challenges & Opportunities**

- Continue to upgrade a street system where at the start of the Paving for Progress Program 34% of pavements were in poor or fair condition; effectively communicate the need for this program to the citizens.
- Implementing the recommendations of the department performance review that was completed in 2014.
- Maintaining current service levels with 16% more square miles when material costs have increased over 50% and the miles per frontline staff is 40% higher since 2000.
- Effectively manage and communicate systems to develop flood protection on both sides of the river.
- 50% of the City's signalized intersections are older than 25 years and recommended for replacement.
- Initiated a multi-discipline safety initiative for Linn County to improve transportation safety on all roads. Partners in this initiative include Iowa Department of Transportation and Linn County.
- Strive to improve from bronze to silver status as a bicycle friendly community.

Goals, Objectives, Measures

City Goal - CONNECT CR - Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails, and public transportation.

Department Goal	Enhance pedestrian connectivity throughout the city and continue the City's Blue Zone initiative.				
Department Objective	Install 2600 lineal feet of sidewalk per year.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Lineal feet of sidewalk added	2,600	N/A	5,080	7,620	8,200

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Enhance safety for all users of the City's transportation network.				
Department Objective	To have 5 or fewer intersections listed in the Top 200 Statewide Improvement Candidate Locations - Intersections.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Intersections in Top 200	5 or fewer	7	7	7	6



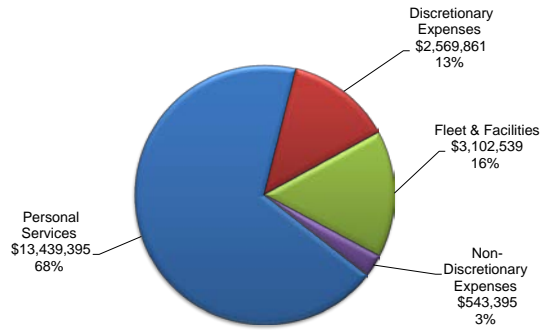
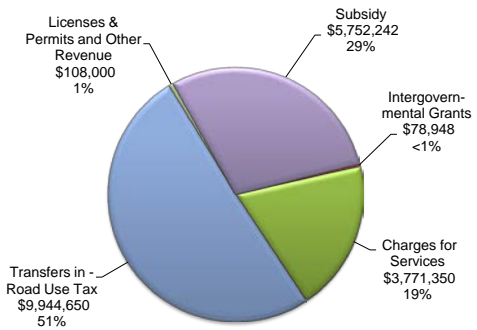
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	13,670,394	13,784,533	13,902,948	118,416	1%
Expenditures					
Personal Services	11,436,552	13,115,997	13,439,395	323,398	
Discretionary	2,603,261	2,596,615	2,569,861	(26,754)	
Fleet & Facilities	2,753,831	3,027,624	3,102,539	74,915	
Non-Discretionary	2,322,903	598,696	543,395	(55,301)	
Capital Outlay	86,818	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	19,203,366	19,338,932	19,655,190	316,258	2%
Net	(5,532,971)	(5,554,400)	(5,752,242)	(197,843)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
136.09	-1.00	135.09

Highlight of Budget Changes

Revenues & Expenditures

- Included is \$3M to fund staff time on capital improvement projects with funding sources such as bonds, enterprise user fees, tax increment financing, streets LOST, and growth reinvestment initiative funds. The budget includes a \$70K increase for staff time on capital improvement projects.
- The FY 2018 budget includes the elimination of 1 flood Civil Engineering Construction Inspector FTE due to a reduction in flood recovery workload activities.
- \$75K in discretionary budget for median maintenance was reallocated to Parks and Recreation who will manage the program.
- The budget includes an increase in revenue and expenditures of \$48K for street maintenance based on an approved agreement with the state.

PUBLIC WORKS
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Liquor Licenses	411001	-	(50)	-	-	-	-	-
Right of Way Permits	411011	74,205	120,745	168,485	66,000	66,000	-	-
Other Permits	411014	300	500	400	500	500	-	-
Total Licenses & Permits		74,505	121,195	168,885	66,500	66,500	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	117,752	124,419	-	-	-	-
State Operating	422001	-	46,402	31,110	30,702	78,948	48,246	157%
Local Govt Grants	423000	2,508	4,503	19,520	-	-	-	-
Community Credits	423001	36,849	40,007	-	-	-	-	-
Total Intergovernmental Grants		39,356	208,664	175,049	30,702	78,948	48,246	157%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	-	17	-	-	-	-
Recording Fees	431002	1,317	1,189	2,098	1,000	1,000	-	-
Sale of Maps / Publications	431005	19	12	1	-	-	-	-
Printing & Duplicating of Form	431006	-	189	1	-	-	-	-
Admin Charges - City Mgr Depts	431007	2,446,346	2,807,169	3,268,776	3,671,181	3,741,350	70,170	2%
Admin Charges - Commissions	431011	319	-	-	-	-	-	-
Admin Charges - External	431012	40,744	66,180	31,758	22,000	22,000	-	-
Snow/Weed Abatements	431502	65,271	61,501	6,317	5,000	5,000	-	-
Weed Cleaning/Removal Charges	431503	-	(315)	-	-	-	-	-
Sale of Recycleable	432002	14,323	3,358	3,386	2,000	2,000	-	-
Total Charges for Services		2,568,338	2,939,283	3,312,354	3,701,181	3,771,350	70,170	2%
Transfers In								
Operating Transfer In - Inter	483001	11,909,457	11,458,614	9,972,704	9,944,650	9,944,650	-	0%
Total Transfers In		11,909,457	11,458,614	9,972,704	9,944,650	9,944,650	-	0%
Other Revenue								
Land Rental	461000	614	614	614	-	-	-	-
Air Rights	461005	9,573	2,944	6,661	-	-	-	-
Vacating Streets & Alleys	461006	3,744	893	4,393	-	-	-	-
Sale of Inventory	471003	7,902	4,745	12,353	8,500	8,500	-	-
Damage Recoveries	471004	36,573	35,438	17,316	33,000	33,000	-	-
Other Miscellaneous Revenue	471005	17,970	308	66	-	-	-	-
Sale of Fixed Assets	482001	-	1,800	-	-	-	-	-
Total Other Revenue		76,375	46,742	41,403	41,500	41,500	-	0%
Total Revenues		14,668,032	14,774,498	13,670,394	13,784,533	13,902,948	118,416	1%
Expenditures								
Personal Services								
Regular Employees	511100	8,352,204	7,557,178	7,178,717	7,947,727	8,317,521	369,794	2%
Temporary/Seasonal Employees	511200	76,840	71,097	58,698	72,755	72,755	-	-
Overtime	511300	261,857	286,008	218,265	194,656	194,656	-	-
Other Special Pays	511400	223,734	246,367	225,235	191,138	188,860	(2,278)	-
Leave Accrual	511500	33,686	(104,087)	50,760	-	-	-	-
Group Insurance	512100	1,898,251	1,914,330	1,682,818	1,983,981	2,128,424	144,443	7%
Social Security Contributions	512200	653,678	608,162	568,013	639,137	668,784	29,647	5%
Retirement Contribution	512300	780,252	721,717	678,761	750,677	783,502	32,825	4%
Unemployment Compensation	512400	8,452	11,504	843	-	-	-	-
Workers' Compensation	512500	714,241	831,001	760,130	1,329,799	1,078,068	(251,731)	-19%
Other Employee Benefits	512600	8,398	10,063	14,312	6,127	6,825	698	11%
Total Personal Services		13,011,592	12,153,339	11,436,552	13,115,997	13,439,395	323,398	2%
Discretionary Expenses								
Advertising & Marketing	521100	429	4,738	4,002	550	3,000	2,450	50%
Consulting & Technical Service	521104	-	-	2,844	-	-	-	-
External Contracted Labor	521105	10,777	26,746	25,519	-	-	-	-
Health Services	521106	1,460	1,888	1,988	1,500	1,500	-	-

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Other Professional Services	521108	21,732	55,279	83,956	98,697	23,697	(75,000)	
External Banking/Financial Fee	521109	-	-	64	-	-	-	
Computer Hardware	522100	(5)	4	-	750	-	(750)	
Computer Software Maintenance	522101	11,520	10,216	13,404	33,100	12,000	(21,100)	
IT Services - External	522102	3,801	5,456	16,597	-	17,000	17,000	
Radio Maintenance	522103	20,871	17,492	17,378	-	19,000	19,000	
Building & Grounds Services	522104	18,099	23,727	25,140	-	-	-	
Equip/Furniture/Fixtures Serv	522105	29,061	9,453	1,468	8,810	8,810	-	
Vehicles & Rolling Equip Serv	522106	3,466	339	144	-	-	-	
Fiber Optic Network	523101	-	966	-	-	-	-	
Landfill Fees	523102	76,467	91,958	42,483	49,000	49,000	-	
Recycling Fees	523104	-	-	1,672	-	-	-	
Phone Services	523107	22,822	22,794	23,328	21,095	21,095	-	
Rental of Equip & Vehicles	524101	567	2,272	2,352	600	1,730	1,130	
Appraisal, Recording, Abstract	525100	-	3,000	1,060	-	-	-	
Printing, Binding, & Duplicate	525102	17,645	19,671	21,236	13,000	13,000	-	
Awards & Recognition	531102	23	30	45	-	-	-	
Books & Subscriptions	531103	966	1,220	1,091	3,000	3,000	-	
Chemical Supplies	531104	905,169	381,867	530,291	781,675	781,675	-	
Cleaning & Janitorial Supplies	531105	1,238	2,030	1,954	225	1,700	1,475	
Computer Supplies	531106	311	2,204	5,192	600	2,000	1,400	
Engineering Supplies	531108	756	1,550	2,531	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	31,795	45,274	53,703	31,200	44,000	12,800	
Photography Supplies	531110	-	-	-	930	-	(930)	
Landscaping Materials	531112	995	1,989	-	-	-	-	
Miscellaneous Supplies	531114	103	26	17	-	-	-	
Office Supplies	531116	11,984	14,184	12,508	15,377	15,377	-	
Paint Supplies	531117	62,364	59,439	80,976	68,500	68,500	-	
Program Supplies	531118	-	56	-	-	-	-	
Shop Supplies	531119	29,861	27,995	27,895	36,000	29,000	(7,000)	
Sign & Signal Supplies	531120	55,366	44,643	124,189	117,834	109,970	(7,863)	
Street & Sewer Materials	531121	1,042,364	939,337	1,251,369	1,217,958	1,198,732	(19,226)	
Uniforms	531123	2,589	2,466	4,515	8,390	8,390	-	
Personal Protective Gear	531124	13,966	14,341	11,178	14,450	14,450	-	
Kerosene	532102	-	-	4,826	-	-	-	
LP Gas	532103	493	1,174	708	-	-	-	
Oil	532104	1,430	3,029	1,685	490	2,000	1,510	
Other Lubricants	532106	736	799	396	800	800	-	
Building & Grounds Supplies	533100	2,324	1,030	5,295	2,500	2,500	-	
Equip/Furniture/Fixtures Parts	533101	11,204	24,046	7,871	11,000	11,000	-	
Vehicle & Rolling Equip Parts	533102	55,600	77,452	31,334	-	55,000	55,000	
Grants & Contributions	541106	-	52,132	93,236	-	-	-	
Conferences, Training, Travel	542102	18,588	28,849	47,175	35,736	35,736	-	
Dues & Memberships	542103	2,958	4,732	6,047	5,500	5,500	-	
Settlement	542105	1,175	1,607	297	3,000	1,100	(1,900)	
Licensing Fees	542106	1,410	1,550	1,190	1,100	1,100	-	
Miscellaneous Costs	542107	(4,608)	475	-	-	-	-	
Postage & Freight	542108	3,262	4,178	2,605	6,500	3,500	(3,000)	
Recording/Filing Fees/Permits	542110	2,325	1,992	2,567	2,950	2,300	(650)	
Mileage Reimbursement	542111	703	733	631	1,800	700	(1,100)	
Bad Debt Expense	542114	-	155,589	5,306	-	-	-	
Total Discretionary Expenses		2,496,161	2,194,012	2,603,261	2,596,615	2,569,861	(26,754)	-1%
Fleet & Facilities								
City Facility Maint Services	522107	6,186	6,228	9,096	-	-	-	
City Fleet Services	522108	1,142,972	1,021,589	1,070,270	1,280,600	1,285,785	5,185	
Rental of Land & Buildings	524100	1,174,128	599,430	566,244	620,500	657,996	37,496	
City Fleet Rental Charges	524102	847,762	1,160,573	1,108,222	1,126,524	1,158,758	32,234	
Total Fleet & Facilities		3,171,048	2,787,820	2,753,831	3,027,624	3,102,539	74,915	2%
Non-Discretionary Expenses								
City Accounting Services	521113	333,200	343,995	343,995	-	-	-	
City Inter Department Charges	521114	714,451	748,778	802,220	25,900	25,900	-	
City Information Tech Services	522109	534,204	624,475	680,984	-	-	-	
Electricity	523100	130,551	(2,949)	615	5,000	650	(4,350)	
Natural Gas	523103	13,150	30	-	-	-	-	
Liability Insurance	525104	104,431	123,252	138,938	103,667	105,315	1,648	
Property Insurance	525107	910	-	-	-	78	78	
Vehicle Insurance	525108	129,393	111,787	155,700	121,455	148,096	26,641	
Diesel Fuel	532100	471,434	324,406	157,722	269,141	209,332	(59,809)	
Gasoline Fuel	532101	110,655	71,813	42,729	73,533	54,024	(19,509)	
Total Non-Discretionary Expenses		2,542,378	2,345,587	2,322,903	598,696	543,395	(55,301)	-9%
Capital Outlay								
Vehicles, Equipment, Software	554000	67,165	24,601	39,878	-	-	-	
Controlled assets	556000	36,976	23,492	46,940	-	-	-	
Total Capital Outlay		104,141	48,093	86,818	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	243,363	40,635	-	-	-	-	
Total Transfers Out		243,363	40,635	-	-	-	-	0%
Total Expenditures		21,568,683	19,569,486	19,203,366	19,338,932	19,655,190	316,258	2%
Net Revenues over/(under) Expenditures		(6,900,651)	(4,794,988)	(5,532,971)	(5,554,400)	(5,752,242)	(197,843)	



The Public Works Director is responsible for the Street Lighting department ID.
Street Lighting is the only section of this department ID.

Department Description

The **Street Lighting** department ID of the General Fund uses this department ID to track revenues and expenditures associated with the installation and maintenance of street lights which includes the associated electricity cost. The decorative street lights located in the downtown and Czech Village area are maintained by the Signal section of the Public Works Department.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	3,885	3,200	253,200	250,000	7813%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	11,229	12,000	12,000	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,867,885	2,044,000	1,900,000	(144,000)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,879,114	2,056,000	1,912,000	(144,000)	-7%
Net	(1,875,229)	(2,052,800)	(1,658,800)	394,000	

Highlight of Budget Changes

Revenue

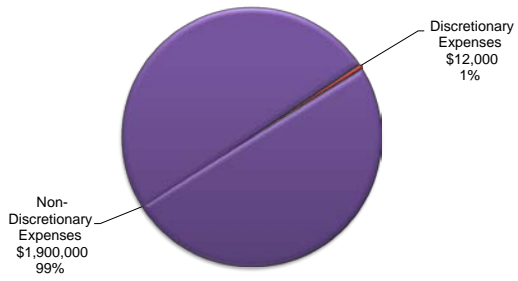
Increase of \$250K in road use tax revenue.

Expenditures

Included in the budget is a decrease of \$144K relating to electricity based on historical and projected information.

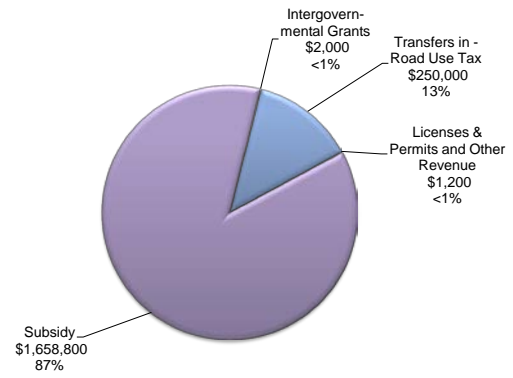
STREET LIGHTING

ALLOCATION OF EXPENSES



FY 2018 FINANCIAL DETAIL

FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Local Govt Grants	423000	2,186	1,389	2,519	2,000	2,000	-	
Total Intergovernmental Grants		2,186	1,389	2,519	2,000	2,000	-	0%
Charges for Services								
Admin Charges - External	431012	472	-	-	-	-	-	
Total Charges for Services		472	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	5,179	-	-	250,000	250,000	
Total Transfers In		-	5,179	-	-	250,000	250,000	100%
Other Revenue								
Other Miscellaneous Revenue	471005	3,354	1,291	1,366	1,200	1,200	-	
Total Other Revenue		3,354	1,291	1,366	1,200	1,200	-	0%
Total Revenues		6,012	7,859	3,885	3,200	253,200	250,000	7813%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	127	4,875	-	-	-	
Equip/Furniture/Fixtures Serv	522105	12,000	5,726	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	13,524	6,770	12,000	12,000	-	
Bad Debt Expense	542114	-	415	(415)	-	-	-	
Total Discretionary Expenses		12,000	19,792	11,229	12,000	12,000	-	0%
Non-Discretionary Expenses								
Electricity	523100	1,927,844	1,856,664	1,867,885	2,044,000	1,900,000	(144,000)	
Total Non-Discretionary Expenses		1,927,844	1,856,664	1,867,885	2,044,000	1,900,000	(144,000)	-7%
Total Expenditures		1,939,844	1,876,456	1,879,114	2,056,000	1,912,000	(144,000)	-7%
Net Revenues over/(under) Expenditures		(1,933,832)	(1,868,597)	(1,875,229)	(2,052,800)	(1,658,800)	394,000	



The Public Works Director is responsible for the School Crossing Guard department ID.
School Crossing Guard is the only section of this department ID.

Department Description

The **School Crossing Guards** department ID of the General Fund uses this department ID to track cost sharing expenses with the Cedar Rapids Community School District for crossing guards at cross walks near schools.

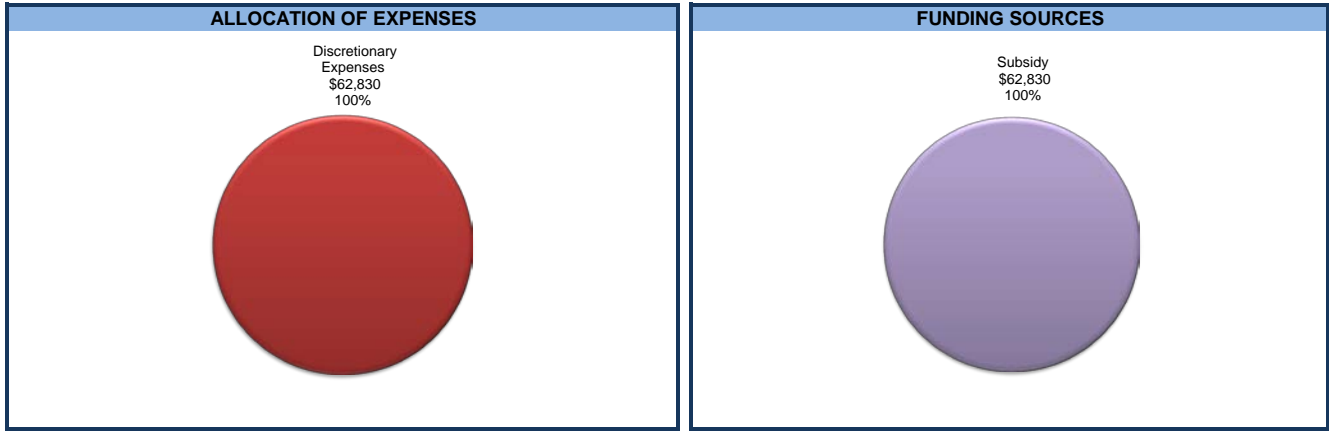
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	-	-	-	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	56,085	62,830	62,830	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	56,085	62,830	62,830	-	0%
Net	(56,085)	(62,830)	(62,830)	-	

Highlight of Budget Changes

No changes.

SCHOOL CROSSING GUARDS

FY 2018 FINANCIAL DETAIL



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - External	431012	32	-	-	-	-	-	
Total Charges for Services		32	-	-	-	-	-	0%
Total Revenues		32	-	-	-	-	-	0%
Expenditures								
Discretionary Expenses								
Personal Protective Gear	531124	64	-	-	-	-	-	
Grants & Contributions	541106	51,482	50,976	56,085	62,830	62,830	-	
Total Discretionary Expenses		51,546	50,976	56,085	62,830	62,830	-	0%
Total Expenditures		51,546	50,976	56,085	62,830	62,830	-	0%
Net Revenues over/(under) Expenditures		(51,514)	(50,976)	(56,085)	(62,830)	(62,830)	-	



The Public Works Director is responsible for the Bridge Maintenance department ID.
Bridge Maintenance is the only section of this department ID.

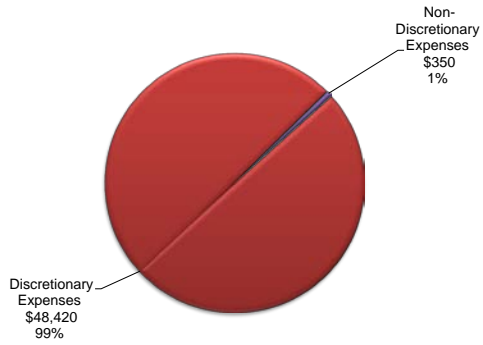
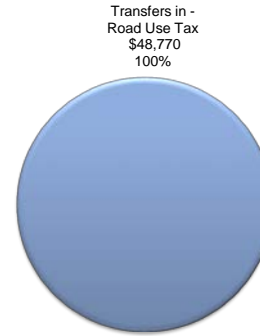
Department Description

The **Bridge Maintenance** department ID of the General Fund uses this department ID 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 Public Works Department are performed by the Streets section. More significant repairs, modifications, or modernizations are funded through capital improvement projects.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	52,400	48,770	48,770	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	31,676	48,450	48,420	(30)	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	325	320	350	30	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	32,001	48,770	48,770	-	0%
Net	20,399	-	-	-	

Highlight of Budget Changes

No changes.

BRIDGE MAINTENANCE
FY 2018 FINANCIAL DETAIL
ALLOCATION OF EXPENSES

FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	62,450	48,450	48,450	48,770	48,770	-	
Total Transfers In		62,450	48,450	48,450	48,770	48,770	-	0%
Other Revenue								
Damage Recoveries	471004	-	-	3,950	-	-	-	
Total Other Revenue		-	-	3,950	-	-	-	0%
Total Revenues		62,450	48,450	52,400	48,770	48,770	-	0%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	78,452	-	-	48,450	48,420	(30)	
Other Professional Services	521108	-	51,480	31,676	-	-	-	
Total Discretionary Expenses		78,452	51,480	31,676	48,450	48,420	(30)	0%
Non-Discretionary Expenses								
Electricity	523100	295	290	325	320	350	30	
Total Non-Discretionary Expenses		295	290	325	320	350	30	9%
Total Expenditures		78,747	51,770	32,001	48,770	48,770	-	0%
Net Revenues over/(under) Expenditures		(16,297)	(3,320)	20,399	-	-	-	



Community Development Department Sections

- Planning Services
- Economic Development Services
- Housing Services
- Corridor Metropolitan Planning Organization



The Community Development Director is responsible for the Community Development Department.

Department Description

The Community Development Department is responsible for promoting economic vitality, affordable housing, regional connectivity, and sustainable development.

- **Planning Services** provides planning to create healthy and vibrant neighborhoods, with a focus on the cross-departmental implementation of those plans to achieve results.
- **Economic Development Services** leverage community resources and financial incentives to promote business growth, private sector investment, and redevelopment of City-owned properties, while protecting the public's interest.
- **Housing Services** provides coordination and oversight of the federal housing and community development funds awarded by the United States Department of Housing and Urban Development, including inspections, rent payment, rehabilitation, and creation of new housing.
- **Corridor Metropolitan Planning Organization** performs regional transportation planning and distributes federal funds for transportation projects such as roads, trails, and transit.

Statistics – Did you know?

- In FY 2016, the Economic Development Programs leveraged nearly \$170M in private investments.
- Single Family New Construction properties built through Rebuilding Ownership Opportunities Together increased in aggregate value from \$16M pre-2008 flood to over \$30M in FY 2016.
- Over 1K families, over half elderly or disabled, were served through Section 8 housing programs with \$5M in rental assistance paid directly to Linn and Benton County landlords during FY 2016.
- In FY 2016, 46 Family Self-Sufficiency participants had positive escrow balances, 13 program participant graduates with total escrow earned over \$124K, and average escrow disbursement near \$10K per graduate.

Recent Accomplishments

- Completion of seven EnvisionCR initiatives, with 53 out of 97 started and 37 on-schedule, since adoption in January 2015, putting the implementation ahead of schedule.
- Completed work plans for 10 Neighborhood Associations in FY 2016, offering the support and structure needed to help these organizations continue to improve and thrive.
- Completed City's first Historic Preservation Plan adopted by Council in FY 2016 and launched Cedar Rapids Historic Sites and Districts Identification System to enhance the quality and identity of core neighborhoods.
- 13 new development projects qualified for the Economic Development program in FY 2016.

**Future Challenges & Opportunities**

- Track success of the Historic Rehabilitation Program and continue to identify additional resources.
- As the City transitions from flood recovery funding sources, identify strategies to sustain housing production including implementation of a neighborhood housing finance mechanism and effective targeting of the Community Development Block Grant funded owner occupied housing program.
- Engage the Mound View neighborhood, the Irish District, the Uptown District, Coe College, and Mount Mercy University in an effort to create an identity through an Area Action Plan planning initiative.
- Continue to work with the local development community, residents, and consultants on the ReZone Cedar Rapids effort with a strong focus on design, compatibility, and administrative improvements.
- Continue action oriented and visible implementation of the Mount Vernon Road Corridor Action and the Northwest Neighborhood Action Plan.

Goals, Objectives, Measures

City Goal - 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.

Department Goal	Encourage economic vitality.				
Department Objective	Provide economic development programs to encourage projects that benefit the community with jobs, property tax base, or quality of life amenities.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Amount of private investment	\$100M	\$170M	\$74.1M	\$100M	\$100M
Number of jobs created/retained	300+ jobs annually	356	337	300	300

City Goal - STRENGTHEN CR - Make bold moves in community planning to retain the character of neighborhoods and corridors.

Department Goal	Provide wide range of quality affordable housing options.				
Department Objective	Housing in core neighborhoods to support businesses and create 24 hours a day, 7 days a week vitality.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Construction of new dwelling units (rental and owner occupied)	125 units annually	317	230	230	230



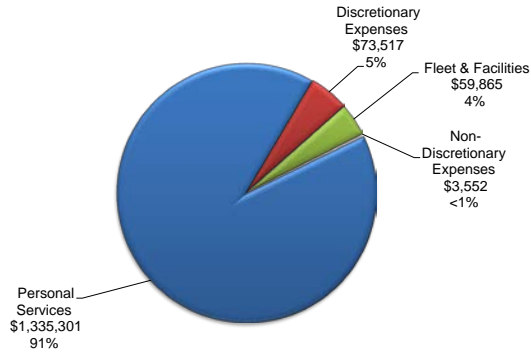
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	496,120	489,942	582,333	92,390	19%
Expenditures					
Personal Services	1,111,757	1,241,116	1,335,301	94,185	
Discretionary	109,202	73,517	73,517	-	
Fleet & Facilities	69,800	65,192	59,865	(5,327)	
Non-Discretionary	304,659	2,316	3,552	1,236	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	10,400	-	-	-	
	1,605,819	1,382,141	1,472,235	90,094	7%
Net	(1,109,698)	(892,199)	(889,902)	2,296	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
14.10	0.00	14.10

Highlight of Budget Changes

Revenues

Revenue is increasing \$77K based on approved positions that support tax increment financing activities and the Corridor Metropolitan Planning Organization.

COMMUNITY DEVELOPMENT
FY 2018 FINANCIAL DETAIL
ALLOCATION OF EXPENSES

FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	4,290	-	-	-	-	0%
Total Intergovernmental Grants		-	4,290	-	-	-	-	0%
Charges for Services								
Recording Fees	431002	154	106	-	-	-	-	
Printing & Duplicating of Form	431006	-	-	2	-	-	-	
Admin Charges - City Mgr Depts	431007	72,928	79,678	172,930	77,855	194,958	117,103	
Admin Charges - External	431012	151,589	239,048	323,188	310,675	387,375	76,700	
Total Charges for Services		224,671	318,833	496,120	388,530	582,333	193,803	50%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	101,413	-	(101,413)	
Total Transfers In		-	-	-	101,413	-	(101,413)	-100%
Other Revenue								
Other Miscellaneous Revenue	471005	-	14	-	-	-	-	0%
Total Other Revenue		-	14	-	-	-	-	0%
Total Revenues		224,671	323,137	496,120	489,942	582,333	92,390	19%
Expenditures								
Personal Services								
Regular Employees	511100	484,528	555,285	793,087	867,713	925,728	58,015	
Temporary/Seasonal Employees	511200	-	-	-	14,400	26,880	12,480	
Overtime	511300	1,549	687	(1,321)	4,000	4,000	-	
Other Special Pays	511400	8,103	3,518	1,660	1,200	1,430	230	
Leave Accrual	511500	11,558	11,265	7,585	-	-	-	
Group Insurance	512100	79,488	103,527	151,843	171,276	171,174	(102)	
Social Security Contributions	512200	38,297	41,842	58,201	67,587	73,237	5,650	
Retirement Contribution	512300	44,387	49,570	69,214	79,236	85,552	6,316	
Workers' Compensation	512500	25,287	24,661	26,262	35,462	47,058	11,596	
Other Employee Benefits	512600	5,150	164	5,225	242	242	-	
Total Personal Services		698,348	790,521	1,111,757	1,241,116	1,335,301	94,185	8%
Discretionary Expenses								
Advertising & Marketing	521100	5,991	2,836	1,294	4,500	4,500	-	
Consulting & Technical Service	521104	-	-	55,725	-	-	-	
External Contracted Labor	521105	4,500	1,192	-	1,000	1,000	-	
Health Services	521106	72	88	120	-	-	-	
Legal Services	521107	-	-	8,963	-	-	-	
Other Professional Services	521108	694	82	1,814	5,000	5,000	-	
Computer Software Maintenance	522101	-	663	1,147	-	-	-	
IT Services - External	522102	-	668	1,806	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	658	-	2,000	2,000	-	
Phone Services	523107	1,711	1,445	1,263	1,800	1,800	-	
Rental of Equip & Vehicles	524101	-	-	125	-	-	-	
Printing, Binding, & Duplicate	525102	7,178	9,297	7,371	11,000	11,000	-	
Awards & Recognition	531102	25	-	-	-	-	-	
Books & Subscriptions	531103	9	397	203	1,000	1,000	-	
Computer Supplies	531106	65	383	86	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	40	2,744	172	3,000	3,000	-	
Miscellaneous Supplies	531114	-	22	-	444	444	-	
Office Supplies	531116	2,176	3,620	1,421	7,000	7,000	-	
Program Supplies	531118	-	35	91	-	-	-	
Sign & Signal Supplies	531120	244	-	232	-	-	-	
Uniforms	531123	74	-	-	-	-	-	
Personal Protective Gear	531124	94	58	27	-	-	-	
Conferences, Training, Travel	542102	26,982	13,551	17,840	26,073	26,073	-	
Dues & Memberships	542103	2,568	2,916	4,413	4,000	4,000	-	
Entertainment Expense	542104	299	1,292	-	-	-	-	
Licensing Fees	542106	-	30	-	-	-	-	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Postage & Freight	542108	2,896	2,181	4,373	2,600	2,600	-	
Recording/Filing Fees/Permits	542110	1,619	1,690	570	1,500	1,500	-	
Mileage Reimbursement	542111	1,703	202	194	600	600	-	
Bad Debt Expense	542114	-	1,549	(46)	-	-	-	
Total Discretionary Expenses		58,939	47,598	109,202	73,517	73,517	-	0%
Fleet & Facilities								
City Fleet Services	522108	-	68	-	-	-	-	
Rental of Land & Buildings	524100	63,329	65,026	69,800	65,192	59,865	(5,327)	
City Fleet Rental Charges	524102	275	50	-	-	-	-	
Total Fleet & Facilities		63,604	65,144	69,800	65,192	59,865	(5,327)	-8%
Non-Discretionary Expenses								
City Accounting Services	521113	51,250	58,157	54,604	-	-	-	
City Inter Department Charges	521114	50,953	47,046	51,364	-	-	-	
City Information Tech Services	522109	246,407	295,307	195,736	-	-	-	
Liability Insurance	525104	2,686	2,374	2,905	2,316	3,552	1,236	
Property Insurance	525107	-	3,006	-	-	-	-	
Gasoline Fuel	532101	173	725	50	-	-	-	
Total Non-Discretionary Expenses		351,469	406,615	304,659	2,316	3,552	1,236	53%
Capital Outlay								
Controlled assets	556000	-	2,639	-	-	-	-	
Total Capital Outlay		-	2,639	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	10,400	-	-	-	
Total Transfers Out		-	-	10,400	-	-	-	0%
Total Expenditures		1,172,360	1,312,517	1,605,819	1,382,141	1,472,235	90,094	7%
Net Revenues over/(under) Expenditures		(947,690)	(989,380)	(1,109,698)	(892,199)	(889,902)	2,296	



Development Services Department Sections

- Development Services
- Administration



The Assistant City Manager - Development Services is responsible for the Development Services Department.

Department Description

- The Development Services Department provides land and economic development services to the community. The Development Services project team provides comprehensive reviews of new development and re-development projects submitted to the City, ensuring responsive and efficient service to the development community.
- Through Administration, the Development Services project team coordinates closely with these city departments also serving land development functions: Public Works, Community Development, Building Services, and Utilities.

Statistics – Did you know?

- The Development Services Department received nearly 750 commercial building permit requests in FY 2016 equating to a total valuation over \$179M. This includes commercial remodels and new construction projects.
- The City of Cedar Rapids received 315 applications for new site development projects in FY 2016.

Recent Accomplishments

- In 2016, Development Services championed an 80% reduction in paperwork and shorter approval time on land development application process by working with the private sector and internal stakeholders. This included preliminary plats, final plats, and preliminary site development plans.
- The Development Services Department assisted the private sector to commence construction in 2016 on the redevelopment of several former industrial sites including the new Mount Mercy Sports Complex and NewBo Depot.

Future Challenges & Opportunities

- Continue to simplify, streamline, add consistency and communication to the land development process through collaboration with the private sector and internal stakeholders.
- Continue to develop the Department to serve as an innovator in the public sector's contribution and service to economic development.

**Goals, Objectives, Measures**

City Goal - 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.

Department Goal	Provide for ease and continuity in the development process.				
Department Objective	Efficiently manage applications to assist development projects and avoid unnecessary delays.				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
# of days for final site plan approval	30 or less	39	39	35	30

City Goal - 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.

Department Goal	Create an environment for private investment				
Department Objective	Cultivate a confidence in the future of Cedar Rapids and continue the momentum of redevelopment and recovery.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Valuation of commercial building permits	\$150M	\$168M	\$179M	\$160M	\$160M



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	1,195,577	441,456	438,458	(2,998)	-1%
Expenditures					
Personal Services	1,278,886	1,353,469	1,364,149	10,680	
Discretionary	41,560	32,000	29,250	(2,750)	
Fleet & Facilities	2,409	2,137	5,580	3,443	
Non-Discretionary	164,267	5,462	5,315	(147)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,487,121	1,393,068	1,404,294	11,226	1%
Net	(291,545)	(951,612)	(965,836)	(14,224)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
13.00	0.00	13.00

Highlight of Budget Changes

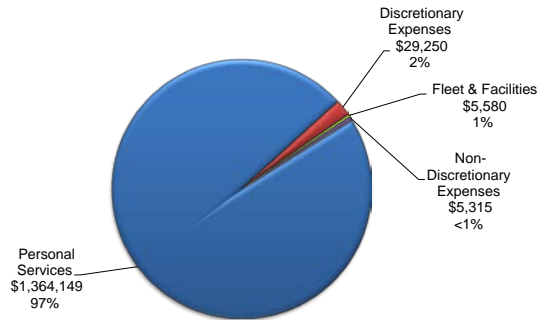
Expenditures

The decrease in discretionary is to offset an unplanned increase in personal services relating to a position change.

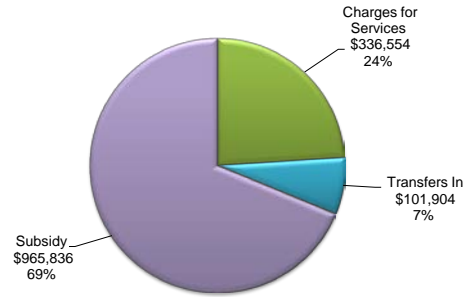
DEVELOPMENT SERVICES

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Recording Fees	431002	-	164	219	-	-	-	
Admin Charges - City Mgr Depts	431007	812,219	914,485	1,091,869	340,743	336,554	(4,189)	
Admin Charges - Commissions	431011	3,262	3,977	4,743	-	-	-	
Admin Charges - External	431012	954	550	-	-	-	-	
Total Charges for Services		816,435	919,176	1,096,831	340,743	336,554	(4,189)	-1%
Transfers In								
Operating Transfer In - Inter	483001	154,570	199,324	98,746	100,713	101,904	1,191	
Total Transfers In		154,570	199,324	98,746	100,713	101,904	1,191	1%
Total Revenues		971,005	1,118,500	1,195,577	441,456	438,458	(2,998)	-1%
Expenditures								
Personal Services								
Regular Employees	511100	700,333	824,490	939,113	994,739	992,153	(2,586)	
Overtime	511300	2	2,831	79	320	320	-	
Other Special Pays	511400	17,493	6,820	8,515	7,921	8,190	269	
Leave Accrual	511500	8,985	16,639	10,911	-	-	-	
Group Insurance	512100	120,286	148,396	165,802	182,846	195,204	12,358	
Social Security Contributions	512200	51,804	59,798	67,063	74,056	74,216	160	
Retirement Contribution	512300	62,625	72,998	83,096	89,566	89,359	(207)	
Workers' Compensation	512500	3,507	3,976	4,080	3,779	4,465	686	
Other Employee Benefits	512600	169	1,900	226	242	242	-	
Total Personal Services		965,203	1,137,848	1,278,886	1,353,469	1,364,149	10,680	1%
Discretionary Expenses								
Advertising & Marketing	521100	20	392	921	-	-	-	
Health Services	521106	68	180	192	-	200	200	
Other Professional Services	521108	1,522	-	4,871	5,000	5,000	-	
Security Services	521110	-	-	14	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	625	-	50	50	
Recycling Fees	523104	-	-	39	-	-	-	
Phone Services	523107	1,419	636	355	1,000	500	(500)	
Rental of Equip & Vehicles	524101	-	90	50	-	-	-	
Appraisal, Recording, Abstract	525100	128	-	300	-	-	-	
Printing, Binding, & Duplicate	525102	1,416	2,373	2,329	2,000	2,000	-	
Awards & Recognition	531102	-	8	8	-	-	-	
Books & Subscriptions	531103	59	743	95	1,000	1,000	-	
Computer Supplies	531106	1,036	-	-	1,000	500	(500)	
Equipment/Furniture/Fixtures	531109	1,507	643	768	1,500	1,000	(500)	
Office Supplies	531116	717	376	412	2,000	750	(1,250)	
Paint Supplies	531117	-	-	(20)	-	-	-	
Program Supplies	531118	-	-	697	-	-	-	
Uniforms	531123	19	-	-	-	-	-	
Personal Protective Gear	531124	-	3	135	-	-	-	
Conferences, Training, Travel	542102	14,924	16,801	26,118	14,000	14,000	-	
Dues & Memberships	542103	1,164	2,066	2,183	3,000	2,500	(500)	
Licensing Fees	542106	100	-	100	-	-	-	
Postage & Freight	542108	950	48	648	-	750	750	
Recording/Filing Fees/Permits	542110	108	218	720	-	500	500	
Mileage Reimbursement	542111	215	30	-	1,500	500	(1,000)	
Total Discretionary Expenses		25,371	24,605	41,560	32,000	29,250	(2,750)	-9%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	2,554	2,409	2,137	5,580	3,443	
City Fleet Rental Charges	524102	100	25	-	-	-	-	
Total Fleet & Facilities		100	2,579	2,409	2,137	5,580	3,443	161%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Non-Discretionary Expenses								
	City Accounting Services	521113	16,317	18,105	18,105	-	-	-
	City Inter Department Charges	521114	56,268	34,206	36,422	-	-	-
	City Information Tech Services	522109	-	54,071	103,562	-	-	-
	Liability Insurance	525104	-	5,076	6,075	5,060	5,020	(40)
	Gasoline Fuel	532101	188	163	103	402	295	(107)
	Total Non-Discretionary Expenses		72,773	111,621	164,267	5,462	5,315	(147) -3%
Transfers Out								
	Transfer Out-Inter	571100	5,054	-	-	-	-	-
	Total Transfers Out		5,054	-	-	-	-	0%
Total Expenditures			1,068,501	1,276,653	1,487,121	1,393,068	1,404,294	11,226 1%
Net Revenues over/(under) Expenditures			(97,496)	(158,153)	(291,545)	(951,612)	(965,836)	(14,224)



Parks and Recreation Department Sections

- Parks
- Forestry
- Recreation
- Aquatics



The Parks and Recreation Director is responsible for the Parks and Recreation Department.

Department Description

The Parks and Recreation Department is responsible for providing, managing, and maintaining parks and recreation facilities and programs that offer environmental, leisure, and health benefits to the citizens of Cedar Rapids.

- The **Parks** section is responsible for managing and maintaining city owned property including formally named parks, public land held in trust for watershed or wildlife management, and right of way maintenance. The department is responsible for the construction and maintenance of park infrastructure and facilities including recreational buildings, pools, sport complexes, greenhouse operations, trails, and pavilions.
- The **Forestry** section is responsible for the maintenance and care of right-of-way trees. There is an ongoing trim and maintenance plan in place and technology helps direct crews to tree needs.
- The **Recreation** section is responsible for operating programs, activities, and facilities emphasizing personal leisure experiences and focusing on the overall quality of life of citizens of Cedar Rapids and the surrounding area. Specific areas include youth and adult sports and activities, cultural arts, special populations, Ushers Ferry Historical Village, along with managing reservation of pavilions, harbor slips, and garden plots.
- The **Aquatics** section is responsible for staffing, programming, and maintenance of three neighborhood swimming pools, two large aquatic centers, and an indoor swimming pool. Swimming lessons, water safety, exercise, and leisure programs are offered.

Statistics – Did you know?

- Almost 170K people visited the 5 outdoor pools during the 10-week 2016 summer season.
- Park pavilion rentals average over 1K rentals in 24 pavilions hosting about 55K individuals each year.
- Park operations currently maintains over 4K acres including 96 named parks and 23.3 miles of trails.
- 35K hours were worked by volunteers for park and recreation services in FY 2016.
- The Noelridge Greenhouse grows over 65K plants for beautification of City properties each year.
- Over 55K individuals “played ball” on the City’s baseball/softball diamonds in 2016, an increase of 10%.
- An estimated 115K people visited the “new” Old MacDonald’s Farm to pet and feed the animals in Bever Park during 2016 summer season.
- Ushers Ferry hosted 10K people in private or corporate events in FY 2016.

**Recent Accomplishments**

- The Northwest Recreation Center was 95% complete at the end of FY 2016 with a grand opening scheduled August 2016.
- Greene Square Park reopened in May 2016 and has greatly exceeded expectations! It's now an incredibly vibrant part of Downtown.
- A professional tree inventory is underway and expected to be completed in September 2016.
- The Noelridge Park Lagoon Pavilion is being reconstructed and will be completed October 2016. Funding from ITC Midwest made this project possible.

Future Challenges & Opportunities

- Continued maintenance of outdoor pools will be challenged when funds from the 2001 local option sales tax aquatics initiative is exhausted.
- 2016 flood recovery at 25 park properties and facilities including Seminole Valley Farm, Ushers Ferry, Ellis Park, Ellis Harbor, Prairie Park Fishery, and the old Indian Creek Nature Center.
- Extensive loss of ash trees caused by the Emerald Ash Borer.
- Constructing second "phase" of park accessibility improvements and achieving full ADA compliance.

Goals, Objectives, Measures

City Goal - GREEN CR - Buffer & connect existing parks, trails, and streams to build a natural network in addition to regional collaborations and individual efforts to improve stormwater management, water quality, wildlife habitat, and outdoor recreation.

Department Goal	Develop and foster an engaged community.				
Department Objective	Serve as many people as possible with facilities and programs.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Number of people served	2M or more	1.4M	2M	2M	2.1M

City Goal - GREEN CR - Buffer & connect existing parks, trails, and streams to build a natural network in addition to regional collaborations and individual efforts to improve stormwater management, water quality, wildlife habitat, and outdoor recreation.

Department Goal	Develop and foster an engaged community.				
Department Objective	Optimize the utilization of volunteers by increasing hours annually over prior year.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Number of volunteer hours	50K or more ¹	31K	35K	35K	37K

¹ For FY 2018, the target was changed from 20K to 50K volunteer hours, based on history of actual data and a focus on involving volunteers and partners to provide operating services.



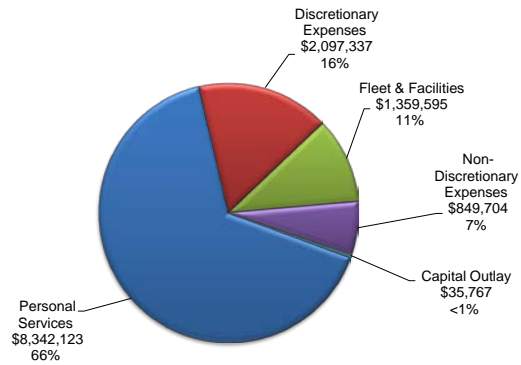
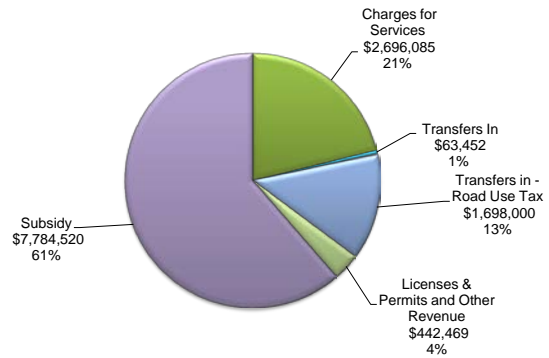
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	5,098,297	4,983,630	4,900,006	(83,624)	-2%
Expenditures					
Personal Services	7,262,681	8,009,809	8,342,123	332,314	
Discretionary	1,753,131	1,981,560	2,097,337	115,777	
Fleet & Facilities	1,408,415	1,383,628	1,359,595	(24,033)	
Non-Discretionary	1,959,208	827,531	849,704	22,173	
Capital Outlay	148,158	58,058	35,767	(22,291)	
Debt Service	-	-	-	-	
Transfers Out	62,364	-	-	-	
	12,593,957	12,260,586	12,684,526	423,940	3%
Net	(7,495,660)	(7,276,956)	(7,784,520)	(507,564)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
138.73	0.00	138.73

Highlight of Budget Changes

Revenues & Expenditures

- The budget includes an increase of \$143K in personal services relating to minimum wage changes for seasonals.
- The budget includes a decrease for amphitheater revenue (\$29K) and an increase in expenses (\$27K). Total amphitheater budget is \$847K revenue and \$902K expenses for a net loss of \$55K.
- Transfers in and capital outlay include funding from prior year aquatics pool LOST revenue for capital equipment purchases of \$27K.
- In FY 2017, \$185K was budgeted for the NW recreation center (\$75K for custodial services and \$110K for other operational costs; the \$110K was the net of revenues and expenditures that were added to the budget for NW recreation center programming along with reductions related to the closing of the Ambroz facility). With the expenses finalized, the budget in FY 2018 has been reallocated based on program needs.
- \$60K is included in the budget as a funding increase for pool maintenance as pool local options sales tax revenue will be depleted.
- \$75K in discretionary budget for median maintenance was reallocated to Parks and Recreation who will manage the program.
- \$50K increase for clubhouse and park maintenance relating to closing of Jones Golf Course.

PARKS AND RECREATION
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Other Permits	411014	21,583	23,161	36,390	21,000	21,000	-	
Total Licenses & Permits		21,583	23,161	36,390	21,000	21,000	-	0%
Intergovernmental Grants								
State Operating	422001	1,231	-	633	-	-	-	
Local Govt Grants	423000	2,244	3,793	2,500	-	-	-	
Community Credits	423001	11,542	7,866	-	-	-	-	
Total Intergovernmental Grants		15,017	11,659	3,133	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	17,781	25,308	90,884	74,000	74,000	-	
Other Charges for Services	431010	20,103	673,317	548,219	-	846,669	846,669	
Admin Charges - Commissions	431011	12,000	12,000	12,000	-	-	-	
Admin Charges - External	431012	1,873	1,130	5,400	1,700	1,700	-	
Vending Sales	431301	27,487	26,530	24,664	27,650	26,750	(900)	
Concession Sales	431302	355,863	275,243	332,846	623,802	352,252	(271,550)	
Registration Fees	431303	429,976	512,987	471,227	490,495	490,495	-	
Admission Fees	431305	298,878	301,900	415,869	410,566	314,163	(96,403)	
League Fees	431306	89,855	126,283	124,726	110,085	110,085	-	
Tournament Fees	431307	12,000	5,020	4,266	5,000	5,000	-	
School Fees	431308	555	402	83	-	-	-	
Special Fees	431309	37,071	37,752	35,982	40,650	40,650	-	
Pass Fees	431311	419,790	416,535	450,736	434,321	434,321	-	
Gift Certificate Sales	431312	136	(140)	(313)	-	-	-	
Will Call Fees	431313	23,617	107	-	-	-	-	
Advertising Income	431314	-	-	3,700	24,000	-	(24,000)	
Sale of Recycleable	432002	4,500	7,580	2,924	-	-	-	
Total Charges for Services		1,751,483	2,421,954	2,523,215	2,242,269	2,696,085	453,816	20%
Fines & Forfeits								
Court Fines	441000	864	-	-	-	-	-	
Total Fines & Forfeits		864	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	202,783	298,619	1,931,151	1,815,929	1,761,452	(54,477)	
Total Transfers In		202,783	298,619	1,931,151	1,815,929	1,761,452	(54,477)	-3%
Other Revenue								
Land Rental	461000	153,734	160,237	159,284	140,724	140,724	-	
Building Rental	461001	128,881	150,216	162,556	209,514	135,654	(73,860)	
Other Rental	461002	183,400	117,907	117,046	339,064	118,191	(220,873)	
Concession Fees - Car Rental	461012	-	-	1,100	-	900	900	
Postage / Handling	471001	-	-	435	-	-	-	
Contributions & Donations	471002	21,550	22,928	99,325	16,850	16,850	-	
Sale of Inventory	471003	2,877	2,848	3,967	-	-	-	
Damage Recoveries	471004	216	1,950	-	-	-	-	
Other Miscellaneous Revenue	471005	68,090	6,518	38,673	198,280	9,150	(189,130)	
Cash Over (Under)	471007	411	(234)	23	-	-	-	
Capital Contributions	481003	-	-	22,000	-	-	-	
Sale of Fixed Assets	482001	1,355	-	-	-	-	-	
Total Other Revenue		560,514	462,370	604,410	904,432	421,469	(482,963)	-53%
Total Revenues		2,552,244	3,217,763	5,098,297	4,983,630	4,900,006	(83,624)	-2%

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted	FY 2018	From FY 2017	From
					Budget	Budget	Incr / (Decr)	FY 2017
Expenditures								
Personal Services								
Regular Employees	511100	2,190,160	2,480,579	3,576,668	3,786,316	3,934,547	148,231	
Temporary/Seasonal Employees	511200	1,279,225	1,280,208	1,267,246	1,396,267	1,541,359	145,092	
Overtime	511300	51,923	53,244	64,282	72,653	72,653	-	
Other Special Pays	511400	55,883	52,599	79,511	82,354	66,120	(16,234)	
Leave Accrual	511500	5,141	85,275	956	-	-	-	
Group Insurance	512100	514,729	631,111	965,349	1,100,755	1,092,011	(8,744)	
Social Security Contributions	512200	270,065	282,374	367,133	408,075	429,514	21,439	
Retirement Contribution	512300	217,548	248,556	353,733	476,642	501,386	24,744	
Unemployment Compensation	512400	79,634	97,984	89,557	-	-	-	
Workers' Compensation	512500	355,184	395,831	494,532	683,068	700,782	17,714	
Other Employee Benefits	512600	3,224	1,375	3,714	3,679	3,751	72	
Total Personal Services		5,022,715	5,609,137	7,262,681	8,009,809	8,342,123	332,314	4%
Discretionary Expenses								
Advertising & Marketing	521100	30,190	14,610	14,608	77,787	14,787	(63,000)	
Consulting & Technical Service	521104	-	-	-	217	217	-	
External Contracted Labor	521105	13,575	613,283	593,784	429,819	817,952	388,133	
Health Services	521106	352	751	632	575	575	-	
Legal Services	521107	-	-	120	-	-	-	
Other Professional Services	521108	31,379	18,910	27,287	24,198	18,315	(5,883)	
External Banking/Financial Fee	521109	26,518	25,935	27,070	27,825	23,400	(4,425)	
Security Services	521110	18,537	14,292	9,011	12,300	12,500	200	
Management Services	521111	35,982	51,236	88,147	55,500	66,333	10,833	
Computer Software Maintenance	522101	7,493	9,179	7,953	8,925	11,485	2,560	
IT Services - External	522102	4,561	3,206	5,948	1,450	5,597	4,147	
Radio Maintenance	522103	(4,007)	20,716	7,507	7,925	7,925	-	
Building & Grounds Services	522104	56,760	59,210	66,538	65,160	199,210	134,050	
Equip/Furniture/Fixtures Serv	522105	15,594	12,842	14,770	16,650	16,650	-	
Vehicles & Rolling Equip Serv	522106	1,043	1,641	150	1,221	1,221	-	
Landfill Fees	523102	20,313	33,531	73,485	51,230	51,230	-	
Recycling Fees	523104	-	-	450	-	-	-	
Phone Services	523107	32,374	33,502	34,339	35,887	35,251	(636)	
Water	523108	-	2,023	2,129	-	-	-	
Rental of Equip & Vehicles	524101	33,575	20,949	19,446	273,227	12,550	(260,677)	
Appraisal, Recording, Abstract	525100	2,000	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	11,417	13,444	15,417	14,457	13,017	(1,440)	
Other Insurance	525105	4,598	4,181	496	19,696	-	(19,696)	
Other Purchased Services	525106	33,684	-	-	-	-	-	
Animal Supplies	531101	7,113	6,876	4,947	6,800	6,800	-	
Awards & Recognition	531102	30	-	15	259	-	(259)	
Books & Subscriptions	531103	1,523	917	784	3,566	1,900	(1,666)	
Chemical Supplies	531104	111,134	87,821	98,630	96,438	95,138	(1,300)	
Cleaning & Janitorial Supplies	531105	37,932	22,950	28,471	31,984	25,884	(6,100)	
Computer Supplies	531106	171	138	637	-	-	-	
Concession Supplies	531107	128,984	130,518	151,991	148,500	130,700	(17,800)	
Equipment/Furniture/Fixtures	531109	69,436	76,000	63,052	70,987	69,387	(1,600)	
Photography Supplies	531110	944	20	-	750	750	-	
Landscaping Materials	531112	49,024	39,867	46,806	51,880	51,880	-	
Cost of Goods Sold	531113	26,844	10,291	7,103	79,192	11,000	(68,192)	
Miscellaneous Supplies	531114	-	-	112	505	2,566	2,061	
Office Supplies	531116	11,850	23,522	8,361	14,190	14,235	45	
Paint Supplies	531117	8,186	13,211	10,140	11,826	11,826	-	
Program Supplies	531118	69,864	115,641	96,252	72,213	99,406	27,193	
Shop Supplies	531119	14,747	11,714	20,763	25,036	25,036	-	
Sign & Signal Supplies	531120	7,032	7,959	8,532	8,989	8,989	-	
Street & Sewer Materials	531121	126	-	-	-	-	-	
Uniforms	531123	5,146	8,495	7,077	7,060	7,825	765	
Personal Protective Gear	531124	13,550	12,880	12,200	12,325	12,325	-	
Kerosene	532102	144	1,447	-	-	-	-	
LP Gas	532103	4,820	8,807	4,795	4,525	4,525	-	
Oil	532104	864	309	961	2,170	2,170	-	
Other Lubricants	532106	1,570	1,472	565	1,750	1,750	-	
Building & Grounds Supplies	533100	84,980	83,490	83,364	69,308	71,348	2,040	
Equip/Furniture/Fixtures Parts	533101	64,893	52,584	26,628	57,438	60,478	3,040	
Vehicle & Rolling Equip Parts	533102	19,074	15,101	7,919	18,752	16,302	(2,450)	
Tires & Tubes	533103	184	89	-	960	960	-	
Grants & Contributions	541106	284,318	291,855	6,025	-	-	-	
Operating Subsidy	541107	38,000	-	-	-	-	-	
Animals	542100	150	-	-	-	-	-	
Conferences, Training, Travel	542102	23,731	23,124	20,934	28,374	28,374	-	
Dues & Memberships	542103	4,400	5,631	6,534	7,220	7,220	-	
Entertainment Expense	542104	4,108	-	358	-	-	-	
Licensing Fees	542106	2,268	435	220	265	265	-	
Miscellaneous Costs	542107	5,472	60	-	200	200	-	
Postage & Freight	542108	4,646	5,676	5,330	11,919	11,703	(216)	
Recording/Filing Fees/Permits	542110	8,493	6,400	6,193	8,330	5,630	(2,700)	
Mileage Reimbursement	542111	864	-	3	1,900	650	(1,250)	
Talent Fee Expense	542113	1,425	1,845	1,650	1,900	1,900	-	
Bad Debt Expense	542114	-	40,212	6,496	-	-	-	
Total Discretionary Expenses		1,493,978	2,060,799	1,753,131	1,981,560	2,097,337	115,777	6%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Fleet & Facilities								
	City Facility Maint Services	522107	238,877	319,381	311,777	356,952	280,327	(76,625)
	City Fleet Services	522108	274,056	367,111	547,997	395,106	417,068	21,962
	Rental of Land & Buildings	524100	667	66,483	64,976	82,734	95,310	12,576
	City Fleet Rental Charges	524102	254,068	301,815	483,666	548,836	566,890	18,054
	Total Fleet & Facilities		767,668	1,054,789	1,408,415	1,383,628	1,359,595	(24,033) -2%
Non-Discretionary Expenses								
	City Accounting Services	521113	412,100	416,415	416,415	-	-	-
	City Inter Department Charges	521114	504,121	520,718	553,182	110,000	29,208	(80,792)
	City Information Tech Services	522109	288,733	351,703	342,680	-	-	-
	Electricity	523100	248,623	241,821	259,125	258,000	313,539	55,539
	Natural Gas	523103	80,629	65,614	40,721	71,000	83,287	12,287
	Liability Insurance	525104	47,694	72,937	72,187	51,179	68,329	17,150
	Property Insurance	525107	86,119	99,060	81,538	78,035	137,319	59,284
	Vehicle Insurance	525108	65,713	49,026	52,107	73,074	77,428	4,354
	Diesel Fuel	532100	77,882	73,817	82,881	87,359	67,946	(19,413)
	Gasoline Fuel	532101	97,763	73,569	58,372	98,884	72,648	(26,236)
	Total Non-Discretionary Expenses		1,909,377	1,964,680	1,959,208	827,531	849,704	22,173 3%
Capital Outlay								
	Vehicles, Equipment, Software	554000	40,594	53,086	66,664	11,000	-	(11,000)
	Controlled assets	556000	55,209	99,111	81,494	47,058	35,767	(11,291)
	Total Capital Outlay		95,803	152,197	148,158	58,058	35,767	(22,291) -38%
Transfers Out								
	Transfer Out-Inter	571100	-	-	62,364	-	-	-
	Total Transfers Out		-	-	62,364	-	-	0%
Total Expenditures			9,289,541	10,841,602	12,593,957	12,260,586	12,684,526	423,940 3%
Net Revenues over/(under) Expenditures			(6,737,296)	(7,623,840)	(7,495,660)	(7,276,956)	(7,784,520)	(507,564)



Information Technology Department Sections

- Enterprise Application Solutions
- Customer Support
- Geographic Information Systems
- Infrastructure
- Information Security/Program Management

The Chief Information Officer is responsible for the Information Technology Department.



Department Description

The Information Technology Department is responsible for strategy, design, transition, operation, and improvement of services related to technology and its use within the City.

- The **Customer Support** section serves as the customer facing element between City departments and all information technology sections. They are the front line interface for computer, mobility devices, new user setup, and software applications, including EnerGov and voice services.
- The **Enterprise Application Solutions** section develops and supports a vast array of software and database systems that are used both citywide and specific to departments within the City.
- The **Geographic Information Systems** section is responsible for a comprehensive database of geographical, topological, and statistical information for use in the major development and capital projects of the City. The section also serves as a community resource.
- The **Infrastructure** section is 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. This group maintains data backups and service continuity planning.
- The **Information Security /Program Management** Office section is a function as part of the office of the Chief Information Officer. Information Security coordinates and independently audits security of systems. Program Management Office is responsible for enforcement and change management processes.

Statistics – Did you know?

- Customer support division currently services almost 4K computers, phones, and laptops/tablets.
- Information Technology received 6K calls and completed 9K customer service tickets last year.
- Enterprise Application staff supports over 125 applications and manages 3M documents each year.
- Each year Geographic Information Systems division handles over 21K utility locates; maintains over 50 data layers, 101K address points, and 14K street segments supporting Linn County regional 911 system each year.
- Geographic Information Systems houses 4 terabytes of map data and is accessible on the web.
- The Joint Communication Fiber Network is over 131 miles, serving over 60 buildings in the City, Linn County, and Cedar Rapids Community School District.
- Infrastructure manages three data center locations with over 200 servers and 85% virtualization.
- There are 246K City assets and 71K work orders being managed in EnerGov.
- The City network is comprised of over 150 managed switches, 5K connections, and over 150 terabytes of shared City data.

**Recent Accomplishments**

- Rollout of EnerGov Asset Management for Forestry (November 2015), Streets (December 2015), Fire (January 2016), Sewer (January 2016), Parks & Recreation (March 2016) and Water Departments (June 2016).
- Assisted in setup of new Traffic Operations Center video wall (January 2016).
- Virtualized Water Control Environment (September 2015) that allows upgrades without expanding hardware footprint.
- W-9 Storage Project that allowed for indexing of "Request for Taxpayer Identification Number and Certification" forms into a document management system (November 2015).
- Launched new City website (May 2016) and completed the ADA compliance for site (June 2016).
- Geographic Information Systems improved 911 Map Roll process across entities; Section Corner Project; Sign inventory; Sewer televising and "One Call" upgrade (September 2015-June 2016).

Future Challenges & Opportunities

- Non-public Safety Digital Radio Upgrade.
- Continuation of Energov Asset Management implementation for remaining City departments.
- Mobile device management.
- Cloud, "Big Data" storage, NextGen Hyper-Converged and online email strategy.
- Geographic Information Systems City Operations Dashboard.
- Water Department's Customer Care and Billing application upgrade.
- Police Department Voice Recognition, upgraded Records Management System and Body Camera projects.
- Security assessment to reach goal of a global external security audit.
- OnBase Public Access Viewer.

Goals, Objectives, Measures

City Goal - CONNECT CR - Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails, and public transportation.

Department Goal	Maximum uptime of the City core network.				
Department Objective	Meet or exceed industry standards.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Minimize unintended and unscheduled downtime of City core network	99.999% uptime	99.988% (5 hours, 1 minutes)	99.989 (4 hours, 22 minutes)	99.990%	99.990%

City Goal - 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.

Department Goal	Resolve maximum number of calls to service desk on the initial call.				
Department Objective	Meet or exceed industry standards.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Service desk calls resolved within one day	80% or higher	66% of 8,520	68% of 9,462	67%	70%



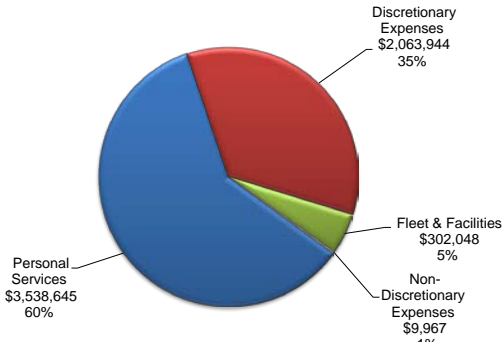
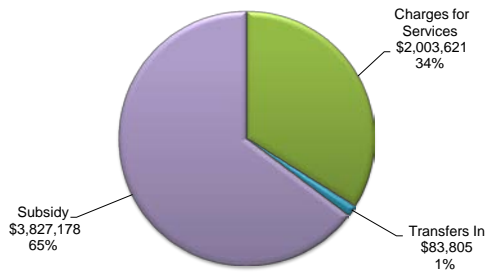
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	4,824,555	1,848,821	2,087,426	238,605	13%
Expenditures					
Personal Services	3,174,416	3,477,480	3,538,645	61,165	
Discretionary	1,602,911	1,908,944	2,063,944	155,000	
Fleet & Facilities	302,860	311,998	302,048	(9,950)	
Non-Discretionary	222,495	7,471	9,967	2,496	
Capital Outlay	110,670	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	5,413,352	5,705,893	5,914,604	208,711	4%
Net	(588,798)	(3,857,072)	(3,827,178)	29,894	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
34.00	0.00	34.00

Highlight of Budget Changes

Revenue and Expenditures

Increase in revenue of \$140K and expenses of \$155K relating to fiber locates and maintenance.

INFORMATION TECHNOLOGY
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Sale of Maps / Publications	431005	1,549	1,936	135	3,200	3,200	-	
Admin Charges - City Mgr Depts	431007	4,043,152	4,695,531	4,662,399	1,688,325	1,718,083	29,758	
Admin Charges - Commissions	431011	58,009	61,033	47,141	16,098	15,501	(597)	
Admin Charges - External	431012	88,915	122,269	109,322	141,198	266,837	125,639	
Vending Sales	431301	172	-	-	-	-	-	
Total Charges for Services		4,191,798	4,880,769	4,818,998	1,848,821	2,003,621	154,800	8%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	83,805	83,805	
Total Transfers In		-	-	-	-	83,805	83,805	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	2	2	-	-	-	-	
Contributions & Donations	471002	-	-	2	-	-	-	
Damage Recoveries	471004	35,018	-	5,345	-	-	-	
Other Miscellaneous Revenue	471005	407	226	210	-	-	-	
Sale of Fixed Assets	482001	-	6,000	-	-	-	-	
Total Other Revenue		35,427	6,229	5,557	-	-	-	0%
Total Revenues		4,227,225	4,886,998	4,824,555	1,848,821	2,087,426	238,605	13%
Expenditures								
Personal Services								
Regular Employees	511100	1,996,297	2,182,562	2,247,433	2,441,336	2,505,186	63,850	
Overtime	511300	11,693	11,646	4,673	15,500	15,500	-	
Other Special Pays	511400	20,420	20,892	23,939	20,732	16,580	(4,152)	
Leave Accrual	511500	29,205	11,483	(3,296)	-	-	-	
Group Insurance	512100	478,136	546,241	524,850	578,588	569,591	(8,997)	
Social Security Contributions	512200	148,373	162,473	165,851	188,703	193,558	4,855	
Retirement Contribution	512300	180,008	196,717	200,561	221,247	226,576	5,329	
Workers' Compensation	512500	9,907	10,675	9,810	10,742	11,022	280	
Other Employee Benefits	512600	586	614	595	632	632	-	
Total Personal Services		2,874,625	3,143,303	3,174,416	3,477,480	3,538,645	61,165	2%
Discretionary Expenses								
Advertising & Marketing	521100	-	425	381	500	500	-	
Health Services	521106	544	4,203	816	500	500	-	
Other Professional Services	521108	141,953	78,474	281,089	132,737	287,737	155,000	
Computer Hardware	522100	110,410	107,825	171,776	147,680	171,680	24,000	
Computer Software Maintenance	522101	767,693	959,618	741,375	1,069,720	1,045,720	(24,000)	
IT Services - External	522102	111,551	174,971	133,935	164,395	164,395	-	
Radio Maintenance	522103	405	1,728	1,209	1,000	1,500	500	
Building & Grounds Services	522104	700	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	2,096	-	-	1,500	1,500	-	
Recycling Fees	523104	114	63	-	-	-	-	
Phone Services	523107	264,226	183,290	170,828	250,000	242,000	(8,000)	
Rental of Equip & Vehicles	524101	540	-	-	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	1,886	2,001	2,188	2,500	2,500	-	
Books & Subscriptions	531103	406	52	90	750	750	-	
Computer Supplies	531106	23,891	18,486	25,653	25,000	29,000	4,000	
Equipment/Furniture/Fixtures	531109	25,082	33,651	29,324	23,000	28,000	5,000	
Office Supplies	531116	7,569	4,364	5,510	7,500	7,500	-	
Shop Supplies	531119	-	33	-	-	-	-	
Personal Protective Gear	531124	36	25	79	-	-	-	
Building & Grounds Supplies	533100	95	-	-	-	-	-	
Conferences, Training, Travel	542102	70,500	65,285	63,059	73,412	73,412	-	
Dues & Memberships	542103	267	339	200	750	750	-	
Miscellaneous Costs	542107	-	-	-	500	-	(500)	
Postage & Freight	542108	179	3,455	195	500	500	-	
Recording/Filing Fees/Permits	542110	-	308	-	-	-	-	
Mileage Reimbursement	542111	5,579	2,886	3,639	6,000	5,000	(1,000)	

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Bad Debt Expense	542114	-	45,704	(28,435)	-	-	-	
Total Discretionary Expenses		1,535,722	1,687,185	1,602,911	1,908,944	2,063,944	155,000	8%
Fleet & Facilities								
City Facility Maint Services	522107	5,803	-	300	-	-	-	
City Fleet Services	522108	-	-	6	-	-	-	
Rental of Land & Buildings	524100	215,949	305,651	302,254	311,998	302,048	(9,950)	
City Fleet Rental Charges	524102	100	188	300	-	-	-	
Total Fleet & Facilities		221,852	305,839	302,860	311,998	302,048	(9,950)	-3%
Non-Discretionary Expenses								
City Accounting Services	521113	56,432	54,315	54,315	-	-	-	
City Inter Department Charges	521114	135,875	147,018	158,852	-	-	-	
Electricity	523100	11,060	895	-	-	-	-	
Natural Gas	523103	1,947	31	-	-	-	-	
Liability Insurance	525104	6,731	7,961	9,150	7,402	9,917	2,515	
Property Insurance	525107	873	864	-	-	-	-	
Diesel Fuel	532100	27	-	-	-	-	-	
Gasoline Fuel	532101	174	19	178	69	50	(19)	
Total Non-Discretionary Expenses		213,119	211,103	222,495	7,471	9,967	2,496	33%
Capital Outlay								
Vehicles, Equipment, Software	554000	135,580	45,775	73,119	-	-	-	
Controlled assets	556000	5,200	9,850	37,551	-	-	-	
Total Capital Outlay		140,780	55,625	110,670	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	38,854	-	-	-	-	-	
Total Transfers Out		38,854	-	-	-	-	-	0%
Total Expenditures		5,024,952	5,403,054	5,413,352	5,705,893	5,914,604	208,711	4%
Net Revenues over/(under) Expenditures		(797,727)	(516,057)	(588,798)	(3,857,072)	(3,827,178)	29,894	



Finance Department Sections

- Finance Operations
- Analyst
- Risk Management
- Contract Management



The Finance Director is responsible for the Finance Department.

Department Description

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.

- The **Finance Operations** section manages accounts payable, accounts receivable, general ledger, payroll functions, and treasury operations including project management for the financial and payroll system. This section ensures the accuracy of the general ledger, prepares the annual financial report and other state mandated reports, manages the annual audit, maintains capital assets, and manages grant reporting. In addition, is responsible for the City's cash and debt management functions.
- The **Analyst** section provides monthly analysis and reporting of financial conditions, prepares annual budget and budget amendment reports and presentations, prepares the City's annual financial plan, creates cost of service models, and monitors cash flows and debt compliance.
- The **Risk Management** section protects the City's assets, handles claims against the City, and checks certificates of insurance received by the City to ensure they meet the City's requirements.
- The **Contract Management** section develops, writes, implements, and maintains citywide contractual policies and procedures for the full lifecycle of contracting activities.

Statistics – Did you know?

- City policy is to maintain a minimum of 25% of the next year's general fund operating expenditure budget in reserves. At the end of FY 2016, the City was maintaining 33% in general fund reserves.
- The State of Iowa limits the amount of debt a City can incur to 5% of assessed value. At the end of FY 2016, the City was using 59% of its debt limit.
- The City's investment program earned over \$2M in FY 2016.
- General Accounting managed 84 active grants in FY 2016 while generating 456 grant reimbursements totaling \$76M.
- Accounts Payable transactions totaling 97K in FY 2016.
- Finance issued 15K accounts payable payments, 41K payroll advices, and 85K accounts receivable invoices during FY 2016.

**Recent Accomplishments**

- Moody's Investors Services has rated the City Aa1 for general obligation bonds, in May 2016.
- Moody's Investors Services has rated the City Aa2 for revenue bonds, in May 2016.
- Received Certificate of Achievement in Financial Reporting for FY 2015, in June 2016.
- Received Certificate of Achievement in Budget for FY 2017 in August 2016.
- Implementation of Time and Attendance system in March 2016.

Future Challenges & Opportunities

- Legislative issues that impact the level of City funding.
- Maintain financial stability while implementing a flood management system and Paving for Progress program while continuing to provide funding for services being delivered to citizens.
- Implementation of Risk Management software system.
- Implementation of financial system upgrade.

Goals, Objectives, Measures

City Goal - 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.

Department Goal	Maintain 25% or greater general fund reserve balance.				
Department Objective	General fund operations does not impact 25% reserve balance.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
25% or greater general fund reserve	25% or greater	34.9%	32.6%	31.0%	29.6%

City Goal - 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.

Department Goal	Maintain debt at 80% or less of allowable state debt limit.				
Department Objective	Issue debt at level that will not significantly impact tax rate on an annual basis.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Debt limit of 80% or less of allowable state debt limit	80% or less	65%	59%	56%	51%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	3,702,100	1,896,555	1,949,003	52,448	3%
Expenditures					
Personal Services	3,004,977	3,600,064	3,377,119	(222,945)	
Discretionary	608,830	673,614	673,614	-	
Fleet & Facilities	235,404	217,990	219,954	1,964	
Non-Discretionary	486,843	6,782	10,540	3,758	
Capital Outlay	5,480	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	125,179	-	-	-	
	4,466,713	4,498,450	4,281,227	(217,223)	-5%
Net	(764,613)	(2,601,895)	(2,332,224)	269,671	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
39.00	-3.00	36.00

Highlight of Budget Changes

Expenditures

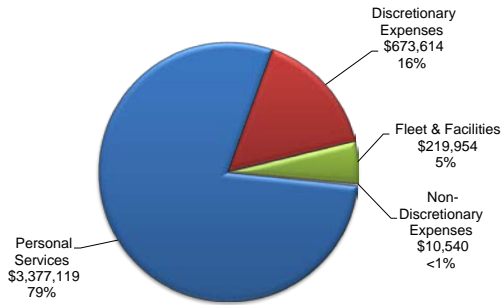
The budget includes the elimination of 3 positions for a net savings of \$294K. The eliminations include:

- Treasury Operations Manager elimination due to outsourcing of investments through the City's banking agreement as well as treasury tasks being absorbed by existing management staff.
- Project Accountant II elimination due to an anticipated decrease in grant workload. However the change will only be effective if the amount of grants awarded to the City continues to decrease due to the decrease in disaster grants.
- Finance Operations position planned to support accounts receivable. With the anticipated end of the traffic camera program, this position will not be needed.

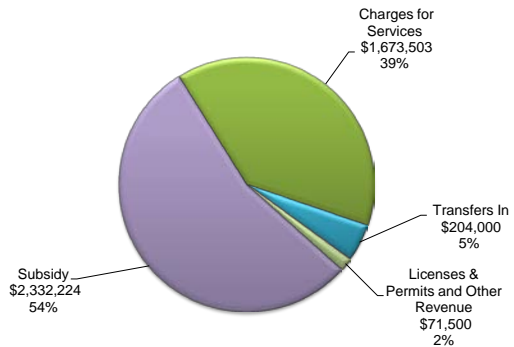
FINANCE

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	343	-	-	-	-	
State Operating	422001	-	46	-	-	-	-	
Total Intergovernmental Grants		-	389	-	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	32	290	142	-	-	-	
Admin Charges - City Mgr Depts	431007	3,491,443	3,345,963	3,356,195	1,603,555	1,583,555	(20,000)	
Other Charges for Services	431010	26,950	9,570	9,745	-	-	-	
Admin Charges - Commissions	431011	114,794	130,026	123,057	89,948	89,948	-	
Admin Charges - External	431012	100	-	-	-	-	-	
Total Charges for Services		3,633,318	3,485,849	3,489,139	1,693,503	1,673,503	(20,000)	-1%
Transfers In								
Operating Transfer In - Inter	483001	127,554	125,143	131,305	131,552	204,000	72,448	
Total Transfers In		127,554	125,143	131,305	131,552	204,000	72,448	55%
Other Revenue								
Penalties	451001	1,860	1,590	1,470	-	-	-	
Other Miscellaneous Revenue	471005	71,418	146,703	80,186	71,500	71,500	-	
Total Other Revenue		73,278	148,293	81,656	71,500	71,500	-	0%
Total Revenues		3,834,151	3,759,674	3,702,100	1,896,555	1,949,003	52,448	3%
Expenditures								
Personal Services								
Regular Employees	511100	2,040,461	2,067,098	2,185,085	2,575,081	2,409,253	(165,828)	
Overtime	511300	4,388	7,767	2,816	39,400	39,400	-	
Other Special Pays	511400	12,869	19,824	16,255	18,820	14,640	(4,180)	
Leave Accrual	511500	(9,499)	16,919	5,257	-	-	-	
Group Insurance	512100	412,607	416,104	428,347	519,837	494,999	(24,838)	
Social Security Contributions	512200	152,508	153,343	160,796	199,734	187,313	(12,421)	
Retirement Contribution	512300	182,703	185,476	195,357	235,154	220,002	(15,152)	
Workers' Compensation	512500	10,168	10,102	9,569	11,331	10,842	(489)	
Other Employee Benefits	512600	3,559	2,276	1,495	707	670	(37)	
Total Personal Services		2,809,764	2,878,909	3,004,977	3,600,064	3,377,119	(222,945)	-6%
Discretionary Expenses								
Advertising & Marketing	521100	13,735	12,496	12,911	15,250	12,650	(2,600)	
Auditing & Accounting Services	521102	90,950	87,202	87,785	108,000	89,000	(19,000)	
Health Services	521106	464	712	888	464	878	414	
Legal Services	521107	2,422	13,066	7,638	3,750	7,750	4,000	
Other Professional Services	521108	-	-	4,899	-	-	-	
External Banking/Financial Fee	521109	229,700	253,051	273,812	230,500	274,186	43,686	
Computer Hardware	522100	(6,519)	-	12,877	1,500	14,500	13,000	
Computer Software Maintenance	522101	44,843	60,063	100,130	200,000	183,100	(16,900)	
IT Services - External	522102	65	-	70	-	-	-	
Equip/Furniture/Fixtures Serv	522105	1,021	2,309	2,490	2,500	2,200	(300)	
Phone Services	523107	829	608	615	1,000	650	(350)	
Printing, Binding, & Duplicate	525102	17,003	14,474	13,401	19,500	14,000	(5,500)	
Awards & Recognition	531102	-	-	8	-	-	-	
Books & Subscriptions	531103	69	399	-	1,750	700	(1,050)	
Computer Supplies	531106	1,220	2,959	600	1,500	575	(925)	
Equipment/Furniture/Fixtures	531109	915	212	934	3,000	950	(2,050)	
Office Supplies	531116	23,996	11,073	8,012	26,850	8,200	(18,650)	
Personal Protective Gear	531124	38	52	26	255	100	(155)	
Equip/Furniture/Fixtures Parts	533101	-	-	-	2,000	500	(1,500)	
Conferences, Training, Travel	542102	5,671	2,766	2,419	20,000	16,500	(3,500)	
Dues & Memberships	542103	1,483	1,829	3,209	2,300	3,025	725	
Licensing Fees	542106	60	30	60	-	-	-	
Miscellaneous Costs	542107	853	136	14,095	1,420	800	(620)	
Postage & Freight	542108	25,930	34,180	41,023	30,350	42,150	11,800	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Recording/Filing Fees/Permits	542110	725	42	-	725	-	(725)	
Mileage Reimbursement	542111	271	151	211	1,000	200	(800)	
Bad Debt Expense	542114	-	1,808	20,717	-	1,000	1,000	
Total Discretionary Expenses		455,742	499,617	608,830	673,614	673,614	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	505	-	-	-	
Rental of Land & Buildings	524100	197,757	218,912	234,899	217,990	219,954	1,964	
City Fleet Rental Charges	524102	-	74	-	-	-	-	
Total Fleet & Facilities		197,757	218,986	235,404	217,990	219,954	1,964	1%
Non-Discretionary Expenses								
City Accounting Services	521113	-	-	1,081	-	-	-	
City Inter Department Charges	521114	181,169	188,183	196,678	-	-	-	
City Information Tech Services	522109	191,195	248,464	278,447	-	-	-	
Liability Insurance	525104	8,895	9,808	10,562	6,782	10,540	3,758	
Gasoline Fuel	532101	-	-	75	-	-	-	
Total Non-Discretionary Expenses		381,259	446,455	486,843	6,782	10,540	3,758	55%
Capital Outlay								
Controlled assets	556000	-	-	5,480	-	-	-	
Total Capital Outlay		-	-	5,480	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	238,482	125,179	-	-	-	
Total Transfers Out		-	238,482	125,179	-	-	-	0%
Total Expenditures		3,844,521	4,282,448	4,466,713	4,498,450	4,281,227	(217,223)	-5%
Net Revenues over/(under) Expenditures		(10,370)	(522,775)	(764,613)	(2,601,895)	(2,332,224)	269,671	



Purchasing Services Department Sections

- Purchasing Services



The Finance Director is responsible for the Purchasing Services Department.

Department Description

The **Purchasing Services** Department of the Finance Department provides procurement services using open and fair competition in accordance with the City's operational purchasing procedures, state and federal regulations, laws, rules, policies, and procedures. The department is also responsible for the disposal and/or reassignment of all City-owned surplus property.

Statistics – *Did you know?*

- Total bids issued for goods and services in FY 2016 were 225.
- During FY 2016, the online auction net revenue from the sale of City surplus property was \$231K.
- Currently maintain and serve as the contract administrator for 300 contracts.

Recent Accomplishments

- The department was awarded the Sterling Agency Award by The Institute for Government Procurement for the seventh consecutive year for achieving and maintaining certified staff members in May 2016.
- The City's Procurement Policy and Procedure manual was revised and approved by City Council in May 2016.

Future Challenges & Opportunities

- Preparing bids and contracts in a timely manner to meet department needs.
- Review and update Emergency Purchasing Procedures and Policies.

**Goals, Objectives, Measures**

City Goal - 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.

Department Goal	To encourage and promote competition for city bid projects.				
Department Objective	To receive an average of 3 bid submittals for each project.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
To receive an average of 3 submittals for 80% of projects	80%	52.81%	70%	60%	60%

City Goal - 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.

Department Goal	To encourage and promote competition for city bid projects.				
Department Objective	To issue at least 200 bids/proposals.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
To issue 200 bids in the fiscal year	200	264	225	220	220



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	449,172	164,448	164,791	343	0%
Expenditures					
Personal Services	392,683	405,837	421,127	15,290	
Discretionary	40,368	52,110	52,110	-	
Fleet & Facilities	22,482	21,021	21,095	74	
Non-Discretionary	84,193	1,046	1,245	199	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	539,726	480,014	495,577	15,563	3%
Net	(90,554)	(315,566)	(330,786)	(15,220)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
4.75	0.00	4.75

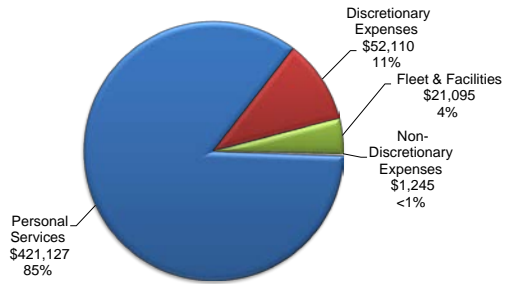
Highlight of Budget Changes

No changes.

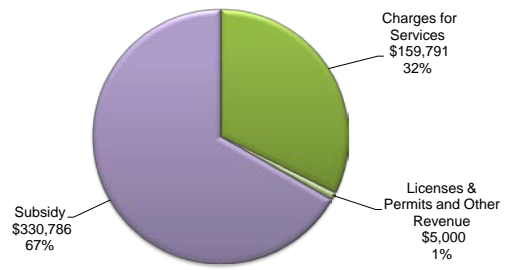
PURCHASING

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Printing & Duplicating of Form	431006	133	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	463,942	440,486	443,406	159,448	159,791	343	
Admin Charges - Commissions	431011	1,870	1,776	1,788	-	-	-	
Total Charges for Services		465,945	442,262	445,194	159,448	159,791	343	0%
Transfers In								
Operating Transfer In - Inter	483001	64,773	-	-	-	-	-	
Total Transfers In		64,773	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	4,971	6,318	3,978	5,000	5,000	-	
Total Other Revenue		4,971	6,318	3,978	5,000	5,000	-	0%
Total Revenues		535,689	448,580	449,172	164,448	164,791	343	0%
Expenditures								
Personal Services								
Regular Employees	511100	278,829	288,853	299,694	309,244	319,601	10,357	
Overtime	511300	94	144	899	-	-	-	
Other Special Pays	511400	1,620	1,820	2,220	1,820	2,020	200	
Leave Accrual	511500	(157)	(3,666)	426	-	-	-	
Group Insurance	512100	39,554	39,388	39,209	41,745	44,651	2,906	
Social Security Contributions	512200	20,248	21,099	22,036	23,796	24,604	808	
Retirement Contribution	512300	24,982	25,836	26,797	27,778	28,720	942	
Workers' Compensation	512500	1,390	1,410	1,310	1,361	1,438	77	
Other Employee Benefits	512600	93	93	93	93	93	-	
Total Personal Services		366,654	374,978	392,683	405,837	421,127	15,290	4%
Discretionary Expenses								
Advertising & Marketing	521100	66	-	100	250	250	-	
External Contracted Labor	521105	20,519	17,349	21,591	22,000	22,000	-	
Health Services	521106	132	156	120	100	100	-	
Other Professional Services	521108	-	3,585	-	-	-	-	
IT Services - External	522102	32	8	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	-	700	700	-	
NonCapitalized Project Expense	522110	16	-	-	-	-	-	
Phone Services	523107	-	120	80	200	200	-	
Printing, Binding, & Duplicate	525102	2,452	2,732	2,870	5,260	5,260	-	
Books & Subscriptions	531103	-	93	-	250	250	-	
Equipment/Furniture/Fixtures	531109	380	637	-	1,000	1,000	-	
Office Supplies	531116	10,246	4,472	11,657	11,900	11,900	-	
Personal Protective Gear	531124	1	1	1	-	-	-	
Conferences, Training, Travel	542102	5,114	3,086	3,058	6,250	6,250	-	
Dues & Memberships	542103	1,030	655	630	1,050	1,050	-	
Postage & Freight	542108	779	652	481	1,500	1,500	-	
Mileage Reimbursement	542111	60	72	116	1,650	1,650	-	
Bad Debt Expense	542114	-	764	(337)	-	-	-	
Total Discretionary Expenses		40,827	34,382	40,368	52,110	52,110	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	20,420	20,715	22,482	21,021	21,095	74	
Total Fleet & Facilities		20,420	20,715	22,482	21,021	21,095	74	0%

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Non-Discretionary Expenses								
	Account							
	City Accounting Services	521113	9,400	18,105	18,105	-	-	-
	City Inter Department Charges	521114	20,774	21,746	23,042	-	-	-
	City Information Tech Services	522109	31,960	48,360	41,819	-	-	-
	Liability Insurance	525104	966	1,000	1,227	1,046	1,245	199
	Total Non-Discretionary Expenses		63,100	89,211	84,193	1,046	1,245	199 19%
Capital Outlay								
	Controlled assets	556000	1,566	-	-	-	-	-
	Total Capital Outlay		1,566	-	-	-	-	0%
Total Expenditures			492,568	519,286	539,726	480,014	495,577	15,563 3%
Net Revenues over/(under) Expenditures			43,121	(70,707)	(90,554)	(315,566)	(330,786)	(15,220)



Human Resources Department Sections

- Compensation and Benefits
- Organization Development
- Employee and Labor Relations
- Safety and Wellness
- Recruiting
- Administration

The Human Resources Director is responsible for the Human Resources Department.



Department Description

The Human Resources Department supports departments to positively impact the quality of services of the City organization.

- The **Compensation and Benefits** section is focused on managing a competitive wage and benefit package and is responsible for developing and implementing benefits and compensation plans as well as compliance reporting.
- The **Organization Development** section creates and provides employee and leadership training, manages the annual employee survey, and is responsible for initiatives that create a positive workplace culture.
- The **Employee and Labor Relations** section provides support to managers and supervisors in order to comply with employment laws, regulations, City personnel policies, and collective bargaining agreements including administration of the bargaining contracts.
- The **Safety and Wellness** section partners with departments to ensure the workplace is safe and complies with safety and health requirements. This section also is responsible for creating a culture of wellness in our organization.
- The **Recruiting** section recruits for open City positions both internally and externally and ensures that all hiring and promotion decisions are made according to objective, job related criteria.
- The **Administration** section is responsible for employee records and other required recordkeeping.

Statistics – Did you know?

- 99% of performance appraisals were completed within 30 days of the due date. Employee feedback is important to ongoing high employee satisfaction and continuous improvement.
- 86% of City employees are satisfied or very satisfied with their jobs based on the 2015 employee survey.

Recent Accomplishments

- Health care costs in FY 2016 decreased by \$4M from FY 2015.
- Implementation of a voluntary vision insurance plan for employees beginning January 1st, 2017.

**Future Challenges & Opportunities**

- Continuing to keep health care costs in check while providing a meaningful benefit for our employees.
- Continuing to implement process improvements in order to provide services more efficiently.
- Increase the diversity of the City organization in order to maximize creative problem solving.
- Supporting implementation of the Organizational Health Initiative.

Goals, Objectives, Measures

City Goal - 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.

Department Goal	Minimize employee injuries.				
Department Objective	Achieve an injury rate below local government average.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Days away, restricted, transferred rate	3.5 ¹	5.97	5.51	4.5	4.0

City Goal - 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.

Department Goal	HR services and benefits are provided efficiently and effectively.				
Department Objective	Maintain or reduce health care costs.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Health care cost per employee per month	< 3.5% Increase	\$1,438 10% Increase	\$1,214 15.6% Decrease	\$1,256	\$1,300

¹ For FY 2018, target or goal increased from 2.5 to 3.5 days to reflect the current average for the state of Iowa.



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	1,528,143	688,490	698,045	9,555	1%
Expenditures					
Personal Services	1,262,376	1,388,314	1,329,984	(58,330)	
Discretionary	203,286	144,727	154,727	10,000	
Fleet & Facilities	82,812	76,643	77,866	1,223	
Non-Discretionary	276,069	7,377	12,415	5,038	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,824,543	1,617,061	1,574,992	(42,069)	-3%
Net	(296,400)	(928,571)	(876,947)	51,624	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
15.00	-1.00	14.00

Highlight of Budget Changes

Revenues

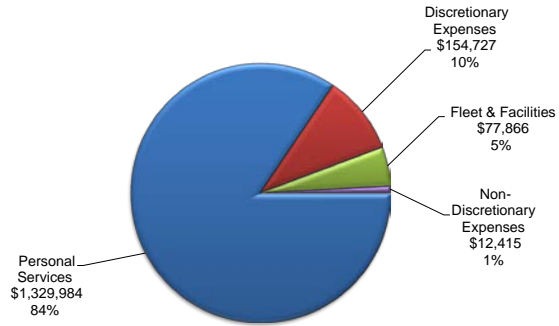
- Charges for service revenue relating to commissions and external increased by \$1700 based on historical and projected information.

Expenditures

- Discretionary budget has increased by \$10K for applicant software. Funding will be transferred Water and Water Pollution Control Department.
- The budget includes the elimination of 1 position (Business Applications Specialist) for a net savings of \$79K. The elimination is based on department needs.

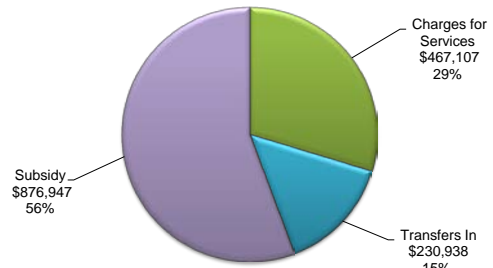
HUMAN RESOURCES

ALLOCATION OF EXPENSES



FY 2018 FINANCIAL DETAIL

FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Laboratory Fees	431003	88	-	-	-	-	-	-
Printing & Duplicating of Form	431006	-	-	68	-	-	-	-
Admin Charges - City Mgr Depts	431007	1,240,669	1,282,867	1,291,171	459,037	458,107	(930)	-
Other Charges for Services	431010	-	-	240	-	-	-	-
Admin Charges - Commissions	431011	37,369	6,202	5,735	3,500	-	(3,500)	-
Admin Charges - External	431012	9,809	9,163	10,071	3,800	9,000	5,200	-
Total Charges for Services		1,287,935	1,298,232	1,307,285	466,337	467,107	770	0%
Transfers In								
Operating Transfer In - Inter	483001	202,097	207,360	219,452	222,153	230,938	8,785	-
Total Transfers In		202,097	207,360	219,452	222,153	230,938	8,785	4%
Other Revenue								
Other Miscellaneous Revenue	471005	-	1,080	1,407	-	-	-	-
Total Other Revenue		-	1,080	1,407	-	-	-	0%
Total Revenues		1,490,031	1,506,673	1,528,143	688,490	698,045	9,555	1%
Expenditures								
Personal Services								
Regular Employees	511100	887,728	864,218	896,567	981,200	959,029	(22,171)	-
Overtime	511300	(2,166)	(202)	163	2,000	2,000	-	-
Other Special Pays	511400	7,420	9,355	8,080	9,355	7,160	(2,195)	-
Leave Accrual	511500	3,552	8,194	8,907	-	-	-	-
Group Insurance	512100	191,508	179,055	168,747	188,371	155,198	(33,173)	-
Social Security Contributions	512200	66,113	65,078	66,412	75,073	73,734	(1,339)	-
Retirement Contribution	512300	79,652	77,847	79,819	88,637	86,460	(2,177)	-
Unemployment Compensation	512400	-	-	1,664	-	-	-	-
Workers' Compensation	512500	26,452	25,488	24,013	31,399	34,143	2,744	-
Other Employee Benefits	512600	14,642	8,823	8,003	12,279	12,260	(19)	-
Total Personal Services		1,274,901	1,237,855	1,262,376	1,388,314	1,329,984	(58,330)	-4%
Discretionary Expenses								
Advertising & Marketing	521100	956	712	1,404	9,000	9,000	-	-
Consulting & Technical Service	521104	45	-	-	-	-	-	-
Health Services	521106	66,439	62,936	57,673	65,000	65,000	-	-
Legal Services	521107	27,402	-	70,791	10,000	10,000	-	-
Other Professional Services	521108	3,647	5,969	31,692	5,000	5,000	-	-
Computer Hardware	522100	-	-	-	1,600	1,600	-	-
Computer Software Maintenance	522101	1,872	136	2,568	4,000	14,000	10,000	-
IT Services - External	522102	215	2	-	2,000	2,000	-	-
Building & Grounds Services	522104	35	-	-	-	-	-	-
Equip/Furniture/Fixtures Serv	522105	1,105	899	710	500	500	-	-
Recycling Fees	523104	-	-	-	375	375	-	-
Phone Services	523107	1,303	1,518	1,153	1,750	1,750	-	-
Rental of Equip & Vehicles	524101	-	-	-	300	300	-	-
Printing, Binding, & Duplicate	525102	4,271	3,566	4,494	4,980	4,980	-	-
Awards & Recognition	531102	5,377	3,199	7,341	11,000	11,000	-	-
Books & Subscriptions	531103	2,421	579	-	500	500	-	-
Computer Supplies	531106	31	-	-	1,000	1,000	-	-
Equipment/Furniture/Fixtures	531109	644	4,364	445	1,322	1,322	-	-
Miscellaneous Supplies	531114	-	-	-	500	250	(250)	-
Office Supplies	531116	2,496	2,261	2,644	4,500	3,000	(1,500)	-
Program Supplies	531118	8,564	6,667	3,484	5,900	5,900	-	-
Shop Supplies	531119	45	-	-	-	-	-	-
Personal Protective Gear	531124	7,030	1,109	5,841	3,000	3,900	900	-
Equip/Furniture/Fixtures Parts	533101	224	10	638	-	-	-	-
Conferences, Training, Travel	542102	4,454	8,496	9,825	7,000	8,000	1,000	-
Dues & Memberships	542103	934	1,397	1,174	1,200	1,200	-	-
Miscellaneous Costs	542107	-	-	-	300	150	(150)	-
Postage & Freight	542108	1,715	825	1,462	1,500	1,500	-	-

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Mileage Reimbursement	542111	907	612	770	2,500	2,500	-	
Bad Debt Expense	542114	-	8,587	(824)	-	-	-	
Total Discretionary Expenses		<u>142,131</u>	<u>113,845</u>	<u>203,286</u>	<u>144,727</u>	<u>154,727</u>	<u>10,000</u>	<u>7%</u>
Fleet & Facilities								
City Facility Maint Services	522107	-	-	181	-	-	-	
Rental of Land & Buildings	524100	<u>56,890</u>	<u>78,859</u>	<u>82,631</u>	<u>76,643</u>	<u>77,866</u>	<u>1,223</u>	
Total Fleet & Facilities		<u>56,890</u>	<u>78,859</u>	<u>82,812</u>	<u>76,643</u>	<u>77,866</u>	<u>1,223</u>	<u>2%</u>
Non-Discretionary Expenses								
City Accounting Services	521113	27,700	36,210	36,210	-	-	-	
City Inter Department Charges	521114	52,926	55,033	59,714	-	-	-	
City Information Tech Services	522109	138,098	117,744	163,255	-	-	-	
Liability Insurance	525104	<u>17,193</u>	<u>15,450</u>	<u>16,890</u>	<u>7,377</u>	<u>12,415</u>	<u>5,038</u>	
Total Non-Discretionary Expenses		<u>235,917</u>	<u>224,437</u>	<u>276,069</u>	<u>7,377</u>	<u>12,415</u>	<u>5,038</u>	<u>68%</u>
Capital Outlay								
Controlled assets	556000	<u>1,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Capital Outlay		<u>1,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures		<u>1,711,285</u>	<u>1,654,996</u>	<u>1,824,543</u>	<u>1,617,061</u>	<u>1,574,992</u>	<u>(42,069)</u>	<u>-3%</u>
Net Revenues over/(under) Expenditures		<u>(221,254)</u>	<u>(148,324)</u>	<u>(296,400)</u>	<u>(928,571)</u>	<u>(876,947)</u>	<u>51,624</u>	



Attorney Department Sections

- City Attorney
- Administration



The City Attorney is responsible for the Attorney Department.

Department Description

The Attorney Department objective is to maintain the level and quality of legal services provided to the City.

- The **City Attorney** section represents the City in judicial and administrative proceedings and attends City Council and other meetings as necessary to address legal issues that arise.
- The **Administration** section is responsible for all aspects of legal services to the Mayor, City Council, City Manager, and appointed boards and commissions. These services include providing legal advice and counsel and also include drafting of opinions, contracts, and the review of ordinances, resolutions, and agreements.

Statistics – Did you know?

- The department averages over 1K deliveries of legal services per year.
- Currently the department obtains conviction in 95% of the misdemeanor prosecutions and code enforcement cases.
- Except in unusual cases, currently the City Attorney's office handles all litigation "in house". Rarely is it necessary to retain outside legal counsel.

Recent Accomplishments

- Continue to provide effective legal services to support key economic development and flood recovery projects including new downtown CRST Global Headquarters building (occupied July 2016) and acquisitions of key properties for flood control systems (Hubbard Ice Building March 2016, Best Western October 2016).
- Obtained dismissal of state court challenge to automated traffic camera program in June 2016. On appeal to Iowa Supreme Court.
- Concluded Security Exchange Commission's Municipal Continuing Disclosure Initiative settlement in August 2016.

Future Challenges & Opportunities

- Finding new ways by which delivery of legal services can facilitate quality of life initiatives.
- Getting harder to handle "big" cases in-house.
- Increased leveraging of work performed for one department or area to others.

**Goals, Objectives, Measures**

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Successful code enforcement casework.				
Department Objective	Achieve a court order validating enforcement of at least 75%.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Percentage	75% or greater	95%	95%	75%	75%

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Prompt, thorough, and effective responses to requests for legal services.				
Department Objective	Turnaround requests for legal services within 5 business days unless different expectations are communicated to requestor.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Percentage	80% or greater	95%	95%	80%	80%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	765,002	459,892	445,450	(14,442)	-3%
Expenditures					
Personal Services	717,389	763,463	731,377	(32,086)	
Discretionary	14,641	24,983	24,983	-	
Fleet & Facilities	34,331	32,099	32,213	114	
Non-Discretionary	94,552	2,230	2,397	167	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	860,913	822,775	790,970	(31,805)	-4%
Net	(95,912)	(362,883)	(345,520)	17,363	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
6.00	0.00	6.00

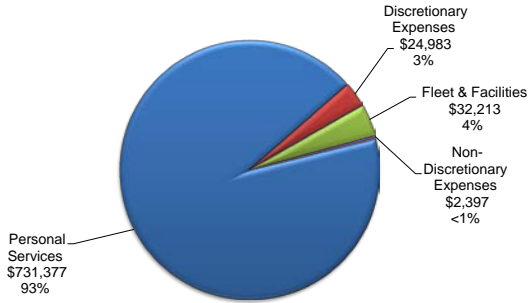
Highlight of Budget Changes

No changes.

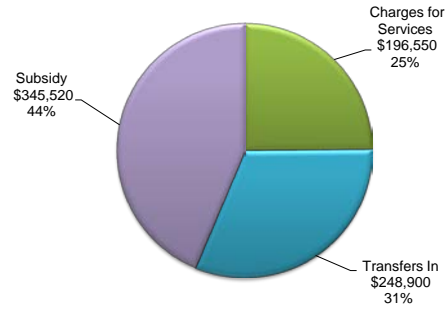
ATTORNEY

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	495,094	457,760	478,448	176,342	161,900	(14,442)	
Other Charges for Services	431010	-	5,638	5,638	5,638	5,638	-	
Admin Charges - Commissions	431011	8,556	21,014	13,630	10,627	10,627	-	
Admin Charges - External	431012	17,938	18,386	18,386	18,386	18,386	-	
Total Charges for Services		521,587	502,797	516,102	210,992	196,550	(14,442)	-7%
Transfers In								
Operating Transfer In - Inter	483001	248,900	248,900	248,900	248,900	248,900	-	
Total Transfers In		248,900	248,900	248,900	248,900	248,900	-	0%
Total Revenues		770,487	751,697	765,002	459,892	445,450	(14,442)	-3%
Expenditures								
Personal Services								
Regular Employees	511100	534,845	553,316	551,024	594,775	558,414	(36,361)	
Other Special Pays	511400	3,900	4,080	26,773	4,080	3,530	(550)	
Leave Accrual	511500	2,164	1,088	(15,600)	-	-	-	
Group Insurance	512100	58,942	63,320	63,936	66,637	76,313	9,676	
Social Security Contributions	512200	37,756	39,073	39,438	41,824	40,146	(1,678)	
Retirement Contribution	512300	47,864	49,506	49,263	53,478	50,181	(3,297)	
Workers' Compensation	512500	2,662	2,709	2,451	2,557	2,681	124	
Other Employee Benefits	512600	112	112	105	112	112	-	
Total Personal Services		688,245	713,203	717,389	763,463	731,377	(32,086)	-4%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	420	-	-	-	
Health Services	521106	112	104	112	200	200	-	
Legal Services	521107	-	1,279	1,517	-	1,500	1,500	
Other Professional Services	521108	3	3	-	-	-	-	
Computer Hardware	522100	-	-	-	250	250	-	
Computer Software Maintenance	522101	75	-	192	-	-	-	
Phone Services	523107	-	-	-	1,100	500	(600)	
Appraisal, Recording, Abstract	525100	-	-	-	150	150	-	
Printing, Binding, & Duplicate	525102	2,061	2,533	2,249	3,133	3,133	-	
Awards & Recognition	531102	-	-	15	-	-	-	
Books & Subscriptions	531103	8,320	9,275	8,941	10,300	10,300	-	
Computer Supplies	531106	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	559	180	198	250	250	-	
Office Supplies	531116	420	543	721	1,200	1,000	(200)	
Personal Protective Gear	531124	2	-	20	-	-	-	
Conferences, Training, Travel	542102	5,086	1,759	3,954	4,700	4,700	-	
Dues & Memberships	542103	1,335	1,425	1,330	1,300	1,550	250	
Licensing Fees	542106	-	-	30	-	-	-	
Postage & Freight	542108	579	660	442	650	700	50	
Mileage Reimbursement	542111	13	-	-	1,500	500	(1,000)	
Bad Debt Expense	542114	-	5,500	(5,500)	-	-	-	
Total Discretionary Expenses		18,565	23,260	14,641	24,983	24,983	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	31,182	31,632	34,331	32,099	32,213	114	
Total Fleet & Facilities		31,182	31,632	34,331	32,099	32,213	114	0%
Non-Discretionary Expenses								
City Accounting Services	521113	10,627	18,105	18,105	-	-	-	
City Inter Department Charges	521114	25,837	27,095	28,849	-	-	-	
City Information Tech Services	522109	39,025	53,758	45,246	-	-	-	
Liability Insurance	525104	1,968	2,548	2,352	2,230	2,397	167	
Total Non-Discretionary Expenses		77,456	101,506	94,552	2,230	2,397	167	7%
Total Expenditures		815,448	869,602	860,913	822,775	790,970	(31,805)	-4%
Net Revenues over/(under) Expenditures		(44,961)	(117,905)	(95,912)	(362,883)	(345,520)	17,363	



The City Manager is responsible for the City Manager Department.
The City Manager is the only section of this department ID.

Department Description

The **City Manager's** Office serves the Cedar Rapids City Council, all City Departments reporting to the City Manager, and the community. The City Manager administers local government projects and programs on behalf of the City Council. The City Manager prepares a recommended budget for the Council's consideration, recruits, hires, and supervises City employees, and carries out the Council's policies.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	1,676,192	802,413	849,700	47,287	6%
Expenditures					
Personal Services	1,486,255	1,585,652	1,629,191	43,539	
Discretionary	270,487	289,823	289,723	(100)	
Fleet & Facilities	81,715	76,318	76,589	271	
Non-Discretionary	203,010	3,695	4,640	945	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	2,041,467	1,955,488	2,000,143	44,655	2%
Net	(365,275)	(1,153,075)	(1,150,443)	2,632	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
14.00	-1.00	13.00

Highlight of Budget Changes

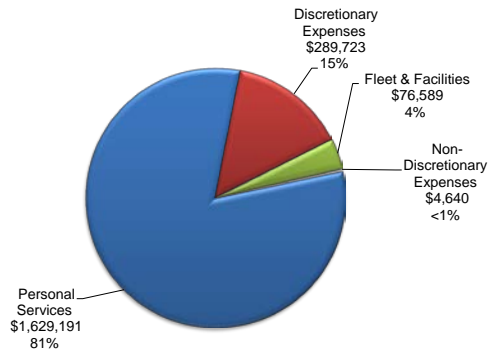
Expenditures

The budget includes the elimination of 1 flood Project Coordinator FTE due to a reduction in flood recovery workload activities.

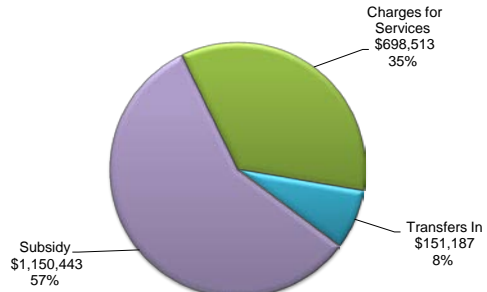
CITY MANAGER

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	910,434	1,103,899	1,481,567	418,841	648,513	229,672	
Admin Charges - Commissions	431011	3,708	4,483	5,678	-	-	-	
Admin Charges - External	431012	50	-	-	-	-	-	
Advertising Income	431314	43,950	49,875	42,630	50,000	50,000	-	
Total Charges for Services		958,142	1,158,257	1,529,875	468,841	698,513	229,672	49%
Transfers In								
Operating Transfer In - Inter	483001	43,250	103,265	145,768	333,572	151,187	(182,385)	
Total Transfers In		43,250	103,265	145,768	333,572	151,187	(182,385)	-55%
Other Revenue								
Contributions & Donations	471002	-	-	550	-	-	-	
Other Miscellaneous Revenue	471005	5	-	-	-	-	-	
Total Other Revenue		5	-	550	-	-	-	0%
Total Revenues		1,001,397	1,261,522	1,676,192	802,413	849,700	47,287	6%
Expenditures								
Personal Services								
Regular Employees	511100	721,409	867,146	1,067,988	1,128,505	1,183,477	54,972	
Temporary/Seasonal Employees	511200	-	-	8,592	-	-	-	
Overtime	511300	(176)	(29)	0	-	-	-	
Other Special Pays	511400	3,520	5,778	4,520	5,778	4,350	(1,428)	
Leave Accrual	511500	16,910	11,255	14,984	-	-	-	
Group Insurance	512100	95,260	134,779	153,903	191,025	169,771	(21,254)	
Social Security Contributions	512200	45,187	55,588	69,393	76,688	80,766	4,078	
Retirement Contribution	512300	43,311	54,785	70,648	76,183	80,163	3,980	
Unemployment Compensation	512400	12,677	(337)	-	-	-	-	
Workers' Compensation	512500	4,840	4,229	4,663	4,740	5,088	348	
Other Employee Benefits	512600	82,962	88,280	91,564	102,733	105,576	2,843	
Total Personal Services		1,025,900	1,221,475	1,486,255	1,585,652	1,629,191	43,539	3%
Discretionary Expenses								
Advertising & Marketing	521100	6,299	8,152	16,822	8,900	12,200	3,300	
Consulting Services	521103	454	-	-	-	-	-	
Consulting & Technical Service	521104	-	-	-	700	-	(700)	
External Contracted Labor	521105	24,528	3,681	-	11,400	11,400	-	
Health Services	521106	240	320	312	200	200	-	
Legal Services	521107	567	-	-	200	-	(200)	
Other Professional Services	521108	45,661	36,515	19,960	42,650	32,450	(10,200)	
Computer Software Maintenance	522101	4,674	13,573	69	1,600	8,100	6,500	
IT Services - External	522102	926	1,465	2,100	1,000	1,000	-	
Phone Services	523107	2,605	2,580	2,628	3,200	3,200	-	
Rental of Equip & Vehicles	524101	1,811	2,040	1,229	1,900	1,900	-	
Printing, Binding, & Duplicate	525102	173,133	191,110	158,026	154,073	154,073	-	
Awards & Recognition	531102	2,721	951	1,574	1,100	1,100	-	
Books & Subscriptions	531103	1,224	636	734	1,500	1,500	-	
Computer Supplies	531106	-	209	110	-	-	-	
Equipment/Furniture/Fixtures	531109	506	2,467	596	500	500	-	
Photography Supplies	531110	675	379	-	500	500	-	
Miscellaneous Supplies	531114	40	-	-	100	-	(100)	
Office Supplies	531116	690	1,579	739	1,300	1,300	-	
Program Supplies	531118	392	555	108	300	300	-	
Sign & Signal Supplies	531120	2,495	5,057	-	1,300	800	(500)	
Uniforms	531123	83	68	223	-	-	-	
Personal Protective Gear	531124	13	50	43	100	100	-	
Building & Grounds Supplies	533100	-	14	-	-	-	-	
Grants & Contributions	541106	500	500	5,500	2,700	2,700	-	
Conferences, Training, Travel	542102	27,874	29,935	34,534	40,500	40,500	-	
Dues & Memberships	542103	9,901	5,470	18,553	10,000	10,000	-	
Licensing Fees	542106	860	963	2,039	600	1,000	400	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Miscellaneous Costs	542107	1,150	-	-	400	400	-	
Postage & Freight	542108	2,628	2,861	2,581	2,500	2,500	-	
Recording/Filing Fees/Permits	542110	1,000	-	-	300	-	(300)	
Mileage Reimbursement	542111	655	1,814	1,945	300	2,000	1,700	
Bad Debt Expense	542114	-	(61)	61	-	-	-	
Total Discretionary Expenses		314,304	312,883	270,487	289,823	289,723	(100)	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	74,137	75,208	81,625	76,318	76,589	271	
City Fleet Rental Charges	524102	125	50	90	-	-	-	
Total Fleet & Facilities		74,262	75,258	81,715	76,318	76,589	271	0%
Non-Discretionary Expenses								
City Accounting Services	521113	15,900	18,105	18,105	-	-	-	
City Inter Department Charges	521114	66,283	52,361	58,654	-	-	-	
City Information Tech Services	522109	116,113	103,097	118,858	-	-	-	
Liability Insurance	525104	4,758	3,686	7,336	3,695	4,540	845	
Gasoline Fuel	532101	207	63	57	-	100	100	
Total Non-Discretionary Expenses		203,261	177,312	203,010	3,695	4,640	945	26%
Total Expenditures		1,617,727	1,786,928	2,041,467	1,955,488	2,000,143	44,655	2%
Net Revenues over/(under) Expenditures		(616,330)	(525,407)	(365,275)	(1,153,075)	(1,150,443)	2,632	



The Mayor and City Council are responsible for the Mayor and Council Department.
Mayor and City Council is the only section of this department ID.

Department Description

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 the five districts. The General Fund uses this department ID to record the revenue and expenditures associated with City Council such as dues and memberships and travel.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	538,691	206,419	200,728	(5,691)	-3%
Expenditures					
Personal Services	190,728	210,063	209,089	(974)	
Discretionary	388,315	353,365	353,365	-	
Fleet & Facilities	49,699	46,644	46,809	165	
Non-Discretionary	95,818	31,376	27,889	(3,487)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	724,560	641,448	637,152	(4,296)	-1%
Net	(185,869)	(435,029)	(436,424)	(1,395)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
3.33	0.00	3.33

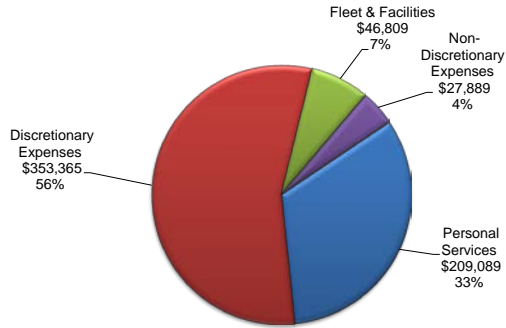
Highlight of Budget Changes

No changes.

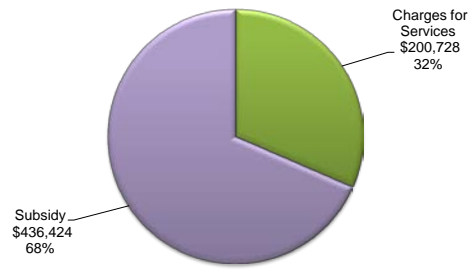
COUNCIL & MAYOR

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	685,584	535,213	536,530	206,419	200,728	(5,691)	
Admin Charges - Commissions	431011	2,761	2,155	2,161	-	-	-	
Total Charges for Services		688,345	537,368	538,691	206,419	200,728	(5,691)	-3%
Transfers In								
Operating Transfer In - Inter	483001	-	20,967	-	-	-	-	
Total Transfers In		-	20,967	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	11	-	-	-	-	
Total Other Revenue		-	11	-	-	-	-	0%
Total Revenues		688,345	558,346	538,691	206,419	200,728	(5,691)	-3%
Expenditures								
Personal Services								
Regular Employees	511100	172,755	171,657	172,943	179,551	178,691	(860)	
Social Security Contributions	512200	4,650	4,626	4,652	13,731	13,669	(62)	
Retirement Contribution	512300	12,341	12,263	12,355	16,030	15,959	(71)	
Workers' Compensation	512500	863	858	778	751	770	19	
Total Personal Services		190,610	189,403	190,728	210,063	209,089	(974)	0%
Discretionary Expenses								
Advertising & Marketing	521100	4,189	461	168	-	300	300	
Consulting & Technical Service	521104	-	-	17,545	-	-	-	
External Contracted Labor	521105	514	-	-	-	-	-	
Legal Services	521107	-	156,356	73,651	-	28,240	28,240	
Other Professional Services	521108	182	17,500	23,257	50,000	25,000	(25,000)	
IT Services - External	522102	657	1,278	1,195	5,500	1,300	(4,200)	
Equip/Furniture/Fixtures Serv	522105	-	-	-	1,000	-	(1,000)	
Phone Services	523107	2,942	2,699	2,552	7,000	3,000	(4,000)	
Printing, Binding, & Duplicate	525102	2,323	1,973	337	3,640	2,000	(1,640)	
Awards & Recognition	531102	224	30	125	-	125	125	
Books & Subscriptions	531103	497	697	665	1,000	800	(200)	
Equipment/Furniture/Fixtures	531109	59	636	265	1,000	700	(300)	
Miscellaneous Supplies	531114	-	-	245	-	-	-	
Office Supplies	531116	470	283	437	2,000	600	(1,400)	
Program Supplies	531118	-	-	25	-	-	-	
Uniforms	531123	228	-	89	-	-	-	
Personal Protective Gear	531124	41	2	23	-	-	-	
Grants & Contributions	541106	145,000	140,000	140,000	148,335	145,000	(3,335)	
Conferences, Training, Travel	542102	24,218	32,471	27,671	16,625	30,000	13,375	
Dues & Memberships	542103	100,092	90,064	99,383	115,965	116,000	35	
Entertainment Expense	542104	-	10	-	-	-	-	
Postage & Freight	542108	70	175	710	300	300	-	
Mileage Reimbursement	542111	-	-	-	1,000	-	(1,000)	
Bad Debt Expense	542114	-	27	(27)	-	-	-	
Total Discretionary Expenses		281,704	444,664	388,315	353,365	353,365	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	45,117	45,769	49,674	46,444	46,609	165	
City Fleet Rental Charges	524102	200	150	25	200	200	-	
Total Fleet & Facilities		45,317	45,919	49,699	46,644	46,809	165	0%

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Non-Discretionary Expenses								
City Accounting Services	521113	12,500	18,105	18,105	-	-	-	
City Inter Department Charges	521114	14,911	16,024	16,738	-	-	-	
City Information Tech Services	522109	28,311	30,309	28,863	-	-	-	
Liability Insurance	525104	77,083	32,771	32,112	31,376	27,889	(3,487)	
Gasoline Fuel	532101	-	18	-	-	-	-	
Total Non-Discretionary Expenses		132,805	97,226	95,818	31,376	27,889	(3,487)	-11%
Total Expenditures		650,436	777,213	724,560	641,448	637,152	(4,296)	-1%
Net Revenues over/(under) Expenditures		37,909	(218,867)	(185,869)	(435,029)	(436,424)	(1,395)	



City Clerk Department Sections

- Council Proceedings
- Minutes and Ordinance Codification
- Licenses and Permits
- Archival
- Boards and Commissions
- Election Information and Voter Registration



The City Clerk is responsible for the City Clerk Department.

Department Description

The City Clerk's office administers the City government's documentation.

- **Council Proceedings** – Prepares the City Council agenda and council packet (consisting of various documents related to agenda items) and posts on the website for the media and citizens to view. The Clerk's Office processes all documents related to the agenda such as resolutions, ordinances, contracts/agreements, deeds, bonds and insurance, as well as petitions and reports.
- **Minutes and Ordinance Codification** – The City Clerk attends, transcribes, and publishes minutes of all Council meetings and special sessions, including budget meetings. The department oversees codification of City Ordinances (Municipal Code Book).
- **Licensing and Permits** – 23 different licenses and permits are processed through the City Clerk's Office.
- **Archival** – The City Clerk secures and is responsible for the overall management of official City records and administers the retrieval and archival of various documents.
- The City Clerk's Office maintains the official files for appointments to City **Boards and Commissions**.
- **Election Information and Voter Registration** - The City Clerk's Office can register citizens to vote and is involved with the processing of election documents regarding the municipal election process and certain special elections.

Statistics – Did you know?

In FY 2016, the following documents were processed in the City Clerk's Office:

- 2K resolutions, 67 ordinances, 319 motions, 82 public improvement projects, 226 letters/petitions.
- 119 cigarette permits, 503 beer/liquor/wine permits, 826 miscellaneous licenses.
- 12K documents were entered into the OnBase document management system.
- 172 board and commission appointments, reappointments and votes of thanks.

Recent Accomplishments

- Due to the significant increase in the level of local interest in mobile food vending, City Clerk staff worked with Community Development staff to create regulations for mobile food vendors such as food trucks, food carts, and other types of mobile food vending units. An ordinance adopting Chapter 42A of the Municipal Code, Mobile Food Vendors, was approved by the City Council on June 14, 2016.
- The City Clerk's Office is responsible for a variety of pages on the City website, including City Council Meetings and Documents, City Clerk Licenses and Permits, City Boards and Commissions, and Municipal



Code and Amendments. The City's website redesign, which went live in early May 2016, afforded the opportunity to reorganize information into a more user-friendly format. Licensing pages now have fees, documentation requirements, and application links front and center, while the boards and commissions section has been updated to an easy-to-navigate alphabetical list.

Future Challenges & Opportunities

- Implementation of OnBase Citizen Access Module which will allow citizens instant access to various documents and information online.
- Implementation of online licensing module within EnerGov Land Systems Management software.
- Continue to update sections of the Cedar Rapids Municipal Code pertaining to licenses/permits the City Clerk's Office is responsible for.

Goals, Objectives, Measures

City Goal - 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.

Department Goal	Efficiently process City Council proceedings and related documents (agendas, minutes, resolutions, ordinances, contracts, and agreements).				
Department Objective	Process council proceedings and related documents with 90% accuracy.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Accuracy percentage	90% of the time	95%	95%	95%	95%

City Goal - 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.

Department Goal	Efficiently process licenses and permits.				
Department Objective	Process licenses and permits with 90% accuracy.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Accuracy percentage	90% of the time	95%	95%	95%	95%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	560,211	341,982	313,625	(28,357)	-8%
Expenditures					
Personal Services	436,582	472,286	459,517	(12,769)	
Discretionary	11,700	44,455	44,455	-	
Fleet & Facilities	75,498	70,589	68,465	(2,124)	
Non-Discretionary	110,828	972	1,298	326	
Capital Outlay	5,000	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	639,607	588,302	573,735	(14,567)	-2%
Net	(79,397)	(246,320)	(260,110)	(13,790)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
5.50	0.00	5.50

Highlight of Budget Changes

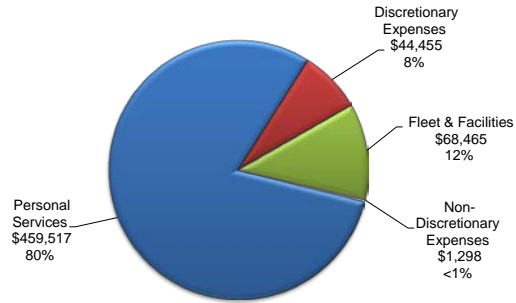
Revenues

\$10K is included in the budget as a funding increase to reduce revenues due to taxi and limo license regulation changes.

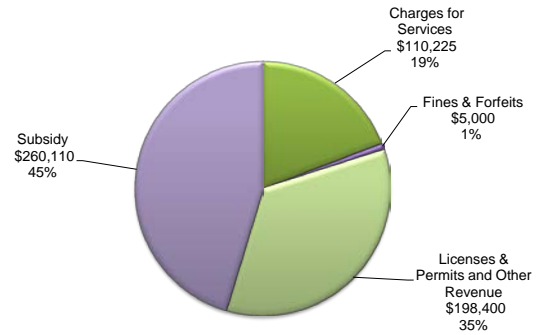
CITY CLERK

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Liquor Licenses	411001	173,316	197,144	190,786	170,000	170,000	-	
Cigarette Licenses	411002	11,975	11,700	11,550	10,500	10,500	-	
Other Licenses	411013	27,059	30,474	33,431	27,000	17,000	(10,000)	
Other Permits	411014	300	-	-	-	-	-	
Total Licenses & Permits		212,649	239,318	235,767	207,500	197,500	(10,000)	-5%
Charges for Services								
Recording Fees	431002	6,009	1,978	1,441	1,000	1,000	-	
Zoning & Subdivision Fees	431004	15,748	14,838	17,791	15,000	15,000	-	
Sale of Maps / Publications	431005	858	509	401	500	500	-	
Printing & Duplicating of Form	431006	75	17	38	-	-	-	
Admin Charges - City Mgr Depts	431007	272,285	283,206	297,622	112,082	93,725	(18,357)	
Admin Charges - Commissions	431011	1,097	1,364	1,271	-	-	-	
Admin Charges - External	431012	15	150	75	-	-	-	
Total Charges for Services		296,086	302,062	318,638	128,582	110,225	(18,357)	-14%
Fines & Forfeits								
Other Fines & Forfeits	441002	5,100	8,350	5,000	5,000	5,000	-	
Total Fines & Forfeits		5,100	8,350	5,000	5,000	5,000	-	0%
Other Revenue								
Vacating Streets & Alleys	461006	1,200	1,000	775	900	900	-	
Postage / Handling	471001	-	8	6	-	-	-	
Other Miscellaneous Revenue	471005	35	1,696	25	-	-	-	
Cash Over (Under)	471007	(30)	-	-	-	-	-	
Total Other Revenue		1,205	2,704	806	900	900	-	0%
Total Revenues		515,040	552,434	560,211	341,982	313,625	(28,357)	-8%
Expenditures								
Personal Services								
Regular Employees	511100	288,564	295,832	303,046	319,279	331,795	12,516	
Overtime	511300	293	1,608	7	2,500	2,500	-	
Other Special Pays	511400	6,110	2,320	3,020	2,500	2,480	(20)	
Leave Accrual	511500	(4,199)	6,593	(907)	-	-	-	
Group Insurance	512100	55,311	72,005	73,630	92,724	65,332	(27,392)	
Social Security Contributions	512200	22,030	22,143	22,578	24,808	25,763	955	
Retirement Contribution	512300	25,995	26,603	27,011	28,958	30,075	1,117	
Unemployment Compensation	512400	(5,533)	-	-	-	-	-	
Workers' Compensation	512500	8,669	8,731	8,093	1,405	1,460	55	
Other Employee Benefits	512600	105	112	104	112	112	-	
Total Personal Services		397,344	435,947	436,582	472,286	459,517	(12,769)	-3%
Discretionary Expenses								
Advertising & Marketing	521100	6,865	7,817	5,985	11,500	9,000	(2,500)	
Consulting Services	521103	-	5,000	(5,000)	-	-	-	
Health Services	521106	132	156	160	250	250	-	
Other Professional Services	521108	8	5,000	(5,000)	-	-	-	
External Banking/Financial Fee	521109	-	80	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	85	-	-	1,300	1,300	-	
Phone Services	523107	88	(24)	-	1,000	500	(500)	
Printing, Binding, & Duplicate	525102	10,076	10,747	8,548	11,310	11,310	-	
Awards & Recognition	531102	-	-	8	-	-	-	
Books & Subscriptions	531103	237	276	397	2,600	2,200	(400)	
Computer Supplies	531106	48	-	-	705	705	-	
Equipment/Furniture/Fixtures	531109	95	-	-	2,500	5,000	2,500	
Office Supplies	531116	1,463	796	560	3,240	3,240	-	
Personal Protective Gear	531124	11	-	1	100	100	-	
Conferences, Training, Travel	542102	3,127	2,179	3,444	4,200	5,200	1,000	
Dues & Memberships	542103	285	320	290	300	300	-	
Licensing Fees	542106	60	30	105	250	250	-	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Miscellaneous Costs	542107	30	-	-	-	-	-	
Postage & Freight	542108	586	656	600	2,000	1,500	(500)	
Recording/Filing Fees/Permits	542110	2,440	1,310	1,478	3,200	3,200	-	
Mileage Reimbursement	542111	8	-	-	-	400	400	
Bad Debt Expense	542114	-	2,760	124	-	-	-	
Total Discretionary Expenses		<u>25,643</u>	<u>37,102</u>	<u>11,700</u>	<u>44,455</u>	<u>44,455</u>	<u>-</u>	<u>0%</u>
Fleet & Facilities								
Rental of Land & Buildings	524100	68,572	69,563	75,498	70,589	68,465	(2,124)	
Total Fleet & Facilities		<u>68,572</u>	<u>69,563</u>	<u>75,498</u>	<u>70,589</u>	<u>68,465</u>	<u>(2,124)</u>	<u>-3%</u>
Non-Discretionary Expenses								
City Accounting Services	521113	16,600	18,105	18,105	-	-	-	
City Inter Department Charges	521114	21,547	22,383	24,486	-	-	-	
City Information Tech Services	522109	42,550	46,074	66,926	-	-	-	
Liability Insurance	525104	1,045	1,174	1,311	972	1,298	326	
Total Non-Discretionary Expenses		<u>81,742</u>	<u>87,736</u>	<u>110,828</u>	<u>972</u>	<u>1,298</u>	<u>326</u>	<u>34%</u>
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	5,000	-	-	-	
Total Capital Outlay		<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Transfers Out								
Transfer Out-Inter	571100	5,533	-	-	-	-	-	
Total Transfers Out		<u>5,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures		<u>578,834</u>	<u>630,348</u>	<u>639,607</u>	<u>588,302</u>	<u>573,735</u>	<u>(14,567)</u>	<u>-2%</u>
Net Revenues over/(under) Expenditures		<u>(63,794)</u>	<u>(77,914)</u>	<u>(79,397)</u>	<u>(246,320)</u>	<u>(260,110)</u>	<u>(13,790)</u>	



The Library Director is responsible for the Library department ID.
Library is the only section of this department ID.

Department Description

The **Library** is owned by the City of Cedar Rapids and is governed and operated by the Cedar Rapids Library Board of Trustees. The Library board is a policy-making body deriving their power from specific grants in Chapter 6.02 of the municipal code. The City Council allocates funds to the Library's annual operating budget.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	5,678,565	700,274	700,274	-	0%
Expenditures					
Personal Services	4,052,098	4,409,490	4,374,586	(34,904)	
Discretionary	967,910	779,063	774,884	(4,179)	
Fleet & Facilities	415,238	478,066	480,066	2,000	
Non-Discretionary	279,599	249,910	272,183	22,273	
Capital Outlay	68,578	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	5,783,423	5,916,528	5,901,719	(14,809)	0%
Net	(104,858)	(5,216,254)	(5,201,445)	14,809	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
62.21	0.00	62.21

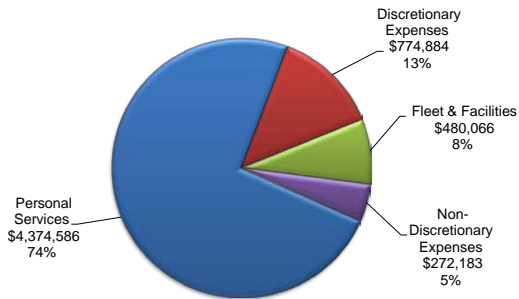
Highlight of Budget Changes

No changes.

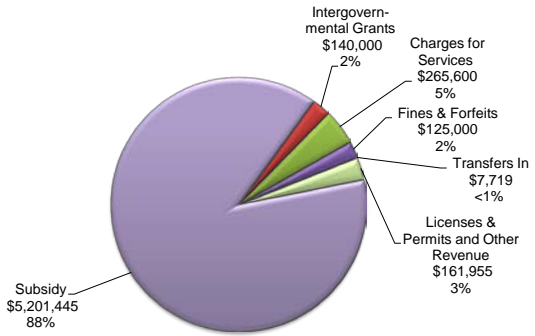
LIBRARY

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
State Operating	422001	-	-	25,862	50,000	50,000	-	
Local Govt Grants	423000	84,461	107,821	27,126	90,000	90,000	-	
Total Intergovernmental Grants		84,461	107,821	52,988	140,000	140,000	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	18,410	24,009	24,239	20,000	20,000	-	
Admin Charges - City Mgr Depts	431007	37,634	-	-	-	-	-	
Other Charges for Services	431010	139,692	86,145	117,184	150,000	130,000	(20,000)	
Admin Charges - External	431012	101,833	105,582	119,565	95,000	115,000	20,000	
Library User Fees - Not Fines	431201	-	95	-	600	600	-	
Vending Sales	431301	11	109	137	-	-	-	
Total Charges for Services		297,581	215,940	261,125	265,600	265,600	-	0%
Fines & Forfeits								
Library Fines	441001	130,327	153,983	133,116	125,000	125,000	-	
Total Fines & Forfeits		130,327	153,983	133,116	125,000	125,000	-	0%
Transfers In								
Operating Transfer In - Inter	483001	26,574	30,560	16,813	15,874	7,719	(8,155)	
Operating Transfer In - Intra	483002	4,678,552	4,202,865	5,025,475	-	-	-	
Total Transfers In		4,705,126	4,233,425	5,042,288	15,874	7,719	(8,155)	-51%
Other Revenue								
Building Rental	461001	80,311	110,015	93,911	78,000	86,155	8,155	
Contributions & Donations	471002	272,662	309,217	78,689	70,000	70,000	-	
Sale of Inventory	471003	8,911	10,498	10,751	2,300	2,300	-	
Other Miscellaneous Revenue	471005	645	3,147	5,696	3,500	3,500	-	
Sale of Fixed Assets	482001	-	15,000	-	-	-	-	
Total Other Revenue		362,529	447,877	189,048	153,800	161,955	8,155	5%
Total Revenues		5,580,024	5,159,046	5,678,565	700,274	700,274	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	2,612,601	2,647,878	2,859,561	3,190,970	3,107,321	(83,649)	
Temporary/Seasonal Employees	511200	-	-	-	54,788	54,788	-	
Overtime	511300	71,143	75,823	68,204	100,003	40,003	(60,000)	
Other Special Pays	511400	61,422	50,287	102,290	45,170	52,510	7,340	
Leave Accrual	511500	14,449	(8,766)	(21,657)	-	-	-	
Group Insurance	512100	384,948	414,073	417,334	593,119	418,901	(174,218)	
Social Security Contributions	512200	198,989	204,181	221,082	254,660	242,859	(11,801)	
Retirement Contribution	512300	235,957	241,539	258,446	302,817	288,050	(14,767)	
Unemployment Compensation	512400	10,691	875	7,871	-	-	-	
Workers' Compensation	512500	106,034	107,399	106,933	144,436	163,488	19,052	
Other Employee Benefits	512600	(1,060)	21,631	32,034	(276,474)	6,666	283,140	
Total Personal Services		3,695,173	3,754,920	4,052,098	4,409,490	4,374,586	(34,904)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	9,645	19,444	16,180	25,000	25,000	-	
Auditing & Accounting Services	521102	893	-	-	-	-	-	
Consulting & Technical Service	521104	-	-	2,100	10,000	10,000	-	
External Contracted Labor	521105	101,414	191,332	57,635	63,000	63,000	-	
Health Services	521106	448	611	632	-	-	-	
Other Professional Services	521108	89,518	42,999	37,460	30,250	30,250	-	
External Banking/Financial Fee	521109	21,135	30,250	18,450	17,700	17,700	-	
Security Services	521110	11,356	430	732	11,500	5,000	(6,500)	
Computer Hardware	522100	42,202	19,580	49,540	57,020	50,000	(7,020)	
Computer Software Maintenance	522101	155,300	118,662	187,928	141,200	148,220	7,020	
IT Services - External	522102	42,004	11,445	32,978	20,500	20,500	-	
Building & Grounds Services	522104	44,024	30,696	146,422	152,000	152,000	-	
Equip/Furniture/Fixtures Serv	522105	2,291	5,221	1,586	4,000	4,000	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Vehicles & Rolling Equip Serv	522106	-	-	-	1,000	1,000	-	
Landfill Fees	523102	169	-	-	-	-	-	
Recycling Fees	523104	3,774	2,502	1,314	3,200	1,000	(2,200)	
Phone Services	523107	27,811	27,409	27,836	20,000	26,500	6,500	
Rental of Equip & Vehicles	524101	1,160	235	260	1,000	500	(500)	
Printing, Binding, & Duplicate	525102	31,433	10,732	21,863	15,000	15,500	500	
Awards & Recognition	531102	8	8	950	-	-	-	
Books & Subscriptions	531103	18,992	309,318	184,562	50,000	50,000	-	
Cleaning & Janitorial Supplies	531105	1,218	1,217	1,146	1,750	1,750	-	
Computer Supplies	531106	15,579	5,049	6,166	5,000	5,000	-	
Engineering Supplies	531108	20	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	142,064	33,633	35,519	11,500	11,500	-	
Photography Supplies	531110	179	298	2,122	500	500	-	
Landscaping Materials	531112	1,949	-	-	-	-	-	
Miscellaneous Supplies	531114	439	1,617	1,362	2,000	2,000	-	
Office Supplies	531116	41,004	43,403	23,162	40,000	35,320	(4,680)	
Paint Supplies	531117	-	-	87	-	-	-	
Program Supplies	531118	38,424	42,686	33,927	32,000	32,000	-	
Shop Supplies	531119	(11)	53	154	250	250	-	
Sign & Signal Supplies	531120	8,572	2,789	91	-	-	-	
Uniforms	531123	1,859	476	606	-	-	-	
Personal Protective Gear	531124	506	222	436	-	-	-	
Building & Grounds Supplies	533100	-	2,048	1,215	2,000	2,000	-	
Equip/Furniture/Fixtures Parts	533101	49	63	367	-	-	-	
Conferences, Training, Travel	542102	25,182	24,983	39,686	9,000	13,200	4,200	
Dues & Memberships	542103	937	1,634	5,694	2,500	2,500	-	
Entertainment Expense	542104	848	205	1,192	-	-	-	
Licensing Fees	542106	837	30	-	-	-	-	
Miscellaneous Costs	542107	-	-	30	30,193	25,694	(4,499)	
Postage & Freight	542108	21,963	19,588	23,567	15,000	20,000	5,000	
Recording/Filing Fees/Permits	542110	2,394	275	1,112	-	-	-	
Mileage Reimbursement	542111	2,297	1,231	1,700	5,000	3,000	(2,000)	
Talent Fee Expense	542113	-	-	205	-	-	-	
Bad Debt Expense	542114	-	1,564	(65)	-	-	-	
Total Discretionary Expenses		909,886	1,003,937	967,910	779,063	774,884	(4,179)	-1%
Fleet & Facilities								
City Facility Maint Services	522107	152,078	192,454	177,848	228,066	230,066	2,000	
City Fleet Services	522108	214	271	720	-	-	-	
Rental of Land & Buildings	524100	184,527	219,022	236,670	250,000	250,000	-	
Total Fleet & Facilities		336,819	411,746	415,238	478,066	480,066	2,000	0%
Non-Discretionary Expenses								
City Accounting Services	521113	54,333	50,694	50,694	45,000	56,108	11,108	
City Inter Department Charges	521114	591	-	-	-	-	-	
City Information Tech Services	522109	7,389	7,234	7,239	8,238	7,641	(597)	
Electricity	523100	146,087	147,538	163,057	150,300	151,800	1,500	
Natural Gas	523103	7,910	4,716	3,225	5,000	3,500	(1,500)	
Liability Insurance	525104	10,059	10,848	13,746	10,206	14,033	3,827	
Property Insurance	525107	32,360	47,708	40,397	29,566	38,002	8,436	
Vehicle Insurance	525108	1,306	1,824	1,100	600	600	-	
Gasoline Fuel	532101	370	172	141	1,000	499	(501)	
Total Non-Discretionary Expenses		260,405	270,734	279,599	249,910	272,183	22,273	9%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	60,635	-	-	-	
Controlled assets	556000	-	1,905	7,944	-	-	-	
Total Capital Outlay		-	1,905	68,578	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	3,085	-	-	-	-	-	
Total Transfers Out		3,085	-	-	-	-	-	0%
Total Expenditures		5,205,368	5,443,242	5,783,423	5,916,528	5,901,719	(14,809)	0%
Net Revenues over/(under) Expenditures		374,656	(284,196)	(104,858)	(5,216,254)	(5,201,445)	14,809	



The City Manager, Mayor, City Council, and Finance Director are responsible for the Contingent department ID. Contingent is the only section of this department ID.

Department Description

The **Contingent** department ID of the General Fund uses this department ID to set aside funds to cover costs, that at the time the budget is prepared, are typically not known. The department ID is used to record revenue from the tort property tax levy, general obligation bonds for capital equipment purchases, and revenue from non-general fund areas to fund a portion of contingent expenses when appropriate.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	3,822,834	1,075,298	1,125,337	50,039	5%
Expenditures					
Personal Services	8,007	(1,700,000)	(1,510,000)	190,000	
Discretionary	1,026,746	1,370,232	1,055,844	(314,388)	
Fleet & Facilities	103,533	272,400	272,400	-	
Non-Discretionary	2,046	9,433	37,037	27,604	
Capital Outlay	92,932	870,279	722,264	(148,015)	
Debt Service	-	-	-	-	
Transfers Out	4,593,350	660,000	400,000	(260,000)	
	5,826,614	1,482,344	977,545	(504,799)	-34%
Net	(2,003,780)	(407,046)	147,792	554,839	

Highlight of Budget Changes

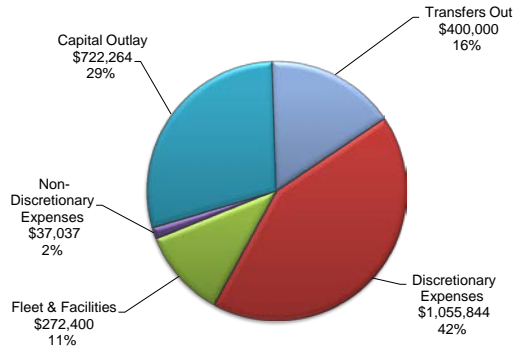
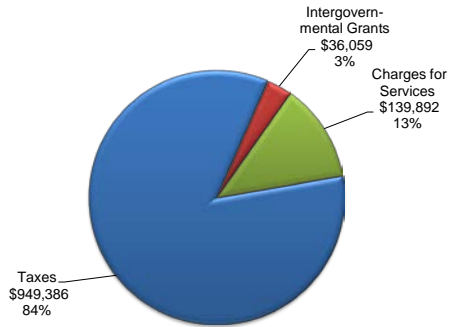
Revenue

The tort levy rate will produce \$949K in property tax revenue in FY 2018.

Expenditures

Included in the budget is:

- \$1.7M reduction in personal services for anticipated vacancies during the year based on historical information.
- State lobbyists \$60K.
- Special duty police \$50K.
- Mayor, Council, and City Manager discretionary spending \$350K.
- Enterprise deficits \$596K.
- \$150K for fleet maintenance and corrosion repairs.
- Parking for City employees at Mays Island \$122K.
- Capital equipment \$722K.
- Includes transfers out of \$150K for Veterans Stadium capital improvement projects and \$250K for economic development. After FY 2018, the City will have 2 years remaining in the agreement to fund \$150K per year for veterans stadium capital improvement projects.

CONTINGENT
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
		Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017	From FY 2017
							Incr / (Decr)	
Revenues								
Taxes								
Prop Tax Levy - Current	401100	858,337	866,287	890,202	894,782	949,386	54,604	
Property Tax Levy - Delinquent	401101	1,224	532	354	-	-	-	
Total Taxes		859,562	866,818	890,557	894,782	949,386	54,604	6%
Intergovernmental Grants								
Federal Operating	421001	-	20,000	82,755	-	-	-	
State Operating	422001	-	-	10,061	-	-	-	
State Capital	422002	-	13,885	13,885	-	-	-	
State Comm Indus Backfill	422104	-	26,797	40,154	36,939	36,059	(880)	
Total Intergovernmental Grants		-	60,682	146,855	36,939	36,059	(880)	-2%
Charges for Services								
Printing & Duplicating of Form	431006	-	55	-	-	-	-	
Admin Charges - City Mgr Depts	431007	549,586	549,912	410,398	142,552	139,892	(2,660)	
Admin Charges - Commissions	431011	2,207	2,208	1,648	-	-	-	
Vending Sales	431301	64	-	-	-	-	-	
Total Charges for Services		551,857	552,175	412,046	142,552	139,892	(2,660)	-2%
Fines & Forfeits								
Other Fines & Forfeits	441002	532,005	-	-	-	-	-	
Total Fines & Forfeits		532,005	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	95,787	-	2,244,531	1,025	-	(1,025)	
Total Transfers In		95,787	-	2,244,531	1,025	-	(1,025)	-100%
Other Revenue								
Contributions & Donations	471002	93,369	1,021	128,845	-	-	-	
Other Miscellaneous Revenue	471005	26,532	10,678	0	-	-	-	
Cash Over (Under)	471007	(0)	(0)	(0)	-	-	-	
Total Other Revenue		119,901	11,699	128,845	-	-	-	0%
Total Revenues		2,159,112	1,491,374	3,822,834	1,075,298	1,125,337	50,039	5%
Expenditures								
Personal Services								
Other Special Pays	511400	-	-	-	-	190,000	190,000	
Retirement Contribution	512300	-	14,731,830	-	-	-	-	
Other Employee Benefits	512600	37,016	(190,351)	8,007	(1,700,000)	(1,700,000)	-	
Total Personal Services		37,016	14,541,479	8,007	(1,700,000)	(1,510,000)	190,000	-11%
Discretionary Expenses								
Advertising & Marketing	521100	30,817	14,618	4,655	-	-	-	
Legal Services	521107	5,015	-	-	-	-	-	
Other Professional Services	521108	212,598	189,320	159,175	306,788	60,000	(246,788)	
Computer Software Maintenance	522101	-	-	-	47,600	-	(47,600)	
Building & Grounds Services	522104	-	-	-	20,000	-	(20,000)	
Rental of Equip & Vehicles	524101	350	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	415	2,174	-	-	-	-	
Equipment/Furniture/Fixtures	531109	177	-	-	-	-	-	
Office Supplies	531116	843	-	-	-	-	-	
Program Supplies	531118	-	-	199	-	-	-	
Uniforms	531123	-	1,026	-	-	-	-	
Building & Grounds Supplies	533100	-	13	-	-	-	-	
Grants	541105	11,187	79,622	-	-	-	-	
Grants & Contributions	541106	181,657	65,347	741,693	995,844	995,844	-	
Conferences, Training, Travel	542102	3,237	5,339	2,237	-	-	-	
Dues & Memberships	542103	10,800	-	-	-	-	-	
Entertainment Expense	542104	-	165	-	-	-	-	
Licensing Fees	542106	2,360	854	1,750	-	-	-	
Miscellaneous Costs	542107	(621)	-	309	-	-	-	

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Bad Debt Expense	542114	532,005	(99)	116,728	-	-	-	
Total Discretionary Expenses		990,840	358,377	1,026,746	1,370,232	1,055,844	(314,388)	-23%
Fleet & Facilities								
City Facility Maint Services	522107	50,077	-	3,539	-	-	-	
City Fleet Services	522108	-	-	-	150,000	150,000	-	
Rental of Land & Buildings	524100	131,890	121,419	99,994	122,400	122,400	-	
City Fleet Rental Charges	524102	25	-	-	-	-	-	
Total Fleet & Facilities		181,992	121,419	103,533	272,400	272,400	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	-	-	-	34,379	34,379	
Electricity	523100	-	-	-	7,439	-	(7,439)	
Property Insurance	525107	78,583	2,120	2,046	1,994	2,658	664	
Total Non-Discretionary Expenses		78,583	2,120	2,046	9,433	37,037	27,604	293%
Capital Outlay								
Buildings	552000	-	95,719	92,932	-	-	-	
Vehicles, Equipment, Software	554000	-	-	-	870,279	722,264	(148,015)	
Total Capital Outlay		-	95,719	92,932	870,279	722,264	(148,015)	-17%
Transfers Out								
Transfer Out-Inter	571100	2,572,476	4,069,312	4,593,350	660,000	400,000	(260,000)	
Total Transfers Out		2,572,476	4,069,312	4,593,350	660,000	400,000	(260,000)	-39%
Total Expenditures		3,860,906	19,188,426	5,826,614	1,482,344	977,545	(504,799)	-34%
Net Revenues over/(under) Expenditures		(1,701,795)	(17,697,053)	(2,003,780)	(407,046)	147,792	554,839	



The Civil Rights Director is responsible for the Civil Rights department ID. Investigation and Enforcement, Outreach and Education, and Partnership Efforts are the sections of this department ID.

Department Description

The Cedar Rapids **Civil Rights** Commission is a local administrative law agency responsible to secure all individuals within the City of Cedar Rapids from discrimination because of age, color, creed, disability, family status, gender identity, marital status, national origin, race, religion, sex or sexual orientation in connection with employment, public accommodations, housing, credit, and education.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	20,564	6,500	2,500	(4,000)	-62%
Expenditures					
Personal Services	442,160	474,769	482,718	7,949	
Discretionary	39,776	36,000	28,400	(7,600)	
Fleet & Facilities	50	25,000	25,000	-	
Non-Discretionary	82,050	1,283	1,383	100	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	564,036	537,052	537,501	449	0%
Net	(543,472)	(530,552)	(535,001)	(4,449)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
5.00	0.00	5.00

Highlight of Budget Changes

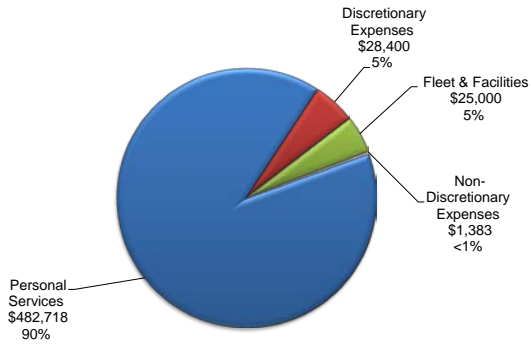
Revenues & Expenditures

- Charges for service revenue decreased \$4K due to a change in 28E Agreement with the City of Marion. To offset the reduced revenue, expenditures were also decreased \$4K.
- A \$4K decrease in discretionary is to offset a promotional increase in personal services relating to a position change.

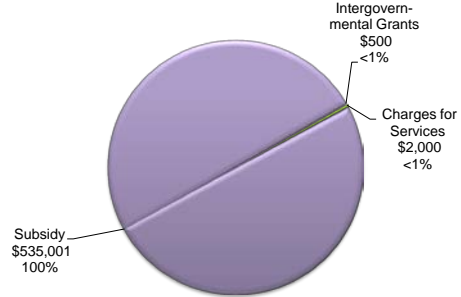
CIVIL RIGHTS

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Local Govt Grants	423000	3,150	9,525	3,125	500	500	-	
Total Intergovernmental Grants		3,150	9,525	3,125	500	500	-	0%
Charges for Services								
Admin Charges - External	431012	6,400	14,391	9,210	6,000	2,000	(4,000)	
Total Charges for Services		6,400	14,391	9,210	6,000	2,000	(4,000)	-67%
Transfers In								
Operating Transfer In - Inter	483001	-	-	1,574	-	-	-	
Total Transfers In		-	-	1,574	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	-	6,655	-	-	-	
Sale of Fixed Assets	482001	-	4,000	-	-	-	-	
Total Other Revenue		-	4,000	6,655	-	-	-	0%
Total Revenues		9,550	27,916	20,564	6,500	2,500	(4,000)	-62%
Expenditures								
Personal Services								
Regular Employees	511100	255,935	258,354	320,491	334,029	349,798	15,769	
Overtime	511300	182	1,124	(330)	1,500	1,500	-	
Other Special Pays	511400	840	16,268	1,680	9,942	1,480	(8,462)	
Leave Accrual	511500	3,947	7,330	(4,267)	-	-	-	
Group Insurance	512100	39,818	46,562	69,285	70,592	69,816	(776)	
Social Security Contributions	512200	19,105	20,492	23,718	26,427	26,987	560	
Retirement Contribution	512300	22,621	23,158	28,507	30,850	31,504	654	
Unemployment Compensation	512400	-	-	1,574	-	-	-	
Workers' Compensation	512500	1,320	1,293	1,409	1,336	1,540	204	
Other Employee Benefits	512600	2,928	82	93	93	93	-	
Total Personal Services		346,695	374,663	442,160	474,769	482,718	7,949	2%
Discretionary Expenses								
Advertising & Marketing	521100	930	768	24	1,200	900	(300)	
External Contracted Labor	521105	129	1,550	15,568	1,300	1,600	300	
Health Services	521106	116	160	120	150	150	-	
Legal Services	521107	-	2,220	-	1,500	500	(1,000)	
Other Professional Services	521108	200	6,644	17	1,000	500	(500)	
External Banking/Financial Fee	521109	988	1,345	-	1,000	-	(1,000)	
Security Services	521110	1,392	-	-	1,500	-	(1,500)	
Computer Software Maintenance	522101	-	390	-	750	-	(750)	
IT Services - External	522102	3,128	2,779	2,235	3,400	3,400	-	
Building & Grounds Services	522104	4,808	220	-	1,000	-	(1,000)	
Equip/Furniture/Fixtures Serv	522105	110	-	-	500	500	-	
Phone Services	523107	1,089	1,363	852	2,500	1,000	(1,500)	
Rental of Equip & Vehicles	524101	-	100	50	-	-	-	
Printing, Binding, & Duplicate	525102	4,055	3,748	2,620	4,250	4,250	-	
Other Purchased Services	525106	-	57	-	-	-	-	
Awards & Recognition	531102	-	-	-	50	50	-	
Books & Subscriptions	531103	430	331	184	500	500	-	
Computer Supplies	531106	-	4,101	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	-	1,977	127	1,500	1,500	-	
Miscellaneous Supplies	531114	216	80	-	300	300	-	
Office Supplies	531116	2,204	3,860	2,142	2,500	2,150	(350)	
Program Supplies	531118	-	-	71	500	500	-	
Shop Supplies	531119	-	8	-	-	-	-	
Personal Protective Gear	531124	29	19	55	50	50	-	
Building & Grounds Supplies	533100	4	-	28	50	50	-	
Moving Costs	541104	-	1,130	-	-	-	-	
Grants & Contributions	541106	-	-	25	-	-	-	
Conferences, Training, Travel	542102	3,447	359	8,949	5,500	5,500	-	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Dues & Memberships	542103	180	-	730	750	750	-	
Postage & Freight	542108	2,556	3,843	2,184	3,000	3,000	-	
Mileage Reimbursement	542111	-	44	173	250	250	-	
Bad Debt Expense	542114	-	2	3,623	-	-	-	
Total Discretionary Expenses		26,011	37,096	39,776	36,000	28,400	(7,600)	-21%
Fleet & Facilities								
City Fleet Services	522108	-	25	-	-	-	-	
Rental of Land & Buildings	524100	-	2,983	-	25,000	25,000	-	
City Fleet Rental Charges	524102	-	-	50	-	-	-	
Total Fleet & Facilities		-	3,008	50	25,000	25,000	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	11,800	18,202	18,105	-	-	-	
City Inter Department Charges	521114	22,982	23,861	25,114	-	-	-	
City Information Tech Services	522109	37,894	39,366	36,614	-	-	-	
Liability Insurance	525104	1,091	1,213	2,168	1,283	1,383	100	
Gasoline Fuel	532101	-	48	49	-	-	-	
Total Non-Discretionary Expenses		73,767	82,689	82,050	1,283	1,383	100	8%
Transfers Out								
Transfer Out-Inter	571100	76,765	-	-	-	-	-	
Total Transfers Out		76,765	-	-	-	-	-	0%
Total Expenditures		523,238	497,457	564,036	537,052	537,501	449	0%
Net Revenues over/(under) Expenditures		(513,688)	(469,541)	(543,472)	(530,552)	(535,001)	(4,449)	



The City Manager is responsible for the Gateways department ID.
Gateways is the only section of this department ID.

Department Description

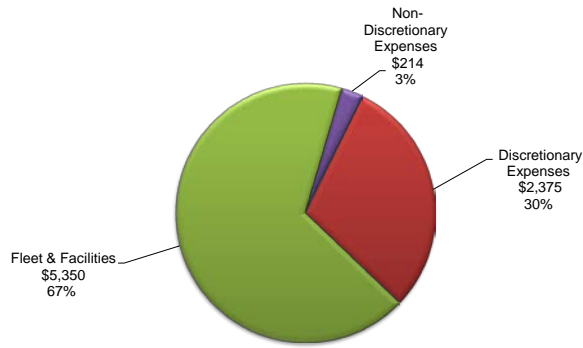
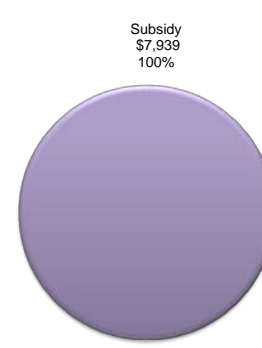
The **Gateways** department ID of the General Fund uses this department ID to track the associated expenditures used to enhance the appearance of various entry points into the City. Expenses may include new signs or maintenance of gateways. This allows the City to address issues at entry points to the City which are the first impressions visitors have of our City.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	-	-	-	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	3,545	2,375	2,375	-	
Fleet & Facilities	166	7,700	5,350	(2,350)	
Non-Discretionary	-	-	214	214	
Capital Outlay	104,579	20,000	-	(20,000)	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	108,290	30,075	7,939	(22,136)	-74%
Net	(108,290)	(30,075)	(7,939)	22,136	

Highlight of Budget Changes

Expenditures

FY 2017 included a one-time funding request of \$20K that is excluded from the FY 2018 budget.

GATEWAY MAINTENANCE
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Other Revenue								
Contributions & Donations	471002	1,365	-	-	-	-	-	
Total Other Revenue		1,365	-	-	-	-	-	0%
Total Revenues		1,365	-	-	-	-	-	0%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	91	-	-	-	-	
Other Professional Services	521108	5,995	1,000	-	1,000	1,000	-	
Building & Grounds Services	522104	5,212	1,200	3,545	1,375	1,375	-	
Sign & Signal Supplies	531120	3,328	-	-	-	-	-	
Total Discretionary Expenses		14,535	2,291	3,545	2,375	2,375	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	240	5,412	166	7,700	5,350	(2,350)	
Total Fleet & Facilities		240	5,412	166	7,700	5,350	(2,350)	-31%
Non-Discretionary Expenses								
Property Insurance	525107	-	-	-	-	214	214	
Total Non-Discretionary Expenses		-	-	-	-	214	214	100%
Capital Outlay								
Buildings	552000	-	-	-	20,000	-	(20,000)	
Improvements Other than Bldgs	553000	-	67,816	104,579	-	-	-	
Total Capital Outlay		-	67,816	104,579	20,000	-	(20,000)	-100%
Total Expenditures		14,775	75,519	108,290	30,075	7,939	(22,136)	-74%
Net Revenues over/(under) Expenditures		(13,410)	(75,519)	(108,290)	(30,075)	(7,939)	22,136	



The Finance Director is responsible for the Downtown District department ID.
Downtown District is the only section of this department ID.

Department Description

The **Downtown District** department ID of the General Fund uses this department ID to track the associated revenues and expenditures as per the agreement that was signed with the Self Supported Municipal Improvement District (SSMID) commission in 2007. This agreement extends to June 30, 2017 and it requires the City to be responsible for certain expenditures in the Downtown area such as replacing trash receptacles, repairing street lights, electricity costs, and funding annual maintenance costs performed by the Cedar Rapids Downtown District.

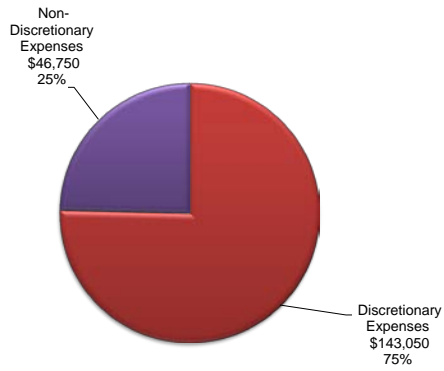
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	189,800	65,670	64,342	(1,328)	-2%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	118,979	143,050	143,050	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	39,177	46,750	46,750	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	158,156	189,800	189,800	-	0%
Net	31,644	(124,130)	(125,458)	(1,328)	

Highlight of Budget Changes

No changes.

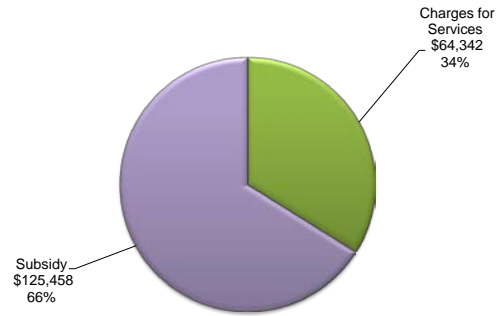
DOWNTOWN

ALLOCATION OF EXPENSES



FY 2018 FINANCIAL DETAIL

FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	189,041	189,041	189,041	65,670	64,342	(1,328)	
Admin Charges - Commissions	431011	759	759	759	-	-	-	
Total Charges for Services		189,800	189,800	189,800	65,670	64,342	(1,328)	-2%
Total Revenues		189,800	189,800	189,800	65,670	64,342	(1,328)	-2%
Expenditures								
Discretionary Expenses								
External Contracted Labor	521105	118,979	118,979	118,979	128,749	128,749	-	
Equipment/Furniture/Fixtures	531109	19,531	900	-	14,301	14,301	-	
Total Discretionary Expenses		138,509	119,879	118,979	143,050	143,050	-	0%
Non-Discretionary Expenses								
Electricity	523100	46,498	38,329	39,177	46,750	46,750	-	
Total Non-Discretionary Expenses		46,498	38,329	39,177	46,750	46,750	-	0%
Total Expenditures		185,007	158,208	158,156	189,800	189,800	-	0%
Net Revenues over/(under) Expenditures		4,793	31,592	31,644	(124,130)	(125,458)	(1,328)	



The Chief Information Officer is responsible for the Capital Replacement department ID.
Capital Replacement is the only section of this department ID.

Department Description

The **Capital Replacement** department ID of the General Fund uses this department ID to track the associated expenditures for the replacement of computers for general fund departments. These expenditures are funded with revenues from selling general fund assets through the internet site GovDeals.

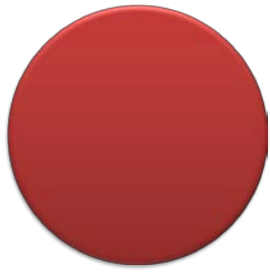
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	124,088	175,000	175,000	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	58,415	120,000	120,000	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	13,312	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	71,726	120,000	120,000	-	0%
Net	52,362	55,000	55,000	-	

Highlight of Budget Changes

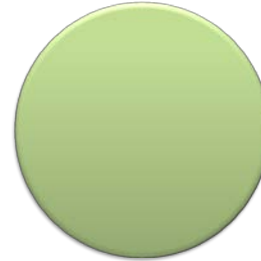
No changes.

CAPITAL REPLACEMENT
ALLOCATION OF EXPENSES

Discretionary
Expenses
\$120,000
100%


FY 2018 FINANCIAL DETAIL
FUNDING SOURCES

Licenses &
Permits and Other
Revenue
\$175,000
100%



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Charges for Services								
Admin Charges - City Mgr Depts	431007	-	1,577	21,516	-	-	-	
Admin Charges - External	431012	1,204	-	1,616	-	-	-	
Total Charges for Services		1,204	1,577	23,132	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	1,608	594	2,736	-	-	-	
Sale of Fixed Assets	482001	188,116	253,350	98,220	175,000	175,000	-	
Total Other Revenue		189,724	253,943	100,956	175,000	175,000	-	0%
Total Revenues		190,928	255,520	124,088	175,000	175,000	-	0%
Expenditures								
Discretionary Expenses								
Other Purchased Services	525106	11,399	23,361	13,068	20,000	20,000	-	
Equipment/Furniture/Fixtures	531109	82,879	59,939	45,347	100,000	100,000	-	
Total Discretionary Expenses		94,278	83,300	58,415	120,000	120,000	-	0%
Capital Outlay								
Controlled assets	556000	-	-	13,312	-	-	-	
Total Capital Outlay		-	-	13,312	-	-	-	0%
Total Expenditures		94,278	83,300	71,726	120,000	120,000	-	0%
Net Revenues over/(under) Expenditures		96,650	172,220	52,362	55,000	55,000	-	



The Finance Director is responsible for the Pooled Revenues department ID.
Pooled Revenues is the only section of this department ID.

Department Description

The **Pooled Revenues** department ID of the General Fund uses this department ID to record property tax revenue either directly or via transfers from 8.10 levy, benefit levy, and IPERS and FICA levy for the general fund. Franchise revenue, court fines, state property tax backfill revenue, and interest revenues are also recorded to this department ID. All of these revenues offset unfunded costs of general fund departments.

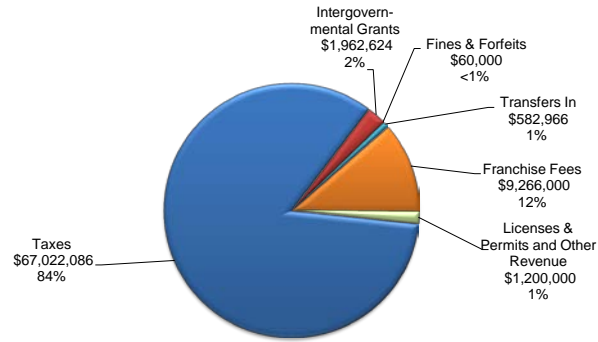
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	73,438,076	76,324,068	80,093,677	3,769,608	5%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	231	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	5,025,475	-	-	-	
	5,025,707	-	-	-	0%
Net	68,412,370	76,324,068	80,093,677	3,769,608	

Highlight of Budget Changes

Revenue

- The 8.10 levy will produce \$51.7M in property tax revenue in FY 2018.
- Court fine revenue is decreasing by \$10K to \$60K based on historical and projected information.
- Interest revenue is increasing by \$300K to \$1.2M based on historical and projected information.

FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	46,755,848	47,131,780	48,468,868	48,701,355	51,673,323	2,971,968	
Property Tax Levy - Delinquent	401101	66,700	52,744	17,446	-	-	-	
Franchise Tax	401106	6,962,603	6,666,465	6,978,250	9,266,000	9,266,000	-	
Total Taxes		53,785,152	53,850,989	55,464,563	57,967,355	60,939,323	2,971,968	5%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	1,458,311	2,185,491	2,010,503	1,962,624	(47,879)	
Total Intergovernmental Grants		-	1,458,311	2,185,491	2,010,503	1,962,624	(47,879)	-2%
Charges for Services								
Recording Fees	431002	-	27	-	-	-	-	
Total Charges for Services		-	27	-	-	-	-	0%
Fines & Forfeits								
Court Fines	441000	67,141	43,340	56,622	70,000	60,000	(10,000)	
Total Fines & Forfeits		67,141	43,340	56,622	70,000	60,000	(10,000)	-14%
Transfers In								
Operating Transfer In - Inter	483001	14,261,381	14,845,156	14,527,944	15,376,210	15,931,729	555,519	
Total Transfers In		14,261,381	14,845,156	14,527,944	15,376,210	15,931,729	555,519	4%
Other Revenue								
Interest/Div - Nonproprietary	451000	(437,181)	682,603	1,202,316	900,000	1,200,000	300,000	
Air Rights	461005	40	-	-	-	-	-	
Vacating Streets & Alleys	461006	1,050	2,738	1,140	-	-	-	
Other Miscellaneous Revenue	471005	-	7,843	-	-	-	-	
Total Other Revenue		(436,091)	693,184	1,203,456	900,000	1,200,000	300,000	33%
Total Revenues		67,677,584	70,891,006	73,438,076	76,324,068	80,093,677	3,769,608	5%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	-	231	-	-	-	
Bad Debt Expense	542114	-	8,457	-	-	-	-	
Total Discretionary Expenses		-	8,457	231	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	4,678,552	4,202,865	5,025,475	-	-	-	
Total Transfers Out		4,678,552	4,202,865	5,025,475	-	-	-	0%
Total Expenditures		4,678,552	4,211,322	5,025,707	-	-	-	0%
Net Revenues over/(under) Expenditures		62,999,032	66,679,684	68,412,370	76,324,068	80,093,677	3,769,608	



The Finance Director is responsible for the Investment Earning department ID.
Investment Earnings is the only section of this department ID.

Department Description

The **Investment Earnings** department ID of the General Fund uses this department ID to initially record interest revenue that is later allocated to specific funds.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	212,647	-	-	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	(11,993)	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	(11,993)	-	-	-	0%
Net	224,640	-	-	-	

Highlight of Budget Changes

No changes.

INVESTMENT EARNINGS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Other Revenue								
Interest/Div - Nonproprietary	451000	21,303	215,283	1,864	-	-	-	
Gain (Loss) on Sale of Invest	451002	-	-	203,783	-	-	-	
Other Miscellaneous Revenue	471005	-	116	6,999	-	-	-	
Total Other Revenue		<u>21,303</u>	<u>215,399</u>	<u>212,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Revenues		<u>21,303</u>	<u>215,399</u>	<u>212,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures								
Discretionary Expenses								
External Banking/Financial Fee	521109	-	-	(11,993)	-	-	-	
Bad Debt Expense	542114	-	5,520	-	-	-	-	
Total Discretionary Expenses		<u>-</u>	<u>5,520</u>	<u>(11,993)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Transfers Out								
Transfer Out-Inter	571100	-	20	-	-	-	-	
Total Transfers Out		<u>-</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures		<u>-</u>	<u>5,540</u>	<u>(11,993)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Net Revenues over/(under) Expenditures		<u>21,303</u>	<u>209,859</u>	<u>224,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	



The Executive Director is responsible for the Memorial department ID.

Veterans Memorial Building, All Veterans Memorial Park, Veterans Memorial Stadium are the sections of this department ID.

Department Description

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. The Memorial Department expenditures are funded through the Memorial Building property tax levy.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	1,401,476	1,324,279	1,449,575	125,296	9%
Expenditures					
Personal Services	645,319	689,083	707,637	18,554	
Discretionary	315,011	245,405	352,047	106,642	
Fleet & Facilities	1,102	24,153	24,253	100	
Non-Discretionary	250,959	265,638	265,638	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	100,000	100,000	100,000	-	
	1,312,391	1,324,279	1,449,575	125,296	9%
Net	89,086	-	-	-	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
9.41	0.00	9.41

Highlight of Budget Changes

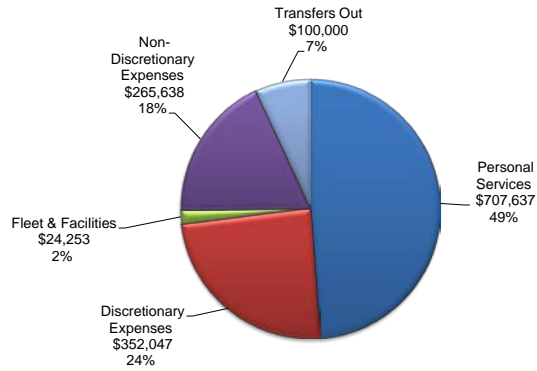
Revenue

- The Memorial Department is mainly funded through the memorial building property tax levy. The levy rate will remain unchanged at \$0.20082/1000 of taxable valuation. The levy rate will produce \$1.3M in property tax revenue in FY 2018.
- External charges for service revenue is decreasing \$19K to \$3K based on historical and projected information.
- Building rental revenue is increasing \$71K to \$117K based on historical and projected information.

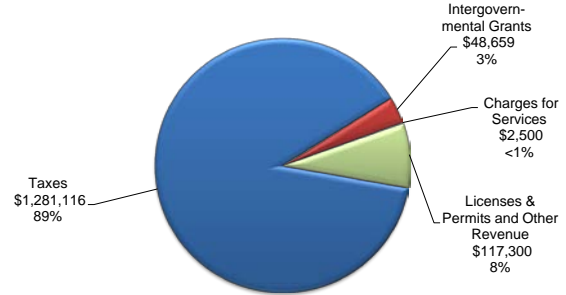
MEMORIAL

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



		Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues									
Taxes									
	Prop Tax Levy - Current	401100	1,158,255	1,168,899	1,200,994	1,207,433	1,281,116	73,683	
	Property Tax Levy - Delinquent	401101	1,653	691	446	-	-	-	
	Total Taxes		1,159,907	1,169,590	1,201,440	1,207,433	1,281,116	73,683	6%
Intergovernmental Grants									
	State Comm Indus Backfill	422104	-	36,154	54,184	49,846	48,659	(1,187)	
	Total Intergovernmental Grants		-	36,154	54,184	49,846	48,659	(1,187)	-2%
Charges for Services									
	Admin Charges - External	431012	-	2,772	2,479	21,000	2,500	(18,500)	
	Concession Sales	431302	-	35	-	-	-	-	
	Sale of Recycleable	432002	693	1,472	546	-	-	-	
	Total Charges for Services		693	4,278	3,025	21,000	2,500	(18,500)	-88%
Other Revenue									
	Building Rental	461001	30,301	113,288	142,396	46,000	117,300	71,300	
	Other Rental	461002	-	-	225	-	-	-	
	Contributions & Donations	471002	120	335	206	-	-	-	
	Other Miscellaneous Revenue	471005	8,659	-	-	-	-	-	
	Total Other Revenue		39,079	113,622	142,827	46,000	117,300	71,300	155%
	Total Revenues		1,199,680	1,323,645	1,401,476	1,324,279	1,449,575	125,296	9%
Expenditures									
Personal Services									
	Regular Employees	511100	405,805	406,162	426,398	432,829	448,773	15,944	
	Temporary/Seasonal Employees	511200	-	5,160	-	28,049	28,049	-	
	Overtime	511300	4,965	15,084	15,700	11,500	11,500	-	
	Other Special Pays	511400	6,900	7,624	6,363	7,622	6,450	(1,172)	
	Leave Accrual	511500	85	4,098	1,753	-	-	-	
	Group Insurance	512100	88,842	95,205	105,418	109,284	108,782	(502)	
	Social Security Contributions	512200	31,351	32,802	33,279	36,719	37,849	1,130	
	Retirement Contribution	512300	37,015	38,341	39,653	42,864	44,181	1,317	
	Workers' Compensation	512500	12,106	12,301	11,680	15,667	17,404	1,737	
	Other Employee Benefits	512600	5,163	4,578	5,074	4,549	4,649	100	
	Total Personal Services		592,233	621,356	645,319	689,083	707,637	18,554	3%
Discretionary Expenses									
	External Contracted Labor	521105	879	97	-	250	250	-	
	Health Services	521106	88	116	144	-	-	-	
	Other Professional Services	521108	7,876	28,691	-	10,000	10,000	-	
	Security Services	521110	288	288	989	500	500	-	
	Computer Hardware	522100	-	-	84	-	-	-	
	Computer Software Maintenance	522101	-	-	1,858	-	-	-	
	IT Services - External	522102	333	606	998	-	-	-	
	Building & Grounds Services	522104	88,000	97,682	146,777	93,000	100,000	7,000	
	Equip/Furniture/Fixtures Serv	522105	6,427	15,614	2,568	36,500	10,000	(26,500)	
	Landfill Fees	523102	5	5	508	500	500	-	
	Recycling Fees	523104	18	42	317	-	-	-	
	Phone Services	523107	-	(1)	-	1,476	1,476	-	
	Rental of Equip & Vehicles	524101	-	151	584	200	200	-	
	Printing, Binding, & Duplicate	525102	790	1,577	2,393	200	200	-	
	Other Insurance	525105	4,807	5,545	83,156	71,348	152,871	81,523	
	Awards & Recognition	531102	-	8	-	-	-	-	
	Books & Subscriptions	531103	276	276	302	300	300	-	
	Chemical Supplies	531104	21	-	2,621	500	500	-	
	Cleaning & Janitorial Supplies	531105	6,511	2,062	10,285	3,000	10,500	7,500	
	Computer Supplies	531106	-	-	249	350	350	-	
	Equipment/Furniture/Fixtures	531109	47,769	35,019	26,621	6,000	30,000	24,000	
	Photography Supplies	531110	-	-	225	100	100	-	
	Landscaping Materials	531112	-	12	2,613	-	-	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted	FY 2018	From FY 2017	From
					Budget	Budget	Incr / (Decr)	FY 2017
Miscellaneous Supplies	531114	788	3,872	-	-	-	-	-
Musical & Instruments	531115	31	-	-	-	-	-	-
Office Supplies	531116	1,250	2,639	930	500	500	-	-
Paint Supplies	531117	130	705	1,267	1,500	1,500	-	-
Program Supplies	531118	-	-	698	500	500	-	-
Shop Supplies	531119	8,673	7,605	5,322	6,000	6,000	-	-
Sign & Signal Supplies	531120	-	-	668	250	250	-	-
Uniforms	531123	871	-	322	500	500	-	-
Personal Protective Gear	531124	2	19	-	-	-	-	-
Building & Grounds Supplies	533100	2,719	13,708	17,310	3,000	17,500	14,500	-
Equip/Furniture/Fixtures Parts	533101	9,651	9,092	2,982	3,000	3,000	-	-
Vehicle & Rolling Equip Parts	533102	-	-	-	600	300	(300)	-
Tires & Tubes	533103	-	-	-	100	100	-	-
Conferences, Training, Travel	542102	1,534	369	307	2,400	2,400	-	-
Dues & Memberships	542103	50	165	375	-	-	-	-
Licensing Fees	542106	50	475	-	-	-	-	-
Miscellaneous Costs	542107	-	-	-	231	-	(231)	-
Postage & Freight	542108	76	213	228	200	250	50	-
Recording/Filing Fees/Permits	542110	665	530	1,290	-	1,000	1,000	-
Mileage Reimbursement	542111	69	70	22	2,400	500	(1,900)	-
Bad Debt Expense	542114	-	2	(2)	-	-	-	-
Total Discretionary Expenses		190,644	227,253	315,011	245,405	352,047	106,642	43%
Fleet & Facilities								
City Facility Maint Services	522107	9,524	10,863	(75)	23,529	23,629	100	-
City Fleet Services	522108	51	51	657	-	-	-	-
Rental of Land & Buildings	524100	1,064	-	-	-	-	-	-
City Fleet Rental Charges	524102	459	561	520	624	624	-	-
Total Fleet & Facilities		11,098	11,475	1,102	24,153	24,253	100	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	1,691	-	-	-	-	-
City Information Tech Services	522109	-	-	4,814	4,800	4,800	-	-
Electricity	523100	115,648	90,339	121,125	150,000	150,000	-	-
Natural Gas	523103	77,709	51,802	49,249	29,700	29,700	-	-
Property Insurance	525107	54,000	61,000	75,000	80,000	80,000	-	-
Vehicle Insurance	525108	1,000	500	550	600	600	-	-
Diesel Fuel	532100	-	61	-	-	-	-	-
Gasoline Fuel	532101	293	199	220	538	538	-	-
Total Non-Discretionary Expenses		248,650	205,592	250,959	265,638	265,638	-	0%
Transfers Out								
Transfer Out-Inter	571100	344,958	100,000	100,000	100,000	100,000	-	-
Total Transfers Out		344,958	100,000	100,000	100,000	100,000	-	0%
Total Expenditures		1,387,584	1,165,676	1,312,391	1,324,279	1,449,575	125,296	9%
Net Revenues over/(under) Expenditures		(187,904)	157,969	89,086	-	-	-	-



The Parks & Recreation Director is responsible for the Agricultural Lands department ID.
Agricultural Lands is the only section of this department ID.

Department Description

The **Agricultural Lands** department ID of the General Fund uses this department ID to track the equipment and discretionary expenditures used for road side vegetation control that are funded through the Ag Land property tax levy.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	12,613	19,423	20,422	999	5%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	19,423	20,422	999	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	-	19,423	20,422	999	5%
Net	12,613	-	-	-	

Highlight of Budget Changes

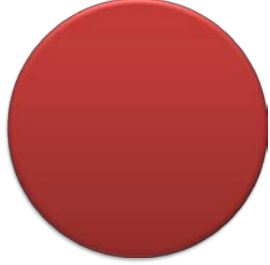
Agricultural Lands are funded 100% through the ag land property tax levy. The levy rate will produce \$20,422 in property tax revenue in FY 2018.

AGRICULTURE LANDS

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES

Discretionary
Expenses
\$20,422
100%



FUNDING SOURCES

Taxes
\$20,422
100%



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	16,265	21,879	12,240	19,423	20,422	999	
Property Tax Levy - Delinquent	401101	0	157	-	-	-	-	
Total Taxes		16,265	22,036	12,240	19,423	20,422	999	5%
Other Revenue								
Interest/Div - Nonproprietary	451000	(58)	182	373	-	-	-	
Total Other Revenue		(58)	182	373	-	-	-	0%
Total Revenues		16,207	22,218	12,613	19,423	20,422	999	5%
Expenditures								
Discretionary Expenses								
Equipment/Furniture/Fixtures	531109	-	-	-	19,423	20,422	999	
Total Discretionary Expenses		-	-	-	19,423	20,422	999	5%
Total Expenditures		-	-	-	19,423	20,422	999	5%
Net Revenues over/(under) Expenditures		16,207	22,218	12,613	-	-	-	



The Band Director is responsible for the Band department ID.
Band is the only section of this department ID.

Department Description

The **Band** department ID of the General Fund uses this department ID to track the associated revenues & expenditures of the Cedar Rapids Municipal Band. The Band has traditionally been funded through the Iowa Band Law, a tax collected in the property taxes of citizens. 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.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	157,217	104,367	110,384	6,017	6%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	112,846	104,115	110,132	6,017	
Fleet & Facilities	3,960	252	252	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	50,000	-	-	-	
	166,806	104,367	110,384	6,017	6%
Net	(9,589)	-	-	-	

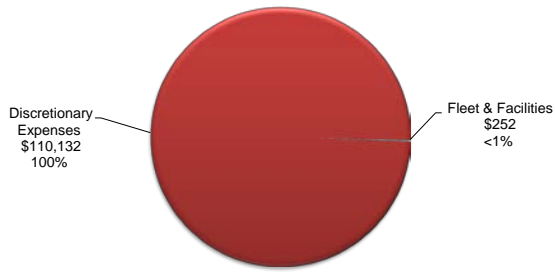
Highlight of Budget Changes

Band is funded 100% through the band property tax levy and backfill from the state. The levy rate will remain unchanged at \$0.01667/1000 of taxable valuation. The levy rate will produce \$106K in property tax revenue in FY 2018.

BAND

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES

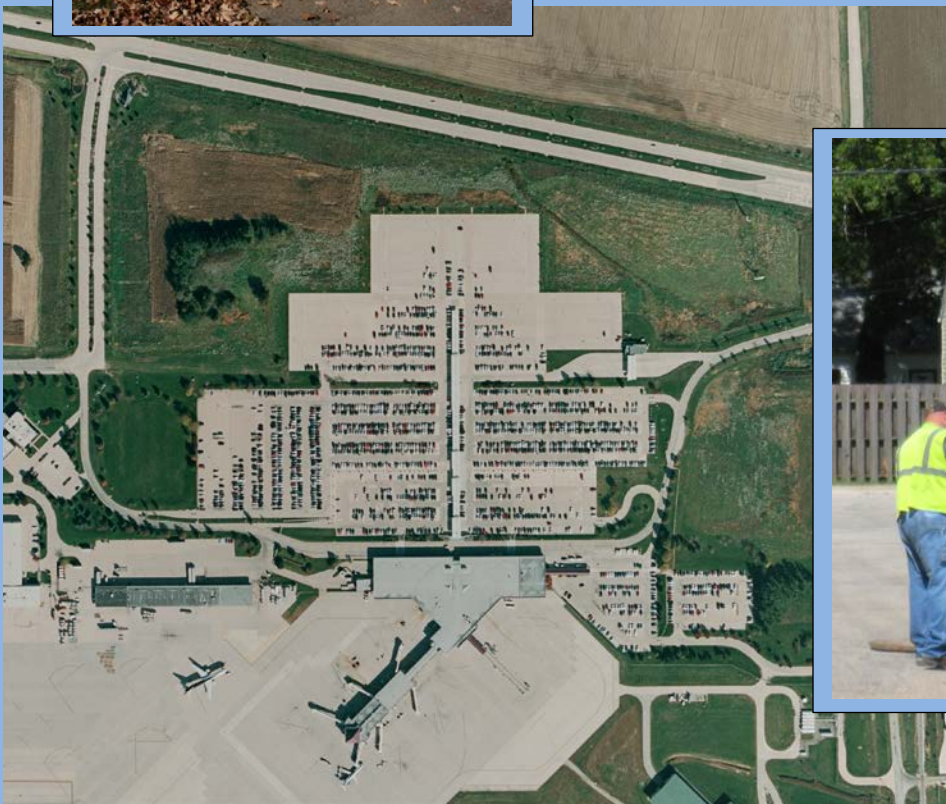


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	96,144	97,219	100,119	100,229	106,345	6,116	
Property Tax Levy - Delinquent	401101	136	109	50	-	-	-	
Total Taxes		96,280	97,328	100,169	100,229	106,345	6,116	6%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	2,999	4,498	4,138	4,039	(99)	
Total Intergovernmental Grants		-	2,999	4,498	4,138	4,039	(99)	-2%
Charges for Services								
Admin Charges - External	431012	5,500	5,500	-	-	-	-	
Total Charges for Services		5,500	5,500	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	2,650	1,725	52,550	-	-	-	
Total Other Revenue		2,650	1,725	52,550	-	-	-	0%
Total Revenues		104,430	107,552	157,217	104,367	110,384	6,017	6%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	285	435	1,435	-	-	-	
External Contracted Labor	521105	89,863	85,285	80,136	85,859	91,876	6,017	
Other Professional Services	521108	1,540	-	325	-	-	-	
Building & Grounds Services	522104	-	-	150	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	25	26	300	300	-	
Recycling Fees	523104	-	-	15	-	-	-	
Phone Services	523107	-	-	-	400	400	-	
Rental of Equip & Vehicles	524101	14,155	8,168	3,869	9,200	9,200	-	
Printing, Binding, & Duplicate	525102	810	1,046	1,095	3,561	3,561	-	
Awards & Recognition	531102	-	-	-	200	200	-	
Engineering Supplies	531108	1,043	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	350	-	436	2,595	2,595	-	
Photography Supplies	531110	-	500	-	-	-	-	
Musical & Instruments	531115	1,510	1,097	2,326	1,700	1,700	-	
Program Supplies	531118	357	50	-	-	-	-	
Shop Supplies	531119	-	-	11	-	-	-	
Grants & Contributions	541106	-	-	22,616	-	-	-	
Operating Subsidy	541107	-	-	195	-	-	-	
Licensing Fees	542106	-	-	150	300	300	-	
Postage & Freight	542108	-	39	63	-	-	-	
Total Discretionary Expenses		109,913	96,646	112,846	104,115	110,132	6,017	6%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	377	200	252	252	-	
City Fleet Rental Charges	524102	-	-	3,760	-	-	-	
Total Fleet & Facilities		-	377	3,960	252	252	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	50,000	-	-	-	
Total Transfers Out		-	-	50,000	-	-	-	0%
Total Expenditures		109,913	97,023	166,806	104,367	110,384	6,017	6%
Net Revenues over/(under) Expenditures		(5,483)	10,529	(9,589)	-	-	-	

ENTERPRISE FUNDS

Fund Description

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.





Enterprise Fund Highlights



The FY 2018 enterprise fund expenditure budget is increasing \$47.2M to \$287M. The enterprise fund revenue budget increased \$31.6M to \$265M in FY 2018.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	291,161,864	233,085,400	264,662,544	31,577,144	14%
Expenditures					
Personal Services	33,708,355	36,907,829	38,649,640	1,741,811	
Discretionary	40,951,547	44,686,164	45,926,422	1,240,257	
Fleet & Facilities	6,236,914	6,044,598	6,065,675	21,077	
Non-Discretionary	17,612,944	19,388,198	18,832,835	(555,364)	
Capital Outlay	38,464,245	54,810,971	84,776,870	29,965,899	
Debt Service	51,933,598	30,385,889	29,444,491	(941,398)	
Transfers Out	82,831,078	47,519,236	63,283,756	15,764,520	
	271,738,681	239,742,884	286,979,687	47,236,803	20%
Net	19,423,183	(6,657,484)	(22,317,143)	(15,659,659)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
408.71	8.80	417.51

The FY 2018 FTE count for enterprise funds increased by 8.80 FTEs to 417.51 FTEs. The budget includes adding 3 FTEs to the Water Department to support water projects associated with the paving for progress program, to ensure regulatory compliance, and to provide support for recordkeeping. Transit is adding 1 FTE to provide services to the City of Marion. Golf is eliminating 4.32 FTEs due to the closure of Jones Golf Course and another .20 FTE reduction based on departmental needs for seasonals. A .08 FTE reduction to Solid Waste and Recycling is based on departmental seasonal needs. The Eastern Iowa Airport FTE count is increasing by a net of 9.4 FTEs to meet operating needs.

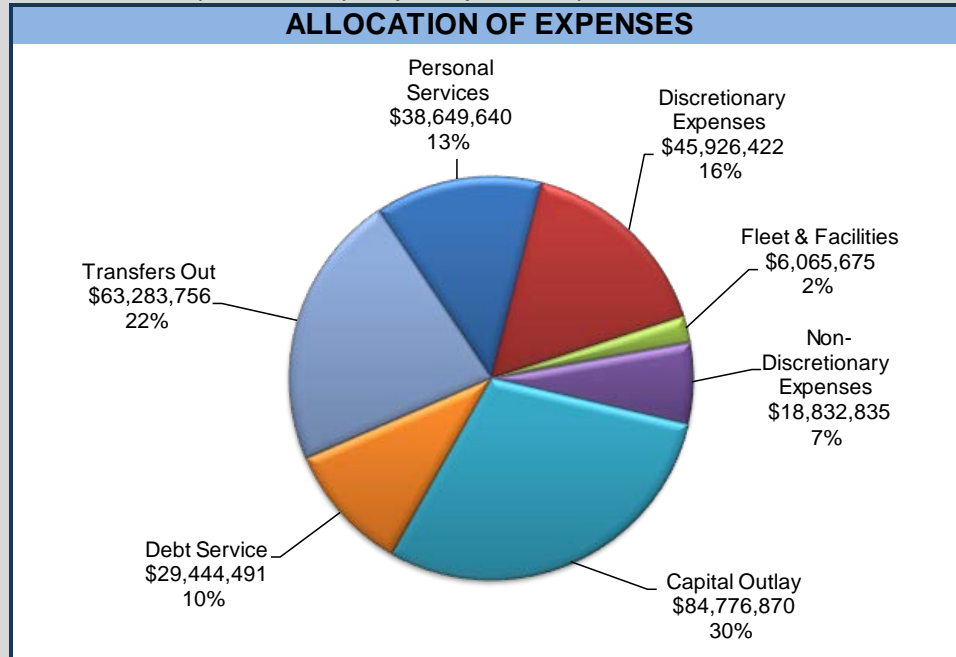
The Cedar Rapids Linn County Solid Waste Agency is also an enterprise fund but is a separate business unit. The reports herein this section exclude the Cedar Rapids Linn County Solid Waste Agency. See the section on business units for the Cedar Rapids Linn County Solid Waste Agency report.



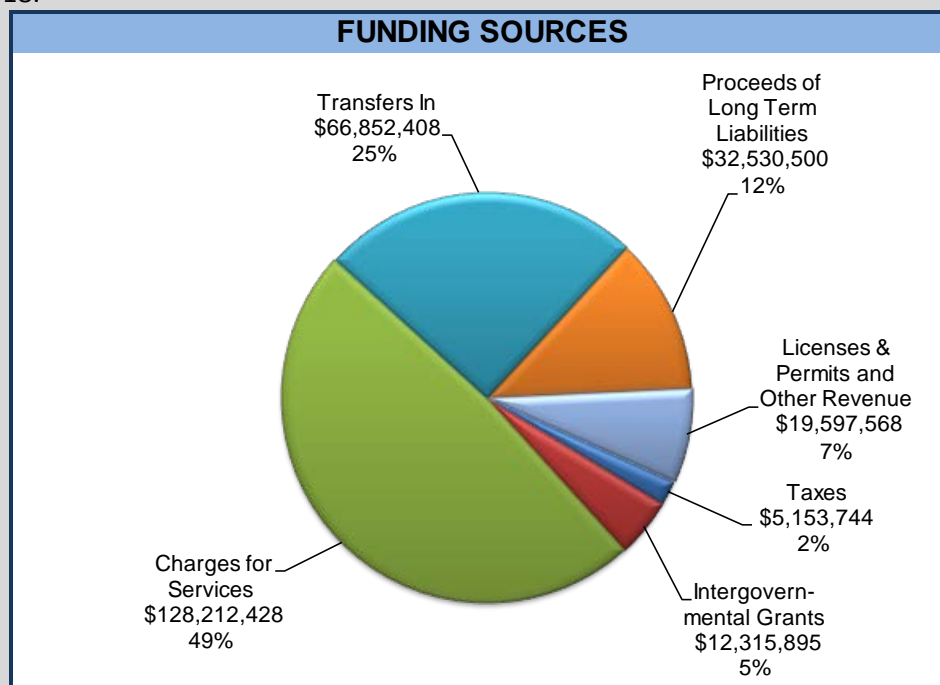
Enterprise Fund Highlights



Of the \$287M enterprise fund expenditure budget, the largest budgeted expense of \$85M are capital outlay expenditures. The funds with the largest budgeted capital outlay expenditures are The Eastern Iowa Airport (\$27.9M), Water Pollution Control (\$21.2M), Water (\$20.7M), and Sanitary Sewer (\$11.1M). The next largest expense of \$63.3M includes transfers out for items such as debt, capital improvement projects, and economic development. Discretionary expenses make up \$45.9M or 16% of the FY 2018 enterprise fund budget. The following chart shows the enterprise fund by major object of expenditure for FY 2018.



In FY 2018, the largest budgeted revenue source for enterprise funds is charges for services of \$128.2M. 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 2018.





Enterprise Fund Highlights



City of Cedar Rapids Utilities

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 5.14% which is an increase of \$53.88 annually for the typical residential customer defined as a household that uses 10 units of water and 10 units of sewer. 1 unit is equivalent to 100 cubic feet or 748 gallons. The following chart details the effect of the rate increase for a typical residential customer.

Typical or Average Consumption for Residential Customer (10 Units Water & 10 Units Sewer)

	(PROJECTED)			
	Monthly FY 2017	Monthly FY 2018	Percent Increase	Annual Impact
Water	\$ 31.03	\$ 32.28	4.0%	\$ 15.00
Iowa & Local Sales Tax	\$ 2.17	\$ 2.26	4.1%	\$ 1.08
WPC/Sanitary Sewer	\$ 27.87	\$ 30.10	8.0%	\$ 26.76
Stormwater	\$ 5.18	\$ 5.57	7.5%	\$ 4.68
Solid Waste/Yard Waste	\$ 16.34	\$ 16.75	2.5%	\$ 4.92
Solid Waste-Recycling	\$ 4.68	\$ 4.80	2.6%	\$ 1.44
Total Charges - Monthly Bill	\$ 87.27	\$ 91.76	5.14%	\$ 53.88
Cost per Day	\$ 2.87	\$ 3.02		

Note: One CCF unit equals 100 cubic feet or 748 gallons

When compared to other Iowa and Midwest cities, Cedar Rapids has one of the lowest water and water pollution control/sanitary sewer rates (comparisons can be viewed on the following pages). The majority of the increase in FY 2018 will be used to fund capital improvement projects for water, water pollution control, stormwater, and sanitary sewer. The residential rate for solid waste and yard waste collection will increase 2.5% and recycling will increase 2.6% or \$6.36 annually. The key reason for the increase in the solid waste/yard waste fee component is an increase in landfill and compost fees. The increase for recycling rates is related to the changes in external costs associated with processing recycled materials.

Customers with qualified disabilities or over the age of 62 may qualify for a reduced municipal utility rate. Currently 502 customers are signed up for this program. Program information is outlined below.

Qualification Criteria:

- Total household income of \$23,895 or less and either age 62 and older or totally disabled
- Complete a notarized application form available from the Cedar Rapids Water Utility

Program Benefits:

- Water: account fee reduced from \$0.3758 to \$0.1879 per day (\$68.58 savings per year)
- WPC/Sewer: account fee reduced from \$0.4443 to \$0.2222 per day (\$81.10 savings per year)
- Solid Waste & Recycling: 50% of normal rate - from \$0.6912 to \$0.3456 per day (\$126.14 savings per year)
- Total customer savings: eligible customers will realize annual utility savings of \$275.82, sales taxes - annual savings of \$4.80, total annual customer savings: \$280.62



Enterprise Fund Highlights



Utility departments will contribute \$500K toward the City's economic development fund in FY 2018. Before the transfer for economic development is made, the City will verify surplus definitions are met in accordance with the Code of Iowa and rules stated by the City Finance Committee.

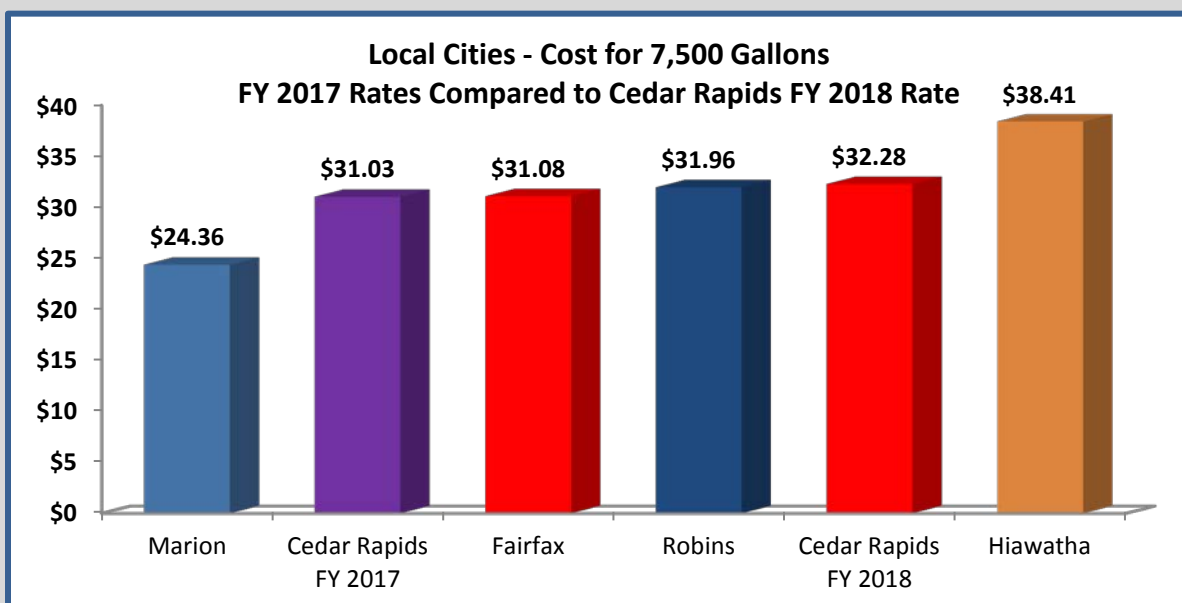
Water

The Water Department is increasing the service charge and volumetric rate for steps I, II, and III, which includes residential, by 4% for FY 2018. The budget also includes a 1.25% rate increase for volumetric step IV. Steps I – IV correlate to the volume of usage by a customer. The rate increases will be used to fund project expenditures relating to updates at both treatment facilities and distribution system work in support of the paving for progress program.

Significant treatment capacity is available for development and growth, however access to an appropriate water distribution system connection may limit how quickly development can occur. Currently the department is completing construction on phase 1 to update the J Avenue plant, originally built in 1929, and phase 2 of 5 is in design and will be bid in 2017. This is an 8 year, estimated \$36M project to improve reliability and provide operational flexibility prior to any North West plant expansion. Current usage trends would suggest that North West treatment plant expansion would be needed in approximately 10 years and cost approximately \$32M. Overall the 10 year capital investment plan is estimated at \$226M, which includes but not limited to, the previously mentioned North West plant expansion, but also work associated with paving for progress projects and possible nitrate removal treatment. Funding costs at these levels with revenue bonds will require rate increases over the next 10 years to meet debt service and bond covenant requirements.

FY 2018 budget includes issuing \$15.2M in revenue bonds and incurring \$20.7M in capital improvement project expenses. Several projects are planned such as construction of the Kirkwood elevated tank, and J Avenue Plant. The budget also includes projects to be coordinated with Public Works to install/replace water mains in connection with the paving for progress program.

The following chart shows the FY 2017 water rates compared to Cedar Rapids' FY 2018 rate for typical residential usage of 10 units, or 7,500 gallons for the metro area cities. The City of Robin's water is supplied by Cedar Rapids. Cedar Rapids' water is softened; all other cities provide non-softened water.

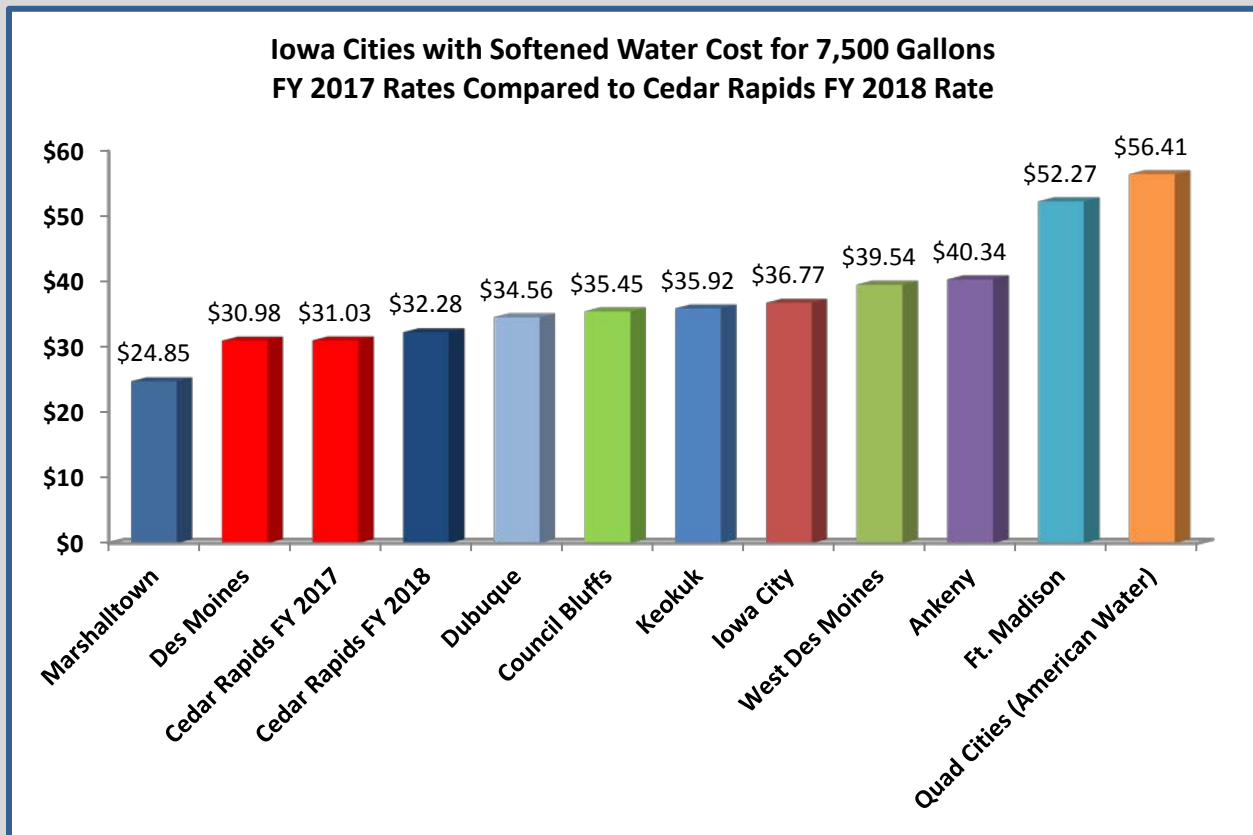




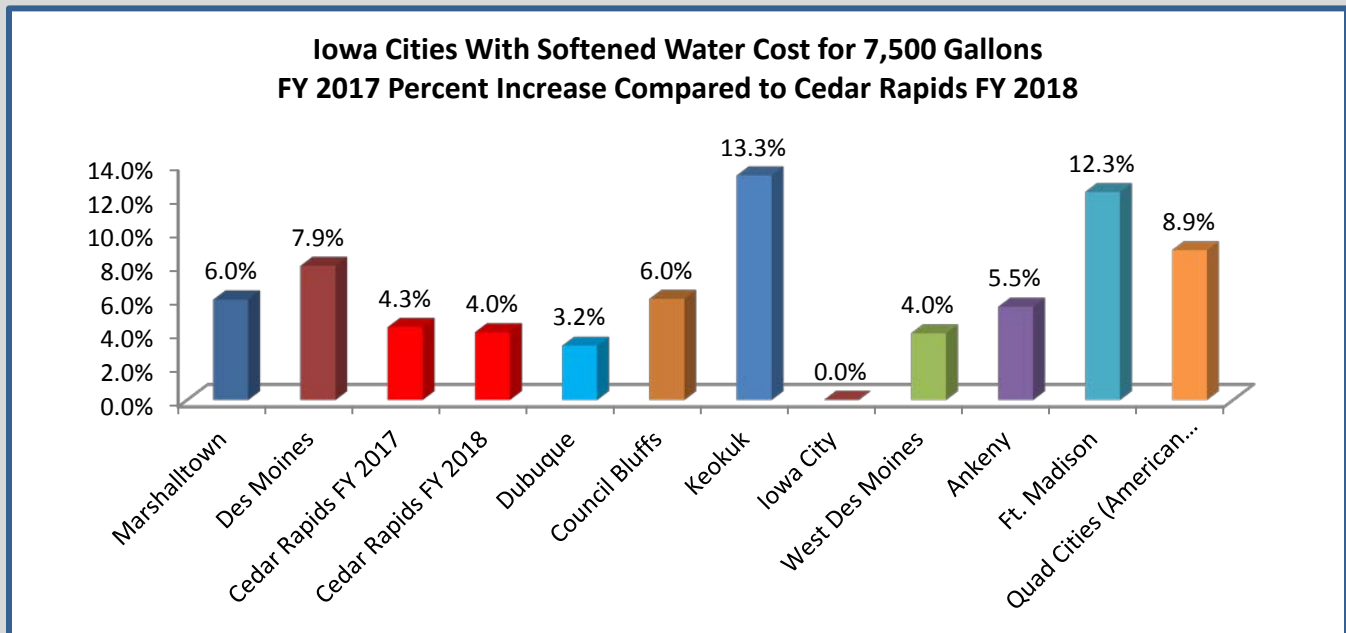
Enterprise Fund Highlights



The chart below shows the FY 2017 softened water rates for several cities in the state of Iowa compared to Cedar Rapids' FY 2018 rate.



The chart below shows the FY 2017 softened water rate increases compared to the Cedar Rapids' FY 2018 increase for several cities in the state of Iowa.





Stormwater Utility

The stormwater utility rate will increase 7.5% in FY 2018. This increase will generate an additional \$95K of revenue to be used to fund stormwater capital improvement projects.

In FY 2018, \$2.6M will be transferred from stormwater utility user fees to the stormwater capital improvement fund for planned projects. \$3.4M is budgeted for capital improvement projects.

Water Pollution Control & Sanitary Sewer

In FY 2018, the daily fee for sewer service charge and the volumetric fee will increase 8%. The industrial rate will increase 2% for flow, 2.5% for Biochemical Oxygen Demand (CBOD), and 1% each for Total Suspended Solids (TSS) and Total Kjeldahl Nitrogen (TKN).

Current industrial usage trends are relatively flat with some customers showing reductions and others growth. Treatment capacity is available for some degree of industrial development and growth. In the short term, how quickly development can occur is based on available access to an appropriate sanitary sewer connection. The 10 year capital investment plan projects some type of treatment system expansion that will need to accelerate if additional industrial treatment demands are added.

The uncertainty over future regulatory requirements from the DNR or EPA is a significant challenge to determining and implementing necessary treatment strategies. However long term investments will be significant to meet known regulatory requirements for nutrients and life span limitations of the solids dewatering and incineration process.

FY 2018 Water Pollution Control budget includes issuing \$13M in revenue bonds and incurring \$21.2M in capital improvement project expenses. Several large projects are planned such as chlorine system expansion, upgrade of electric power distribution, replacement of anaerobic heat exchangers, rebuilding/replacing of compressors, and addition of a bioscrubber for odorous air treatment.

Long term trends could require significant capital investments on the scale of \$175M-\$200M over 10-15 years for nutrient controls, solids disposal, and collection system upgrades. Additional funds will be needed for treatment capacity expansion and routine maintenance needs. Funding costs at these levels with revenue bonds could require larger annual rate increases, in the next 5-10 years, to meet debt service and bond covenant requirements.

The Sanitary Sewer Department budgeted \$11.1M in capital project expenditures for FY 2018 which includes issuing \$4.3M of revenue bonds. The largest planned project in FY 2018 is the Prairie Creek project. Prairie Creek is a multiple year project. The department is projecting to need revenue bonds ranging from \$3M – 3.9M per year in FY 2019 – FY 2021 to fund other sanitary sewer projects. Funding costs at these levels with revenue bonds could require larger annual rate increases to meet debt service and bond covenant requirements.

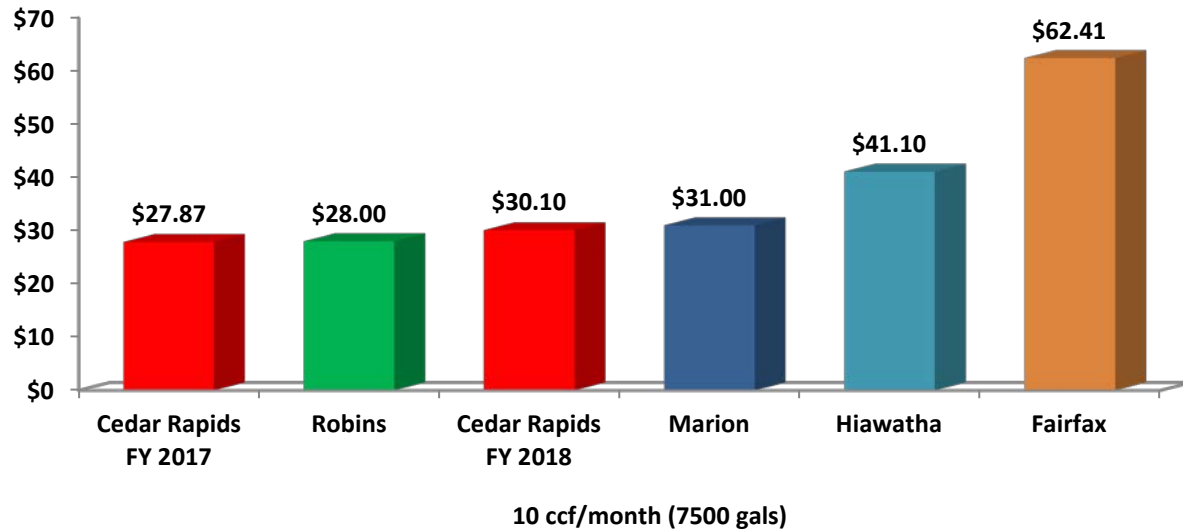


Enterprise Fund Highlights



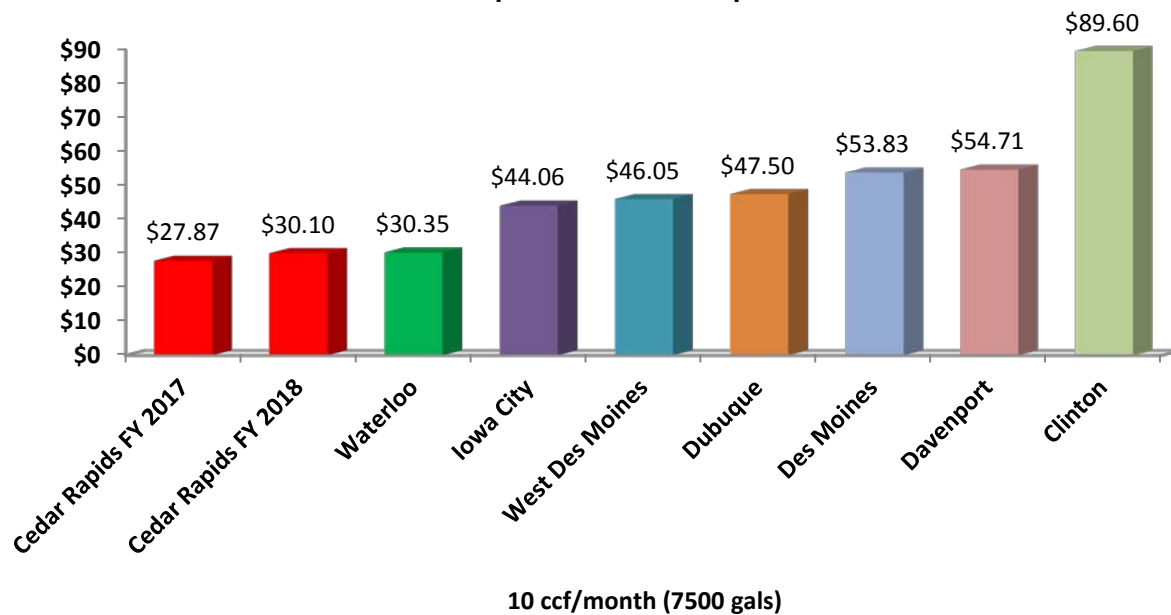
The following chart shows FY 2017 wastewater treatment rates for 10 CCF per month for the metro area cities compared to Cedar Rapids' FY 2018 rate.

Wastewater Treatment Rate Comparison (Metro)
FY 2017 Rates Compared to Cedar Rapids FY 2018 Rate



The chart below shows FY 2017 wastewater treatment rates for 10 CCF per month for several cities in the state of Iowa compared to the FY 2018 Cedar Rapids' rate.

Wastewater Treatment Rate Comparison (State of Iowa)
FY 2017 Rates Compared to Cedar Rapids FY 2018 Rate

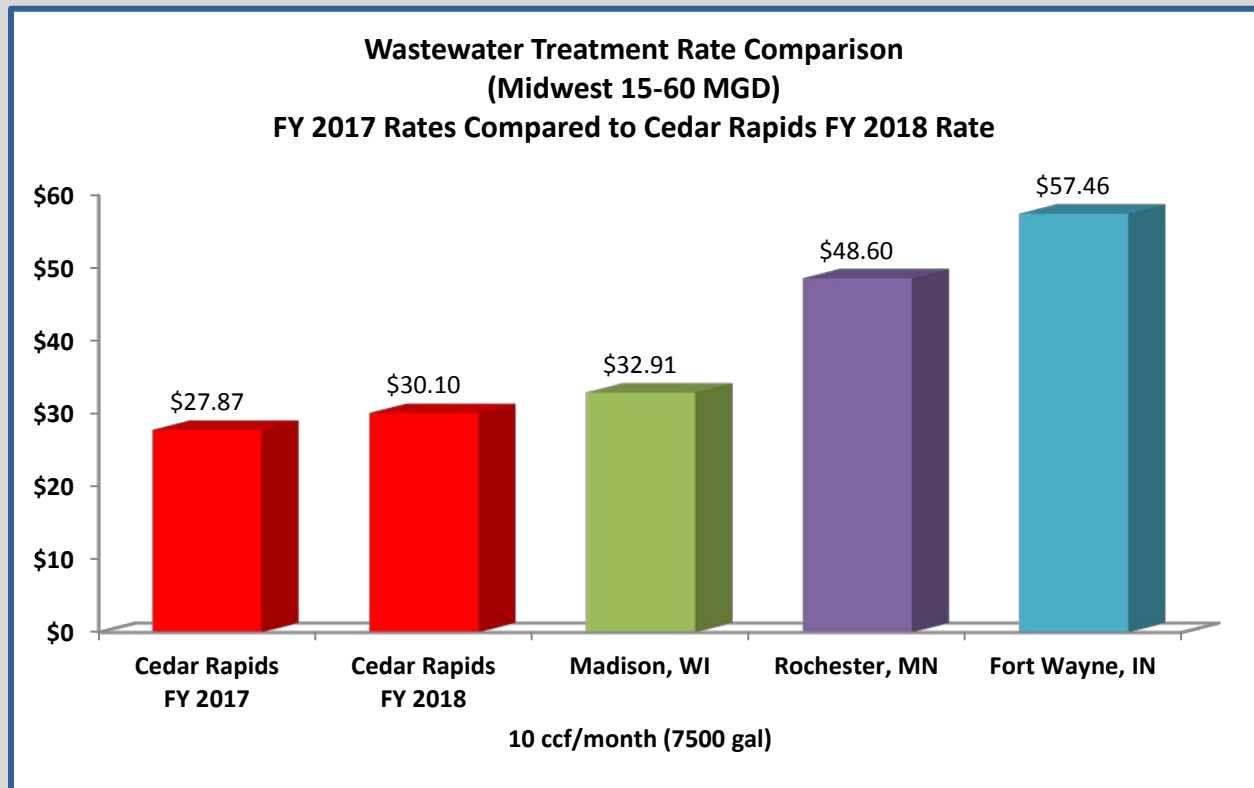




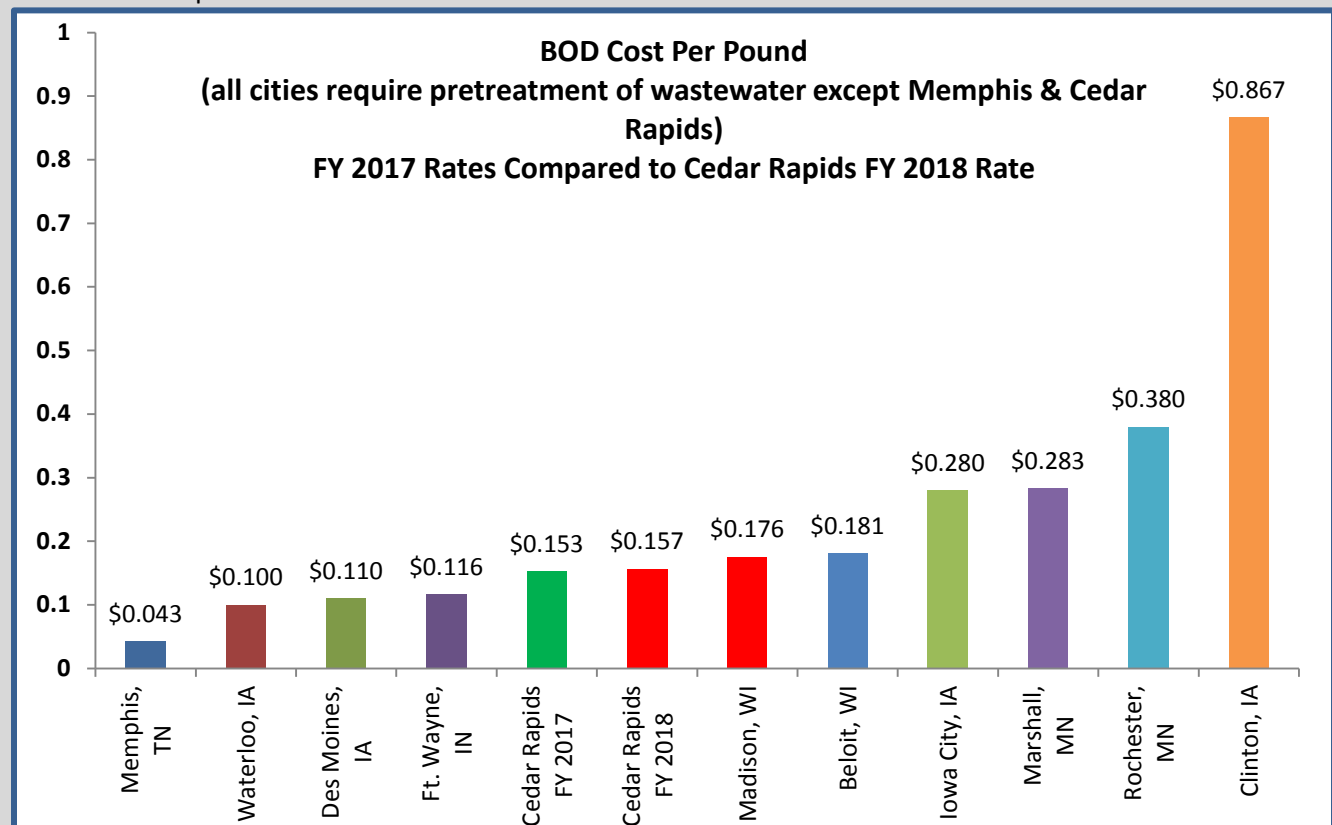
Enterprise Fund Highlights



This chart shows FY 2017 wastewater treatment rates for 10 CCF per month for Midwest cities compared to the FY 2018 Cedar Rapids' rate.



The following chart shows FY 2017 biochemical oxygen demand (BOD) per pound for Midwest cities compared to the Cedar Rapids' FY 2018 cost.





Solid Waste, Yard Waste, & Recycling

The residential rate for solid waste and yard waste collection will increase 2.5% and recycling will increase 2.6% or \$6.36 annually. The key reason for the increase in the solid waste/yard waste fee component is an increase in landfill and compost fees. The increase for recycling rates is related to the changes in external costs associated with processing recycled materials.

To ensure sustainability, currently the department is considering options that could include extensions in vehicle replacement life cycles, adjustments in service levels, and modest inflationary rate increases. The department has adjusted routes to balance Monday through Friday daily collection totals and will continue to monitor system growth and service needs in the SW and NW quadrants particularly as future development along Highway 100 comes online.

Other Areas

The **Transit** property tax levy rate will remain unchanged in FY 2018 at \$.80787/\$1000 of taxable valuation. Positive valuation increases will allow Transit to maintain its capital improvement replacement plan for buses in FY 2018.

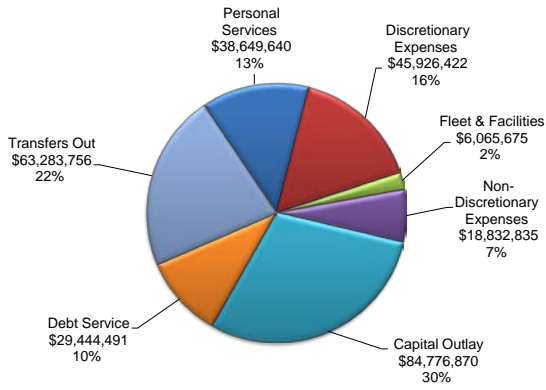
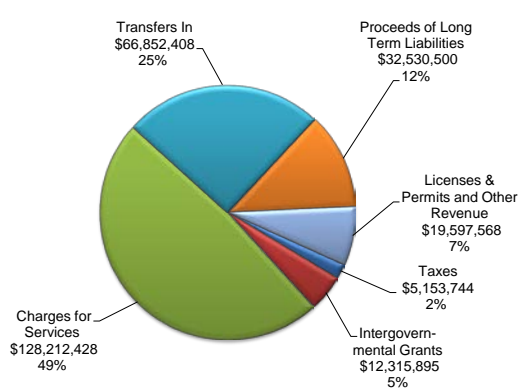
Over the past several years, the **Golf** Department has experienced insufficient operating revenue to cover operating expenses due to flooding at Jones Golf Course and changing demographics. This has caused a deficit fund balance to build up. The City reviewed golf operations in calendar 2016 and developed a long term plan to address operations. The FY 2018 budget reflects this plan which includes the closure of Jones Golf Course, other operational changes, and a long term plan to address the deficit. The Golf budget reflects revenues of \$2.9M and expenditures of \$2.8M, or an operating profit of \$100K.

The FY 2018 **Parking** budget includes the City's activity relating to parking. This includes personal services for the employees originally hired by the City of Cedar Rapids, debt payments, and capital improvement projects.

Hotel/Convention Center/Arena – The net income from the hotel portion of the complex will go towards hotel debt payments in FY 2018. The convention center and arena portion of the complex operating deficits will be funded by the general fund and hotel motel revenue. The combined budget in FY 2018 (operations and debt) will be using excess revenue from previous fiscal years for debt service.

The FY 2018 **Ice Arena** budget shows a deficit of \$123K to operate the facility. The deficit will be funded with hotel motel revenue. In addition, the City will be allocating \$50K from hotel motel revenue and \$50K from the Ice Arena special revenue endowment fund to fund capital improvements in FY 2018.

The Eastern Iowa Airport is a component unit of the City of Cedar Rapids. The Cedar Rapids Airport Commission operates and maintains The Eastern Iowa Airport and has adopted FY 2018 budget for The Eastern Iowa Airport. The budget submitted reflects \$11M of net expenditures over revenues.

ENTERPRISE FUND
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,659,503	4,701,492	4,830,517	4,857,329	5,153,744	296,415	
Property Tax Levy - Delinquent	401101	6,651	2,795	1,755	-	-	-	
Total Taxes		4,666,154	4,704,287	4,832,272	4,857,329	5,153,744	296,415	6%
Licenses & Permits								
Other Permits	411014	6,660	5,025	8,300	4,700	4,400	(300)	
Total Licenses & Permits		6,660	5,025	8,300	4,700	4,400	(300)	-6%
Intergovernmental Grants								
Federal Operating	421001	2,739,525	2,876,941	2,809,331	2,743,800	2,700,000	(43,800)	
Federal Capital	421003	7,350,205	8,347,701	2,793,837	4,105,640	7,990,899	3,885,259	
Transportation Program Revenue	421006	333,825	72,209	63,897	75,000	75,000	-	
State Operating	422001	743,035	648,951	570,252	608,000	608,000	-	
State Capital	422002	70,000	954,269	-	659,398	325,000	(334,398)	
State Comm Indus Backfill	422104	-	145,449	217,975	200,522	195,746	(4,775)	
Local Govt Grants	423000	1,683,391	1,466,099	1,335,419	338,250	421,250	83,000	
Community Credits	423001	59,792	67,175	-	-	-	-	
Total Intergovernmental Grants		12,979,773	14,578,794	7,790,711	8,730,610	12,315,895	3,585,286	41%
Charges for Services								
Laboratory Fees	431003	12,062	12,262	11,585	12,000	12,000	-	
Printing & Duplicating of Form	431006	4	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	2,678,110	2,852,258	2,945,611	3,132,476	3,171,468	38,992	
Other Charges for Services	431010	16,525,257	20,903,948	23,058,805	23,632,739	23,130,960	(501,779)	
Admin Charges - Commissions	431011	1,650	1,176	1,193	-	-	-	
Admin Charges - External	431012	23,485	22,410	12,552	1,128,853	10,000	(1,118,853)	
Special Police Services	431101	357,741	385,820	389,718	402,324	420,029	17,705	
Vending Sales	431301	6,149	9,288	9,084	2,000	8,170	6,170	
Concession Sales	431302	567,990	365,121	416,713	415,663	420,154	4,491	
Registration Fees	431303	85,168	17,315	22,091	29,000	20,800	(8,200)	
Admission Fees	431305	942,153	811,595	1,041,394	934,766	1,031,496	96,730	
League Fees	431306	120,055	12,555	11,386	9,850	9,175	(675)	
Tournament Fees	431307	81,253	78,122	82,191	109,500	81,625	(27,875)	
School Fees	431308	6,538	7,889	8,480	10,100	10,290	190	
Special Fees	431309	8,535	5,268	4,769	3,150	4,769	1,619	
Pass Fees	431311	412,737	412,558	333,390	412,558	339,690	(72,868)	
Gift Certificate Sales	431312	(212)	1,576	(4,622)	-	-	-	
Will Call Fees	431313	32,846	-	-	-	-	-	
Advertising Income	431314	43,224	56,434	77,181	54,000	78,500	24,500	
Snow/Weed Abatements	431502	-	(39,575)	173,388	136,500	59,199	(77,301)	
Special Inspection Fees	431601	-	(610)	-	-	-	-	
Waste Water - Service Charge	431700	13,907,789	14,291,961	15,079,895	16,807,101	18,676,608	1,869,507	
Waste Water - Volumetric	431701	5,863,674	5,729,079	5,869,918	6,783,216	7,405,920	622,704	
Special Waste Water Revenue	431702	23,558,126	24,079,601	25,840,559	24,293,663	24,861,759	568,096	
Contractual-Waste Wtr Trmnt	431703	3,110,311	3,247,973	3,492,698	3,660,000	3,770,000	110,000	
Hauler - Septic Waste	431705	212,668	214,048	241,433	215,000	225,000	10,000	
Waste Sludge	431706	50,000	79,000	40,250	75,000	60,000	(15,000)	
Outside Ser Area Indstry Waste	431707	219	10,339	828	10,000	5,000	(5,000)	
Shared WPC & Sewer revenue	431708	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(1,200,719)	
Water Revenue - Service Charge	431800	6,997,350	7,229,706	7,442,680	7,854,833	8,231,785	376,952	
Water Revenue - Volumetric	431801	23,790,249	22,947,453	23,933,721	24,330,035	25,060,996	730,961	
Sundry Billing Receipts	431802	207,118	356,732	253,080	250,000	250,000	-	
Turning Water Off & On	431803	558,807	594,212	581,386	600,000	600,000	-	
Water Main Extensions	431804	146,113	16,224	9,200	15,000	10,000	(5,000)	
Daily Parking	431901	59,400	60,300	63,000	63,900	63,900	-	
Solid Waste Collection Fees	432001	7,424,413	7,839,401	8,199,007	8,277,319	8,570,178	292,859	
Sale of Recycleable	432002	41,757	41,069	30,081	38,900	30,750	(8,150)	
Recycling & Reduction Fees	432003	1,916,766	2,042,746	2,152,689	2,321,949	2,678,930	356,981	
Common Use Janitorial, Mtc,	432202	368,779	377,751	388,741	394,145	406,710	12,565	
Common Use Electric	432203	97,696	106,964	114,144	117,575	140,406	22,831	
Terminal Service	432204	30,626	56,065	63,958	45,000	50,000	5,000	
Customer Facility Charge	432205	518,768	580,908	577,099	507,500	565,200	57,700	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Passenger Facility Charge	432206	2,254,298	2,316,348	2,155,291	2,260,800	2,357,600	96,800	
Special Police Services - TSA	432207	-	-	-	-	43,800	43,800	
Fuel Flowage Fee	432208	78,122	145,199	68,146	77,500	66,000	(11,500)	
Fuel Sales - External	432211	738,010	537,285	434,309	324,500	524,826	200,326	
Passenger Fares-Full Adult	432301	452,476	538,011	468,519	400,000	460,000	60,000	
Passenger Fares - Elder/Disab	432302	218,971	225,793	208,585	220,000	210,000	(10,000)	
Passenger Fares - Student	432303	145,550	137,103	109,060	140,000	110,000	(30,000)	
Blue Ticket	432307	43,281	59,427	62,175	45,000	60,000	15,000	
Storm Sewer Transportation Fee	432401	3,690,261	3,875,319	4,137,845	4,305,298	4,400,000	94,702	
Sanitary/Storm Sewer Main Ext	432402	114,912	11,600	4,000	-	-	-	
Total Charges for Services		111,079,716	116,049,019	122,565,507	125,568,169	128,212,428	2,644,260	2%
Fines & Forfeits								
Court Fines	441000	-	-	1,350	-	-	-	
Total Fines & Forfeits		-	-	1,350	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	23,105,142	22,197,615	29,597,987	8,232,492	9,031,904	799,412	
Operating Transfer In - Intra	483002	30,619,343	52,259,517	64,938,984	42,173,775	57,820,503	15,646,728	
Total Transfers In		53,724,486	74,457,132	94,536,971	50,406,267	66,852,408	16,446,141	33%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	1,020,000	13,745,000	16,795,000	601,375	-	(601,375)	
Revenue Bond Proceeds	485003	16,140,000	16,970,000	18,850,000	25,964,000	32,530,500	6,566,500	
Premiums on Bonds Sold	485005	174,482	1,862,822	2,909,018	-	-	-	
TIF GO Bond Proceeds	485008	4,075,000	-	-	-	-	-	
State Revolving Fund Proceeds	485009	1,790,448	11,920	2,402,080	-	-	-	
Total Proceeds of Long Term Liabilities		23,199,930	32,589,742	40,956,098	26,565,375	32,530,500	5,965,125	22%
Other Revenue								
Interest/Div - Nonproprietary	451000	0	769	14,489	-	-	-	
Penalties	451001	378,907	408,709	375,853	380,000	375,000	(5,000)	
Land Rental	461000	870,882	824,041	722,199	713,856	627,766	(86,090)	
Building Rental	461001	2,560,293	2,367,928	2,532,665	2,394,446	2,508,453	114,007	
Other Rental	461002	871,281	659,522	791,730	844,825	727,153	(117,672)	
Easement	461003	12,400	-	-	-	-	-	
Air Rights	461005	31,724	31,458	31,458	31,990	31,990	-	
Landing Fees	461007	2,279,621	2,670,481	2,394,048	2,440,010	2,416,980	(23,030)	
Hangar Rent	461008	219,383	219,736	220,678	225,091	225,091	-	
FBO Rent	461009	291,708	292,756	293,363	294,000	422,500	128,500	
Parking Fees	461010	4,022,435	4,816,745	4,705,722	4,728,500	5,445,203	716,703	
Concession Fees - Restaurant	461011	504,596	512,363	513,322	503,400	533,054	29,654	
Concession Fees - Car Rental	461012	1,473,328	1,478,064	1,531,269	1,515,861	1,567,103	51,242	
Concession Fees - Advertising	461014	71,375	63,132	63,963	60,000	60,000	-	
Concession Fees - Misc	461015	56,247	62,602	46,323	55,000	52,000	(3,000)	
Apron Use Fee	461018	136,262	158,551	157,049	145,488	146,876	1,388	
Sales Tax Refunds	471000	(382)	-	-	-	-	-	
Postage / Handling	471001	3,513	3,406	3,712	2,000	3,450	1,450	
Contributions & Donations	471002	252,645	1,248,997	1,310,870	181,000	680,858	499,858	
Sale of Inventory	471003	262,083	283,991	331,748	323,000	290,500	(32,500)	
Damage Recoveries	471004	130,878	28,404	92,141	9,000	9,000	-	
Other Miscellaneous Revenue	471005	709,792	689,979	450,420	704,906	1,721,449	1,016,543	
Cash Over (Under)	471007	429	1,139	1,415	-	-	-	
Special Assessment Charges	471008	11,360	6,945	22,282	5,500	17,000	11,500	
Interest / Div - Proprietary	481000	45,515	266,309	508,930	499,900	450,800	(49,100)	
Settlement Reimbursement	481002	-	-	3,830	-	-	-	
Capital Contributions	481003	1,536,825	1,687,835	2,770,543	595,844	987,822	391,978	
Build America interest abate	481004	252,115	244,310	237,276	227,333	216,120	(11,213)	
Sale of Fixed Assets	482001	78,338	194,502	343,359	72,000	77,000	5,000	
Total Other Revenue		17,063,552	19,222,674	20,470,655	16,952,950	19,593,168	2,640,218	16%
Total Revenues		222,720,271	261,606,673	291,161,864	233,085,400	264,662,544	31,577,144	14%
Expenditures								
Personal Services								
Regular Employees	511100	19,926,419	20,337,679	20,909,126	22,454,896	23,266,893	811,998	
Temporary/Seasonal Employees	511200	525,408	395,692	404,051	512,955	486,240	(26,715)	
Overtime	511300	1,156,270	1,056,346	968,104	1,047,239	1,053,699	6,460	
Other Special Pays	511400	724,810	723,635	782,860	736,725	729,104	(7,621)	
Leave Accrual	511500	25,736	53,892	(18,234)	5,000	5,000	-	
Group Insurance	512100	4,796,619	5,299,353	5,317,696	5,997,229	6,491,901	494,672	
Social Security Contributions	512200	1,705,681	1,662,927	1,689,444	1,885,590	1,945,407	59,817	
Retirement Contribution	512300	1,950,883	1,999,367	2,027,408	2,214,986	2,284,740	69,754	
Unemployment Compensation	512400	37,154	32,440	43,394	5,000	10,000	5,000	
Workers' Compensation	512500	1,129,388	1,284,469	1,438,080	1,927,501	2,259,594	332,093	
Other Employee Benefits	512600	97,324	139,695	146,427	120,708	117,062	(3,646)	
Total Personal Services		32,075,691	32,985,496	33,708,355	36,907,829	38,649,640	1,741,811	5%
Discretionary Expenses								
Advertising & Marketing	521100	727,142	679,439	738,797	650,700	641,200	(9,500)	
Auditing & Accounting Services	521102	11,215	77	-	15,000	15,000	-	
Consulting Services	521103	-	17,050	-	-	-	-	
Consulting & Technical Service	521104	416,575	293,037	267,398	1,921,025	1,861,219	(59,806)	
External Contracted Labor	521105	12,090,335	13,193,894	14,683,793	21,278,354	20,385,555	(892,799)	
Health Services	521106	8,952	5,789	4,120	15,250	12,300	(2,950)	
Legal Services	521107	68,321	18,740	19,008	30,500	30,500	-	
Other Professional Services	521108	2,127,013	2,091,102	2,117,396	2,458,100	2,948,800	490,700	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
External Banking/Financial Fee	521109	332,659	274,746	298,591	322,368	322,365	(3)	
Security Services	521110	76,611	48,193	48,853	57,000	107,000	50,000	
Management Services	521111	930,917	985,865	1,128,298	675,246	495,398	(179,848)	
Computer Hardware	522100	34,318	67,172	9,857	101,500	79,100	(22,400)	
Computer Software Maintenance	522101	253,428	201,670	268,280	423,300	451,100	27,800	
IT Services - External	522102	51,398	68,206	36,059	92,500	84,000	(8,500)	
Radio Maintenance	522103	37,529	28,891	32,141	37,950	32,650	(5,300)	
Building & Grounds Services	522104	1,234,010	992,872	856,838	998,250	1,050,050	51,800	
Equip/Furniture/Fixtures Serv	522105	142,682	280,587	665,154	580,180	489,630	(90,550)	
Vehicles & Rolling Equip Serv	522106	87,217	48,687	31,291	84,000	48,900	(35,100)	
NonCapitalized Project Expense	522110	1,170,296	613,932	790,646	-	-	-	
Fiber Optic Network	523101	-	-	231	-	-	-	
Landfill Fees	523102	1,116,854	1,158,531	1,231,896	1,477,470	1,887,110	409,640	
Recycling Fees	523104	14,442	6,703	2,096	15,000	17,500	2,500	
Sewer Services	523105	201,961	84,785	87,425	75,000	75,000	-	
Steam	523106	-	(59)	-	-	-	-	
Phone Services	523107	270,502	188,288	111,490	136,950	137,130	180	
Water	523108	381,379	341,244	356,341	359,550	358,450	(1,100)	
Rental of Equip & Vehicles	524101	432,522	397,958	461,145	173,760	180,647	6,887	
Appraisal, Recording, Abstract	525100	2,400	-	7,800	-	-	-	
Printing, Binding, & Duplicate	525102	77,849	79,326	93,974	110,137	110,500	363	
Other Insurance	525105	207,084	116,760	129,111	-	-	-	
Other Purchased Services	525106	358,398	522,316	961,928	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	3,172	2,899	5,573	2,500	3,000	500	
Animal Supplies	531101	188	2,548	-	-	-	-	
Awards & Recognition	531102	815	6,099	1,842	2,250	2,750	500	
Books & Subscriptions	531103	14,999	18,782	19,039	34,050	16,650	(17,400)	
Chemical Supplies	531104	3,691,863	3,509,732	3,773,575	3,903,500	4,048,100	144,600	
Cleaning & Janitorial Supplies	531105	93,799	77,188	96,596	78,650	94,078	15,428	
Computer Supplies	531106	18,481	15,294	12,474	15,650	15,750	100	
Concession Supplies	531107	169,187	161,223	186,420	195,200	185,837	(9,363)	
Engineering Supplies	531108	1,429	656	533	1,750	1,000	(750)	
Equipment/Furniture/Fixtures	531109	668,086	406,080	405,297	468,500	494,114	25,614	
Photography Supplies	531110	934	458	54	2,300	1,700	(600)	
Lab Supplies	531111	91,159	93,256	94,938	103,000	111,000	8,000	
Landscaping Materials	531112	85,018	75,138	55,731	73,000	64,700	(8,300)	
Cost of Goods Sold	531113	225,617	242,238	280,419	411,960	393,648	(18,312)	
Miscellaneous Supplies	531114	3,413,464	3,599,728	3,586,917	888,403	1,723,810	835,407	
Musical & Instruments	531115	20	-	-	-	-	-	
Office Supplies	531116	46,148	48,428	42,078	55,650	53,350	(2,300)	
Paint Supplies	531117	37,058	26,828	23,225	15,750	24,600	8,850	
Program Supplies	531118	39,291	58,256	44,550	66,100	63,100	(3,000)	
Shop Supplies	531119	368,396	371,199	441,278	384,125	420,625	36,500	
Sign & Signal Supplies	531120	16,748	9,314	12,287	26,250	18,750	(7,500)	
Street & Sewer Materials	531121	225,126	180,944	204,285	200,500	260,500	60,000	
Meters	531122	399,526	814,690	659,419	865,000	865,000	-	
Uniforms	531123	103,981	77,574	75,343	95,200	94,165	(1,035)	
Personal Protective Gear	531124	70,399	71,312	88,600	88,500	79,750	(8,750)	
Kerosene	532102	316	174	136	200	200	-	
LP Gas	532103	13,788	10,011	4,488	13,650	10,550	(3,100)	
Oil	532104	34,027	46,464	53,199	39,900	49,650	9,750	
Other Fuel	532105	-	-	-	500	82,100	81,600	
Other Lubricants	532106	7,602	9,156	6,984	10,750	11,550	800	
Building & Grounds Supplies	533100	469,251	347,589	362,783	368,300	378,200	9,900	
Equip/Furniture/Fixtures Parts	533101	1,514,191	1,906,259	2,020,406	1,429,925	1,901,250	471,325	
Vehicle & Rolling Equip Parts	533102	71,981	78,202	79,291	89,500	82,600	(6,900)	
Tires & Tubes	533103	19,780	16,429	17,830	20,662	20,150	(512)	
Runway Maintenance	533104	10,702	82,669	37,445	60,000	45,000	(15,000)	
Jetway Maintenance	533105	16,799	20,453	8,064	15,000	15,000	-	
Moving Costs	541104	-	19,216	-	-	-	-	
Grants	541105	-	925	2,685	-	-	-	
Grants & Contributions	541106	1,143,269	3,819,461	1,415,621	1,627,500	1,459,000	(168,500)	
Transit Program	541110	213,102	72,215	60,636	75,000	75,000	-	
Animals	542100	-	120	40	-	-	-	
Closure/PostClosure Ldfl Exp	542101	(35,120)	14,700	(29,427)	4,500	4,500	-	
Conferences, Training, Travel	542102	162,349	160,501	182,442	328,050	345,350	17,300	
Dues & Memberships	542103	174,703	156,741	195,482	204,900	229,025	24,125	
Entertainment Expense	542104	-	109	-	-	-	-	
Settlement	542105	12,934	11,098	5,610	4,200	6,266	2,066	
Licensing Fees	542106	3,706	2,770	6,912	6,300	9,050	2,750	
Miscellaneous Costs	542107	362,008	50,117	13,555	47,750	51,000	3,250	
Postage & Freight	542108	203,534	213,953	229,542	221,300	240,650	19,350	
Property Tax	542109	230,052	494,052	539,681	1,700	1,700	-	
Recording/Filing Fees/Permits	542110	21,484	33,044	24,138	45,300	47,650	2,350	
Mileage Reimbursement	542111	3,941	2,306	2,385	3,400	2,900	(500)	
Bad Debt Expense	542114	125,092	267,705	95,613	-	-	-	
Loss of Inventory	542116	-	69,676	65,575	-	-	-	
Total Discretionary Expenses		37,428,405	40,581,778	40,951,547	44,686,164	45,926,422	1,240,257	3%
Fleet & Facilities								
City Facility Maint Services	522107	259,091	280,841	277,794	319,045	326,346	7,302	
City Fleet Services	522108	2,801,164	2,772,972	3,289,544	2,721,585	2,841,904	120,318	
Rental of Land & Buildings	524100	424,756	291,603	251,647	254,604	272,200	17,596	
City Fleet Rental Charges	524102	1,871,591	2,310,071	2,417,929	2,749,364	2,625,225	(124,139)	
Total Fleet & Facilities		5,356,603	5,655,486	6,236,914	6,044,598	6,065,675	21,077	0%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017	
Non-Discretionary Expenses									
	City Accounting Services	521113	1,166,243	1,119,814	1,116,080	1,240,329	1,226,547	(13,782)	
	City Inter Department Charges	521114	4,885,502	5,127,761	5,337,737	6,097,510	5,620,616	(476,894)	
	City Information Tech Services	522109	887,320	1,412,532	1,065,661	1,367,197	1,459,895	92,698	
	Electricity	523100	6,512,272	5,872,293	6,389,584	5,966,103	6,026,682	60,579	
	Natural Gas	523103	1,350,777	1,124,861	828,323	1,208,600	1,023,959	(184,641)	
	Liability Insurance	525104	346,280	350,607	404,824	343,037	369,744	26,707	
	Property Insurance	525107	801,208	742,837	740,756	697,965	876,123	178,158	
	Vehicle Insurance	525108	451,888	322,929	314,604	240,427	260,743	20,316	
	Diesel Fuel	532100	1,891,495	1,551,893	919,277	1,610,810	1,362,665	(248,145)	
	Gasoline Fuel	532101	871,357	676,257	496,097	616,220	605,860	(10,360)	
Total Non-Discretionary Expenses			19,164,342	18,301,784	17,612,944	19,388,198	18,832,835	(555,364)	-3%
Capital Outlay									
	Land	551000	111,849	105,354	7,271	75,000	118,609	43,609	
	Buildings	552000	14,723,387	10,371,268	12,206,128	6,924,971	23,848,661	16,923,690	
	Improvements Other than Bldgs	553000	23,678,540	28,135,543	25,482,015	45,474,850	57,538,000	12,063,150	
	Vehicles, Equipment, Software	554000	739,756	2,063,326	660,206	2,212,250	3,183,700	971,450	
	Controlled assets	556000	98,856	123,580	108,625	123,900	87,900	(36,000)	
Total Capital Outlay			39,352,389	40,799,071	38,464,245	54,810,971	84,776,870	29,965,899	55%
Debt Service									
	Bond Principal	561000	13,301,890	30,443,597	39,055,379	17,799,383	17,064,423	(734,960)	
	Other Debt Principal	561001	2,472,165	2,523,592	2,500,000	2,601,000	2,680,000	79,000	
	Bond Interest Expense	561002	7,754,129	8,684,419	8,673,766	8,765,736	8,555,080	(210,657)	
	Other Debt Interest Expense	561003	1,273,749	1,352,819	1,267,599	1,219,769	1,144,987	(74,782)	
	Discount on Bonds	561004	26,714	-	38,645	-	-	-	
	Issuance Costs	561006	377,848	614,839	398,209	-	-	-	
Total Debt Service			25,206,496	43,619,265	51,933,598	30,385,889	29,444,491	(941,398)	-3%
Transfers Out									
	Transfer Out-Inter	571100	16,596,163	22,923,677	17,892,094	5,345,461	5,463,252	117,792	
	Transfer Out-Intra	571200	30,619,343	52,259,517	64,938,984	42,173,775	57,820,503	15,646,728	
Total Transfers Out			47,215,507	75,183,194	82,831,078	47,519,236	63,283,756	15,764,520	33%
Total Expenditures			205,799,433	257,126,074	271,738,681	239,742,884	286,979,687	47,236,803	20%
Net Revenues over/(under) Expenditures			16,920,838	4,480,599	19,423,183	(6,657,484)	(22,317,143)	(15,659,659)	



Water Department Sections

- Operations
- Maintenance
- Lab and Environmental
- Distribution
- Meter Service and Meter Reading
- Customer Service and Administration
- Engineering

The Utilities Director is responsible for the Water Department.



Department Description

The Water Department is responsible for reliable delivery of safe, high quality water to every home, business, and industry at a reasonable price.

- The plant **Operations** section manages treatment plants, remote pumping stations, and well-fields to ensure that the treatment and delivery processes function efficiently and effectively.
- The plant **Maintenance** section services and repairs equipment as needed and ensures that facilities, infrastructure, and equipment are maintained in the most cost effective manner.
- The **Lab and Environmental** section tests the drinking water over 1,400 times each month to ensure that it meets requirements of the Safe Drinking Water Act and other regulations.
- The **Distribution** section maintains the 668 plus miles of the water distribution system.
- The **Meter Service and Meter Reading** sections provide field customer services such as turning on/off water service, installing/replacing water meters, locating underground water utilities, tapping water mains for new services, as well as reading meters for billing customers.
- The **Customer Service and Administration** sections are responsible for the accurate billing for all utility services as well as providing customer service for all aspects of the water operation.
- The **Engineering** section manages the capital improvement programs for water treatment plants, distribution system, and the water pollution control facilities.

Statistics – Did you know?

- The Water Department produces and distributes an average of 36-50M gallons of water per day to customers, depending on the season.
- Our largest customer consumes an average of 11-12M gallons of water per day.
- Currently, there are 668 miles of water mains ranging in size from 4 to 48 inches in diameter.
- Currently, the Water Department meters and charges for water utilized by 52,253 customer service agreements.
-

Recent Accomplishments

- All public water supply compliance requirements were met in calendar year 2015.
- During FY 2016, staff kept the nitrate concentration in our finished water at safe levels through careful operation of supply wells, facilitated by the use of new nitrate monitors on major wells.



- Middle Cedar Partnership Project was approved by United States Department of Agriculture – Natural Resources Conversation Service and is a five year program (June 2015 – June 2020).
- Initiated nitrate removal and source water option study (September 2015).
- The J Ave plant phase 1 project is underway with several major construction tasks completed. The department is anticipating full completion of phase 1 in early 2017.

Future Challenges & Opportunities

- FY 2017 – FY 2022 significant upgrades are planned for the original J Avenue plant. Phase 1 of 5 is underway and phase 2 will be bid in 2017.
- Nitrate management of our source water or construction of nitrate removal processes will be costly.
- Middle Cedar Partnership Project and proposed Middle Cedar Watershed Management Authority process has been and will continue to be very staff intensive.
- Utilities water main work associated with Paving for Progress projects will require significant acceleration of capital bonding needs and construction project administration.

Goals, Objectives, Measures

City Goal - STRENGTHEN CR - Make bold moves in community planning to retain the character of neighborhoods and corridors.

Department Goal	Improve efficiency of municipal billing by increasing number of customers using autopay program.				
Department Objective	Reduce remittance processing and collection costs.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Reduce remittance processing and collection costs	10,750	11,145	11,361	11,350	11,450

City Goal - 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.

Department Goal	Maintain effectiveness of water distribution system components through preventative maintenance.				
Department Objective	Perform preventative maintenance on each of 5222 fire hydrants every 5 years and paint each hydrant every 10 years.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Preventative maintenance and painting completed on fire hydrants	1,045 maintained, 522 painted per year	1,198 maintained, 506 painted	853 maintained, 629 painted	994 maintained, 600 painted	1,044 maintained, 700 painted



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	82,352,001	63,853,397	65,389,626	1,536,230	2%
Expenditures					
Personal Services	9,926,979	10,737,713	11,557,299	819,587	
Discretionary	6,073,704	6,224,895	6,776,138	551,243	
Fleet & Facilities	700,039	735,425	732,603	(2,822)	
Non-Discretionary	4,159,766	4,512,239	4,320,337	(191,902)	
Capital Outlay	12,029,652	20,398,900	20,876,600	477,700	
Debt Service	14,789,350	11,395,327	11,232,637	(162,691)	
Transfers Out	26,346,309	13,333,545	13,243,425	(90,120)	
	74,025,798	67,338,044	68,739,038	1,400,994	2%
Net	8,326,202	(3,484,647)	(3,349,412)	135,235	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
109.66	3.00	112.66

Highlight of Budget Changes

Operating Revenues

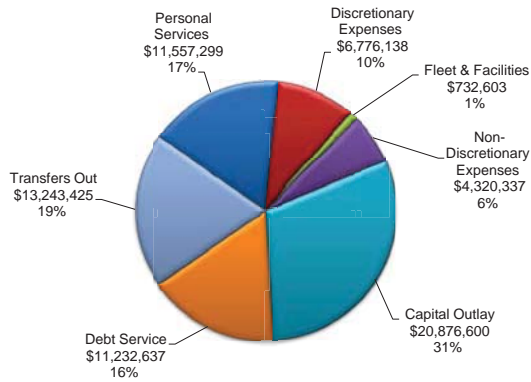
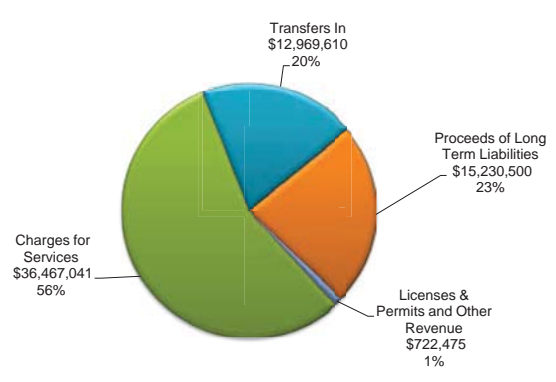
Charges for services revenue increased \$1.2M. This includes a 4% rate increase for the service charge and first 3 volumetric steps and 1.25% increase for volumetric step 4 (increase of \$377K and \$731K respectively).

Operating Expenditures

- The budget includes the addition of 1 Water Plant Operations Specialist to ensure regulatory compliance.
- The budget includes the addition of 1 Process & Facilities Engineer to support water projects associated with the paving for progress program.
- The budget includes the addition of 1 Administrative Assistant I to provide support for recordkeeping.
- Discretionary expenses are increasing \$556K mainly due to the service line contract, lime sludge removal, and upgrades to the Supervisory Control and Data Acquisition control system.
- Electricity budget is decreasing \$53K.
- The budget includes \$165K for capital equipment in operations.
- Included in operating expenditures is a transfer out of \$13.2M. The key transfers are \$10.8M for debt payments, \$1.9M for capital improvement projects, \$250K for economic development, and \$288K to support general fund positions providing services to the utility areas. Before the transfer for economic development is made, the City will verify surplus definitions are met.

Other Changes

Total capital project expenditures are \$20.7M. Funding includes \$15.2M of revenue bonds, \$1.9M from user fees, \$300K from other utility areas, and the majority of the balance from cash on hand.

WATER
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	39,744	6,826	(2,386)	-	-	-	
Federal Capital	421003	-	-	138,742	-	-	-	
State Operating	422001	-	-	3,756	-	-	-	
Local Govt Grants	423000	-	-	14,282	-	-	-	
Total Intergovernmental Grants		39,744	6,826	154,394	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	12,062	12,262	11,585	12,000	12,000	-	
Admin Charges - City Mgr Depts	431007	1,874,452	1,910,831	2,001,122	2,133,306	2,194,260	60,954	
Other Charges for Services	431010	83,635	88,330	108,315	85,000	90,000	5,000	
Water Revenue - Service Charge	431800	6,997,350	7,229,706	7,442,680	7,854,833	8,231,785	376,952	
Water Revenue - Volumetric	431801	23,790,249	22,947,453	23,933,721	24,330,035	25,060,996	730,961	
Sundry Billing Receipts	431802	207,118	356,732	253,080	250,000	250,000	-	
Turning Water Off & On	431803	558,807	594,212	581,386	600,000	600,000	-	
Water Main Extensions	431804	146,113	16,224	9,200	15,000	10,000	(5,000)	
Sale of Recycleable	432002	21,371	22,057	17,490	20,000	18,000	(2,000)	
Total Charges for Services		33,691,156	33,177,807	34,358,579	35,300,175	36,467,041	1,166,866	3%
Transfers In								
Operating Transfer In - Inter	483001	211,545	321,077	689,342	345,000	300,000	(45,000)	
Operating Transfer In - Intra	483002	12,099,426	23,534,114	25,884,876	12,847,441	12,669,610	(177,831)	
Total Transfers In		12,310,971	23,855,190	26,574,218	13,192,441	12,969,610	(222,831)	-2%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	8,825,000	3,660,000	-	-	-	
Revenue Bond Proceeds	485003	4,570,000	9,945,000	13,835,000	14,479,000	15,230,500	751,500	
Premiums on Bonds Sold	485005	66,751	1,287,465	1,371,144	-	-	-	
Total Proceeds of Long Term Liabilities		4,636,751	20,057,465	18,866,144	14,479,000	15,230,500	751,500	5%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	394	6,363	-	-	-	
Penalties	451001	376,625	392,640	363,396	375,000	370,000	(5,000)	
Land Rental	461000	4,174	4,164	-	3,500	-	(3,500)	
Other Rental	461002	36,000	28,500	27,000	28,000	18,000	(10,000)	
Sales Tax Refunds	471000	(342)	-	-	-	-	-	
Contributions & Donations	471002	-	-	176,000	176,000	21,000	(155,000)	
Sale of Inventory	471003	12,458	36,060	44,494	25,000	45,000	20,000	
Damage Recoveries	471004	19,388	4,012	36,854	6,000	6,000	-	
Other Miscellaneous Revenue	471005	56,765	36,121	41,924	20,000	20,000	-	
Cash Over (Under)	471007	4	46	93	-	-	-	
Interest / Div - Proprietary	481000	111,547	59,167	131,082	110,000	110,000	-	
Capital Contributions	481003	856,547	674,516	1,425,281	-	-	-	
Build America interest abate	481004	131,136	127,081	123,434	118,281	112,475	(5,806)	
Sale of Fixed Assets	482001	5,567	56,409	22,746	20,000	20,000	-	
Total Other Revenue		1,609,871	1,419,110	2,398,666	881,781	722,475	(159,306)	-18%
Total Revenues		52,288,494	78,516,399	82,352,001	63,853,397	65,389,626	1,536,230	2%
Expenditures								
Personal Services								
Regular Employees	511100	5,737,752	5,983,592	6,175,865	6,577,196	6,943,511	366,315	
Temporary/Seasonal Employees	511200	2,225	2,625	-	16,474	16,474	-	
Overtime	511300	370,924	294,271	294,305	301,400	301,400	-	
Other Special Pays	511400	281,501	288,262	315,268	286,900	295,990	9,090	
Leave Accrual	511500	43,731	8,254	(6,099)	-	-	-	
Group Insurance	512100	1,324,527	1,484,249	1,464,398	1,608,866	1,782,198	173,332	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Social Security Contributions	512200	471,466	486,363	500,166	549,421	576,681	27,260	
Retirement Contribution	512300	566,756	584,528	598,980	641,348	673,180	31,832	
Unemployment Compensation	512400	-	-	12,082	-	-	-	
Workers' Compensation	512500	315,513	411,820	557,742	747,902	961,040	213,138	
Other Employee Benefits	512600	10,547	17,999	14,272	8,205	6,825	(1,380)	
Total Personal Services		9,124,941	9,561,962	9,926,979	10,737,713	11,557,299	819,587	8%
Discretionary Expenses								
Advertising & Marketing	521100	4,942	3,615	3,986	31,500	31,400	(100)	
Consulting & Technical Service	521104	177,806	115,144	148,235	185,000	175,000	(10,000)	
External Contracted Labor	521105	58,990	43,225	57,489	120,000	125,000	5,000	
Health Services	521106	808	1,117	1,068	1,950	1,600	(350)	
Legal Services	521107	62	-	-	-	-	-	
Other Professional Services	521108	971,465	999,494	1,233,470	1,342,500	1,525,000	182,500	
External Banking/Financial Fee	521109	87,289	83,259	80,908	75,395	74,388	(1,008)	
Security Services	521110	-	348	348	-	500	500	
Computer Hardware	522100	6,075	56,060	5,959	51,500	24,100	(27,400)	
Computer Software Maintenance	522101	100,710	133,663	135,139	128,100	153,000	24,900	
IT Services - External	522102	39,021	41,439	19,756	76,000	49,000	(27,000)	
Radio Maintenance	522103	11,911	9,566	9,620	12,800	8,100	(4,700)	
Building & Grounds Services	522104	264,660	221,260	149,369	282,000	305,500	23,500	
Equip/Furniture/Fixtures Serv	522105	73,217	139,331	231,078	111,000	128,300	17,300	
Vehicles & Rolling Equip Serv	522106	420	823	975	1,000	900	(100)	
NonCapitalized Project Expense	522110	374,422	279,290	196,516	-	-	-	
Landfill Fees	523102	474	1,308	10,250	1,000	1,300	300	
Recycling Fees	523104	4,509	1,063	344	3,500	500	(3,000)	
Sewer Services	523105	201,961	84,785	85,171	75,000	75,000	-	
Phone Services	523107	39,191	31,550	29,563	34,700	32,800	(1,900)	
Rental of Equip & Vehicles	524101	20,655	26,027	16,999	22,800	20,500	(2,300)	
Printing, Binding, & Duplicate	525102	30,525	21,967	35,136	41,500	40,200	(1,300)	
Other Purchased Services	525106	1,019	755	1,267	1,000	1,000	-	
Awards & Recognition	531102	8	-	53	-	-	-	
Books & Subscriptions	531103	1,883	1,411	2,610	3,850	3,950	100	
Chemical Supplies	531104	1,645,594	1,644,986	1,832,922	1,703,000	1,853,000	150,000	
Cleaning & Janitorial Supplies	531105	6,546	8,531	10,932	7,700	9,000	1,300	
Computer Supplies	531106	11,683	1,230	2,015	3,300	2,900	(400)	
Engineering Supplies	531108	1,429	656	533	1,500	750	(750)	
Equipment/Furniture/Fixtures	531109	61,731	47,500	76,890	73,700	86,200	12,500	
Photography Supplies	531110	57	58	54	500	100	(400)	
Lab Supplies	531111	38,205	45,354	47,353	47,000	50,000	3,000	
Landscaping Materials	531112	-	-	226	-	500	500	
Cost of Goods Sold	531113	11,930	37,522	44,566	25,000	45,000	20,000	
Miscellaneous Supplies	531114	3,011	3,424	3,145	3,250	2,250	(1,000)	
Office Supplies	531116	16,820	15,155	15,957	20,250	19,250	(1,000)	
Paint Supplies	531117	7,981	6,961	16,983	8,500	18,000	9,500	
Program Supplies	531118	23,556	38,685	29,546	35,000	35,000	-	
Shop Supplies	531119	38,387	47,530	38,685	41,800	40,400	(1,400)	
Sign & Signal Supplies	531120	249	-	343	-	-	-	
Street & Sewer Materials	531121	-	898	-	-	-	-	
Meters	531122	285,626	625,595	611,720	690,000	690,000	-	
Uniforms	531123	23,715	21,078	22,269	26,750	24,150	(2,600)	
Personal Protective Gear	531124	24,948	18,526	19,447	22,950	19,500	(3,450)	
Kerosene	532102	316	-	-	-	-	-	
LP Gas	532103	684	428	126	500	300	(200)	
Oil	532104	1,777	832	251	800	300	(500)	
Other Lubricants	532106	4,195	5,503	5,542	4,500	5,500	1,000	
Building & Grounds Supplies	533100	266,426	218,456	149,586	240,000	239,500	(500)	
Equip/Furniture/Fixtures Parts	533101	285,023	439,395	288,942	219,300	371,000	151,700	
Vehicle & Rolling Equip Parts	533102	4,123	3,014	4,100	2,500	3,000	500	
Runway Maintenance	533104	-	805	-	-	-	-	
Jetway Maintenance	533105	-	-	329	-	-	-	
Grants	541105	-	925	2,685	-	-	-	
Grants & Contributions	541106	-	145,809	1,200	92,500	100,000	7,500	
Closure/PostClosure Ldfl Exp	542101	150	-	-	-	-	-	
Conferences, Training, Travel	542102	31,076	24,912	44,786	41,000	48,000	7,000	
Dues & Memberships	542103	61,586	45,030	62,626	69,500	69,600	100	
Settlement	542105	10,000	5,006	59	-	-	-	
Licensing Fees	542106	1,736	715	6,837	2,800	5,550	2,750	
Miscellaneous Costs	542107	23,191	24,810	(2,918)	25,250	25,250	-	
Postage & Freight	542108	179,306	188,247	210,180	192,450	212,550	20,100	
Property Tax	542109	612	636	652	700	700	-	
Recording/Filing Fees/Permits	542110	2,058	8,168	653	18,800	20,350	1,550	
Mileage Reimbursement	542111	1,168	833	878	2,000	1,500	(500)	
Bad Debt Expense	542114	-	192	2,724	-	-	-	
Loss of Inventory	542116	-	69,676	65,575	-	-	-	
Total Discretionary Expenses		5,546,915	6,043,580	6,073,704	6,224,895	6,776,138	551,243	9%
Fleet & Facilities								
City Facility Maint Services	522107	47,524	62,359	39,514	60,981	61,481	500	
City Fleet Services	522108	240,814	282,669	295,257	285,779	297,918	12,139	
Rental of Land & Buildings	524100	-	4,951	3,497	-	-	-	
City Fleet Rental Charges	524102	285,877	318,355	361,772	388,665	373,204	(15,461)	
Total Fleet & Facilities		574,215	668,334	700,039	735,425	732,603	(2,822)	0%
Non-Discretionary Expenses								
City Accounting Services	521113	280,000	285,600	285,600	316,109	316,109	-	
City Inter Department Charges	521114	909,369	888,996	935,422	1,009,744	938,968	(70,776)	
City Information Tech Services	522109	301,539	576,318	449,735	549,588	491,866	(57,722)	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Diesel Fuel	532100	163,376	101,431	85,320	112,000	96,000	(16,000)	
Gasoline Fuel	532101	86,092	63,543	40,570	89,250	57,700	(31,550)	
Total Non-Discretionary Expenses		3,959,943	3,968,332	4,159,766	4,512,239	4,320,337	(191,902)	-4%
Capital Outlay								
Improvements Other than Bldgs	553000	3,672,415	12,866,140	11,935,148	20,145,000	20,711,500	566,500	
Vehicles, Equipment, Software	554000	158,459	219,772	53,785	183,300	123,500	(59,800)	
Controlled assets	556000	41,912	51,979	40,719	70,600	41,600	(29,000)	
Total Capital Outlay		3,872,786	13,137,892	12,029,652	20,398,900	20,876,600	477,700	2%
Debt Service								
Bond Principal	561000	5,415,390	15,381,365	9,370,875	5,913,295	5,706,875	(206,420)	
Other Debt Principal	561001	1,650,000	1,699,000	1,750,000	1,803,000	1,857,000	54,000	
Bond Interest Expense	561002	2,262,287	2,447,703	2,522,107	2,834,293	2,878,112	43,819	
Other Debt Interest Expense	561003	914,568	948,210	897,240	844,740	790,650	(54,090)	
Discount on Bonds	561004	-	-	26,114	-	-	-	
Issuance Costs	561006	113,543	350,852	223,013	-	-	-	
Total Debt Service		10,355,788	20,827,129	14,789,350	11,395,327	11,232,637	(162,691)	-1%
Transfers Out								
Transfer Out-Inter	571100	546,415	190,973	461,433	486,103	573,815	87,712	
Transfer Out-Intra	571200	12,099,426	23,534,114	25,884,876	12,847,441	12,669,610	(177,831)	
Total Transfers Out		12,645,841	23,725,087	26,346,309	13,333,545	13,243,425	(90,120)	-1%
Total Expenditures		46,080,428	77,932,316	74,025,798	67,338,044	68,739,038	1,400,994	2%
Net Revenues over/(under) Expenditures		6,208,066	584,083	8,326,202	(3,484,647)	(3,349,412)	135,235	

WATER - OPERATIONS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
	421001	39,744	6,826	(2,386)	-	-	-	
	422001	-	-	3,756	-	-	-	
	423000	-	-	14,282	-	-	-	
Total Intergovernmental Grants		39,744	6,826	15,652	-	-	-	0%
Charges for Services								
	431003	12,062	12,262	11,585	12,000	12,000	-	
	431007	1,874,452	1,910,831	2,001,122	2,133,306	2,194,260	60,954	
	431010	83,635	88,330	108,315	85,000	90,000	5,000	
	431800	6,997,350	7,229,706	7,442,680	7,854,833	8,231,785	376,952	
	431801	23,790,249	22,947,453	23,933,721	24,330,035	25,060,996	730,961	
	431802	207,118	356,732	253,080	250,000	250,000	-	
	431803	558,807	594,212	581,386	600,000	600,000	-	
	431804	146,113	16,224	9,200	15,000	10,000	(5,000)	
	432002	21,371	22,057	17,490	20,000	18,000	(2,000)	
Total Charges for Services		33,691,156	33,177,807	34,358,579	35,300,175	36,467,041	1,166,866	3%
Transfers In								
	483001	211,545	321,077	89,342	-	-	-	
	483002	96,120	75,877	-	-	-	-	
Total Transfers In		307,665	396,953	89,342	-	-	-	0%
Other Revenue								
	451001	376,625	392,640	363,396	375,000	370,000	(5,000)	
	461000	4,174	4,164	-	3,500	-	(3,500)	
	461002	36,000	28,500	27,000	28,000	18,000	(10,000)	
	471000	(342)	-	-	-	-	-	
	471003	12,458	36,060	44,494	25,000	45,000	20,000	
	471004	19,388	4,012	36,854	6,000	6,000	-	
	471005	35,198	36,121	41,924	20,000	20,000	-	
	471007	4	46	93	-	-	-	
	481000	110,436	56,156	131,082	110,000	110,000	-	
	482001	5,567	56,409	22,746	20,000	20,000	-	
Total Other Revenue		599,509	614,109	667,588	587,500	589,000	1,500	0%
Total Revenues		34,638,075	34,195,695	35,131,162	35,887,675	37,056,041	1,168,366	3%
Expenditures								
Personal Services								
	511100	5,737,752	5,983,592	6,175,865	6,577,196	6,943,511	366,315	
	511200	2,225	2,625	-	16,474	16,474	-	
	511300	370,924	294,271	294,305	301,400	301,400	-	
	511400	281,501	288,262	315,268	286,900	295,990	9,090	
	511500	43,731	8,254	(6,099)	-	-	-	
	512100	1,324,527	1,484,249	1,464,398	1,608,866	1,782,198	173,332	
	512200	471,466	486,363	500,166	549,421	576,681	27,260	
	512300	566,756	584,528	598,980	641,348	673,180	31,832	
	512400	-	-	12,082	-	-	-	
	512500	315,513	411,820	557,742	747,902	961,040	213,138	
	512600	10,547	17,999	14,272	8,205	6,825	(1,380)	
Total Personal Services		9,124,941	9,561,962	9,926,979	10,737,713	11,557,299	819,587	8%
Discretionary Expenses								
	521100	4,942	3,615	3,986	31,500	31,400	(100)	
	521104	177,806	115,144	148,235	185,000	175,000	(10,000)	
	521105	58,990	43,225	57,489	120,000	125,000	5,000	
	521106	808	1,117	1,068	1,950	1,600	(350)	
	521107	62	-	-	-	-	-	
	521108	971,465	999,494	1,233,470	1,342,500	1,525,000	182,500	
	521109	4,146	4,241	6,138	5,000	8,500	3,500	
	521110	-	348	348	-	500	500	
	522100	6,075	56,060	5,959	51,500	24,100	(27,400)	
	522101	100,710	133,663	135,139	128,100	153,000	24,900	
	522102	39,021	41,439	19,756	76,000	49,000	(27,000)	
	522103	11,911	9,566	9,620	12,800	8,100	(4,700)	
	522104	264,660	217,137	149,369	282,000	305,500	23,500	
	522105	73,217	139,331	231,078	111,000	128,300	17,300	
	522106	420	823	975	1,000	900	(100)	
	523102	474	1,308	10,250	1,000	1,300	300	
	523104	4,509	1,063	344	3,500	500	(3,000)	
	523105	201,961	84,785	85,171	75,000	75,000	-	
	523107	39,191	31,550	29,563	34,700	32,800	(1,900)	
	524101	20,655	26,027	16,999	22,800	20,500	(2,300)	
	525102	30,525	21,967	35,136	41,500	40,200	(1,300)	
	525106	1,019	755	1,267	1,000	1,000	-	
	531102	8	-	53	-	-	-	
	531103	1,883	1,411	2,610	3,850	3,950	100	
	531104	1,645,594	1,644,986	1,832,922	1,703,000	1,853,000	150,000	
	531105	6,546	8,531	10,932	7,700	9,000	1,300	
	531106	11,683	1,230	2,015	3,300	2,900	(400)	
	531108	1,429	656	533	1,500	750	(750)	
	531109	61,731	47,500	76,890	73,700	86,200	12,500	
	531110	57	58	54	500	100	(400)	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Lab Supplies	531111	38,205	45,354	47,353	47,000	50,000	3,000	
Landscaping Materials	531112	-	-	226	-	500	500	
Cost of Goods Sold	531113	11,930	37,522	44,566	25,000	45,000	20,000	
Miscellaneous Supplies	531114	3,011	3,424	3,145	3,250	2,250	(1,000)	
Office Supplies	531116	16,820	15,155	15,957	20,250	19,250	(1,000)	
Paint Supplies	531117	7,981	6,961	16,983	8,500	18,000	9,500	
Program Supplies	531118	23,556	38,685	29,546	35,000	35,000	-	
Shop Supplies	531119	38,387	47,530	38,685	41,800	40,400	(1,400)	
Sign & Signal Supplies	531120	249	-	343	-	-	-	
Street & Sewer Materials	531121	-	898	-	-	-	-	
Meters	531122	285,626	625,595	611,720	690,000	690,000	-	
Uniforms	531123	23,715	21,078	22,269	26,750	24,150	(2,600)	
Personal Protective Gear	531124	24,948	18,526	19,447	22,950	19,500	(3,450)	
Kerosene	532102	316	-	-	-	-	-	
LP Gas	532103	684	428	126	500	300	(200)	
Oil	532104	1,777	832	251	800	300	(500)	
Other Lubricants	532106	4,195	5,503	5,542	4,500	5,500	1,000	
Building & Grounds Supplies	533100	266,426	218,456	149,586	240,000	239,500	(500)	
Equip/Furniture/Fixtures Parts	533101	285,023	439,395	288,942	219,300	371,000	151,700	
Vehicle & Rolling Equip Parts	533102	4,123	3,014	4,100	2,500	3,000	500	
Runway Maintenance	533104	-	805	-	-	-	-	
Jetway Maintenance	533105	-	-	329	-	-	-	
Grants	541105	-	925	2,685	-	-	-	
Grants & Contributions	541106	-	164,424	1,200	92,500	100,000	7,500	
Closure/PostClosure Ldfl Exp	542101	150	-	-	-	-	-	
Conferences, Training, Travel	542102	31,076	24,912	44,786	41,000	48,000	7,000	
Dues & Memberships	542103	61,586	45,030	62,626	69,500	69,600	100	
Settlement	542105	10,000	5,006	59	-	-	-	
Licensing Fees	542106	1,736	715	6,837	2,800	5,550	2,750	
Miscellaneous Costs	542107	23,191	24,810	(2,918)	25,250	25,250	-	
Postage & Freight	542108	179,306	188,247	210,180	192,450	212,550	20,100	
Property Tax	542109	612	636	652	700	700	-	
Recording/Filing Fees/Permits	542110	2,058	8,168	653	18,800	20,350	1,550	
Mileage Reimbursement	542111	1,168	833	878	2,000	1,500	(500)	
Bad Debt Expense	542114	-	192	2,724	-	-	-	
Loss of Inventory	542116	-	69,676	65,575	-	-	-	
Total Discretionary Expenses		5,089,350	5,699,764	5,802,419	6,154,500	6,710,250	555,750	9%
Fleet & Facilities								
City Facility Maint Services	522107	47,524	62,359	39,514	60,981	61,481	500	
City Fleet Services	522108	240,814	282,669	295,257	285,779	297,918	12,139	
Rental of Land & Buildings	524100	-	4,951	3,497	-	-	-	
City Fleet Rental Charges	524102	285,877	318,355	361,772	388,665	373,204	(15,461)	
Total Fleet & Facilities		574,215	668,334	700,039	735,425	732,603	(2,822)	0%
Non-Discretionary Expenses								
City Accounting Services	521113	280,000	285,600	285,600	316,109	316,109	-	
City Inter Department Charges	521114	909,369	888,996	935,422	1,009,744	938,968	(70,776)	
City Information Tech Services	522109	301,539	576,318	449,735	549,588	491,866	(57,722)	
Electricity	523100	1,878,380	1,717,389	1,999,584	2,076,000	2,023,000	(53,000)	
Natural Gas	523103	98,821	65,789	40,678	86,000	81,000	(5,000)	
Liability Insurance	525104	91,204	96,768	108,836	98,077	100,737	2,660	
Property Insurance	525107	108,183	101,110	121,370	115,196	157,095	41,899	
Vehicle Insurance	525108	42,978	71,388	92,650	60,276	57,862	(2,414)	
Diesel Fuel	532100	163,376	101,431	85,320	112,000	96,000	(16,000)	
Gasoline Fuel	532101	86,092	63,543	40,570	89,250	57,700	(31,550)	
Total Non-Discretionary Expenses		3,959,943	3,968,332	4,159,766	4,512,239	4,320,337	(191,902)	-4%
Capital Outlay								
Vehicles, Equipment, Software	554000	158,459	219,772	53,785	183,300	123,500	(59,800)	
Controlled assets	556000	41,912	51,979	40,719	70,600	41,600	(29,000)	
Total Capital Outlay		200,371	271,751	94,504	253,900	165,100	(88,800)	-35%
Transfers Out								
Transfer Out-Inter	571100	121,415	190,973	461,433	486,103	573,815	87,712	
Transfer Out-Intra	571200	11,174,922	18,123,331	22,338,598	12,847,441	12,669,610	(177,831)	
Total Transfers Out		11,296,337	18,314,304	22,800,032	13,333,545	13,243,425	(90,120)	-1%
Total Expenditures		30,245,157	38,484,448	43,483,738	35,727,322	36,729,014	1,001,693	3%
Net Revenues over/(under) Expenditures		4,392,919	(4,288,753)	(8,352,576)	160,353	327,026	166,673	

WATER - DEBT

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	10,438,042	10,609,143	10,417,340	11,347,441	10,769,610	(577,831)	
Total Transfers In		10,438,042	10,609,143	10,417,340	11,347,441	10,769,610	(577,831)	-5%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	8,825,000	3,660,000	-	-	-	
Revenue Bond Proceeds	485003	485,000	625,000	106,000	-	-	-	
Premiums on Bonds Sold	485005	66,751	1,287,465	1,371,144	-	-	-	
Total Proceeds of Long Term Liabilities		551,751	10,737,465	5,137,144	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	394	6,363	-	-	-	
Interest / Div - Proprietary	481000	-	4	-	-	-	-	
Build America interest abate	481004	131,136	127,081	123,434	118,281	112,475	(5,806)	
Total Other Revenue		131,136	127,480	129,797	118,281	112,475	(5,806)	-5%
Total Revenues		11,120,929	21,474,088	15,684,280	11,465,722	10,882,086	(583,637)	-5%
Expenditures								
Discretionary Expenses								
External Banking/Financial Fee	521109	83,143	79,018	74,770	70,395	65,888	(4,508)	
Total Discretionary Expenses		83,143	79,018	74,770	70,395	65,888	(4,508)	-6%
Debt Service								
Bond Principal	561000	5,415,390	15,381,365	9,370,875	5,913,295	5,706,875	(206,420)	
Other Debt Principal	561001	1,650,000	1,699,000	1,750,000	1,803,000	1,857,000	54,000	
Bond Interest Expense	561002	2,262,287	2,447,703	2,522,107	2,834,293	2,878,112	43,819	
Other Debt Interest Expense	561003	914,568	948,210	897,240	844,740	790,650	(54,090)	
Discount on Bonds	561004	-	-	26,114	-	-	-	
Issuance Costs	561006	113,543	350,852	223,013	-	-	-	
Total Debt Service		10,355,788	20,827,129	14,789,350	11,395,327	11,232,637	(162,691)	-1%
Total Expenditures		10,438,931	20,906,147	14,864,120	11,465,722	11,298,524	(167,198)	-1%
Net Revenues over/(under) Expenditures		681,998	567,942	820,161	-	(416,438)	(416,438)	

WATER - CONSTRUCTION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	-	-	138,742	-	-	-	
Total Intergovernmental Grants		-	-	138,742	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	600,000	345,000	300,000	(45,000)	
Operating Transfer In - Intra	483002	1,565,264	12,849,094	15,467,536	1,500,000	1,900,000	400,000	
Total Transfers In		1,565,264	12,849,094	16,067,536	1,845,000	2,200,000	355,000	19%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	4,085,000	9,320,000	13,729,000	14,479,000	15,230,500	751,500	
Total Proceeds of Long Term Liabilities		4,085,000	9,320,000	13,729,000	14,479,000	15,230,500	751,500	5%
Other Revenue								
Contributions & Donations	471002	-	-	176,000	176,000	21,000	(155,000)	
Other Miscellaneous Revenue	471005	21,568	-	-	-	-	-	
Interest / Div - Proprietary	481000	1,111	3,006	-	-	-	-	
Capital Contributions	481003	856,547	674,516	1,425,281	-	-	-	
Total Other Revenue		879,226	677,522	1,601,281	176,000	21,000	(155,000)	-88%
Total Revenues		6,529,490	22,846,616	31,536,558	16,500,000	17,451,500	951,500	6%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	-	4,123	-	-	-	-	
NonCapitalized Project Expense	522110	374,422	279,290	196,516	-	-	-	
Grants & Contributions	541106	-	(18,615)	-	-	-	-	
Total Discretionary Expenses		374,422	264,798	196,516	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	3,672,415	12,866,140	11,935,148	20,145,000	20,711,500	566,500	
Total Capital Outlay		3,672,415	12,866,140	11,935,148	20,145,000	20,711,500	566,500	3%
Transfers Out								
Transfer Out-Inter	571100	425,000	-	-	-	-	-	
Transfer Out-Intra	571200	924,504	5,410,783	3,546,278	-	-	-	
Total Transfers Out		1,349,504	5,410,783	3,546,278	-	-	-	0%
Total Expenditures		5,396,341	18,541,721	15,677,941	20,145,000	20,711,500	566,500	3%
Net Revenues over/(under) Expenditures		1,133,148	4,304,895	15,858,618	(3,645,000)	(3,260,000)	385,000	



Water Pollution Control Department Sections

- Operations
- Maintenance
- Lab
- Environmental Services
- Administration

The Utilities Director is responsible for the Water Pollution Control Department.



Department Description

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.

- The **Operations** section ensures proper treatment in accordance with Department of Natural Resources and Environmental Protection Agency regulations of wastewater before it is returned to the Cedar River.
- The **Maintenance** section repairs and maintains the equipment and infrastructure within the treatment plant, as well as remote lift stations throughout the collection system.
- The **Lab** section tests wastewater and biogas to ensure the facility is in compliance with effluent discharge or air permitting requirements.
- The **Environmental Services** section communicates with regulatory agencies and provides internal evaluation of compliance requirements and needs. The section runs the industrial pretreatment program which includes permitting and monitoring industrial discharges as well as assisting other City Departments with environmental compliance requirements, such as air permitting, storm water, energy management, sustainability initiatives, and residuals disposal.
- The **Administration** section is used as a cost center for administrative expenses not directly related to the other sections.

Statistics – Did you know?

- Water Pollution Control treats approximately 1.4B gallons of wastewater per month.
- The current population equivalent of Biochemical Oxygen Demand (BOD) treatment capacity is almost 1.9M people due to the nature of industrial customers served by Water Pollution Control.
- The sewer pipe in front of your house is probably 6 or 8 inches in diameter. Sewer pipe diameter when it arrives at Water Pollution Control is 8 feet in diameter.
- Water Pollution Control produces 150-250+ tons of bio-solids per day or enough to fill 6 to 12 side dump semi-trucks.
- According to the Water Pollution Control discharge permit the City must conduct an Industrial Pretreatment Program. This includes permitting, inspection, and sampling of 31 industrial customers meeting the criteria of this program. Approximately 3.5 FTEs are utilized for this purpose.

**Recent Accomplishments**

- In July 2016, WPC was recognized as a Utility of the Future Today recipient and received a Gold (100%) Peak Performance award for meeting compliance with over 3,600 permit compliance points in calendar year 2015.
- The department held the 19th annual industrial users meeting on December 13, 2016.
- Existing incinerator has met maximum achievable control technology standards effective March 2016.
- Conducted a Nutrient Reduction and Solids Disposal Options Master Plan Study in September 2015. It is still in process pending DNR reissuance of new National Pollutant Discharge Elimination System permit that will include Nutrient Reduction Strategy requirements.

Future Challenges & Opportunities

- Regulatory changes including those already known for nutrients or bio-solids disposal will be costly.
- Projection of future industrial revenues and loading continues to be a challenge, negotiating a contract with one Group III user to ensure continued discharge into our anaerobic facility.
- Major renovation and expansion of both disinfection and odor control processes are underway.
- Continue to coordinate design standards for new flood control system pump stations with Flood Program Engineer and associated Public Works engineering staff.

Goals, Objectives, Measures

City Goal - GREEN CR - Buffer & connect existing parks, trails, and streams to build a natural network in addition to regional collaborations and individual efforts to improve stormwater management, water quality, wildlife habitat, and outdoor recreation.

Department Goal	National Pollutant Discharge Elimination System permit compliance.				
Department Objective	100% permit compliance.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
NPDES permit limits	100% compliance 0 violations	99.5% compliance 18 violations	100% compliance 0 violations	100% compliance 0 violations	100% compliance 0 violations

City Goal - GREEN CR - Buffer & connect existing parks, trails, and streams to build a natural network in addition to regional collaborations and individual efforts to improve stormwater management, water quality, wildlife habitat, and outdoor recreation.

Department Goal	Transition focus of Water Pollution Control from solely pollution prevention to broader mission of resource recovery.				
Department Objective	Evaluate operations and focus future CIP projects towards resource recovery, limiting chemical and energy costs and reducing nutrient loading to the receiving stream (Cedar River) to meet the Iowa Nutrient Reduction Strategy point source requirements.				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Complete study by January 2018 outlining options required by Iowa Nutrient Reduction Strategy	100% of milestones compliance	N/A	60% of milestones completed	90% of milestones completed	100% of milestones completed



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	86,372,216	52,899,779	57,074,388	4,174,609	8%
Expenditures					
Personal Services	7,733,587	8,665,855	8,843,878	178,023	
Discretionary	6,584,394	6,736,273	7,438,328	702,055	
Fleet & Facilities	303,986	333,604	344,489	10,885	
Non-Discretionary	5,648,628	6,437,985	6,639,698	201,712	
Capital Outlay	6,490,494	14,489,000	21,605,000	7,116,000	
Debt Service	21,674,431	8,497,887	6,946,093	(1,551,793)	
Transfers Out	27,303,594	11,238,546	10,700,411	(538,135)	
	75,739,114	56,399,149	62,517,897	6,118,748	11%
Net	10,633,102	(3,499,370)	(5,443,509)	(1,944,139)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
86.74	0.00	86.74

Highlight of Budget Changes

Operating Revenues

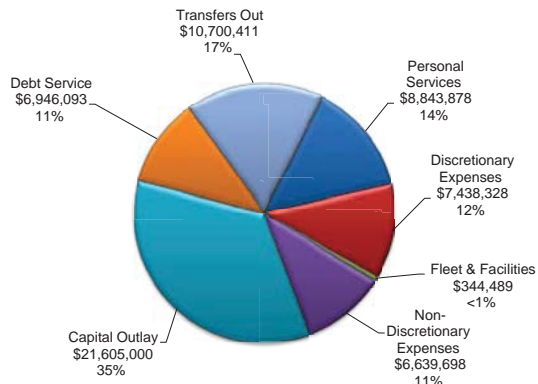
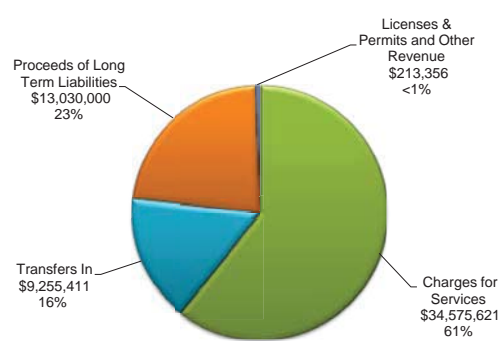
- 8% daily fee increase in sewer service charge (increase of \$669K).
- 8% volumetric fee increase (increase of \$623K).
- Industrial rate increase of 2% for flow, 2.5% Biochemical Oxygen Demand (CBOD), and 1% for Total Suspended Solids (TSS) and Total Kjeldahl Nitrogen (TKN) (total increase of \$568K from rates and growth).
- 3% contributing cities rate increase for group III (increase of \$110K from rate and flow).
- Increase in hauler waste of \$10K based on historical and projected information.
- Increase in shared revenue to the Sanitary Sewer Department to fund sanitary projects (increase of \$1.2M to \$10.5M).

Operating Expenditures

- Increase in discretionary expenses of \$704K for ash lagoon cleanout, furniture, equipment and fixtures, and building and grounds.
- Electricity budget is increasing \$115K due to Alliant projected rate increases. Natural gas budget is decreasing \$150K due to usage that reflects current trends.
- The budget includes \$403K for capital equipment in operations.
- Included in operating expenditures is a transfer out of \$10.7M. The key transfers out includes \$6.3M for debt payments, \$1M for the Prairie Creek sanitary sewer project, \$3M for water pollution control capital improvement projects, and \$250K for economic development. Before the transfer for economic development is made, the City will verify surplus definitions are met.

Other Changes

Total capital project expenditures are \$21.2M. Funding includes \$13M of revenue bonds, \$3M from user fees, and the balance from cash on hand.

WATER POLLUTION CONTROL
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	16,431	-	-	-	-	
State Operating	422001	-	2,191	-	-	-	-	
Total Intergovernmental Grants		-	18,622	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	537,889	536,782	509,020	550,780	549,362	(1,418)	
Special Inspection Fees	431601	-	(610)	-	-	-	-	
Waste Water - Service Charge	431700	6,486,249	6,677,953	7,028,197	7,516,556	8,185,344	668,788	
Waste Water - Volumetric	431701	5,863,674	5,729,079	5,869,918	6,783,216	7,405,920	622,704	
Special Waste Water Revenue	431702	23,558,126	24,079,601	25,840,559	24,293,663	24,861,759	568,096	
Contractual-Waste Wtr Trmnt	431703	3,110,311	3,247,973	3,492,698	3,660,000	3,770,000	110,000	
Hauler - Septic Waste	431705	212,668	214,048	241,433	215,000	225,000	10,000	
Waste Sludge	431706	50,000	79,000	40,250	75,000	60,000	(15,000)	
Outside Ser Area Indstry Waste	431707	219	10,339	828	10,000	5,000	(5,000)	
Shared WPC & Sewer revenue	431708	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(1,200,719)	
Sale of Recycleable	432002	8,898	4,101	3,396	4,500	4,500	-	
Total Charges for Services		32,406,495	32,964,257	34,974,601	33,818,170	34,575,621	757,450	2%
Transfers In								
Operating Transfer In - Inter	483001	681,530	1,890,327	9,659,783	-	-	-	
Operating Transfer In - Intra	483002	9,995,935	17,353,508	25,836,014	9,788,546	9,255,411	(533,135)	
Total Transfers In		10,677,465	19,243,835	35,495,797	9,788,546	9,255,411	(533,135)	-5%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	640,000	7,250,000	-	-	-	
Revenue Bond Proceeds	485003	6,510,000	6,270,000	5,015,000	9,075,000	13,030,000	3,955,000	
Premiums on Bonds Sold	485005	60,620	201,469	964,547	-	-	-	
State Revolving Fund Proceeds	485009	1,790,448	11,920	2,402,080	-	-	-	
Total Proceeds of Long Term Liabilities		8,361,068	7,123,389	15,631,627	9,075,000	13,030,000	3,955,000	44%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	375	8,126	-	-	-	
Land Rental	461000	-	-	4,781	7,500	7,500	-	
Contributions & Donations	471002	-	-	500	-	-	-	
Damage Recoveries	471004	53,415	8,951	1,107	-	-	-	
Other Miscellaneous Revenue	471005	16,196	3,005	6,055	-	-	-	
Interest / Div - Proprietary	481000	(20,175)	63,962	149,037	115,000	115,000	-	
Build America interest abate	481004	106,003	102,735	99,772	95,563	90,856	(4,707)	
Sale of Fixed Assets	482001	9,407	3,568	813	-	-	-	
Total Other Revenue		164,845	182,596	270,191	218,063	213,356	(4,707)	-2%
Total Revenues		51,609,873	59,532,699	86,372,216	52,899,779	57,074,388	4,174,609	8%
Expenditures								
Personal Services								
Regular Employees	511100	4,806,153	4,897,470	5,039,486	5,527,137	5,581,918	54,781	
Temporary/Seasonal Employees	511200	-	-	-	51,418	51,418	-	
Overtime	511300	180,607	213,733	198,412	210,000	210,000	-	
Other Special Pays	511400	140,112	142,475	149,478	143,986	146,430	2,444	
Leave Accrual	511500	15,817	21,063	(11,709)	-	-	-	
Group Insurance	512100	1,098,054	1,172,513	1,190,754	1,408,401	1,476,396	67,995	
Social Security Contributions	512200	376,957	388,240	391,976	452,069	457,119	5,050	
Retirement Contribution	512300	453,606	467,547	473,401	529,777	534,887	5,110	
Unemployment Compensation	512400	-	-	1,871	-	-	-	
Workers' Compensation	512500	263,697	290,551	284,820	337,429	380,570	43,141	
Other Employee Benefits	512600	17,286	10,097	15,098	5,638	5,140	(498)	
Total Personal Services		7,352,288	7,603,689	7,733,587	8,665,855	8,843,878	178,023	2%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Discretionary Expenses								
Advertising & Marketing	521100	18,001	15,121	25,047	50,000	50,000	-	
Auditing & Accounting Services	521102	-	77	-	-	-	-	
Consulting Services	521103	-	17,050	-	-	-	-	
Consulting & Technical Service	521104	88,292	20,371	62,952	95,000	100,000	5,000	
External Contracted Labor	521105	1,216	3,099	17,006	15,500	15,500	-	
Health Services	521106	964	1,386	1,388	4,500	4,500	-	
Legal Services	521107	4,514	2,200	887	15,000	15,000	-	
Other Professional Services	521108	614,308	613,567	307,486	699,000	999,000	300,000	
External Banking/Financial Fee	521109	39,329	37,466	35,691	41,223	39,278	(1,945)	
Security Services	521110	9,124	6,198	-	10,000	10,000	-	
Computer Hardware	522100	26,522	8,712	875	32,000	27,000	(5,000)	
Computer Software Maintenance	522101	62,392	9,413	24,729	135,000	141,000	6,000	
IT Services - External	522102	1,040	14,560	415	5,500	20,500	15,000	
Radio Maintenance	522103	3,456	2,961	2,223	3,500	1,500	(2,000)	
Building & Grounds Services	522104	730,770	522,944	507,175	520,300	545,300	25,000	
Equip/Furniture/Fixtures Serv	522105	34,405	73,986	399,626	405,000	303,000	(102,000)	
Vehicles & Rolling Equip Serv	522106	18	2,322	704	6,000	6,000	-	
NonCapitalized Project Expense	522110	367,130	93,924	126,632	-	-	-	
Landfill Fees	523102	29,152	32,668	39,990	36,000	46,000	10,000	
Recycling Fees	523104	65	1,947	774	6,000	6,000	-	
Phone Services	523107	29,411	27,655	27,401	32,000	32,000	-	
Water	523108	294,946	260,562	278,072	275,000	275,000	-	
Rental of Equip & Vehicles	524101	22,246	32,340	87,183	19,250	31,250	12,000	
Appraisal, Recording, Abstract	525100	2,400	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	7,426	4,703	3,463	8,500	8,500	-	
Animal Supplies	531101	-	2,548	-	-	-	-	
Awards & Recognition	531102	57	415	58	450	450	-	
Books & Subscriptions	531103	4,424	5,696	5,753	8,700	8,700	-	
Chemical Supplies	531104	1,992,814	1,809,981	1,875,377	2,130,000	2,140,000	10,000	
Cleaning & Janitorial Supplies	531105	1,154	413	3,280	2,500	2,500	-	
Computer Supplies	531106	98	777	839	3,500	3,500	-	
Equipment/Furniture/Fixtures	531109	50,549	43,343	75,034	44,500	49,500	5,000	
Photography Supplies	531110	300	-	-	1,000	1,000	-	
Lab Supplies	531111	52,876	47,903	47,585	56,000	61,000	5,000	
Landscaping Materials	531112	-	-	-	3,000	3,000	-	
Miscellaneous Supplies	531114	3,346	2,588	158	4,000	4,000	-	
Musical & Instruments	531115	20	-	-	-	-	-	
Office Supplies	531116	9,400	10,436	9,522	13,600	13,600	-	
Paint Supplies	531117	315	166	1,864	1,000	1,000	-	
Program Supplies	531118	1,124	38	-	2,000	2,000	-	
Shop Supplies	531119	279,844	256,595	333,459	265,500	305,500	40,000	
Sign & Signal Supplies	531120	1,195	512	138	3,000	3,000	-	
Meters	531122	113,900	189,095	47,699	175,000	175,000	-	
Uniforms	531123	27,213	23,769	29,630	30,000	31,000	1,000	
Personal Protective Gear	531124	14,685	15,472	46,283	24,000	24,000	-	
LP Gas	532103	2,729	1,891	972	4,000	2,000	(2,000)	
Oil	532104	29,535	42,003	49,156	35,000	45,000	10,000	
Other Lubricants	532106	1,052	2,586	651	3,000	3,000	-	
Building & Grounds Supplies	533100	25,336	10,717	67,859	16,500	36,500	20,000	
Equip/Furniture/Fixtures Parts	533101	1,178,288	1,410,975	1,677,832	1,176,000	1,501,000	325,000	
Vehicle & Rolling Equip Parts	533102	1,290	1,442	1,725	4,500	4,500	-	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Runway Maintenance	533104	-	971	2,778	-	-	-	
Jetway Maintenance	533105	-	4,745	-	-	-	-	
Grants & Contributions	541106	26,285	10,407	205,460	55,000	70,000	15,000	
Closure/PostClosure Ldfl Exp	542101	(35,546)	15,252	(29,427)	4,500	4,500	-	
Conferences, Training, Travel	542102	49,978	50,290	52,243	159,000	159,500	500	
Dues & Memberships	542103	36,217	44,217	46,949	46,000	55,000	9,000	
Settlement	542105	8	-	3,000	-	-	-	
Licensing Fees	542106	1,925	1,275	60	2,500	2,500	-	
Miscellaneous Costs	542107	22,767	10,702	8,810	12,000	12,000	-	
Postage & Freight	542108	8,260	8,346	6,929	10,250	10,250	-	
Property Tax	542109	-	(14)	-	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	14,165	20,674	18,019	23,500	25,000	1,500	
Mileage Reimbursement	542111	-	1,172	-	500	500	-	
Bad Debt Expense	542114	-	137,849	44,979	-	-	-	
Total Discretionary Expenses		6,302,728	5,990,479	6,584,394	6,736,273	7,438,328	702,055	10%
Fleet & Facilities								
City Facility Maint Services	522107	107,600	112,210	116,335	123,475	125,500	2,025	
City Fleet Services	522108	76,843	57,941	84,857	101,290	103,339	2,049	
Rental of Land & Buildings	524100	128	-	-	-	-	-	
City Fleet Rental Charges	524102	72,643	99,169	102,793	108,839	115,650	6,811	
Total Fleet & Facilities		257,214	269,320	303,986	333,604	344,489	10,885	3%
Non-Discretionary Expenses								
City Accounting Services	521113	275,411	232,560	232,560	257,404	257,404	-	
City Inter Department Charges	521114	1,374,795	1,395,433	1,453,645	1,545,219	1,576,532	31,313	
City Information Tech Services	522109	174,035	294,885	236,524	297,967	298,495	528	
Electricity	523100	2,553,093	2,428,047	2,572,617	2,867,384	2,982,079	114,695	
Natural Gas	523103	1,066,650	931,928	713,399	1,000,000	850,000	(150,000)	
Liability Insurance	525104	60,297	61,928	68,815	52,363	59,440	7,077	
Property Insurance	525107	313,563	315,700	327,989	315,649	528,248	212,599	
Vehicle Insurance	525108	15,626	15,256	13,750	15,000	15,000	-	
Diesel Fuel	532100	57,650	56,415	14,511	63,000	52,000	(11,000)	
Gasoline Fuel	532101	25,352	21,345	14,819	24,000	20,500	(3,500)	
Total Non-Discretionary Expenses		5,916,472	5,753,497	5,648,628	6,437,985	6,639,698	201,712	3%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Capital Outlay								
Land	551000	2,279	-	-	-	-	-	
Buildings	552000	490,260	1,599	313,872	-	-	-	
Improvements Other than Bldgs	553000	7,323,422	4,928,075	6,129,730	14,175,000	21,202,000	7,027,000	
Vehicles, Equipment, Software	554000	49,228	34,089	19,820	311,000	403,000	92,000	
Controlled assets	556000	4,369	6,634	27,072	3,000	-	(3,000)	
Total Capital Outlay		<u>7,869,559</u>	<u>4,970,396</u>	<u>6,490,494</u>	<u>14,489,000</u>	<u>21,605,000</u>	<u>7,116,000</u>	<u>49%</u>
Debt Service								
Bond Principal	561000	4,492,556	5,499,069	18,301,472	5,254,928	3,925,278	(1,329,649)	
Other Debt Principal	561001	639,000	641,427	750,000	798,000	823,000	25,000	
Bond Interest Expense	561002	1,879,216	2,065,671	2,102,707	2,069,930	1,843,478	(226,452)	
Other Debt Interest Expense	561003	359,182	404,609	370,359	375,029	354,337	(20,692)	
Discount on Bonds	561004	-	-	12,531	-	-	-	
Issuance Costs	561006	122,103	201,698	137,362	-	-	-	
Total Debt Service		<u>7,492,058</u>	<u>8,812,475</u>	<u>21,674,431</u>	<u>8,497,887</u>	<u>6,946,093</u>	<u>(1,551,793)</u>	<u>-18%</u>
Transfers Out								
Transfer Out-Inter	571100	4,205,992	751,420	1,467,580	1,450,000	1,445,000	(5,000)	
Transfer Out-Intra	571200	9,995,935	17,353,508	25,836,014	9,788,546	9,255,411	(533,135)	
Total Transfers Out		<u>14,201,927</u>	<u>18,104,928</u>	<u>27,303,594</u>	<u>11,238,546</u>	<u>10,700,411</u>	<u>(538,135)</u>	<u>-5%</u>
Total Expenditures		<u>49,392,245</u>	<u>51,504,785</u>	<u>75,739,114</u>	<u>56,399,149</u>	<u>62,517,897</u>	<u>6,118,748</u>	<u>11%</u>
Net Revenues over/(under) Expenditures		<u>2,217,627</u>	<u>8,027,915</u>	<u>10,633,102</u>	<u>(3,499,370)</u>	<u>(5,443,509)</u>	<u>(1,944,139)</u>	

WPC - OPERATIONS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	16,431	-	-	-	-	
State Operating	422001	-	2,191	-	-	-	-	
Total Intergovernmental Grants		-	18,622	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	537,889	536,782	509,020	550,780	549,362	(1,418)	
Special Inspection Fees	431601	-	(610)	-	-	-	-	
Waste Water - Service Charge	431700	6,486,249	6,677,953	7,028,197	7,516,556	8,185,344	668,788	
Waste Water - Volumetric	431701	5,863,674	5,729,079	5,869,918	6,783,216	7,405,920	622,704	
Special Waste Water Revenue	431702	23,558,126	24,079,601	25,840,559	24,293,663	24,861,759	568,096	
Contractual-Waste Wtr Trmnt	431703	3,110,311	3,247,973	3,492,698	3,660,000	3,770,000	110,000	
Hauler - Septic Waste	431705	212,668	214,048	241,433	215,000	225,000	10,000	
Waste Sludge	431706	50,000	79,000	40,250	75,000	60,000	(15,000)	
Outside Ser Area Indstry Waste	431707	219	10,339	828	10,000	5,000	(5,000)	
Shared WPC & Sewer revenue	431708	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(1,200,719)	
Sale of Recycleable	432002	8,898	4,101	3,396	4,500	4,500	-	
Total Charges for Services		32,406,495	32,964,257	34,974,601	33,818,170	34,575,621	757,450	2%
Transfers In								
Operating Transfer In - Inter	483001	681,525	-	-	-	-	-	
Total Transfers In		681,525	-	-	-	-	-	0%
Other Revenue								
Land Rental	461000	-	-	4,781	7,500	7,500	-	
Contributions & Donations	471002	-	-	500	-	-	-	
Damage Recoveries	471004	53,415	8,951	1,107	-	-	-	
Other Miscellaneous Revenue	471005	16,196	3,005	6,055	-	-	-	
Interest / Div - Proprietary	481000	(20,699)	62,412	149,037	115,000	115,000	-	
Sale of Fixed Assets	482001	9,407	3,568	813	-	-	-	
Total Other Revenue		58,319	77,937	162,292	122,500	122,500	-	0%
Total Revenues		33,146,339	33,060,816	35,136,894	33,940,670	34,698,121	757,450	2%
Expenditures								
Personal Services								
Regular Employees	511100	4,806,153	4,897,470	5,039,486	5,527,137	5,581,918	54,781	
Temporary/Seasonal Employees	511200	-	-	-	51,418	51,418	-	
Overtime	511300	180,607	213,733	198,412	210,000	210,000	-	
Other Special Pays	511400	140,112	142,475	149,478	143,986	146,430	2,444	
Leave Accrual	511500	15,817	21,063	(11,709)	-	-	-	
Group Insurance	512100	1,098,054	1,172,513	1,190,754	1,408,401	1,476,396	67,995	
Social Security Contributions	512200	376,957	388,240	391,976	452,069	457,119	5,050	
Retirement Contribution	512300	453,606	467,547	473,401	529,777	534,887	5,110	
Unemployment Compensation	512400	-	-	1,871	-	-	-	
Workers' Compensation	512500	263,697	290,551	284,820	337,429	380,570	43,141	
Other Employee Benefits	512600	17,286	10,097	15,098	5,638	5,140	(498)	
Total Personal Services		7,352,288	7,603,689	7,733,587	8,665,855	8,843,878	178,023	2%
Discretionary Expenses								
Advertising & Marketing	521100	18,001	15,121	25,047	50,000	50,000	-	
Auditing & Accounting Services	521102	-	77	-	-	-	-	
Consulting Services	521103	-	17,050	-	-	-	-	
Consulting & Technical Service	521104	88,292	20,371	62,952	95,000	100,000	5,000	
External Contracted Labor	521105	1,216	3,099	17,006	15,500	15,500	-	
Health Services	521106	964	1,386	1,388	4,500	4,500	-	
Legal Services	521107	4,514	2,200	887	15,000	15,000	-	
Other Professional Services	521108	614,308	613,567	307,486	699,000	999,000	300,000	
External Banking/Financial Fee	521109	2,816	3,762	3,579	5,000	5,000	-	
Security Services	521110	9,124	6,198	-	10,000	10,000	-	
Computer Hardware	522100	26,522	8,712	875	32,000	27,000	(5,000)	
Computer Software Maintenance	522101	62,392	9,413	24,729	135,000	141,000	6,000	
IT Services - External	522102	1,040	14,560	415	5,500	20,500	15,000	
Radio Maintenance	522103	3,456	2,961	2,223	3,500	1,500	(2,000)	
Building & Grounds Services	522104	730,770	522,944	507,175	520,300	545,300	25,000	
Equip/Furniture/Fixtures Serv	522105	34,405	73,986	399,626	405,000	303,000	(102,000)	
Vehicles & Rolling Equip Serv	522106	18	2,322	704	6,000	6,000	-	
Landfill Fees	523102	29,152	32,668	39,990	36,000	46,000	10,000	
Recycling Fees	523104	65	1,947	774	6,000	6,000	-	
Phone Services	523107	29,411	27,655	27,401	32,000	32,000	-	
Water	523108	294,946	260,562	278,072	275,000	275,000	-	
Rental of Equip & Vehicles	524101	20,706	32,340	87,183	19,250	31,250	12,000	
Appraisal, Recording, Abstract	525100	2,400	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	7,426	4,703	3,463	8,500	8,500	-	
Animal Supplies	531101	-	2,548	-	-	-	-	
Awards & Recognition	531102	57	415	58	450	450	-	
Books & Subscriptions	531103	4,424	5,696	5,753	8,700	8,700	-	
Chemical Supplies	531104	1,992,814	1,809,981	1,875,377	2,130,000	2,140,000	10,000	
Cleaning & Janitorial Supplies	531105	1,154	413	3,280	2,500	2,500	-	
Computer Supplies	531106	98	777	839	3,500	3,500	-	
Equipment/Furniture/Fixtures	531109	50,549	43,343	75,034	44,500	49,500	5,000	
Photography Supplies	531110	300	-	-	1,000	1,000	-	
Lab Supplies	531111	52,876	47,903	47,585	56,000	61,000	5,000	
Landscaping Materials	531112	-	-	-	3,000	3,000	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Miscellaneous Supplies	531114	3,346	2,588	158	4,000	4,000	-	
Musical & Instruments	531115	20	-	-	-	-	-	
Office Supplies	531116	9,400	10,436	9,522	13,600	13,600	-	
Paint Supplies	531117	315	166	1,864	1,000	1,000	-	
Program Supplies	531118	1,124	38	-	2,000	2,000	-	
Shop Supplies	531119	279,844	256,595	333,459	265,500	305,500	40,000	
Sign & Signal Supplies	531120	1,195	512	138	3,000	3,000	-	
Meters	531122	113,900	189,095	47,699	175,000	175,000	-	
Uniforms	531123	27,213	23,769	29,630	30,000	31,000	1,000	
Personal Protective Gear	531124	14,685	15,472	46,283	24,000	24,000	-	
LP Gas	532103	2,729	1,891	972	4,000	2,000	(2,000)	
Oil	532104	29,535	42,003	49,156	35,000	45,000	10,000	
Other Lubricants	532106	1,052	2,586	651	3,000	3,000	-	
Building & Grounds Supplies	533100	25,336	10,717	67,859	16,500	36,500	20,000	
Equip/Furniture/Fixtures Parts	533101	1,178,288	1,410,975	1,677,832	1,176,000	1,501,000	325,000	
Vehicle & Rolling Equip Parts	533102	1,290	1,442	1,725	4,500	4,500	-	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Runway Maintenance	533104	-	971	2,778	-	-	-	
Jetway Maintenance	533105	-	4,745	-	-	-	-	
Grants & Contributions	541106	26,285	10,407	205,460	55,000	70,000	15,000	
Closure/PostClosure Ldfl Exp	542101	(35,546)	15,252	(29,427)	4,500	4,500	-	
Conferences, Training, Travel	542102	49,978	50,290	52,243	159,000	159,500	500	
Dues & Memberships	542103	36,217	44,217	46,949	46,000	55,000	9,000	
Settlement	542105	8	-	3,000	-	-	-	
Licensing Fees	542106	1,925	1,275	60	2,500	2,500	-	
Miscellaneous Costs	542107	22,767	10,702	8,810	12,000	12,000	-	
Postage & Freight	542108	8,260	8,346	6,929	10,250	10,250	-	
Property Tax	542109	-	(14)	-	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	14,165	20,657	18,019	23,500	25,000	1,500	
Mileage Reimbursement	542111	-	1,172	-	500	500	-	
Bad Debt Expense	542114	-	136,613	44,979	-	-	-	
Total Discretionary Expenses		5,897,545	5,861,599	6,425,651	6,700,050	7,404,050	704,000	11%
Fleet & Facilities								
City Facility Maint Services	522107	107,600	112,210	116,335	123,475	125,500	2,025	
City Fleet Services	522108	76,843	57,941	84,857	101,290	103,339	2,049	
Rental of Land & Buildings	524100	128	-	-	-	-	-	
City Fleet Rental Charges	524102	72,643	99,169	102,793	108,839	115,650	6,811	
Total Fleet & Facilities		257,214	269,320	303,986	333,604	344,489	10,885	3%
Non-Discretionary Expenses								
City Accounting Services	521113	275,411	232,560	232,560	257,404	257,404	-	
City Inter Department Charges	521114	1,374,795	1,395,433	1,453,645	1,545,219	1,576,532	31,313	
City Information Tech Services	522109	174,035	294,885	236,524	297,967	298,495	528	
Electricity	523100	2,553,093	2,428,047	2,572,617	2,867,384	2,982,079	114,695	
Natural Gas	523103	1,066,650	931,928	713,399	1,000,000	850,000	(150,000)	
Liability Insurance	525104	60,297	61,928	68,815	52,363	59,440	7,077	
Property Insurance	525107	313,563	315,700	327,989	315,649	528,248	212,599	
Vehicle Insurance	525108	15,626	15,256	13,750	15,000	15,000	-	
Diesel Fuel	532100	57,650	56,415	14,511	63,000	52,000	(11,000)	
Gasoline Fuel	532101	25,352	21,345	14,819	24,000	20,500	(3,500)	
Total Non-Discretionary Expenses		5,916,472	5,753,497	5,648,628	6,437,985	6,639,698	201,712	3%
Capital Outlay								
Vehicles, Equipment, Software	554000	49,228	34,089	19,820	311,000	403,000	92,000	
Controlled assets	556000	4,369	6,634	27,072	3,000	-	(3,000)	
Total Capital Outlay		53,598	40,723	46,892	314,000	403,000	89,000	28%
Transfers Out								
Transfer Out-Inter	571100	1,523,055	750,000	1,175,000	1,450,000	1,445,000	(5,000)	
Transfer Out-Intra	571200	7,342,115	16,812,720	23,674,883	9,788,546	9,255,411	(533,135)	
Total Transfers Out		8,865,170	17,562,720	24,849,883	11,238,546	10,700,411	(538,135)	-5%
Total Expenditures		28,342,286	37,091,548	45,008,626	33,690,040	34,335,526	645,486	2%
Net Revenues over/(under) Expenditures		4,804,053	(4,030,732)	(9,871,733)	250,630	362,595	111,965	

WPC - DEBT

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	1	-	-	-	-	
Operating Transfer In - Intra	483002	7,313,815	7,688,953	13,405,549	8,438,546	6,255,411	(2,183,135)	
Total Transfers In		7,313,815	7,688,954	13,405,549	8,438,546	6,255,411	(2,183,135)	-26%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	640,000	7,250,000	-	-	-	
Revenue Bond Proceeds	485003	658,000	505,000	230,000	-	-	-	
Premiums on Bonds Sold	485005	60,620	201,469	964,547	-	-	-	
Total Proceeds of Long Term Liabilities		718,620	1,346,469	8,444,547	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	375	8,126	-	-	-	
Interest / Div - Proprietary	481000	-	11	-	-	-	-	
Build America interest abate	481004	106,003	102,735	99,772	95,563	90,856	(4,707)	
Total Other Revenue		106,003	103,120	107,899	95,563	90,856	(4,707)	-5%
Total Revenues		8,138,438	9,138,544	21,957,994	8,534,109	6,346,267	(2,187,842)	-26%
Expenditures								
Discretionary Expenses								
External Banking/Financial Fee	521109	36,513	33,704	32,112	36,223	34,278	(1,945)	
Total Discretionary Expenses		36,513	33,704	32,112	36,223	34,278	(1,945)	-5%
Debt Service								
Bond Principal	561000	4,492,556	5,499,069	18,301,472	5,254,928	3,925,278	(1,329,649)	
Other Debt Principal	561001	639,000	641,427	750,000	798,000	823,000	25,000	
Bond Interest Expense	561002	1,879,216	2,065,671	2,102,707	2,069,930	1,843,478	(226,452)	
Other Debt Interest Expense	561003	359,182	404,609	370,359	375,029	354,337	(20,692)	
Discount on Bonds	561004	-	-	12,531	-	-	-	
Issuance Costs	561006	122,103	189,778	137,362	-	-	-	
Total Debt Service		7,492,058	8,800,555	21,674,431	8,497,887	6,946,093	(1,551,793)	-18%
Total Expenditures		7,528,570	8,834,259	21,706,543	8,534,109	6,980,371	(1,553,738)	-18%
Net Revenues over/(under) Expenditures		609,868	304,285	251,452	-	(634,104)	(634,104)	

WPC - CONSTRUCTION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	4	1,890,326	9,659,783	-	-	-	
Operating Transfer In - Intra	483002	2,682,120	9,664,555	12,430,465	1,350,000	3,000,000	1,650,000	
Total Transfers In		2,682,125	11,554,881	22,090,248	1,350,000	3,000,000	1,650,000	122%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	5,852,000	5,765,000	4,785,000	9,075,000	13,030,000	3,955,000	
State Revolving Fund Proceeds	485009	1,790,448	11,920	2,402,080	-	-	-	
Total Proceeds of Long Term Liabilities		7,642,448	5,776,920	7,187,080	9,075,000	13,030,000	3,955,000	44%
Other Revenue								
Interest / Div - Proprietary	481000	524	1,538	-	-	-	-	
Total Other Revenue		524	1,538	-	-	-	-	0%
Total Revenues		10,325,096	17,333,339	29,277,328	10,425,000	16,030,000	5,605,000	54%
Expenditures								
Discretionary Expenses								
NonCapitalized Project Expense	522110	367,130	93,924	126,632	-	-	-	
Rental of Equip & Vehicles	524101	1,540	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	-	17	-	-	-	-	
Bad Debt Expense	542114	-	1,235	-	-	-	-	
Total Discretionary Expenses		368,670	95,176	126,632	-	-	-	0%
Capital Outlay								
Land	551000	2,279	-	-	-	-	-	
Buildings	552000	490,260	1,599	313,872	-	-	-	
Improvements Other than Bldgs	553000	7,323,422	4,928,075	6,129,730	14,175,000	21,202,000	7,027,000	
Total Capital Outlay		7,815,961	4,929,673	6,443,602	14,175,000	21,202,000	7,027,000	50%
Debt Service								
Issuance Costs	561006	-	11,920	-	-	-	-	
Total Debt Service		-	11,920	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	2,682,937	1,420	292,580	-	-	-	
Transfer Out-Intra	571200	2,653,820	540,789	2,161,130	-	-	-	
Total Transfers Out		5,336,757	542,209	2,453,710	-	-	-	0%
Total Expenditures		13,521,389	5,578,978	9,023,945	14,175,000	21,202,000	7,027,000	50%
Net Revenues over/(under) Expenditures		(3,196,293)	11,754,361	20,253,383	(3,750,000)	(5,172,000)	(1,422,000)	



Sanitary Sewer Department Sections

- Sanitary Sewer



The Public Works Director is responsible for the Sanitary Sewer Maintenance Department.

Department Description

The Sewer Maintenance Department is responsible for the operation and maintenance of all sanitary sewers within the City. The goal of the department is to maintain the sewer systems in a condition able to convey design flows thereby providing the public with uninterrupted sewer service while meeting federal, state, and local regulations. The department conducts the following activities to meet this goal: utility locates, sewer condition assessments, emergency response to service interruptions, sewer cleaning, and minor construction projects.

Statistics – *Did you know?*

- There is approximately 675 miles of sanitary sewer owned and operated by the City and an equal number of miles of sanitary sewer owned by the residents. This is because the businesses and residents in Cedar Rapids own the service lines that connect their homes and businesses to the public sewer main.
- The City receives about 250 sewer service interruption calls annually. All of these calls are investigated immediately, 24 hours a day 7 days per week by City staff. Of the total, 20 or less on average are due to a problem with the public sewer line. Many of the interruptions experienced by residents annually are attributable to private service lines.

Recent Accomplishments

- Roots from trees and other plants can grow into sewer lines through joints and cracks. Sometimes these roots can grow so thick they cause blockage, to prevent this staff cut roots out of sewers. In FY 2016, sewer maintenance staff removed tree roots from 56 miles of sewers.
- The Sewer Maintenance Department, in cooperation with the Public Works Department, Utilities Department, and Parks Department protected the City against the second largest flood in recorded City history, in the fall of 2016.

Future Challenges & Opportunities

- Sewer Operations is currently implementing standards in which to track sanitary sewer infrastructure deficiencies. The deficiencies will be tracked in the Geographical Information System. This allows for all personnel who use the web based system to quickly assess an area for paving for progress or a stand-alone sanitary sewer capital improvement project.
- Continue to build an accurate Sanitary Sewer Geographical Information System infrastructure database.

**Goals, Objectives, Measures**

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Ensure the City of Cedar Rapids sanitary collections system provides a reliable, efficient, and environmentally sound method of wastewater collection.				
Department Objective	Basement backups and wastewater bypasses do not exceed 6 per 100 miles of sanitary sewer main per year. National average is 21 per 100 miles.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Number of non-inundation sanitary sewer overflows reported to Department of Natural Resources	36 or less	19	17	20	20

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Ensure the City of Cedar Rapids sanitary collections system provides a reliable, efficient, and environmentally sound method of wastewater collection.				
Department Objective	Clean 25 to 30% of the sanitary collection system annually.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Sanitary miles cleaned	180	202	188	200	200



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	22,466,070	18,263,815	23,825,529	5,561,713	30%
Expenditures					
Personal Services	2,373,687	2,818,623	2,878,458	59,835	
Discretionary	702,912	469,950	424,854	(45,097)	
Fleet & Facilities	588,935	496,875	576,210	79,335	
Non-Discretionary	795,110	1,066,373	1,049,715	(16,657)	
Capital Outlay	5,254,479	8,394,000	11,153,500	2,759,500	
Debt Service	7,179,866	2,489,880	2,486,404	(3,476)	
Transfers Out	6,986,148	4,798,816	5,123,630	324,814	
	23,881,136	20,534,517	23,692,771	3,158,253	15%
Net	(1,415,066)	(2,270,702)	132,758	2,403,460	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
33.35	0.00	33.35

Highlight of Budget Changes

Operating Revenues

The budget includes a rate increase to both the sewer service charge and volumetric charge of 8%. Shared revenue from the Water Pollution Control Department will increase \$1.2M to \$10.5M.

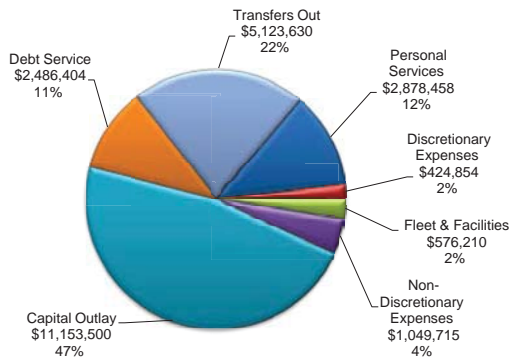
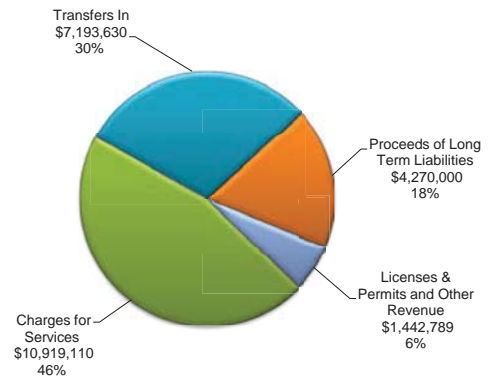
Operating Expenditures

- Discretionary expenses are decreasing by \$45K based on department needs.
- The budget includes \$29K for capital equipment.
- Included in operating expenditures is a transfer out of \$5.1M. The transfer out includes \$2.5M for debt, \$2.6M for capital improvement projects, and \$30K for the utility billing system upgrade project.

Other Changes

Total capital project expenditures are \$11.1M. Funding mainly includes \$4.3M of revenue bonds, \$2.6M from user fees, \$1M from the Water Pollution Control Department for the Prairie Creek Project, \$1.1M from TIF, \$1.4M from private developers for growth, and \$730K from cash on hand.

Note - In FY 2014 and prior, the Sewer Department financial activity included both the sanitary sewer and storm utility divisions, whereas FY 2015 and forward includes only the sanitary sewer portion.

SANITARY SEWER
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	57,740	-	-	-	-	
Federal Capital	421003	3,400,380	164,770	880,450	-	-	-	
State Operating	422001	-	7,699	-	-	-	-	
Local Govt Grants	423000	1,440,619	1,209,839	1,042,780	-	-	-	
Total Intergovernmental Grants		4,840,999	1,440,048	1,923,229	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	264,647	391,123	425,252	448,390	427,846	(20,544)	
Waste Water - Service Charge	431700	7,421,541	7,614,008	8,051,698	9,290,545	10,491,264	1,200,719	
Sale of Recycleable	432002	-	1,937	1,454	-	-	-	
Storm Sewer Transportation Fee	432401	9,488	(304,582)	-	-	-	-	
Sanitary/Storm Sewer Main Ext	432402	114,912	11,600	4,000	-	-	-	
Total Charges for Services		7,810,588	7,714,085	8,482,404	9,738,935	10,919,110	1,180,175	12%
Transfers In								
Operating Transfer In - Inter	483001	1,397,912	800,000	500,000	1,000,000	2,100,000	1,100,000	
Operating Transfer In - Intra	483002	6,755,707	7,954,508	6,043,272	4,676,391	5,093,630	417,239	
Total Transfers In		8,153,619	8,754,508	6,543,272	5,676,391	7,193,630	1,517,239	27%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	3,215,000	4,090,000	-	-	-	
Revenue Bond Proceeds	485003	5,060,000	755,000	-	2,410,000	4,270,000	1,860,000	
Premiums on Bonds Sold	485005	47,111	368,209	488,484	-	-	-	
Total Proceeds of Long Term Liabilities		5,107,111	4,338,209	4,578,484	2,410,000	4,270,000	1,860,000	77%
Other Revenue								
Postage / Handling	471001	-	14	-	-	-	-	
Damage Recoveries	471004	-	-	1,264	-	-	-	
Other Miscellaneous Revenue	471005	384	2,066	-	400,000	1,400,000	1,000,000	
Interest / Div - Proprietary	481000	(9,036)	25,151	32,919	25,000	25,000	-	
Capital Contributions	481003	680,278	515,359	775,671	-	-	-	
Build America interest abate	481004	14,977	14,494	14,070	13,489	12,789	(700)	
Sale of Fixed Assets	482001	285	45,388	114,758	-	5,000	5,000	
Total Other Revenue		686,888	602,472	938,682	438,489	1,442,789	1,004,300	229%
Total Revenues		26,599,205	22,849,323	22,466,070	18,263,815	23,825,529	5,561,713	30%
Expenditures								
Personal Services								
Regular Employees	511100	1,233,300	1,348,665	1,443,743	1,639,257	1,661,623	22,366	
Temporary/Seasonal Employees	511200	42,496	43,676	50,224	97,807	97,807	-	
Overtime	511300	33,547	62,390	23,305	48,252	48,252	-	
Other Special Pays	511400	68,312	58,525	94,501	70,940	66,600	(4,340)	
Leave Accrual	511500	(16,371)	528	(12,238)	-	-	-	
Group Insurance	512100	319,378	332,366	352,357	450,319	469,704	19,385	
Social Security Contributions	512200	101,807	113,835	119,261	142,002	142,846	844	
Retirement Contribution	512300	119,325	132,142	134,694	165,760	166,746	986	
Unemployment Compensation	512400	2,880	-	10,872	-	-	-	
Workers' Compensation	512500	108,785	148,897	153,463	202,887	223,457	20,570	
Other Employee Benefits	512600	1,750	3,185	3,504	1,399	1,423	24	
Total Personal Services		2,015,208	2,244,211	2,373,687	2,818,623	2,878,458	59,835	2%
Discretionary Expenses								
Advertising & Marketing	521100	1,202	-	399	1,500	1,500	-	
Consulting & Technical Service	521104	11,626	-	-	-	-	-	
External Contracted Labor	521105	-	-	3,030	10,000	10,000	-	
Health Services	521106	83	82	128	1,000	500	(500)	
Other Professional Services	521108	8,921	21,767	15,740	20,000	20,000	-	
External Banking/Financial Fee	521109	3,326	2,367	3,313	5,000	5,000	-	
Computer Hardware	522100	-	43	1,320	10,000	10,000	-	
Computer Software Maintenance	522101	144	-	-	10,000	10,000	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
IT Services - External	522102	361	199	3,558	5,000	5,000	-	
Radio Maintenance	522103	2,679	4,453	2,648	5,000	3,500	(1,500)	
Building & Grounds Services	522104	3,385	-	-	4,500	500	(4,000)	
Equip/Furniture/Fixtures Serv	522105	13,678	11,011	5,097	15,000	9,500	(5,500)	
Vehicles & Rolling Equip Serv	522106	-	300	-	7,000	7,000	-	
NonCapitalized Project Expense	522110	393,018	265,718	467,499	-	-	-	
Landfill Fees	523102	2,913	766	46	2,000	2,110	110	
Phone Services	523107	2,338	2,658	2,879	16,000	19,400	3,400	
Rental of Equip & Vehicles	524101	-	3,313	225	4,000	16,000	12,000	
Printing, Binding, & Duplicate	525102	503	454	420	2,500	2,500	-	
Animal Supplies	531101	188	-	-	-	-	-	
Awards & Recognition	531102	-	-	8	500	500	-	
Books & Subscriptions	531103	-	697	49	2,000	1,500	(500)	
Chemical Supplies	531104	35	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	99	78	327	500	528	28	
Computer Supplies	531106	738	46	1,411	2,000	2,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	27,487	21,087	17,731	35,000	25,000	(10,000)	
Miscellaneous Supplies	531114	33	69	45	-	100	100	
Office Supplies	531116	1,123	1,994	758	3,000	3,000	-	
Paint Supplies	531117	675	1,598	949	2,500	2,000	(500)	
Shop Supplies	531119	11,794	17,798	12,807	22,000	20,000	(2,000)	
Sign & Signal Supplies	531120	-	426	3,347	1,500	3,500	2,000	
Street & Sewer Materials	531121	40,233	42,788	107,613	60,000	110,000	50,000	
Uniforms	531123	6,384	2,017	3,543	6,500	8,500	2,000	
Personal Protective Gear	531124	6,816	6,827	5,726	14,000	14,000	-	
LP Gas	532103	100	179	-	-	-	-	
Oil	532104	49	155	489	-	-	-	
Other Lubricants	532106	1,110	40	134	500	600	100	
Building & Grounds Supplies	533100	453	-	173	1,000	500	(500)	
Equip/Furniture/Fixtures Parts	533101	28,226	24,684	21,525	10,000	5,000	(5,000)	
Vehicle & Rolling Equip Parts	533102	2,372	1,162	3,202	10,000	10,000	-	
Grants & Contributions	541106	69,897	-	-	140,000	60,000	(80,000)	
Conferences, Training, Travel	542102	3,623	6,599	14,972	20,000	20,000	-	
Dues & Memberships	542103	-	84	300	10,000	5,000	(5,000)	
Settlement	542105	2,400	-	-	1,200	1,266	66	
Licensing Fees	542106	-	630	-	1,000	1,000	-	
Miscellaneous Costs	542107	4,275	-	-	5,000	5,000	-	
Postage & Freight	542108	2,588	865	1,485	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	-	-	17	-	100	100	
Bad Debt Expense	542114	-	10,652	-	-	-	-	
Total Discretionary Expenses		654,875	453,606	702,912	469,950	424,854	(45,097)	-10%
Fleet & Facilities								
City Fleet Services	522108	178,178	179,576	248,317	168,796	176,252	7,456	
Rental of Land & Buildings	524100	94,212	66,224	62,590	88,253	101,330	13,077	
City Fleet Rental Charges	524102	198,010	264,816	278,028	239,826	298,628	58,802	
Total Fleet & Facilities		470,400	510,616	588,935	496,875	576,210	79,335	16%
Non-Discretionary Expenses								
City Accounting Services	521113	90,620	102,659	86,121	102,959	102,959	-	
City Inter Department Charges	521114	473,674	493,199	508,590	688,478	502,057	(186,421)	
City Information Tech Services	522109	113,682	172,901	109,223	141,346	314,104	172,758	
Electricity	523100	7,434	-	-	-	-	-	
Liability Insurance	525104	19,940	23,165	26,495	27,830	29,757	1,927	
Vehicle Insurance	525108	22,559	20,708	22,032	21,760	21,838	78	
Diesel Fuel	532100	43,836	37,506	28,273	60,000	55,000	(5,000)	
Gasoline Fuel	532101	18,702	18,770	14,377	24,000	24,000	-	
Total Non-Discretionary Expenses		790,448	868,907	795,110	1,066,373	1,049,715	(16,657)	-2%
Capital Outlay								
Land	551000	109,570	-	-	-	-	-	
Improvements Other than Bldgs	553000	7,541,340	4,975,469	5,223,165	8,260,000	11,125,000	2,865,000	
Vehicles, Equipment, Software	554000	26,345	-	16,750	130,000	22,000	(108,000)	
Controlled assets	556000	3,817	12,324	14,564	4,000	6,500	2,500	
Total Capital Outlay		7,681,072	4,987,793	5,254,479	8,394,000	11,153,500	2,759,500	33%
Debt Service								
Bond Principal	561000	1,679,463	5,364,867	6,348,797	1,743,638	1,712,252	(31,386)	
Bond Interest Expense	561002	714,460	863,752	812,858	746,242	774,152	27,910	
Issuance Costs	561006	94,892	51,611	18,211	-	-	-	
Total Debt Service		2,488,815	6,280,230	7,179,866	2,489,880	2,486,404	(3,476)	0%
Transfers Out								
Transfer Out-Inter	571100	3,352,329	6,127,678	942,876	122,425	30,000	(92,425)	
Transfer Out-Intra	571200	6,755,707	7,954,508	6,043,272	4,676,391	5,093,630	417,239	
Total Transfers Out		10,108,037	14,082,187	6,986,148	4,798,816	5,123,630	324,814	7%
Total Expenditures		24,208,853	29,427,549	23,881,136	20,534,517	23,692,771	3,158,253	15%
Net Revenues over/(under) Expenditures		2,390,352	(6,578,226)	(1,415,066)	(2,270,702)	132,758	2,403,460	

SANITARY SEWER - OPERATIONS

FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted	FY 2018	From FY 2017	From
Revenues					Budget	Budget	Incr / (Decr)	FY 2017
Intergovernmental Grants								
Federal Operating	421001	-	57,740	-	-	-	-	
State Operating	422001	-	7,699	-	-	-	-	
Total Intergovernmental Grants		-	65,439	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	264,647	391,123	425,252	448,390	427,846	(20,544)	
Waste Water - Service Charge	431700	7,421,541	7,614,008	8,051,698	9,290,545	10,491,264	1,200,719	
Sale of Recycleable	432002	-	1,937	1,454	-	-	-	
Storm Sewer Transportation Fee	432401	9,488	(304,582)	-	-	-	-	
Total Charges for Services		7,695,676	7,702,485	8,478,404	9,738,935	10,919,110	1,180,175	12%
Transfers In								
Operating Transfer In - Inter	483001	1,397,912	-	-	-	-	-	
Operating Transfer In - Intra	483002	249,978	-	-	-	-	-	
Total Transfers In		1,647,889	-	-	-	-	-	0%
Other Revenue								
Postage / Handling	471001	-	14	-	-	-	-	
Damage Recoveries	471004	-	-	1,264	-	-	-	
Other Miscellaneous Revenue	471005	384	2,066	-	-	-	-	
Interest / Div - Proprietary	481000	(9,115)	24,565	32,919	25,000	25,000		
Sale of Fixed Assets	482001	285	45,388	114,758	-	5,000	5,000	
Total Other Revenue		(8,447)	72,034	148,941	25,000	30,000	5,000	20%
Total Revenues		9,335,119	7,839,958	8,627,344	9,763,935	10,949,110	1,185,175	12%
Expenditures								
Personal Services								
Regular Employees	511100	1,233,300	1,348,665	1,443,743	1,639,257	1,661,623	22,366	
Temporary/Seasonal Employees	511200	42,496	43,676	50,224	97,807	97,807	-	
Overtime	511300	33,547	62,390	23,305	48,252	48,252	-	
Other Special Pays	511400	68,312	58,525	94,501	70,940	66,600	(4,340)	
Leave Accrual	511500	(16,371)	528	(12,238)	-	-	-	
Group Insurance	512100	319,378	332,366	352,357	450,319	469,704	19,385	
Social Security Contributions	512200	101,807	113,835	119,261	142,002	142,846	844	
Retirement Contribution	512300	119,325	132,142	134,694	165,760	166,746	986	
Unemployment Compensation	512400	2,880	-	10,872	-	-	-	
Workers' Compensation	512500	108,785	148,897	153,463	202,887	223,457	20,570	
Other Employee Benefits	512600	1,750	3,185	3,504	1,399	1,423	24	
Total Personal Services		2,015,208	2,244,211	2,373,687	2,818,623	2,878,458	59,835	2%
Discretionary Expenses								
Advertising & Marketing	521100	1,202	-	399	1,500	1,500	-	
External Contracted Labor	521105	-	-	3,030	10,000	10,000	-	
Health Services	521106	83	82	128	1,000	500	(500)	
Other Professional Services	521108	8,921	21,767	15,740	20,000	20,000	-	
External Banking/Financial Fee	521109	3,326	2,367	3,313	5,000	5,000	-	
Computer Hardware	522100	-	43	1,320	10,000	10,000	-	
Computer Software Maintenance	522101	144	-	-	10,000	10,000	-	
IT Services - External	522102	361	199	3,558	5,000	5,000	-	
Radio Maintenance	522103	2,679	4,453	2,648	5,000	3,500	(1,500)	
Building & Grounds Services	522104	3,385	-	-	4,500	500	(4,000)	
Equip/Furniture/Fixtures Serv	522105	13,678	11,011	5,097	15,000	9,500	(5,500)	
Vehicles & Rolling Equip Serv	522106	-	300	-	7,000	7,000	-	
Landfill Fees	523102	2,913	766	46	2,000	2,110	110	
Phone Services	523107	2,338	2,658	2,879	16,000	19,400	3,400	
Rental of Equip & Vehicles	524101	-	3,313	225	4,000	16,000	12,000	
Printing, Binding, & Duplicate	525102	503	454	420	2,500	2,500	-	
Animal Supplies	531101	188	-	-	-	-	-	
Awards & Recognition	531102	-	-	8	500	500	-	
Books & Subscriptions	531103	-	697	49	2,000	1,500	(500)	
Chemical Supplies	531104	35	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	99	78	327	500	528	28	
Computer Supplies	531106	738	46	1,411	2,000	2,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	27,487	21,087	17,731	35,000	25,000	(10,000)	
Miscellaneous Supplies	531114	33	69	45	-	100	100	
Office Supplies	531116	1,123	1,994	758	3,000	3,000	-	
Paint Supplies	531117	675	1,598	949	2,500	2,000	(500)	
Shop Supplies	531119	11,794	17,798	12,807	22,000	20,000	(2,000)	
Sign & Signal Supplies	531120	-	426	3,347	1,500	3,500	2,000	
Street & Sewer Materials	531121	40,233	42,788	107,613	60,000	110,000	50,000	
Uniforms	531123	6,384	2,017	3,543	6,500	8,500	2,000	
Personal Protective Gear	531124	6,816	6,827	5,716	14,000	14,000	-	
LP Gas	532103	100	179	-	-	-	-	
Oil	532104	49	155	489	-	-	-	
Other Lubricants	532106	1,110	40	134	500	600	100	
Building & Grounds Supplies	533100	453	-	173	1,000	500	(500)	
Equip/Furniture/Fixtures Parts	533101	28,226	24,684	21,525	10,000	5,000	(5,000)	
Vehicle & Rolling Equip Parts	533102	2,372	1,162	3,202	10,000	10,000	-	
Grants & Contributions	541106	69,897	-	-	140,000	60,000	(80,000)	
Conferences, Training, Travel	542102	3,623	6,599	14,972	20,000	20,000	-	
Dues & Memberships	542103	-	84	300	10,000	5,000	(5,000)	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Settlement	542105	2,400	-	-	1,200	1,266	66	
Licensing Fees	542106	-	630	-	1,000	1,000	-	
Miscellaneous Costs	542107	4,275	-	-	5,000	5,000	-	
Postage & Freight	542108	2,541	865	1,485	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	-	-	17	-	100	100	
Bad Debt Expense	542114	-	10,652	-	-	-	-	
Total Discretionary Expenses		250,184	187,888	235,403	469,950	424,854	(45,097)	-10%
Fleet & Facilities								
City Fleet Services	522108	178,178	179,576	248,317	168,796	176,252	7,456	
Rental of Land & Buildings	524100	94,212	66,224	62,590	88,253	101,330	13,077	
City Fleet Rental Charges	524102	198,010	264,816	278,028	239,826	298,628	58,802	
Total Fleet & Facilities		470,400	510,616	588,935	496,875	576,210	79,335	16%
Non-Discretionary Expenses								
City Accounting Services	521113	90,620	102,659	86,121	102,959	102,959	-	
City Inter Department Charges	521114	473,674	493,199	508,590	688,478	502,057	(186,421)	
City Information Tech Services	522109	113,682	172,901	109,223	141,346	314,104	172,758	
Electricity	523100	7,434	-	-	-	-	-	
Liability Insurance	525104	19,940	23,165	26,495	27,830	29,757	1,927	
Vehicle Insurance	525108	22,559	20,708	22,032	21,760	21,838	78	
Diesel Fuel	532100	43,836	37,506	28,273	60,000	55,000	(5,000)	
Gasoline Fuel	532101	18,702	18,770	14,377	24,000	24,000	-	
Total Non-Discretionary Expenses		790,448	868,907	795,110	1,066,373	1,049,715	(16,657)	-2%
Capital Outlay								
Vehicles, Equipment, Software	554000	26,345	-	16,750	130,000	22,000	(108,000)	
Controlled assets	556000	3,817	12,324	14,564	4,000	6,500	2,500	
Total Capital Outlay		30,162	12,324	31,314	134,000	28,500	(105,500)	-79%
Transfers Out								
Transfer Out-Inter	571100	3,132,311	717,488	942,876	122,425	30,000	(92,425)	
Transfer Out-Intra	571200	4,780,227	4,281,068	4,586,339	4,676,391	5,093,630	417,239	
Total Transfers Out		7,912,537	4,998,556	5,529,215	4,798,816	5,123,630	324,814	7%
Total Expenditures		11,468,939	8,822,500	9,553,664	9,784,637	10,081,366	296,730	3%
Net Revenues over/(under) Expenditures		(2,133,821)	(982,542)	(926,320)	(20,702)	867,744	888,445	

SANITARY SEWER - DEBT
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	2,433,890	2,571,969	2,587,992	2,476,391	2,468,630	(7,761)	
Total Transfers In		2,433,890	2,571,969	2,587,992	2,476,391	2,468,630	(7,761)	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	3,215,000	4,090,000	-	-	-	
Revenue Bond Proceeds	485003	510,000	55,000	-	-	-	-	
Premiums on Bonds Sold	485005	47,111	368,209	488,484	-	-	-	
Total Proceeds of Long Term Liabilities		557,111	3,638,209	4,578,484	-	-	-	0%
Other Revenue								
Build America interest abate	481004	14,977	14,494	14,070	13,489	12,789	(700)	
Total Other Revenue		14,977	14,494	14,070	13,489	12,789	(700)	-5%
Total Revenues		3,005,978	6,224,672	7,180,546	2,489,880	2,481,419	(8,462)	0%
Expenditures								
Debt Service								
Bond Principal	561000	1,679,463	5,364,867	6,348,797	1,743,638	1,712,252	(31,386)	
Bond Interest Expense	561002	714,460	863,752	812,858	746,242	774,152	27,910	
Issuance Costs	561006	94,892	51,611	18,211	-	-	-	
Total Debt Service		2,488,815	6,280,230	7,179,866	2,489,880	2,486,404	(3,476)	0%
Total Expenditures		2,488,815	6,280,230	7,179,866	2,489,880	2,486,404	(3,476)	0%
Net Revenues over/(under) Expenditures		517,163	(55,558)	680	-	(4,986)	(4,986)	

SANITARY SEWER - DEP RESERVE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Intra	571200	249,978	-	-	-	-	-	
Total Transfers Out		249,978	-	-	-	-	-	0%
Total Expenditures		249,978	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(249,978)	-	-	-	-	-	

SANITARY SEWER - CONSTRUCTION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
	421003	3,400,380	164,770	880,450	-	-	-	
	423000	1,440,619	1,209,839	1,042,780	-	-	-	
Total Intergovernmental Grants		4,840,999	1,374,609	1,923,229	-	-	-	0%
Charges for Services								
	432402	114,912	11,600	4,000	-	-	-	
Total Charges for Services		114,912	11,600	4,000	-	-	-	0%
Transfers In								
	483001	-	800,000	500,000	1,000,000	2,100,000	1,100,000	
	483002	4,071,840	5,382,539	3,455,280	2,200,000	2,625,000	425,000	
Total Transfers In		4,071,840	6,182,539	3,955,280	3,200,000	4,725,000	1,525,000	48%
Proceeds of Long Term Liabilities								
	485003	4,550,000	700,000	-	2,410,000	4,270,000	1,860,000	
Total Proceeds of Long Term Liabilities		4,550,000	700,000	-	2,410,000	4,270,000	1,860,000	77%
Other Revenue								
	471005	-	-	-	400,000	1,400,000	1,000,000	
	481000	79	586	-	-	-	-	
	481003	680,278	515,359	775,671	-	-	-	
Total Other Revenue		680,357	515,945	775,671	400,000	1,400,000	1,000,000	250%
Total Revenues		14,258,108	8,784,692	6,658,180	6,010,000	10,395,000	4,385,000	73%
Expenditures								
Discretionary Expenses								
	521104	11,626	-	-	-	-	-	
	522110	393,018	265,718	467,499	-	-	-	
	531124	-	-	10	-	-	-	
	542108	47	-	-	-	-	-	
Total Discretionary Expenses		404,690	265,718	467,509	-	-	-	0%
Capital Outlay								
	551000	109,570	-	-	-	-	-	
	553000	7,541,340	4,975,469	5,223,165	8,260,000	11,125,000	2,865,000	
Total Capital Outlay		7,650,909	4,975,469	5,223,165	8,260,000	11,125,000	2,865,000	35%
Transfers Out								
	571100	220,019	5,410,190	-	-	-	-	
	571200	1,725,503	3,673,441	1,456,933	-	-	-	
Total Transfers Out		1,945,522	9,083,631	1,456,933	-	-	-	0%
Total Expenditures		10,001,121	14,324,818	7,147,607	8,260,000	11,125,000	2,865,000	35%
Net Revenues over/(under) Expenditures		4,256,987	(5,540,126)	(489,427)	(2,250,000)	(730,000)	1,520,000	



Stormwater Utility Department Sections

- Stormwater Utility

The Public Works Director is responsible for the Stormwater Utility Maintenance Department.



Department Description

The Sewer Maintenance Department is responsible for the operation and maintenance of all storm sewers within the City. The goal of the department is to maintain the sewer systems in a condition able to convey design flows thereby providing the public with uninterrupted sewer service while meeting federal, state, and local regulations. The department conducts the following activities to meet this goal: utility locates, sewer condition assessment, emergency response to service interruptions, sewer cleaning, and minor construction projects.

The department operates and maintains storm sewers and structures, public detention basins, and other structures. The department implements and performs the compliance for the National Pollutant Discharge Elimination System (NPDES) storm water permit for the City. National Pollutant Discharge Effluent System Permit Compliance includes outreach, inspection of sites, inspection of City owned facilities, and approval and compliance review for storm water pollutant prevention plans.

Statistics – *Did you know?*

- Sewer Maintenance currently operates and maintains over 510 miles of storm sewer, over 755 public detention basins, and over 20K structures.
- Storm Sewer pipes are designed to capture and convey 5 year storm events and overland flow routes are designed to move 100 year storm events.

Recent Accomplishments

- In the fall of 2016, the City implemented an ordinance that requires new property developments to place top soil and reduce soil compaction in an effort to reduce storm water runoff, in turn reducing the overall impact of new developments on the existing storm sewer system.
- In FY 2016, the City continued to inspect private storm water detention basins giving guidance to owners on steps that need to be taken in order maintain detention basins and protect downstream property owners and residents.

**Future Challenges & Opportunities**

- Continue to increase storm sewer cleaning and inspection mileage.
- Create a work flow process to schedule and track storm water overland flow paths that have been identified as problematic.
- Continue to build the Geographical Information System and verify its accuracy.

Goals, Objectives, Measures

City Goal - GREEN CR - Buffer & connect existing parks, trails, and streams to build a natural network in addition to regional collaborations and individual efforts to improve stormwater management, water quality, wildlife habitat, and outdoor recreation.

Department Goal	Ensure the City storm collections system provides a safe, efficient, and environmentally sound method of storm water conveyance.				
Department Objective	Inspect and clean roadway storm inlets annually.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Percent of storm inlets inspected	25%	15%	15%	25%	25%

City Goal - GREEN CR - Buffer & connect existing parks, trails, and streams to build a natural network in addition to regional collaborations and individual efforts to improve stormwater management, water quality, wildlife habitat, and outdoor recreation.

Department Goal	Ensure the City storm collections system provides a safe, efficient, and environmentally sound method of storm water conveyance.				
Department Objective	Inspect all public detention basins, and 10% of private basins each calendar year.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Percent of public basins inspected	100%	100%	100%	100%	100%
Percent of private basins inspected	10%	10%	20%	20%	20%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	4,591,102	4,305,298	4,400,000	94,702	2%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	328,594	396,500	238,450	(158,050)	
Fleet & Facilities	-	143,570	59,283	(84,287)	
Non-Discretionary	1,242,353	1,618,649	1,389,884	(228,766)	
Capital Outlay	16,750	83,700	22,000	(61,700)	
Debt Service	-	-	-	-	
Transfers Out	2,916,896	2,035,000	2,680,000	645,000	
	4,504,593	4,277,419	4,389,617	112,198	3%
Net	86,509	27,879	10,383	(17,496)	

Highlight of Budget Changes

In calendar year 2013, the City approved changes to the municipal code Chapter 72 stormwater management ordinance. The ordinance required a new fund be created for stormwater utility activity. FY 2014 was the first fiscal year with activity where stormwater utility operations were reported separate from sanitary sewer. The chart and highlights on this page include only the stormwater utility activity.

Operating Revenues

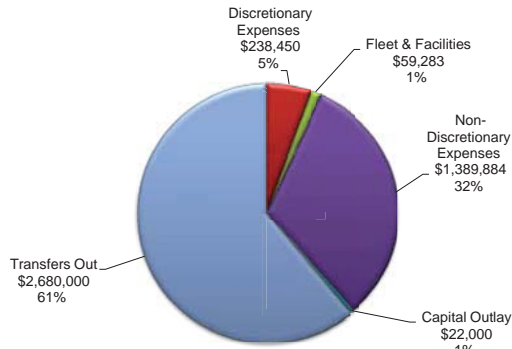
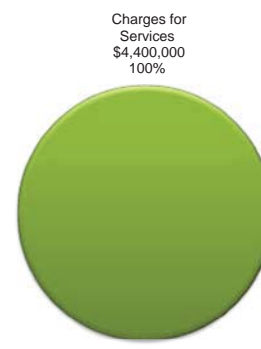
The stormwater utility rate will increase 7.5%. This increase will generate an additional \$95K of revenue in FY 2018 that will be used to fund stormwater projects.

Operating Expenditures

- Discretionary expenses are decreasing \$158K. This is mainly due to the 5-in-1 dam payment ending in FY 2018 and the final payment being less than previous years.
- The budget includes \$22K for capital equipment.
- Included in operating expenditures is a transfer out of \$2.6M for stormwater capital improvement projects and \$30K for the utility billing system upgrade project.

Other Changes

Budgeted capital project expenditures are \$3.4M. Funding will be from operating user fees of \$2.6M and existing cash on hand (\$800K). Capital improvement expenditures are recorded in the non-enterprise, capital improvement project fund for stormwater projects and therefore this financial information is not included in the chart above.

STORMWATER UTILITY
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Community Credits	423001	36	-	-	-	-	-	
Total Intergovernmental Grants		36	-	-	-	-	-	0%
Charges for Services								
Sale of Recycleable	432002	-	1,126	-	-	-	-	
Storm Sewer Transportation Fee	432401	3,680,772	4,179,901	4,137,845	4,305,298	4,400,000	94,702	2%
Total Charges for Services		3,680,772	4,181,027	4,137,845	4,305,298	4,400,000	94,702	2%
Transfers In								
Operating Transfer In - Inter	483001	-	-	450,000	-	-	-	
Total Transfers In		-	-	450,000	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	652	-	-	-	-	
Interest / Div - Proprietary	481000	(1,795)	4,392	3,257	-	-	-	
Total Other Revenue		(1,795)	5,044	3,257	-	-	-	0%
Total Revenues		3,679,014	4,186,071	4,591,102	4,305,298	4,400,000	94,702	2%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	402	117	1,000	1,500	1,500	-	
Health Services	521106	25	27	-	-	-	-	
Other Professional Services	521108	4,900	14,862	43,695	20,000	20,000	-	
External Banking/Financial Fee	521109	-	1,514	393	-	500	500	
Computer Hardware	522100	-	182	-	4,000	4,000	-	
Computer Software Maintenance	522101	(144)	-	-	10,000	4,500	(5,500)	
IT Services - External	522102	162	4,082	5,207	-	3,500	3,500	
Radio Maintenance	522103	1,857	-	-	2,000	2,000	-	
Building & Grounds Services	522104	2,987	11,791	-	12,000	12,000	-	
Equip/Furniture/Fixtures Serv	522105	4,841	9,511	3,529	10,000	7,500	(2,500)	
Landfill Fees	523102	86	82	111	1,000	1,000	-	
Recycling Fees	523104	40	-	-	-	-	-	
Phone Services	523107	1,681	1,155	532	2,000	2,000	-	
Rental of Equip & Vehicles	524101	4,750	764	-	2,500	8,500	6,000	
Printing, Binding, & Duplicate	525102	917	891	944	1,000	1,000	-	
Chemical Supplies	531104	24	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	28	-	-	-	-	-	
Computer Supplies	531106	1,209	840	1,659	1,000	1,500	500	
Equipment/Furniture/Fixtures	531109	11,196	19,818	10,721	20,000	15,000	(5,000)	
Lab Supplies	531111	78	-	-	-	-	-	
Landscaping Materials	531112	361	194	-	500	500	-	
Miscellaneous Supplies	531114	93	60	21	-	100	100	
Office Supplies	531116	410	341	39	500	500	-	
Paint Supplies	531117	265	377	121	-	-	-	
Program Supplies	531118	412	-	282	1,000	1,000	-	
Shop Supplies	531119	10,965	5,167	1,515	15,000	10,000	(5,000)	
Sign & Signal Supplies	531120	439	250	134	1,000	1,000	-	
Street & Sewer Materials	531121	57,831	56,350	75,229	60,000	70,000	10,000	
Uniforms	531123	2,079	543	626	2,500	2,500	-	
Personal Protective Gear	531124	3,728	902	711	3,000	2,000	(1,000)	
LP Gas	532103	-	36	-	-	-	-	
Oil	532104	29	70	64	-	100	100	
Other Lubricants	532106	385	-	36	500	500	-	
Building & Grounds Supplies	533100	453	3,415	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	2,550	4,532	1,763	5,000	5,000	-	
Vehicle & Rolling Equip Parts	533102	2,698	121	218	2,500	2,500	-	
Grants & Contributions	541106	187,306	176,000	176,000	176,000	21,000	(155,000)	
Conferences, Training, Travel	542102	3,218	980	1,790	20,000	20,000	-	
Dues & Memberships	542103	12,639	11,304	7,689	20,000	15,000	(5,000)	
Licensing Fees	542106	-	120	-	-	-	-	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Miscellaneous Costs	542107	275	10,884	(7,075)	500	750	250	
Postage & Freight	542108	722	74	11	1,500	1,500	-	
Recording/Filing Fees/Permits	542110	-	-	1,250	-	-	-	
Bad Debt Expense	542114	-	-	381	-	-	-	
Total Discretionary Expenses		321,896	337,352	328,594	396,500	238,450	(158,050)	-40%
Fleet & Facilities								
City Facility Maint Services	522107	724	-	-	-	-	-	
City Fleet Services	522108	61,200	27,336	-	59,307	59,283	(24)	
City Fleet Rental Charges	524102	67,977	33,139	-	84,263	-	(84,263)	
Total Fleet & Facilities		129,901	60,475	-	143,570	59,283	(84,287)	-59%
Non-Discretionary Expenses								
City Accounting Services	521113	29,380	19,741	36,280	32,519	32,519	-	
City Inter Department Charges	521114	988,319	1,146,385	1,206,073	1,560,130	1,334,365	(225,766)	
City Information Tech Services	522109	20,681	26,432	-	-	-	-	
Electricity	523100	2,721	-	-	-	-	-	
Diesel Fuel	532100	16,124	8,035	-	18,000	18,000	-	
Gasoline Fuel	532101	7,504	4,227	-	8,000	5,000	(3,000)	
Total Non-Discretionary Expenses		1,064,729	1,204,820	1,242,353	1,618,649	1,389,884	(228,766)	-14%
Capital Outlay								
Vehicles, Equipment, Software	554000	11,291	-	16,750	73,200	22,000	(51,200)	
Controlled assets	556000	-	11,486	-	10,500	-	(10,500)	
Total Capital Outlay		11,291	11,486	16,750	83,700	22,000	(61,700)	-74%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	400,000	3,123,114	2,916,896	2,035,000	2,680,000	645,000	
Total Transfers Out		400,000	3,123,114	2,916,896	2,035,000	2,680,000	645,000	32%
Total Expenditures		1,927,816	4,737,247	4,504,593	4,277,419	4,389,617	112,198	3%
Net Revenues over/(under) Expenditures		1,751,197	(551,175)	86,509	27,879	10,383	(17,496)	



Solid Waste and Recycling Department Sections

- Garbage
- Recycling
- Yard Waste
- Nuisance Abatement
- Litter and Illegal Dumping

The Utilities Director is responsible for the Solid Waste and Recycling Department.



Department Description

Solid Waste and Recycling protects Cedar Rapids' environment and public health by transporting garbage, recycling, and yard waste materials from Cedar Rapids homes every week.

- The **Garbage** section collects garbage from customers and delivers it to the landfill. Customers are provided 35 gallons of garbage disposal each week. Customers disposing of more material in bags or scheduled bulky-item pick-ups pay an additional fee based on the size of the material.
- The **Recycling** section collects co-mingled recycling from customers and delivers it for processing. Customers are not limited in the amount of material they recycle.
- The **Yard Waste** section collects organics from customers and delivers it to the A Street compost facility. Customers are not limited in the amount of organics they set out. This section also provides leaf vacuum collection service in the spring and fall.
- The **Nuisance Abatement** section addresses properties with accumulated refuse or junk and or noxious weeds, tall weeds, and grass. The process involves notifying property owners of the problem, providing time for the property owner to rectify the situation, and if the owner fails to act, cleaning the property and charging the property owner for time and disposal fees.
- The **Litter and Illegal Dumping** section facilitates litter clean-up efforts, investigates cases of illegally dumped material, and cleans property of illegally dumped material.

Statistics – Did you know?

- 20K tons of garbage were collected in FY 2016, 8K tons of recyclables were collected in FY 2016, 9K tons of yard waste were collected in FY 2016.
- 498 tons of bulky items were collected in FY2016, 4K tons of loose leaves were collected in FY 2016, 1K bags of litter were collected in FY 2016.

Recent Accomplishments

- Completed 5th year of bulky item and household hazardous material drop off events (FY 2016).
- Completed 8th year of the City's fall loose leaf collection service (December 2016).
- Added 3 new groups to the Adopt-A-Road groups to litter collection activities (March 2016).
- Weed/tall grass abatement program refined to better manage expenses (May 2016).
- Implemented every other week quadrant-based schedule for fall loose leaf collection service (October 2016).

**Future Challenges & Opportunities**

- Investigate potential for eliminating 1 recycling route due to full automation.
- Research and consider purchasing route optimization software to further improve collection efficiencies.
- Prepare and bid a contract to process curbside recyclables.
- Managing service levels due to continued community growth which requires an adjustment in the day of week collection boundaries to better balance truck work load over the whole week.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Increase diversion from landfill.				
Department Objective	Increase recycling tonnage by 0.5%. ¹				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Recycling tonnage per year	Increase 0.5% per year	7,803 tons 2% decrease	7,872 tons 0.9% increase	7,915 tons 0.4% increase	7,950 tons 0.5% increase

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Increase diversion from landfill.				
Department Objective	Hold garbage tonnage to under a 2% increase. ²				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Garbage tonnage per year	Less than 2% increase per year	19,676 tons 1% increase	20,811 Tons 6% increase	20,600 Tons 1% decrease	20,900 Tons 1.5% increase

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Increase diversion from landfill.				
Department Objective	Increase organics diversion 1%.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Organic tonnage per year	Increase 1% per year	16,587 tons 35% increase	17,239 tons 4% increase	17,500 Tons 1.5% increase	17,675 Tons 1% increase

¹ In FY 2018 target was changed from 1% to 0.5% to reflect the overall change in the recycling market.

² In FY 2018 target was changed from decreasing garbage tonnage by 1% to holding under a 2% increase based on history of actual data and a growth in service accounts along with greater usage of packaging materials that can't be recycled.



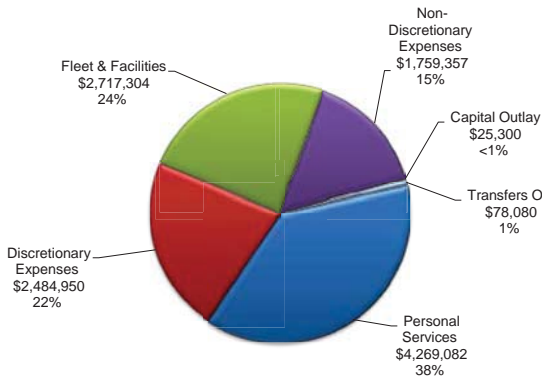
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	10,845,133	10,802,568	11,383,607	581,039	5%
Expenditures					
Personal Services	3,800,689	4,094,210	4,269,082	174,872	
Discretionary	1,647,464	2,055,170	2,484,950	429,780	
Fleet & Facilities	2,830,602	2,757,722	2,717,304	(40,418)	
Non-Discretionary	1,506,946	1,784,359	1,759,357	(25,002)	
Capital Outlay	-	25,300	25,300	-	
Debt Service	-	-	-	-	
Transfers Out	208,080	83,080	78,080	(5,000)	
	9,993,780	10,799,841	11,334,073	534,232	5%
Net	851,352	2,727	49,534	46,807	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
47.08	-0.08	47.00

Highlight of Budget Changes

Operating Revenues & Expenditures

- The budget includes a 2.5% residential rate increase for garbage and yard waste collection. This translates to a \$4.92 annual increase for the typical customer. This will generate \$293K in revenue.
- The budget also includes a 2.6% rate increase for recycling collection. This translates to a \$1.44 annual increase for the typical customer. This will generate \$357K in revenue.
- The budget includes the elimination of a .08 seasonal FTE based on department needs.
- Discretionary expenses are increasing \$430K. The key reason is a projected increase in landfill fee costs.
- Included in the budget is a transfer out of \$78K. The transfer out includes \$65K for the utility billing system upgrade project, \$8K for the city newsletter, and \$5K for a graphic designer.

SOLID WASTE & RECYCLING
FY 2018 FINANCIAL DETAIL
ALLOCATION OF EXPENSES

FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Community Credits	423001	59,755	60,101	-	-	-	-	
Total Intergovernmental Grants		59,755	60,101	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	819	13,448	9,537	-	-	-	
Admin Charges - Commissions	431011	1,650	1,176	1,193	-	-	-	
Admin Charges - External	431012	15,955	12,410	1,487	-	-	-	
Snow/Weed Abatements	431502	-	69,825	173,388	136,500	59,199	(77,301)	
Solid Waste Collection Fees	432001	7,409,049	7,824,222	8,183,727	8,262,119	8,554,978	292,859	
Sale of Recycleable	432002	8,427	8,817	4,724	8,000	5,000	(3,000)	
Recycling & Reduction Fees	432003	1,916,216	2,042,255	2,152,581	2,321,949	2,678,930	356,981	
Total Charges for Services		9,352,116	9,972,152	10,526,638	10,728,568	11,298,107	569,539	5%
Fines & Forfeits								
Court Fines	441000	-	-	1,350	-	-	-	
Total Fines & Forfeits		-	-	1,350	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	704,372	271,247	200,000	-	-	-	
Operating Transfer In - Intra	483002	213,307	-	-	-	-	-	
Total Transfers In		917,680	271,247	200,000	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	1,832	963	18	500	500	-	
Special Assessment Charges	471008	11,392	6,945	22,282	5,500	17,000	11,500	
Interest / Div - Proprietary	481000	(4,430)	12,874	19,130	18,000	18,000	-	
Sale of Fixed Assets	482001	-	53,616	75,715	50,000	50,000	-	
Total Other Revenue		8,793	74,398	117,145	74,000	85,500	11,500	16%
Total Revenues		10,338,344	10,377,898	10,845,133	10,802,568	11,383,607	581,039	5%
Expenditures								
Personal Services								
Regular Employees	511100	2,307,882	2,297,816	2,301,210	2,382,447	2,473,183	90,736	
Temporary/Seasonal Employees	511200	52,065	-	-	2,795	-	(2,795)	
Overtime	511300	134,662	98,317	88,264	110,050	110,050	-	
Other Special Pays	511400	99,885	93,797	86,985	90,910	87,470	(3,440)	
Leave Accrual	511500	2,167	(17,160)	(1,948)	-	-	-	
Group Insurance	512100	629,024	721,776	703,228	769,692	842,829	73,137	
Social Security Contributions	512200	191,365	182,778	179,898	197,849	204,310	6,461	
Retirement Contribution	512300	225,322	221,488	217,483	230,950	238,491	7,541	
Unemployment Compensation	512400	4,348	3,241	-	-	-	-	
Workers' Compensation	512500	139,281	225,341	218,652	308,408	311,614	3,206	
Other Employee Benefits	512600	3,963	3,353	6,917	1,109	1,135	27	
Total Personal Services		3,789,963	3,830,748	3,800,689	4,094,210	4,269,082	174,872	4%
Discretionary Expenses								
Advertising & Marketing	521100	57,310	72,938	64,433	75,000	75,000	-	
Consulting & Technical Service	521104	-	-	-	2,500	-	(2,500)	
External Contracted Labor	521105	5,900	7,523	11,808	8,000	38,000	30,000	
Health Services	521106	236	402	372	800	700	(100)	
Other Professional Services	521108	4,861	47,594	113,502	90,000	69,000	(21,000)	
External Banking/Financial Fee	521109	3,282	3,840	3,663	4,200	4,200	-	
Computer Hardware	522100	1,650	101	-	1,500	1,500	-	
Computer Software Maintenance	522101	99	-	1,800	4,500	4,500	-	
IT Services - External	522102	-	2,621	2,759	3,000	3,000	-	
Radio Maintenance	522103	7,668	7,812	11,618	8,000	10,000	2,000	
Building & Grounds Services	522104	281	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	-	500	-	(500)	
Vehicles & Rolling Equip Serv	522106	-	78	-	-	-	-	
Landfill Fees	523102	1,056,542	1,092,472	1,154,245	1,409,170	1,810,000	400,830	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Recycling Fees	523104	6,498	3,827	1,013	3,500	10,000	6,500	
Phone Services	523107	8,155	7,469	6,524	8,500	8,500	-	
Water	523108	1,182	163	-	-	-	-	
Printing, Binding, & Duplicate	525102	18,247	19,490	19,690	20,000	22,000	2,000	
Awards & Recognition	531102	-	116	160	300	300	-	
Books & Subscriptions	531103	237	28	169	500	500	-	
Cleaning & Janitorial Supplies	531105	5,950	676	9,578	1,500	6,500	5,000	
Computer Supplies	531106	384	208	-	700	700	-	
Equipment/Furniture/Fixtures	531109	208,153	225,208	168,759	230,000	230,000	-	
Photography Supplies	531110	577	400	-	800	600	(200)	
Miscellaneous Supplies	531114	-	10	38	-	-	-	
Office Supplies	531116	2,709	2,098	1,660	2,500	2,500	-	
Paint Supplies	531117	-	4	-	150	-	(150)	
Program Supplies	531118	5,122	8,763	611	15,000	10,000	(5,000)	
Shop Supplies	531119	1,863	715	1,480	1,800	1,800	-	
Sign & Signal Supplies	531120	-	6,442	1,487	1,500	2,000	500	
Street & Sewer Materials	531121	-	-	129	500	500	-	
Uniforms	531123	19,651	9,149	5,071	9,000	8,000	(1,000)	
Personal Protective Gear	531124	4,143	7,090	4,702	11,000	8,000	(3,000)	
LP Gas	532103	41	321	-	350	350	-	
Oil	532104	6	133	406	100	500	400	
Other Lubricants	532106	2	66	-	100	100	-	
Building & Grounds Supplies	533100	134	297	26	300	200	(100)	
Equip/Furniture/Fixtures Parts	533101	77	14	1,082	300	300	-	
Vehicle & Rolling Equip Parts	533102	-	716	433	1,000	600	(400)	
Grants & Contributions	541106	4,000	2,138,833	12,845	120,000	135,000	15,000	
Conferences, Training, Travel	542102	4,096	3,794	2,023	7,000	7,000	-	
Dues & Memberships	542103	1,541	1,089	1,131	1,200	1,200	-	
Settlement	542105	525	6,092	2,552	3,000	5,000	2,000	
Miscellaneous Costs	542107	12,835	6,988	7,139	-	-	-	
Postage & Freight	542108	5,659	10,108	4,901	7,000	6,500	(500)	
Mileage Reimbursement	542111	326	108	296	400	400	-	
Bad Debt Expense	542114	-	59,835	29,363	-	-	-	
Total Discretionary Expenses		1,449,942	3,755,631	1,647,464	2,055,170	2,484,950	429,780	21%
Fleet & Facilities								
City Facility Maint Services	522107	103	2,042	-	-	-	-	
City Fleet Services	522108	1,042,809	948,775	1,153,939	869,823	931,937	62,114	
Rental of Land & Buildings	524100	330,576	205,099	170,209	152,521	159,089	6,568	
City Fleet Rental Charges	524102	1,101,934	1,438,779	1,506,454	1,735,378	1,626,278	(109,100)	
Total Fleet & Facilities		2,475,423	2,594,694	2,830,602	2,757,722	2,717,304	(40,418)	-1%
Non-Discretionary Expenses								
City Accounting Services	521113	121,500	123,930	123,930	137,168	137,168	-	
City Inter Department Charges	521114	765,688	813,822	812,837	860,000	866,121	6,121	
City Information Tech Services	522109	94,661	127,783	99,784	152,375	141,972	(10,403)	
Electricity	523100	52,358	1,277	-	-	-	-	
Natural Gas	523103	19,079	38	-	-	-	-	
Liability Insurance	525104	30,118	40,678	44,708	20,470	28,521	8,051	
Vehicle Insurance	525108	52,223	73,538	97,046	74,346	104,575	30,229	
Diesel Fuel	532100	613,669	528,121	324,220	530,000	475,000	(55,000)	
Gasoline Fuel	532101	12,197	5,462	4,420	10,000	6,000	(4,000)	
Total Non-Discretionary Expenses		1,761,493	1,714,648	1,506,946	1,784,359	1,759,357	(25,002)	-1%
Capital Outlay								
Vehicles, Equipment, Software	554000	11,405	-	-	10,000	10,000	-	
Controlled assets	556000	-	6,586	-	15,300	15,300	-	
Total Capital Outlay		11,405	6,586	-	25,300	25,300	-	0%
Transfers Out								
Transfer Out-Inter	571100	8,080	8,080	208,080	83,080	78,080	(5,000)	
Transfer Out-Intra	571200	213,307	-	-	-	-	-	
Total Transfers Out		221,387	8,080	208,080	83,080	78,080	(5,000)	-6%
Total Expenditures		9,709,613	11,910,387	9,993,780	10,799,841	11,334,073	534,232	5%
Net Revenues over/(under) Expenditures		628,731	(1,532,489)	851,352	2,727	49,534	46,807	

SOLID WASTE & REC - OPERATIONS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Community Credits	423001	59,755	60,101	-	-	-	-	
Total Intergovernmental Grants		59,755	60,101	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	819	13,448	9,537	-	-	-	
Admin Charges - Commissions	431011	1,650	1,176	1,193	-	-	-	
Admin Charges - External	431012	15,955	12,410	1,487	-	-	-	
Snow/Weed Abatements	431502	-	69,825	173,388	136,500	59,199	(77,301)	
Solid Waste Collection Fees	432001	7,409,049	7,824,222	8,183,727	8,262,119	8,554,978	292,859	
Sale of Recycleable	432002	8,427	8,817	4,724	8,000	5,000	(3,000)	
Recycling & Reduction Fees	432003	1,916,216	2,042,255	2,152,581	2,321,949	2,678,930	356,981	
Total Charges for Services		9,352,116	9,972,152	10,526,638	10,728,568	11,298,107	569,539	5%
Fines & Forfeits								
Court Fines	441000	-	-	1,350	-	-	-	
Total Fines & Forfeits		-	-	1,350	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	679,672	271,247	200,000	-	-	-	
Operating Transfer In - Intra	483002	213,307	-	-	-	-	-	
Total Transfers In		892,980	271,247	200,000	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	1,832	963	18	500	500	-	
Special Assessment Charges	471008	11,392	6,945	22,282	5,500	17,000	11,500	
Interest / Div - Proprietary	481000	(4,430)	12,874	19,130	18,000	18,000	-	
Sale of Fixed Assets	482001	-	53,616	75,715	50,000	50,000	-	
Total Other Revenue		8,793	74,398	117,145	74,000	85,500	11,500	16%
Total Revenues		10,313,644	10,377,898	10,845,133	10,802,568	11,383,607	581,039	5%
Expenditures								
Personal Services								
Regular Employees	511100	2,307,882	2,297,816	2,301,210	2,382,447	2,473,183	90,736	
Temporary/Seasonal Employees	511200	52,065	-	-	2,795	-	(2,795)	
Overtime	511300	134,662	98,317	88,264	110,050	110,050	-	
Other Special Pays	511400	99,885	93,797	86,985	90,910	87,470	(3,440)	
Leave Accrual	511500	2,167	(17,160)	(1,948)	-	-	-	
Group Insurance	512100	629,024	721,776	703,228	769,692	842,829	73,137	
Social Security Contributions	512200	191,365	182,778	179,898	197,849	204,310	6,461	
Retirement Contribution	512300	225,322	221,488	217,483	230,950	238,491	7,541	
Unemployment Compensation	512400	4,348	3,241	-	-	-	-	
Workers' Compensation	512500	139,281	225,341	218,652	308,408	311,614	3,206	
Other Employee Benefits	512600	3,963	3,353	6,917	1,109	1,135	27	
Total Personal Services		3,789,963	3,830,748	3,800,689	4,094,210	4,269,082	174,872	4%
Discretionary Expenses								
Advertising & Marketing	521100	57,310	72,938	64,433	75,000	75,000	-	
Consulting & Technical Service	521104	-	-	-	2,500	-	(2,500)	
External Contracted Labor	521105	5,900	7,523	11,808	8,000	38,000	30,000	
Health Services	521106	236	402	372	800	700	(100)	
Other Professional Services	521108	4,861	47,594	113,502	90,000	69,000	(21,000)	
External Banking/Financial Fee	521109	3,282	3,840	3,663	4,200	4,200	-	
Computer Hardware	522100	1,650	101	-	1,500	1,500	-	
Computer Software Maintenance	522101	99	-	1,800	4,500	4,500	-	
IT Services - External	522102	-	2,621	2,759	3,000	3,000	-	
Radio Maintenance	522103	7,668	7,812	11,618	8,000	10,000	2,000	
Building & Grounds Services	522104	281	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	-	500	-	(500)	
Vehicles & Rolling Equip Serv	522106	-	78	-	-	-	-	
Landfill Fees	523102	1,056,542	1,092,472	1,154,245	1,409,170	1,810,000	400,830	
Recycling Fees	523104	6,498	3,827	1,013	3,500	10,000	6,500	
Phone Services	523107	8,155	7,469	6,524	8,500	8,500	-	
Water	523108	1,182	163	-	-	-	-	
Printing, Binding, & Duplicate	525102	18,247	19,490	19,690	20,000	22,000	2,000	
Awards & Recognition	531102	-	116	160	300	300	-	
Books & Subscriptions	531103	237	28	169	500	500	-	
Cleaning & Janitorial Supplies	531105	5,950	676	9,578	1,500	6,500	5,000	
Computer Supplies	531106	384	208	-	700	700	-	
Equipment/Furniture/Fixtures	531109	208,153	225,208	168,759	230,000	230,000	-	
Photography Supplies	531110	577	400	-	800	600	(200)	
Miscellaneous Supplies	531114	-	10	38	-	-	-	
Office Supplies	531116	2,709	2,098	1,660	2,500	2,500	-	
Paint Supplies	531117	-	4	-	150	-	(150)	
Program Supplies	531118	5,122	8,763	611	15,000	10,000	(5,000)	
Shop Supplies	531119	1,863	715	1,480	1,800	1,800	-	
Sign & Signal Supplies	531120	-	6,442	1,487	1,500	2,000	500	
Street & Sewer Materials	531121	-	-	129	500	500	-	
Uniforms	531123	19,651	9,149	5,071	9,000	8,000	(1,000)	
Personal Protective Gear	531124	4,143	7,090	4,702	11,000	8,000	(3,000)	
LP Gas	532103	41	321	-	350	350	-	
Oil	532104	6	133	406	100	500	400	
Other Lubricants	532106	2	66	-	100	100	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Building & Grounds Supplies	533100	134	297	26	300	200	(100)	
Equip/Furniture/Fixtures Parts	533101	77	14	1,082	300	300	-	
Vehicle & Rolling Equip Parts	533102	-	716	433	1,000	600	(400)	
Grants & Contributions	541106	4,000	2,138,833	12,845	120,000	135,000	15,000	
Conferences, Training, Travel	542102	4,096	3,794	2,023	7,000	7,000	-	
Dues & Memberships	542103	1,541	1,089	1,131	1,200	1,200	-	
Settlement	542105	525	6,092	2,552	3,000	5,000	2,000	
Miscellaneous Costs	542107	12,835	6,988	7,139	-	-	-	
Postage & Freight	542108	5,659	10,108	4,901	7,000	6,500	(500)	
Mileage Reimbursement	542111	326	108	296	400	400	-	
Bad Debt Expense	542114	-	59,835	29,363	-	-	-	
Total Discretionary Expenses		1,449,942	3,755,631	1,647,464	2,055,170	2,484,950	429,780	21%
Fleet & Facilities								
City Facility Maint Services	522107	103	2,042	-	-	-	-	
City Fleet Services	522108	1,042,809	948,775	1,153,939	869,823	931,937	62,114	
Rental of Land & Buildings	524100	330,576	205,099	170,209	152,521	159,089	6,568	
City Fleet Rental Charges	524102	1,101,934	1,438,779	1,506,454	1,735,378	1,626,278	(109,100)	
Total Fleet & Facilities		2,475,423	2,594,694	2,830,602	2,757,722	2,717,304	(40,418)	-1%
Non-Discretionary Expenses								
City Accounting Services	521113	121,500	123,930	123,930	137,168	137,168	-	
City Inter Department Charges	521114	765,688	813,822	812,837	860,000	866,121	6,121	
City Information Tech Services	522109	94,661	127,783	99,784	152,375	141,972	(10,403)	
Electricity	523100	52,358	1,277	-	-	-	-	
Natural Gas	523103	19,079	38	-	-	-	-	
Liability Insurance	525104	30,118	40,678	44,708	20,470	28,521	8,051	
Vehicle Insurance	525108	52,223	73,538	97,046	74,346	104,575	30,229	
Diesel Fuel	532100	613,669	528,121	324,220	530,000	475,000	(55,000)	
Gasoline Fuel	532101	12,197	5,462	4,420	10,000	6,000	(4,000)	
Total Non-Discretionary Expenses		1,761,493	1,714,648	1,506,946	1,784,359	1,759,357	(25,002)	-1%
Capital Outlay								
Vehicles, Equipment, Software	554000	11,405	-	-	10,000	10,000	-	
Controlled assets	556000	-	6,586	-	15,300	15,300	-	
Total Capital Outlay		11,405	6,586	-	25,300	25,300	-	0%
Transfers Out								
Transfer Out-Inter	571100	8,080	8,080	208,080	83,080	78,080	(5,000)	
Total Transfers Out		8,080	8,080	208,080	83,080	78,080	(5,000)	-6%
Total Expenditures		9,496,305	11,910,387	9,993,780	10,799,841	11,334,073	534,232	5%
Net Revenues over/(under) Expenditures		817,338	(1,532,489)	851,352	2,727	49,534	46,807	

SOLID WASTE & REC - DEBT

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Intra	571200	213,307	-	-	-	-	-	
Total Transfers Out		213,307	-	-	-	-	-	0%
Total Expenditures		213,307	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(213,307)	-	-	-	-	-	

SOLID WASTE & REC-LANDFILL RES
FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted	Budget	From FY 2017	From
					Budget		Incr / (Decr)	FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	24,700	-	-	-	-	-	
Total Transfers In		24,700	-	-	-	-	-	0%
Total Revenues		24,700	-	-	-	-	-	0%
Expenditures								
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		24,700	-	-	-	-	-	



Transit Department Sections

- Transit Operations
- Administration

The Assistant City Manager – Development Services is responsible for the Transit Department.



Department Description

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. The following transit services are directly provided or partially funded by Cedar Rapids Transit:

- Fixed route city bus service with 14 bus routes operating from 5:20AM to 7:00PM Monday through Friday and from 7:55AM to 5:00PM Saturday.
- Americans with Disabilities (ADA) mandated paratransit service to provide demand-response service for passengers with qualifying disabilities during the same hours as the fixed route city bus service (contracted through Linn County LIFTS).
- After-hours transit service, contracted through Horizons at times when the fixed-route bus service is not provided.

Statistics – *Did you know?*

- Cedar Rapids Transit provided 1.3M passenger trips in FY 2016.
- Ridership breakdown in FY 2016 was 62% adults, 24% elderly/disabled, 11% students, and 3% children.
- Cash fares in FY 2016 were \$1.50 for adults and \$0.75 for students, elderly & disabled and low income.
- Cedar Rapids Transit currently has a fleet of 30 buses of which 22 are needed during peak service hours.
- You can track the buses in real time at RideCRT.com.

Recent Accomplishments

- Implementation of a mobile app to track the buses in real time – RideCRT.com in January 2016.
- Ordered two new replacement buses with delivery date of November 2017.
- In 2016 the Metropolitan Planning Organization completed a study on the fixed-route service the Cedar Rapids Transit provides. Recommendations were provided on policies, financials, and bus routes.

Future Challenges & Opportunities

- Maintaining existing service levels with rising operating expenses.
- Replacing the remaining 6 buses in the fleet that have met their useful life thresholds.
- Adding more passenger shelters to all bus routes.
- Implementing recommended service changes from the 2016 Transit Study.
- Exploring the possibility of the creation of a Regional Transit Authority.

**Goals, Objectives, Measures**

City Goal - CONNECT CR - Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails, and public transportation.

Department Goal	Increase Cedar Rapids Transit's fixed-route bus ridership.				
Department Objective	Increase Cedar Rapids Transit's fixed-route bus ridership by 2% per fiscal year.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Bus ridership	2% increase per year	1,371,105 8% increase	1,327,886 3% decrease	1,341,000 1% increase	1,355,000 1% increase

City Goal - CONNECT CR - Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails, and public transportation.

Department Goal	50/50 operating ratio between property tax levy support and other revenue sources.				
Department Objective	To have charges for services, intergovernmental grants, and other miscellaneous revenue cover 50% of Cedar Rapids Transit's operating costs.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Other Revenue Source Totals	50%	50%	50%	50%	50%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	10,999,044	10,704,015	12,009,610	1,305,596	12%
Expenditures					
Personal Services	4,282,134	4,568,991	4,783,593	214,602	
Discretionary	1,283,547	1,359,237	1,416,000	56,763	
Fleet & Facilities	1,591,480	1,318,894	1,383,487	64,593	
Non-Discretionary	1,121,637	1,478,919	1,342,678	(136,241)	
Capital Outlay	71,468	1,136,000	1,832,000	696,000	
Debt Service	-	-	-	-	
Transfers Out	1,139,058	1,013,987	1,132,000	118,013	
	9,489,324	10,876,028	11,889,758	1,013,730	9%
Net	1,509,720	(172,013)	119,853	291,866	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
55.00	1.00	56.00

Highlight of Budget Changes

Operating Revenues

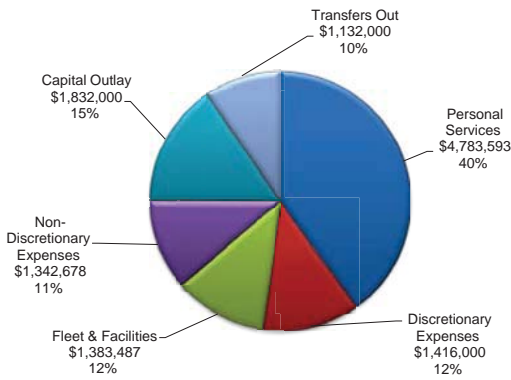
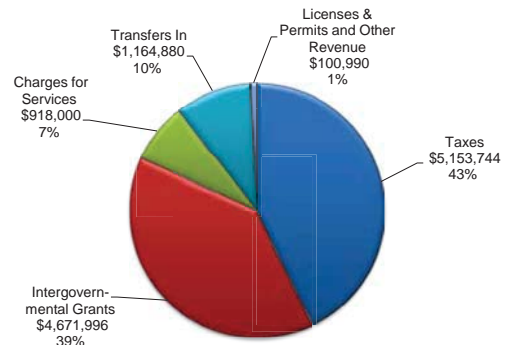
- The FY 2018 transit levy rate is unchanged from the FY 2017 rate of \$.80787/\$1000 of taxable valuation.
- The levy will generate \$5.2M of property tax revenue for FY 2018 which is an increase of \$296K from FY 2017.
- Increase of \$83K in revenue from Marion and Hiawatha for services provided. Total revenue budgeted from these entities is \$421K.
- Increase of \$61K in revenue from charges for services mainly due to advertising income and overall increase in passenger fares.

Operating Expenditures

- The budget includes the addition of 1 Transit Driver FTEs to provide Transit services to the City of Marion (funding from Marion).
- Included in operating expenditures is a transfer out of \$1.1M to fund bus purchases in FY 2018.

Other Changes

Transit plans to purchase one light duty bus and four heavy duty buses in FY 2018 for \$1.8M to be funded from federal grants (\$700K) and the balance from operations.

TRANSIT
FY 2018 FINANCIAL DETAIL
ALLOCATION OF EXPENSES

FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,659,503	4,701,492	4,830,517	4,857,329	5,153,744	296,415	
Property Tax Levy - Delinquent	401101	6,651	2,795	1,755	-	-	-	
Total Taxes		4,666,154	4,704,287	4,832,272	4,857,329	5,153,744	296,415	6%
Intergovernmental Grants								
Federal Operating	421001	2,610,523	2,717,040	2,763,976	2,700,000	2,700,000	-	
Federal Capital	421003	-	1,342,334	-	-	700,000	700,000	
Transportation Program Revenue	421006	333,825	72,209	63,897	75,000	75,000	-	
State Operating	422001	665,849	573,833	578,198	580,000	580,000	-	
State Comm Indus Backfill	422104	-	145,449	217,975	200,522	195,746	(4,775)	
Local Govt Grants	423000	242,772	256,260	270,600	338,250	421,250	83,000	
Total Intergovernmental Grants		3,852,969	5,107,125	3,894,646	3,893,772	4,671,996	778,225	20%
Charges for Services								
Other Charges for Services	431010	87	474	504	-	-	-	
Vending Sales	431301	707	4,392	3,411	2,000	3,000	1,000	
Concession Sales	431302	-	-	8	-	-	-	
Advertising Income	431314	42,824	55,934	73,681	50,000	75,000	25,000	
Recycling & Reduction Fees	432003	550	491	108	-	-	-	
Passenger Fares-Full Adult	432301	452,476	538,011	468,519	400,000	460,000	60,000	
Passenger Fares - Elder/Disab	432302	218,971	225,793	208,585	220,000	210,000	(10,000)	
Passenger Fares - Student	432303	145,550	137,103	109,060	140,000	110,000	(30,000)	
Blue Ticket	432307	43,281	59,427	62,175	45,000	60,000	15,000	
Total Charges for Services		904,445	1,021,625	926,050	857,000	918,000	61,000	7%
Transfers In								
Operating Transfer In - Inter	483001	37,764	43,429	132,925	30,937	32,880	1,943	
Operating Transfer In - Intra	483002	200,500	601,569	1,089,058	963,987	1,132,000	168,013	
Total Transfers In		238,264	644,998	1,221,982	994,924	1,164,880	169,956	17%
Other Revenue								
Building Rental	461001	55,000	55,000	55,000	55,000	55,000	-	
Air Rights	461005	31,724	31,458	31,458	31,990	31,990	-	
Damage Recoveries	471004	8,208	3,728	14,469	2,000	2,000	-	
Other Miscellaneous Revenue	471005	1,500	21,918	4,456	-	-	-	
Cash Over (Under)	471007	-	(39)	(11)	-	-	-	
Interest / Div - Proprietary	481000	(1,911)	8,183	18,723	12,000	12,000	-	
Sale of Fixed Assets	482001	-	8,061	-	-	-	-	
Total Other Revenue		94,520	128,309	124,094	100,990	100,990	-	0%
Total Revenues		9,756,353	11,606,344	10,999,044	10,704,015	12,009,610	1,305,596	12%
Expenditures								
Personal Services								
Regular Employees	511100	2,438,762	2,519,810	2,614,424	2,747,284	2,846,828	99,544	
Temporary/Seasonal Employees	511200	580	-	-	-	-	-	
Overtime	511300	321,585	218,911	237,529	218,000	218,000	-	
Other Special Pays	511400	53,360	40,177	49,471	50,200	43,940	(6,260)	
Leave Accrual	511500	(19,248)	9,526	(6,907)	-	-	-	
Group Insurance	512100	671,441	789,175	812,739	888,046	971,922	83,876	
Social Security Contributions	512200	207,863	204,535	212,397	230,683	236,982	6,299	
Retirement Contribution	512300	247,914	246,620	255,931	269,282	276,632	7,350	
Unemployment Compensation	512400	5,500	11,953	-	-	-	-	
Workers' Compensation	512500	123,137	74,176	96,009	161,833	185,330	23,497	
Other Employee Benefits	512600	(6,945)	8,682	10,540	3,663	3,959	296	
Total Personal Services		4,043,948	4,123,564	4,282,134	4,568,991	4,783,593	214,602	5%
Discretionary Expenses								
Advertising & Marketing	521100	4,694	4,061	3,744	5,000	4,000	(1,000)	
Consulting & Technical Service	521104	800	-	425	2,000	2,000	-	
External Contracted Labor	521105	-	196	-	2,000	1,000	(1,000)	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Health Services	521106	384	738	432	4,000	2,000	(2,000)	
Other Professional Services	521108	-	1,830	28	2,000	1,000	(1,000)	
External Banking/Financial Fee	521109	5,700	6,087	6,232	7,000	7,000	-	
Security Services	521110	12,302	-	59	-	50,000	50,000	
Computer Hardware	522100	72	-	-	-	10,000	10,000	
Computer Software Maintenance	522101	-	-	25,980	42,000	45,000	3,000	
IT Services - External	522102	1,386	1,950	-	-	-	-	
Radio Maintenance	522103	9,192	3,975	6,031	5,000	6,000	1,000	
Building & Grounds Services	522104	6,565	6,558	10,184	7,000	10,000	3,000	
Equip/Furniture/Fixtures Serv	522105	8,687	16,991	16,769	12,000	15,000	3,000	
Vehicles & Rolling Equip Serv	522106	6,211	7,609	2,639	10,000	5,000	(5,000)	
Landfill Fees	523102	770	116	-	-	-	-	
Recycling Fees	523104	1,357	-	-	2,000	1,000	(1,000)	
Phone Services	523107	5,014	3,148	3,010	5,000	3,000	(2,000)	
Water	523108	10,514	8,210	8,811	10,000	10,000	-	
Appraisal, Recording, Abstract	525100	-	-	7,800	-	-	-	
Printing, Binding, & Duplicate	525102	26,492	26,977	30,367	28,737	30,000	1,263	
Other Insurance	525105	202	202	202	-	-	-	
Awards & Recognition	531102	30	3,104	15	-	-	-	
Books & Subscriptions	531103	517	491	161	1,000	1,000	-	
Chemical Supplies	531104	2,211	1,858	1,858	2,000	2,000	-	
Cleaning & Janitorial Supplies	531105	3,109	3,421	4,236	5,000	5,000	-	
Computer Supplies	531106	118	-	91	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	14,963	7,047	4,484	15,000	5,000	(10,000)	
Landscaping Materials	531112	42	-	129	-	-	-	
Office Supplies	531116	4,213	5,790	2,289	5,000	3,000	(2,000)	
Paint Supplies	531117	319	192	-	500	-	(500)	
Shop Supplies	531119	2,939	5,803	6,219	5,000	5,000	-	
Sign & Signal Supplies	531120	4,223	468	-	15,000	5,000	(10,000)	
Uniforms	531123	10,040	12,752	6,773	10,000	8,000	(2,000)	
Personal Protective Gear	531124	800	392	82	2,000	1,000	(1,000)	
LP Gas	532103	-	-	36	-	-	-	
Oil	532104	4	13	-	-	-	-	
Other Lubricants	532106	5	-	-	-	-	-	
Building & Grounds Supplies	533100	63,635	656	7,946	15,000	10,000	(5,000)	
Equip/Furniture/Fixtures Parts	533101	2,150	2,691	3,348	4,000	4,000	-	
Vehicle & Rolling Equip Parts	533102	1,330	935	4,341	-	-	-	
Runway Maintenance	533104	473	-	-	-	-	-	
Grants & Contributions	541106	855,780	850,451	1,020,000	1,044,000	1,073,000	29,000	
Transit Program	541110	213,102	72,215	60,636	75,000	75,000	-	
Conferences, Training, Travel	542102	7,002	3,332	13,083	8,000	8,000	-	
Dues & Memberships	542103	5,598	5,661	5,611	6,000	6,000	-	
Entertainment Expense	542104	-	109	-	-	-	-	
Miscellaneous Costs	542107	750	-	-	-	-	-	
Postage & Freight	542108	2,016	1,339	1,335	2,000	2,000	-	
Recording/Filing Fees/Permits	542110	200	-	-	-	-	-	
Bad Debt Expense	542114	27,849	20,714	18,162	-	-	-	
Total Discretionary Expenses		1,323,758	1,088,078	1,283,547	1,359,237	1,416,000	56,763	4%
Fleet & Facilities								
City Facility Maint Services	522107	102,880	104,231	121,913	133,589	138,365	4,777	
City Fleet Services	522108	1,147,839	1,226,331	1,423,672	1,134,515	1,192,134	57,619	
Rental of Land & Buildings	524100	540	2,730	2,100	3,060	3,060	-	
City Fleet Rental Charges	524102	43,771	47,925	43,795	47,731	49,928	2,197	
Total Fleet & Facilities		1,295,031	1,381,217	1,591,480	1,318,894	1,383,487	64,593	5%
Non-Discretionary Expenses								
City Accounting Services	521113	120,869	122,400	122,400	135,474	135,474	-	
City Inter Department Charges	521114	237,782	247,358	266,534	280,586	277,503	(3,083)	
City Information Tech Services	522109	77,213	101,940	74,641	95,773	96,452	679	
Electricity	523100	101,561	84,441	92,363	90,000	95,000	5,000	
Natural Gas	523103	39,967	30,653	20,433	35,000	30,000	(5,000)	
Liability Insurance	525104	30,525	30,590	35,967	24,341	31,879	7,538	
Property Insurance	525107	57,277	63,121	44,695	38,700	55,302	16,602	
Vehicle Insurance	525108	291,958	124,539	71,526	48,045	41,068	(6,977)	
Diesel Fuel	532100	815,542	720,657	390,142	725,000	575,000	(150,000)	
Gasoline Fuel	532101	6,718	5,636	2,936	6,000	5,000	(1,000)	
Total Non-Discretionary Expenses		1,779,412	1,531,335	1,121,637	1,478,919	1,342,678	(136,241)	-9%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	1,641,804	71,468	1,136,000	1,832,000	696,000	
Controlled assets	556000	4,997	18,000	-	-	-	-	
Total Capital Outlay		4,997	1,659,804	71,468	1,136,000	1,832,000	696,000	61%
Debt Service								
Other Debt Principal	561001	183,165	183,165	-	-	-	-	
Total Debt Service		183,165	183,165	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	123,761	50,000	50,000	50,000	-	(50,000)	
Transfer Out-Intra	571200	200,500	601,569	1,089,058	963,987	1,132,000	168,013	
Total Transfers Out		324,261	651,569	1,139,058	1,013,987	1,132,000	118,013	12%
Total Expenditures		8,954,573	10,618,732	9,489,324	10,876,028	11,889,758	1,013,730	9%
Net Revenues over/(under) Expenditures		801,780	987,612	1,509,720	(172,013)	119,853	291,866	

TRANSIT - OPERATIONS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,659,503	4,701,492	4,830,517	4,857,329	5,153,744	296,415	
Property Tax Levy - Delinquent	401101	6,651	2,795	1,755	-	-	-	
Total Taxes		4,666,154	4,704,287	4,832,272	4,857,329	5,153,744	296,415	6%
Intergovernmental Grants								
Federal Operating	421001	2,610,523	2,717,040	2,763,976	2,700,000	2,700,000	-	
Transportation Program Revenue	421006	333,825	72,209	63,897	75,000	75,000	-	
State Operating	422001	665,849	573,833	578,198	580,000	580,000	-	
State Comm Indus Backfill	422104	-	145,449	217,975	200,522	195,746	(4,775)	
Local Govt Grants	423000	242,772	256,260	270,600	338,250	421,250	83,000	
Total Intergovernmental Grants		3,852,969	3,764,791	3,894,646	3,893,772	3,971,996	78,225	2%
Charges for Services								
Other Charges for Services	431010	87	474	504	-	-	-	
Vending Sales	431301	707	4,392	3,411	2,000	3,000	1,000	
Concession Sales	431302	-	-	8	-	-	-	
Advertising Income	431314	42,824	55,934	73,681	50,000	75,000	25,000	
Recycling & Reduction Fees	432003	550	491	108	-	-	-	
Passenger Fares-Full Adult	432301	452,476	538,011	468,519	400,000	460,000	60,000	
Passenger Fares - Elder/Disab	432302	218,971	225,793	208,585	220,000	210,000	(10,000)	
Passenger Fares - Student	432303	145,550	137,103	109,060	140,000	110,000	(30,000)	
Blue Ticket	432307	43,281	59,427	62,175	45,000	60,000	15,000	
Total Charges for Services		904,445	1,021,625	926,050	857,000	918,000	61,000	7%
Transfers In								
Operating Transfer In - Inter	483001	37,764	43,429	132,925	30,937	32,880	1,943	
Total Transfers In		37,764	43,429	132,925	30,937	32,880	1,943	6%
Other Revenue								
Building Rental	461001	55,000	55,000	55,000	55,000	55,000	-	
Air Rights	461005	31,724	31,458	31,458	31,990	31,990	-	
Damage Recoveries	471004	8,208	3,728	14,469	2,000	2,000	-	
Other Miscellaneous Revenue	471005	1,500	21,918	4,456	-	-	-	
Cash Over (Under)	471007	-	(39)	(11)	-	-	-	
Interest / Div - Proprietary	481000	(1,911)	8,183	18,723	12,000	12,000	-	
Sale of Fixed Assets	482001	-	8,061	-	-	-	-	
Total Other Revenue		94,520	128,309	124,094	100,990	100,990	-	0%
Total Revenues		9,555,853	9,662,441	9,909,987	9,740,028	10,177,610	437,583	4%
Expenditures								
Personal Services								
Regular Employees	511100	2,438,762	2,519,810	2,614,424	2,747,284	2,846,828	99,544	
Temporary/Seasonal Employees	511200	580	-	-	-	-	-	
Overtime	511300	321,585	218,911	237,529	218,000	218,000	-	
Other Special Pays	511400	53,360	40,177	49,471	50,200	43,940	(6,260)	
Leave Accrual	511500	(19,248)	9,526	(6,907)	-	-	-	
Group Insurance	512100	671,441	789,175	812,739	888,046	971,922	83,876	
Social Security Contributions	512200	207,863	204,535	212,397	230,683	236,982	6,299	
Retirement Contribution	512300	247,914	246,620	255,931	269,282	276,632	7,350	
Unemployment Compensation	512400	5,500	11,953	-	-	-	-	
Workers' Compensation	512500	123,137	74,176	96,009	161,833	185,330	23,497	
Other Employee Benefits	512600	(6,945)	8,682	10,540	3,663	3,959	296	
Total Personal Services		4,043,948	4,123,564	4,282,134	4,568,991	4,783,593	214,602	5%
Discretionary Expenses								
Advertising & Marketing	521100	4,694	4,061	3,744	5,000	4,000	(1,000)	
Consulting & Technical Service	521104	800	-	425	2,000	2,000	-	
External Contracted Labor	521105	-	196	-	2,000	1,000	(1,000)	
Health Services	521106	384	738	432	4,000	2,000	(2,000)	
Other Professional Services	521108	-	1,830	28	2,000	1,000	(1,000)	
External Banking/Financial Fee	521109	5,700	6,087	6,232	7,000	7,000	-	
Security Services	521110	12,302	-	59	-	50,000	50,000	
Computer Hardware	522100	72	-	-	-	10,000	10,000	
Computer Software Maintenance	522101	-	-	25,980	42,000	45,000	3,000	
IT Services - External	522102	1,386	-	-	-	-	-	
Radio Maintenance	522103	9,192	3,975	6,031	5,000	6,000	1,000	
Building & Grounds Services	522104	6,565	6,558	10,184	7,000	10,000	3,000	
Equip/Furniture/Fixtures Serv	522105	8,687	16,991	16,769	12,000	15,000	3,000	
Vehicles & Rolling Equip Serv	522106	6,211	7,609	2,639	10,000	5,000	(5,000)	
Landfill Fees	523102	770	116	-	-	-	-	
Recycling Fees	523104	1,357	-	-	2,000	1,000	(1,000)	
Phone Services	523107	5,014	3,148	3,010	5,000	3,000	(2,000)	
Water	523108	10,514	8,210	8,811	10,000	10,000	-	
Appraisal, Recording, Abstract	525100	-	-	7,800	-	-	-	
Printing, Binding, & Duplicate	525102	26,492	26,977	30,367	28,737	30,000	1,263	
Other Insurance	525105	202	202	202	-	-	-	
Awards & Recognition	531102	30	3,104	15	-	-	-	
Books & Subscriptions	531103	517	491	161	1,000	1,000	-	
Chemical Supplies	531104	2,211	1,858	1,858	2,000	2,000	-	
Cleaning & Janitorial Supplies	531105	3,109	3,421	4,236	5,000	5,000	-	
Computer Supplies	531106	118	-	91	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	14,963	7,047	4,484	15,000	5,000	(10,000)	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Landscaping Materials	531112	42	-	129	-	-	-	
Office Supplies	531116	4,213	5,790	2,289	5,000	3,000	(2,000)	
Paint Supplies	531117	319	192	-	500	-	(500)	
Shop Supplies	531119	2,939	5,803	6,219	5,000	5,000	-	
Sign & Signal Supplies	531120	4,223	468	-	15,000	5,000	(10,000)	
Uniforms	531123	10,040	12,752	6,773	10,000	8,000	(2,000)	
Personal Protective Gear	531124	800	392	82	2,000	1,000	(1,000)	
LP Gas	532103	-	-	36	-	-	-	
Oil	532104	4	13	-	-	-	-	
Other Lubricants	532106	5	-	-	-	-	-	
Building & Grounds Supplies	533100	63,635	656	7,946	15,000	10,000	(5,000)	
Equip/Furniture/Fixtures Parts	533101	2,150	2,691	3,348	4,000	4,000	-	
Vehicle & Rolling Equip Parts	533102	1,330	935	4,341	-	-	-	
Runway Maintenance	533104	473	-	-	-	-	-	
Grants & Contributions	541106	855,780	850,451	1,020,000	1,044,000	1,073,000	29,000	
Transit Program	541110	213,102	72,215	60,636	75,000	75,000	-	
Conferences, Training, Travel	542102	7,002	3,332	13,083	8,000	8,000	-	
Dues & Memberships	542103	5,598	5,661	5,611	6,000	6,000	-	
Entertainment Expense	542104	-	109	-	-	-	-	
Miscellaneous Costs	542107	750	-	-	-	-	-	
Postage & Freight	542108	2,016	1,339	1,335	2,000	2,000	-	
Recording/Filing Fees/Permits	542110	200	-	-	-	-	-	
Bad Debt Expense	542114	27,849	20,714	18,162	-	-	-	
Total Discretionary Expenses		1,323,758	1,086,128	1,283,547	1,359,237	1,416,000	56,763	4%
Fleet & Facilities								
City Facility Maint Services	522107	102,880	104,231	121,913	133,589	138,365	4,777	
City Fleet Services	522108	1,147,839	1,226,331	1,423,672	1,134,515	1,192,134	57,619	
Rental of Land & Buildings	524100	540	2,730	2,100	3,060	3,060	-	
City Fleet Rental Charges	524102	43,771	47,925	43,795	47,731	49,928	2,197	
Total Fleet & Facilities		1,295,031	1,381,217	1,591,480	1,318,894	1,383,487	64,593	5%
Non-Discretionary Expenses								
City Accounting Services	521113	120,869	122,400	122,400	135,474	135,474	-	
City Inter Department Charges	521114	237,782	247,358	266,534	280,586	277,503	(3,083)	
City Information Tech Services	522109	77,213	101,940	74,641	95,773	96,452	679	
Electricity	523100	101,561	84,441	92,363	90,000	95,000	5,000	
Natural Gas	523103	39,967	30,653	20,433	35,000	30,000	(5,000)	
Liability Insurance	525104	30,525	30,590	35,967	24,341	31,879	7,538	
Property Insurance	525107	57,277	63,121	44,695	38,700	55,302	16,602	
Vehicle Insurance	525108	291,958	124,539	71,526	48,045	41,068	(6,977)	
Diesel Fuel	532100	815,542	720,657	390,142	725,000	575,000	(150,000)	
Gasoline Fuel	532101	6,718	5,636	2,936	6,000	5,000	(1,000)	
Total Non-Discretionary Expenses		1,779,412	1,531,335	1,121,637	1,478,919	1,342,678	(136,241)	-9%
Capital Outlay								
Controlled assets	556000	4,997	8,640	-	-	-	-	
Total Capital Outlay		4,997	8,640	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	123,761	50,000	50,000	50,000	-	(50,000)	
Transfer Out-Intra	571200	200,500	601,569	784,058	963,987	1,132,000	168,013	
Total Transfers Out		324,261	651,569	834,058	1,013,987	1,132,000	118,013	12%
Total Expenditures		8,771,408	8,782,453	9,112,856	9,740,028	10,057,758	317,730	3%
Net Revenues over/(under) Expenditures		784,445	879,988	797,131	-	119,853	119,853	

TRANSIT - DEBT

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	183,500	183,500	-	-	-	-	
Total Transfers In		183,500	183,500	-	-	-	-	0%
Total Revenues		183,500	183,500	-	-	-	-	0%
Expenditures								
Debt Service								
Other Debt Principal	561001	183,165	183,165	-	-	-	-	
Total Debt Service		183,165	183,165	-	-	-	-	0%
Total Expenditures		183,165	183,165	-	-	-	-	0%
Net Revenues over/(under) Expenditures		335	335	-	-	-	-	

TRANSIT - CONST

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	-	1,342,334	-	-	700,000	700,000	
Total Intergovernmental Grants		-	1,342,334	-	-	700,000	700,000	100%
Transfers In								
Operating Transfer In - Intra	483002	17,000	418,069	1,089,058	963,987	1,132,000	168,013	
Total Transfers In		17,000	418,069	1,089,058	963,987	1,132,000	168,013	17%
Total Revenues		17,000	1,760,403	1,089,058	963,987	1,832,000	868,013	90%
Expenditures								
Discretionary Expenses								
IT Services - External	522102	-	1,950	-	-	-	-	
Total Discretionary Expenses		-	1,950	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	1,641,804	71,468	1,136,000	1,832,000	696,000	
Controlled assets	556000	-	9,360	-	-	-	-	
Total Capital Outlay		-	1,651,164	71,468	1,136,000	1,832,000	696,000	61%
Transfers Out								
Transfer Out-Intra	571200	-	-	305,000	-	-	-	
Total Transfers Out		-	-	305,000	-	-	-	0%
Total Expenditures		-	1,653,114	376,468	1,136,000	1,832,000	696,000	61%
Net Revenues over/(under) Expenditures		17,000	107,289	712,589	(172,013)	-	172,013	



Golf Department Sections

- Ellis Golf Course
- Gardner Golf Course
- Twin Pines Golf Course



The Parks and Recreation Director is responsible for the Golf Department.

Department Description

The Golf Department is responsible for the operation and maintenance of the City's golf courses and clubhouses – Ellis, Gardner, and Twin Pines. The professional staff provide lesson programming, private and City tournament planning, solicit and provide services for outings, host charity and state-wide service club tournaments, and provide daily customer service and advice to public golfers. Seasonal golf staff and approximately 90 volunteers assist full time staff in various support service duties. Golf Operations is committed to land stewardship and efficiencies at all golf course facilities. The golf courses are:

- **Ellis Golf Course** – the first nine holes were built in 1919 and the second nine holes in 1949. Course renovations were completed in 2003. The course is located in Ellis Park.
- **Gardner Golf Course** – is an 18-hole championship course built in 1968. It is located outside the City of Marion in Squaw Creek Park.
- **Twin Pines Golf Course** – opened in 1962 as an 18-hole course. The course is located along 42nd Street and Edgewood Road NE, convenient to interstate 380.

Statistics – Did you know?

- In FY 2016, 107K golf rounds were played at the City municipal golf courses. In FY 2016, golf rounds increased by 10% over FY 2015. 30% of the golf rounds played were by season pass holders.
- Volunteer hours at the City golf courses totaled 14K hours in FY 2016.
- In FY 2016, general tournament participation increased by 22% over FY 2015, to exceed 2K tournament players.
- In FY 2016, junior golfers participating in the Girls Golf Academy, the Twin Pines junior program, and the PGA Junior League totaled approximately 3K contact hours with Professional Golf Association professionals/staff through lessons and playing experiences.
- Golf rounds specifically targeting Veterans approached 1,400 opportunities.

Recent Accomplishments

- During FY 2016, Cedar Rapids Golf continued to foster partnerships with Junior Optimist Club, key vendors, and local businesses to create alternative revenue sources for operational expenditures.
- Cedar Rapids Golf operations continued to increase its player development offerings in FY 2016 through the offering of specialty and advanced group golf lessons. Group golf lessons achieved very high customer satisfaction ratings and increased by 6% in FY 2016.

**Future Challenges & Opportunities**

- Obtaining necessary resources to improve and maintain golf course assets (CIP needs include: Twin Pines well and irrigation upgrade, 3 new clubhouses – Ellis, Twin Pines and Gardner, turf renovation of Gardner and Twin Pines golf courses, and maintenance of parking lots and cart paths).
- Maintaining rounds and revenues with unpredictable weather patterns.
- Keeping pace with revenues to meet operating budget levels while maintain affordable fees for customers.

Goals, Objectives, Measures

City Goal - STRENGTHEN CR - Make bold moves in community planning to retain the character of neighborhoods and corridors.

Department Goal	Maximize golf rounds.				
Department Objective	Increase annual golf rounds by a minimum of 3%.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Total golf rounds	3% annual increase	96,684 5% decrease	107,145 10% increase	107,185 <1% increase	109,300 2% increase

City Goal - GREEN CR - Buffer & connect existing parks, trails, and streams to build a natural network in addition to regional collaborations and individual efforts to improve stormwater management, water quality, wildlife habitat, and outdoor recreation.

Department Goal	Maximize use of cost effective processes to contain golf maintenance expenses.				
Department Objective	Incorporate two operational best practices into Golf operations to contain annual maintenance costs.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Best practices implemented	2	3	2	2	2



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	4,123,970	3,621,786	3,158,568	(463,218)	-13%
Expenditures					
Personal Services	1,412,218	1,501,024	1,247,173	(253,852)	
Discretionary	943,790	945,452	782,614	(162,838)	
Fleet & Facilities	213,073	257,507	246,799	(10,708)	
Non-Discretionary	539,122	610,661	511,050	(99,611)	
Capital Outlay	87,841	10,500	-	(10,500)	
Debt Service	879,461	285,374	270,546	(14,828)	
Transfers Out	-	-	-	-	
	4,075,505	3,610,518	3,058,181	(552,337)	-15%
Net	48,465	11,268	100,387	89,119	

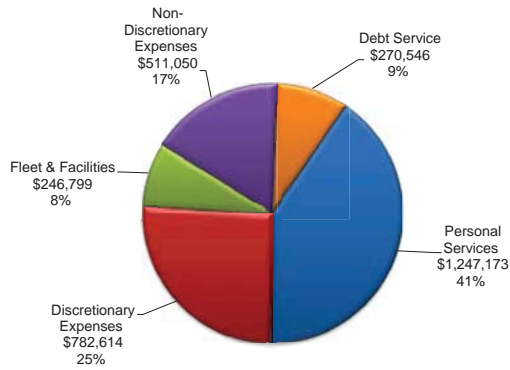
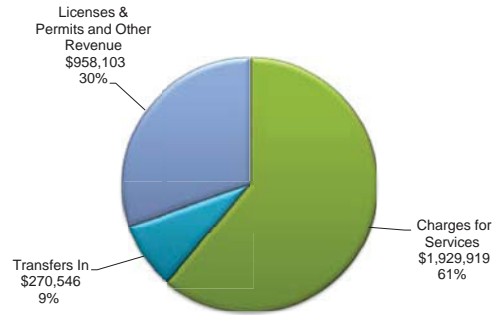
Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
28.88	-4.52	24.36

Highlight of Budget Changes

Revenues & Expenditures

The budget reflects revenues of \$2.9M and expenditures of \$2.8M, or an operating profit of \$100K. This budget reflects the closure of Jones Park Golf Course. The budget includes a reduction of 0.20 seasonal FTEs based on department needs and a reduction of 4.32 FTEs due to the closure of Jones Park Golf Course.

The golf debt fund budget includes \$271K for debt payments. Property tax revenue will be transferred to the golf debt fund to fund these payments. No capital improvement projects are budgeted.

GOLF
FY 2018 FINANCIAL DETAIL
ALLOCATION OF EXPENSES

FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	12,206	34,659	101	-	-	-	
State Operating	422001	9,875	-	1,594	-	-	-	
Local Govt Grants	423000	-	-	7,757	-	-	-	
Community Credits	423001	-	7,074	-	-	-	-	
Total Intergovernmental Grants		22,081	41,733	9,452	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	303	75	679	-	-	-	
Vending Sales	431301	5,442	4,896	5,673	-	5,170	5,170	
Concession Sales	431302	394,339	365,121	416,705	415,663	420,154	4,491	
Registration Fees	431303	18,100	17,315	22,091	29,000	20,800	(8,200)	
Admission Fees	431305	869,707	811,595	1,041,394	934,766	1,031,496	96,730	
League Fees	431306	10,088	12,555	11,386	9,850	9,175	(675)	
Tournament Fees	431307	81,253	78,122	82,191	109,500	81,625	(27,875)	
School Fees	431308	6,538	7,889	8,480	10,100	10,290	190	
Special Fees	431309	8,535	5,268	4,769	3,150	4,769	1,619	
Pass Fees	431311	412,737	412,558	333,390	412,558	339,690	(72,868)	
Gift Certificate Sales	431312	(212)	1,676	(4,622)	-	-	-	
Advertising Income	431314	-	500	3,500	4,000	3,500	(500)	
Sale of Recycleable	432002	3,061	3,031	3,017	6,400	3,250	(3,150)	
Total Charges for Services		1,809,891	1,720,501	1,928,653	1,934,987	1,929,919	(5,068)	0%
Transfers In								
Operating Transfer In - Inter	483001	318,559	306,908	298,036	546,974	270,546	(276,428)	
Operating Transfer In - Intra	483002	38,635	3,525	-	-	-	-	
Total Transfers In		357,194	310,433	298,036	546,974	270,546	(276,428)	-51%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	670,000	-	-	-	
Premiums on Bonds Sold	485005	-	-	59,180	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	729,180	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	0	-	-	-	-	-	
Building Rental	461001	-	-	(352)	-	-	-	
Other Rental	461002	646,166	621,040	760,135	809,825	702,153	(107,672)	
Sales Tax Refunds	471000	(40)	-	-	-	-	-	
Postage / Handling	471001	182	205	401	-	450	450	
Contributions & Donations	471002	2,645	6,193	3,146	5,000	3,500	(1,500)	
Sale of Inventory	471003	249,625	247,930	287,254	298,000	245,500	(52,500)	
Damage Recoveries	471004	1,676	335	14,984	-	-	-	
Other Miscellaneous Revenue	471005	24,952	4,189	7,079	27,000	6,500	(20,500)	
Cash Over (Under)	471007	424	1,131	1,332	-	-	-	
Special Assessment Charges	471008	(32)	-	-	-	-	-	
Interest / Div - Proprietary	481000	1,110	(2,797)	(5,892)	-	-	-	
Sale of Fixed Assets	482001	1,511	4,464	90,560	-	-	-	
Total Other Revenue		928,218	882,690	1,158,648	1,139,825	958,103	(181,722)	-16%
Total Revenues		3,117,384	2,955,356	4,123,970	3,621,786	3,158,568	(463,218)	-13%
Expenditures								
Personal Services								
Regular Employees	511100	702,711	723,264	682,219	764,890	607,293	(157,597)	
Temporary/Seasonal Employees	511200	314,479	347,044	352,352	336,461	312,541	(23,920)	
Overtime	511300	145	5	99	-	-	-	
Other Special Pays	511400	8,747	8,755	8,372	8,756	7,360	(1,396)	
Leave Accrual	511500	1,764	3,549	5,025	-	-	-	
Group Insurance	512100	153,180	161,572	148,890	170,297	127,589	(42,708)	
Social Security Contributions	512200	75,351	80,219	77,944	84,921	72,292	(12,629)	
Retirement Contribution	512300	87,143	90,799	87,582	99,132	84,392	(14,740)	
Unemployment Compensation	512400	24,426	17,245	18,570	-	-	-	

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Workers' Compensation	512500	78,946	31,680	29,539	36,344	35,538	(806)	
Other Employee Benefits	512600	1,472	1,715	1,625	223	167	(56)	
Total Personal Services		1,448,364	1,465,847	1,412,218	1,501,024	1,247,173	(253,852)	-17%
Discretionary Expenses								
Advertising & Marketing	521100	45,546	41,339	63,097	45,200	36,800	(8,400)	
External Contracted Labor	521105	-	-	-	1,800	1,350	(450)	
Health Services	521106	152	964	144	-	-	-	
Other Professional Services	521108	4,434	7,885	445	9,600	6,800	(2,800)	
External Banking/Financial Fee	521109	104,020	54,326	65,862	104,000	67,000	(37,000)	
Security Services	521110	1,803	783	1,082	2,000	1,500	(500)	
Computer Hardware	522100	-	-	88	-	-	-	
Computer Software Maintenance	522101	4,917	9,172	4,778	7,000	6,400	(600)	
IT Services - External	522102	1,416	480	4,330	-	-	-	
Radio Maintenance	522103	120	101	-	250	150	(100)	
Building & Grounds Services	522104	11,138	8,672	17,333	12,450	9,250	(3,200)	
Equip/Furniture/Fixtures Serv	522105	2,946	4,348	3,191	4,180	3,080	(1,100)	
Vehicles & Rolling Equip Serv	522106	2,911	-	-	-	-	-	
Landfill Fees	523102	2,539	3,514	581	3,300	1,700	(1,600)	
Recycling Fees	523104	-	20	-	-	-	-	
Sewer Services	523105	-	-	2,254	-	-	-	
Phone Services	523107	3,165	2,175	3,131	2,250	1,850	(400)	
Water	523108	26,506	18,612	25,013	24,300	23,200	(1,100)	
Rental of Equip & Vehicles	524101	105,173	94,639	124,894	105,210	84,397	(20,813)	
Printing, Binding, & Duplicate	525102	667	4,014	3,439	6,900	5,300	(1,600)	
Awards & Recognition	531102	10	8	58	-	-	-	
Books & Subscriptions	531103	-	113	285	-	-	-	
Chemical Supplies	531104	47,316	47,791	51,620	61,500	46,100	(15,400)	
Cleaning & Janitorial Supplies	531105	3,677	3,731	3,166	3,450	2,550	(900)	
Computer Supplies	531106	38	47	238	150	150	-	
Concession Supplies	531107	169,187	161,223	186,420	176,200	166,837	(9,363)	
Equipment/Furniture/Fixtures	531109	13,986	11,621	12,526	20,300	20,300	-	
Landscaping Materials	531112	73,765	66,474	43,582	59,500	45,700	(13,800)	
Cost of Goods Sold	531113	213,432	204,716	235,853	199,350	171,850	(27,500)	
Office Supplies	531116	3,739	3,049	2,973	4,300	3,500	(800)	
Paint Supplies	531117	838	1,414	457	1,600	1,100	(500)	
Program Supplies	531118	9,076	10,769	14,112	13,100	15,100	2,000	
Shop Supplies	531119	2,980	2,457	3,427	3,025	2,225	(800)	
Sign & Signal Supplies	531120	-	175	355	250	250	-	
Uniforms	531123	-	484	277	450	375	(75)	
Personal Protective Gear	531124	1,250	1,007	1,330	1,550	1,250	(300)	
Kerosene	532102	-	-	136	-	-	-	
LP Gas	532103	8,763	7,156	3,354	7,300	7,300	-	
Oil	532104	320	591	410	1,000	750	(250)	
Other Lubricants	532106	854	961	621	1,150	850	(300)	
Building & Grounds Supplies	533100	6,348	11,507	14,013	15,500	11,500	(4,000)	
Equip/Furniture/Fixtures Parts	533101	529	697	3,287	1,325	950	(375)	
Vehicle & Rolling Equip Parts	533102	21,921	17,061	22,448	24,000	17,000	(7,000)	
Tires & Tubes	533103	2,472	1,322	1,576	1,662	1,150	(512)	
Grants & Contributions	541106	-	-	116	-	-	-	
Animals	542100	-	120	40	-	-	-	
Conferences, Training, Travel	542102	7,102	8,737	8,292	8,050	7,400	(650)	
Dues & Memberships	542103	7,816	8,350	9,374	8,200	6,600	(1,600)	
Licensing Fees	542106	45	30	15	-	-	-	
Postage & Freight	542108	801	1,022	730	1,100	850	(250)	
Recording/Filing Fees/Permits	542110	3,533	3,172	3,041	3,000	2,200	(800)	
Bad Debt Expense	542114	-	4,594	-	-	-	-	
Total Discretionary Expenses		917,255	831,440	943,790	945,452	782,614	(162,838)	-17%
Fleet & Facilities								
City Facility Maint Services	522107	260	-	32	1,000	1,000	-	
City Fleet Services	522108	53,480	54,485	77,702	102,075	76,541	(25,534)	
Rental of Land & Buildings	524100	-	11,599	10,252	9,770	7,721	(2,049)	
City Fleet Rental Charges	524102	101,381	107,886	125,088	144,662	161,537	16,875	
Total Fleet & Facilities		155,121	173,970	213,073	257,507	246,799	(10,708)	-4%
Non-Discretionary Expenses								
City Accounting Services	521113	176,000	179,520	179,520	198,696	178,696	(20,000)	
City Inter Department Charges	521114	135,875	142,568	154,636	153,354	125,071	(28,283)	
City Information Tech Services	522109	105,509	112,273	95,754	130,149	117,006	(13,143)	
Electricity	523100	54,650	40,275	50,641	47,000	34,103	(12,897)	
Natural Gas	523103	8,033	5,618	3,559	5,600	2,959	(2,641)	
Liability Insurance	525104	5,686	5,719	6,447	7,504	5,699	(1,805)	
Property Insurance	525107	4,577	5,515	5,686	5,478	3,911	(1,567)	
Vehicle Insurance	525108	10,121	4,000	4,400	4,200	3,600	(600)	
Diesel Fuel	532100	30,637	30,653	16,202	27,810	16,665	(11,145)	
Gasoline Fuel	532101	38,574	34,453	22,277	30,870	23,340	(7,530)	
Total Non-Discretionary Expenses		569,660	560,593	539,122	610,661	511,050	(99,611)	-16%
Capital Outlay								
Buildings	552000	-	6,700	-	10,500	-	(10,500)	
Improvements Other than Bldgs	553000	9,200	-	81,475	-	-	-	
Controlled assets	556000	11,985	1,650	6,366	-	-	-	
Total Capital Outlay		21,185	8,350	87,841	10,500	-	(10,500)	-100%
Debt Service								
Bond Principal	561000	246,379	244,118	822,024	241,009	227,058	(13,951)	
Bond Interest Expense	561002	66,164	62,790	54,454	44,365	43,488	(877)	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Issuance Costs	561006	-	-	2,984	-	-	-	
Total Debt Service		312,544	306,908	879,461	285,374	270,546	(14,828)	-5%
Transfers Out								
Transfer Out-Intra	571200	38,635	3,525	-	-	-	-	
Total Transfers Out		38,635	3,525	-	-	-	-	0%
Total Expenditures		3,462,763	3,350,633	4,075,505	3,610,518	3,058,181	(552,337)	-15%
Net Revenues over/(under) Expenditures		(345,379)	(395,277)	48,465	11,268	100,387	89,119	

GOLF - OPERATIONS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
	421001	7,005	34,659	3,227	-	-	-	
	422001	9,875	-	1,318	-	-	-	
Total Intergovernmental Grants		16,880	34,659	4,545	-	-	-	0%
Charges for Services								
	431007	303	75	679	-	-	-	
	431301	5,442	4,896	5,673	-	5,170	5,170	
	431302	394,339	365,121	416,705	415,663	420,154	4,491	
	431303	18,100	17,315	22,091	29,000	20,800	(8,200)	
	431305	869,707	811,595	1,041,394	934,766	1,031,496	96,730	
	431306	10,088	12,555	11,386	9,850	9,175	(675)	
	431307	81,253	78,122	82,191	109,500	81,625	(27,875)	
	431308	6,538	7,889	8,480	10,100	10,290	190	
	431309	8,535	5,268	4,769	3,150	4,769	1,619	
	431311	412,737	412,558	333,390	412,558	339,690	(72,868)	
	431312	(212)	1,576	(4,622)	-	-	-	
	431314	-	500	3,500	4,000	3,500	(500)	
	432002	3,061	3,031	3,017	6,400	3,250	(3,150)	
Total Charges for Services		1,809,891	1,720,501	1,928,653	1,934,987	1,929,919	(5,068)	0%
Transfers In								
	483001	-	-	116	261,600	-	(261,600)	
Total Transfers In		-	-	116	261,600	-	(261,600)	-100%
Other Revenue								
	461001	-	-	(352)	-	-	-	
	461002	646,166	621,040	760,135	809,825	702,153	(107,672)	
	471000	(40)	-	-	-	-	-	
	471001	182	205	401	-	450	450	
	471002	2,645	5,803	2,566	5,000	3,500	(1,500)	
	471003	249,625	247,930	287,254	298,000	245,500	(52,500)	
	471004	1,676	335	14,984	-	-	-	
	471005	24,952	4,189	7,079	27,000	6,500	(20,500)	
	471007	424	1,131	1,332	-	-	-	
	471008	(32)	-	-	-	-	-	
	481000	1,110	(2,797)	(5,892)	-	-	-	
	482001	1,511	4,464	90,560	-	-	-	
Total Other Revenue		928,218	882,300	1,158,068	1,139,825	958,103	(181,722)	-16%
Total Revenues		2,754,990	2,637,459	3,091,383	3,336,412	2,888,022	(448,390)	-13%
Expenditures								
Personal Services								
	511100	702,711	723,264	682,219	764,890	607,293	(157,597)	
	511200	314,479	347,044	352,352	336,461	312,541	(23,920)	
	511300	145	5	99	-	-	-	
	511400	8,747	8,755	8,372	8,756	7,360	(1,396)	
	511500	1,764	3,549	5,025	-	-	-	
	512100	153,180	161,572	148,890	170,297	127,589	(42,708)	
	512200	75,351	80,219	77,944	84,921	72,292	(12,629)	
	512300	87,143	90,799	87,582	99,132	84,392	(14,740)	
	512400	24,426	17,245	18,570	-	-	-	
	512500	78,946	31,680	29,539	36,344	35,538	(806)	
	512600	1,472	1,715	1,625	223	167	(56)	
Total Personal Services		1,448,364	1,465,847	1,412,218	1,501,024	1,247,173	(253,852)	-17%
Discretionary Expenses								
	521100	45,546	41,339	63,097	45,200	36,800	(8,400)	
	521105	-	-	-	1,800	1,350	(450)	
	521106	152	964	144	-	-	-	
	521108	4,434	7,885	445	9,600	6,800	(2,800)	
	521109	104,020	54,326	65,862	104,000	67,000	(37,000)	
	521110	1,803	783	1,082	2,000	1,500	(500)	
	522100	-	-	88	-	-	-	
	522101	4,917	9,172	4,778	7,000	6,400	(600)	
	522102	1,416	480	4,330	-	-	-	
	522103	120	101	-	250	150	(100)	
	522104	7,443	8,672	17,333	12,450	9,250	(3,200)	
	522105	2,946	4,348	3,191	4,180	3,080	(1,100)	
	522106	2,911	-	-	-	-	-	
	523102	2,539	3,514	581	3,300	1,700	(1,600)	
	523104	-	20	-	-	-	-	
	523105	-	-	2,254	-	-	-	
	523107	3,165	2,175	3,131	2,250	1,850	(400)	
	523108	26,506	18,612	25,013	24,300	23,200	(1,100)	
	524101	105,017	94,639	124,894	105,210	84,397	(20,813)	
	525102	667	4,014	3,439	6,900	5,300	(1,600)	
	531102	10	8	58	-	-	-	
	531103	-	113	285	-	-	-	
	531104	46,569	47,791	51,620	61,500	46,100	(15,400)	
	531105	3,677	3,731	3,166	3,450	2,550	(900)	
	531106	38	47	238	150	150	-	
	531107	169,187	161,223	186,420	176,200	166,837	(9,363)	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Equipment/Furniture/Fixtures	531109	13,986	11,621	12,526	20,300	20,300	-	
Landscaping Materials	531112	62,206	59,404	43,582	59,500	45,700	(13,800)	
Cost of Goods Sold	531113	213,432	204,716	235,853	199,350	171,850	(27,500)	
Office Supplies	531116	3,739	3,049	2,973	4,300	3,500	(800)	
Paint Supplies	531117	838	1,414	457	1,600	1,100	(500)	
Program Supplies	531118	9,076	10,769	14,112	13,100	15,100	2,000	
Shop Supplies	531119	2,980	2,457	3,427	3,025	2,225	(800)	
Sign & Signal Supplies	531120	-	175	355	250	250	-	
Uniforms	531123	-	484	277	450	375	(75)	
Personal Protective Gear	531124	1,250	1,007	1,330	1,550	1,250	(300)	
Kerosene	532102	-	-	136	-	-	-	
LP Gas	532103	8,763	7,156	3,354	7,300	7,300	-	
Oil	532104	320	591	410	1,000	750	(250)	
Other Lubricants	532106	854	961	621	1,150	850	(300)	
Building & Grounds Supplies	533100	6,348	11,507	14,013	15,500	11,500	(4,000)	
Equip/Furniture/Fixtures Parts	533101	529	697	3,287	1,325	950	(375)	
Vehicle & Rolling Equip Parts	533102	21,921	17,061	22,448	24,000	17,000	(7,000)	
Tires & Tubes	533103	2,472	1,322	1,576	1,662	1,150	(512)	
Grants & Contributions	541106	-	-	116	-	-	-	
Animals	542100	-	120	40	-	-	-	
Conferences, Training, Travel	542102	7,102	8,737	8,292	8,050	7,400	(650)	
Dues & Memberships	542103	7,816	8,350	9,374	8,200	6,600	(1,600)	
Licensing Fees	542106	45	30	15	-	-	-	
Postage & Freight	542108	801	1,022	730	1,100	850	(250)	
Recording/Filing Fees/Permits	542110	3,533	3,172	3,041	3,000	2,200	(800)	
Bad Debt Expense	542114	-	4,594	-	-	-	-	
Total Discretionary Expenses		901,098	824,370	943,790	945,452	782,614	(162,838)	-17%
Fleet & Facilities								
City Facility Maint Services	522107	260	-	32	1,000	1,000	-	
City Fleet Services	522108	53,480	54,485	77,702	102,075	76,541	(25,534)	
Rental of Land & Buildings	524100	-	11,599	10,252	9,770	7,721	(2,049)	
City Fleet Rental Charges	524102	101,381	107,886	125,088	144,662	161,537	16,875	
Total Fleet & Facilities		155,121	173,970	213,073	257,507	246,799	(10,708)	-4%
Non-Discretionary Expenses								
City Accounting Services	521113	176,000	179,520	179,520	198,696	178,696	(20,000)	
City Inter Department Charges	521114	135,875	142,568	154,636	153,354	125,071	(28,283)	
City Information Tech Services	522109	105,509	112,273	95,754	130,149	117,006	(13,143)	
Electricity	523100	54,650	40,275	50,641	47,000	34,103	(12,897)	
Natural Gas	523103	8,033	5,618	3,559	5,600	2,959	(2,641)	
Liability Insurance	525104	5,686	5,719	6,447	7,504	5,699	(1,805)	
Property Insurance	525107	4,577	5,515	5,686	5,478	3,911	(1,567)	
Vehicle Insurance	525108	10,121	4,000	4,400	4,200	3,600	(600)	
Diesel Fuel	532100	30,637	30,653	16,202	27,810	16,665	(11,145)	
Gasoline Fuel	532101	38,574	34,453	22,277	30,870	23,340	(7,530)	
Total Non-Discretionary Expenses		569,660	560,593	539,122	610,661	511,050	(99,611)	-16%
Capital Outlay								
Buildings	552000	-	-	-	10,500	-	(10,500)	
Controlled assets	556000	11,985	1,650	6,366	-	-	-	
Total Capital Outlay		11,985	1,650	6,366	10,500	-	(10,500)	-100%
Total Expenditures		3,086,227	3,026,431	3,114,569	3,325,144	2,787,635	(537,509)	-16%
Net Revenues over/(under) Expenditures		(331,238)	(388,972)	(23,186)	11,268	100,387	89,119	

GOLF - DEBT

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	318,559	306,908	297,920	285,374	270,546	(14,828)	
Total Transfers In		318,559	306,908	297,920	285,374	270,546	(14,828)	-5%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	522,473	-	-	-	
Premiums on Bonds Sold	485005	-	-	59,180	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	581,653	-	-	-	0%
Total Revenues		318,559	306,908	879,573	285,374	270,546	(14,828)	-5%
Expenditures								
Debt Service								
Bond Principal	561000	246,379	244,118	822,024	241,009	227,058	(13,951)	
Bond Interest Expense	561002	66,164	62,790	54,454	44,365	43,488	(877)	
Issuance Costs	561006	-	-	2,984	-	-	-	
Total Debt Service		312,544	306,908	879,461	285,374	270,546	(14,828)	-5%
Total Expenditures		312,544	306,908	879,461	285,374	270,546	(14,828)	-5%
Net Revenues over/(under) Expenditures		6,015	-	111	-	-	-	

GOLF - CONSTRUCTION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	5,200	-	(3,126)	-	-	-	
State Operating	422001	-	-	277	-	-	-	
Local Govt Grants	423000	-	-	7,757	-	-	-	
Community Credits	423001	-	7,074	-	-	-	-	
Total Intergovernmental Grants		5,200	7,074	4,907	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	38,635	3,525	-	-	-	-	
Total Transfers In		38,635	3,525	-	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	147,527	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	147,527	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	0	-	-	-	-	-	
Contributions & Donations	471002	-	390	580	-	-	-	
Interest / Div - Proprietary	481000	0	0	-	-	-	-	
Total Other Revenue		0	390	580	-	-	-	0%
Total Revenues		43,836	10,989	153,014	-	-	-	0%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	3,695	-	-	-	-	-	
Rental of Equip & Vehicles	524101	156	-	-	-	-	-	
Chemical Supplies	531104	747	-	-	-	-	-	
Landscaping Materials	531112	11,559	7,070	-	-	-	-	
Total Discretionary Expenses		16,157	7,070	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	6,700	-	-	-	-	
Improvements Other than Bldgs	553000	9,200	-	81,475	-	-	-	
Total Capital Outlay		9,200	6,700	81,475	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	38,635	3,525	-	-	-	-	
Total Transfers Out		38,635	3,525	-	-	-	-	0%
Total Expenditures		63,992	17,295	81,475	-	-	-	0%
Net Revenues over/(under) Expenditures		(20,157)	(6,306)	71,539	-	-	-	



The Downtown Parking Management Incorporated (DPMI) manages the parking facilities.
Parking is the only section of this department ID.

Department Description

The **parking** funds record the City activity associated with the City's parking system such as flood insurance, city parking employee wages and benefits, debt, and deferred maintenance capital improvement projects.

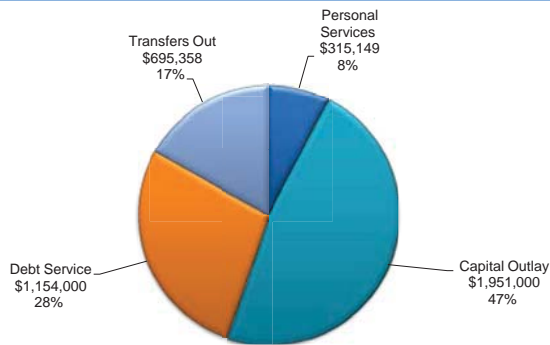
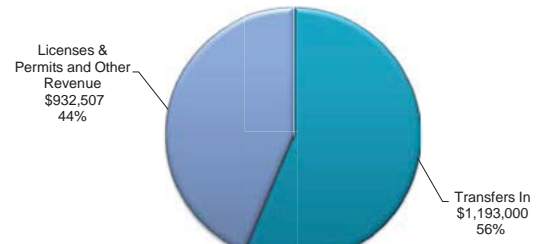
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	4,073,281	2,808,030	2,125,507	(682,523)	-24%
Expenditures					
Personal Services	286,894	299,906	315,149	15,243	
Discretionary	124	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	140,000	127,066	-	(127,066)	
Capital Outlay	1,093,029	1,776,375	1,951,000	174,625	
Debt Service	391,650	660,830	1,154,000	493,171	
Transfers Out	1,827,871	1,174,853	695,358	(479,495)	
	3,739,568	4,039,030	4,115,507	76,477	2%
Net	333,713	(1,231,000)	(1,990,000)	(759,000)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
4.00	0.00	4.00

Highlight of Budget Changes

Although the City maintains the ownership of the parking facilities, Downtown Parking Management Inc. (DPMI) was hired for the management of the facilities and is responsible for setting policy and rates. As a result, beginning with FY 2014, revenues and expenditures of DPMI were not recorded as such in City financial statements, but instead were handled as assets of the City. The budget reflects this change. DPMI will continue to submit an annual budget in accordance with their agreement with the City.

Included in the City's FY 2018 parking budget is the City's activity relating to parking. This includes personal services for the employees originally hired by the City of Cedar Rapids, debt payments, and capital improvement projects.

PARKING
FY 2018 FINANCIAL DETAIL
ALLOCATION OF EXPENSES

FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	4,045	-	-	-	-	
State Operating	422001	-	539	-	-	-	-	
Total Intergovernmental Grants		-	4,584	-	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	4	-	-	-	-	-	
Admin Charges - External	431012	-	-	-	1,118,853	-	(1,118,853)	-100%
Total Charges for Services		4	-	-	1,118,853	-	(1,118,853)	-100%
Transfers In								
Operating Transfer In - Inter	483001	7,722,742	1,365,335	517,009	787,896	1,154,000	366,105	
Operating Transfer In - Intra	483002	268,282	1,137,019	1,412,552	56,000	39,000	(17,000)	
Total Transfers In		7,991,024	2,502,353	1,929,561	843,896	1,193,000	349,105	41%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	1,020,000	1,010,000	990,000	601,375	-	(601,375)	
Premiums on Bonds Sold	485005	-	-	24,807	-	-	-	
Total Proceeds of Long Term Liabilities		1,020,000	1,010,000	1,014,807	601,375	-	(601,375)	-100%
Other Revenue								
Contributions & Donations	471002	-	883,404	881,224	-	656,358	656,358	
Other Miscellaneous Revenue	471005	299,501	293,979	247,690	243,906	276,149	32,243	
Interest / Div - Proprietary	481000	147	846	-	-	-	-	
Total Other Revenue		299,647	1,178,229	1,128,914	243,906	932,507	688,601	282%
Total Revenues		9,310,675	4,695,167	4,073,281	2,808,030	2,125,507	(682,523)	-24%
Expenditures								
Personal Services								
Regular Employees	511100	230,775	219,893	187,656	190,674	195,936	5,262	
Overtime	511300	2,870	2,969	(1,579)	-	-	-	
Other Special Pays	511400	5,897	16,238	5,108	5,398	5,250	(148)	
Leave Accrual	511500	466	(4,362)	827	-	-	-	
Group Insurance	512100	69,913	69,292	58,562	64,788	73,400	8,612	
Social Security Contributions	512200	17,275	17,611	13,943	14,999	15,390	391	
Retirement Contribution	512300	21,118	19,999	17,118	17,510	17,966	456	
Workers' Compensation	512500	6,896	6,325	5,013	6,463	7,133	670	
Other Employee Benefits	512600	952	(11,269)	245	74	74	-	
Total Personal Services		356,163	336,695	286,894	299,906	315,149	15,243	5%
Discretionary Expenses								
External Contracted Labor	521105	1,363,669	-	-	-	-	-	
External Banking/Financial Fee	521109	-	-	120	-	-	-	
Vehicles & Rolling Equip Serv	522106	-	(191)	-	-	-	-	
NonCapitalized Project Expense	522110	35,725	(25,000)	-	-	-	-	
Steam	523106	-	(59)	-	-	-	-	
Uniforms	531123	19	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	4,584	-	-	-	-	
Recording/Filing Fees/Permits	542110	115	-	-	-	-	-	
Bad Debt Expense	542114	97,242	33,869	4	-	-	-	
Total Discretionary Expenses		1,496,770	13,204	124	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	-	(6,716)	-	-	-	-	
Total Fleet & Facilities		-	(6,716)	-	-	-	-	0%
Non-Discretionary Expenses								
Property Insurance	525107	242,299	173,726	140,000	127,066	-	(127,066)	-100%
Total Non-Discretionary Expenses		242,299	173,726	140,000	127,066	-	(127,066)	-100%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Capital Outlay								
Buildings	552000	7,594,435	558,714	1,086,545	1,776,375	1,951,000	174,625	
Improvements Other than Bldgs	553000	-	150,271	6,484	-	-	-	
Total Capital Outlay		7,594,435	708,985	1,093,029	1,776,375	1,951,000	174,625	10%
Debt Service								
Bond Principal	561000	322,150	170,950	266,425	554,678	997,942	443,264	
Bond Interest Expense	561002	50,524	80,138	110,584	106,152	156,058	49,906	
Issuance Costs	561006	-	10,000	14,642	-	-	-	
Total Debt Service		372,674	261,088	391,650	660,830	1,154,000	493,171	75%
Transfers Out								
Transfer Out-Inter	571100	459,440	928,940	415,319	1,118,853	656,358	(462,495)	
Transfer Out-Intra	571200	268,282	1,137,019	1,412,552	56,000	39,000	(17,000)	
Total Transfers Out		727,722	2,065,959	1,827,871	1,174,853	695,358	(479,495)	-41%
Total Expenditures		10,790,064	3,552,942	3,739,568	4,039,030	4,115,507	76,477	2%
Net Revenues over/(under) Expenditures		(1,479,389)	1,142,225	333,713	(1,231,000)	(1,990,000)	(759,000)	

PARKING - OPERATIONS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	4,045	-	-	-	-	
State Operating	422001	-	539	-	-	-	-	
Total Intergovernmental Grants		-	4,584	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	-	-	-	1,118,853	-	(1,118,853)	
Total Charges for Services		-	-	-	1,118,853	-	(1,118,853)	-100%
Transfers In								
Operating Transfer In - Inter	483001	216,261	412,508	140,000	127,066	-	(127,066)	
Operating Transfer In - Intra	483002	107,032	59,159	38,311	56,000	39,000	(17,000)	
Total Transfers In		323,293	471,668	178,311	183,066	39,000	(144,066)	-79%
Other Revenue								
Contributions & Donations	471002	-	193,257	(157,471)	-	-	-	
Other Miscellaneous Revenue	471005	299,501	293,764	247,690	243,906	276,149	32,243	
Total Other Revenue		299,501	487,021	90,219	243,906	276,149	32,243	13%
Total Revenues		622,793	963,273	268,530	1,545,825	315,149	(1,230,676)	-80%
Expenditures								
Personal Services								
Regular Employees	511100	230,775	219,893	187,656	190,674	195,936	5,262	
Overtime	511300	2,870	2,969	(1,579)	-	-	-	
Other Special Pays	511400	5,897	16,238	5,108	5,398	5,250	(148)	
Leave Accrual	511500	466	(4,362)	827	-	-	-	
Group Insurance	512100	69,913	69,292	58,562	64,788	73,400	8,612	
Social Security Contributions	512200	17,275	17,611	13,943	14,999	15,390	391	
Retirement Contribution	512300	21,118	19,999	17,118	17,510	17,966	456	
Workers' Compensation	512500	6,896	6,325	5,013	6,463	7,133	670	
Other Employee Benefits	512600	952	(11,269)	245	74	74	-	
Total Personal Services		356,163	336,695	286,894	299,906	315,149	15,243	5%
Discretionary Expenses								
External Contracted Labor	521105	1,363,669	-	-	-	-	-	
External Banking/Financial Fee	521109	-	-	120	-	-	-	
Vehicles & Rolling Equip Serv	522106	-	(191)	-	-	-	-	
Steam	523106	-	(59)	-	-	-	-	
Uniforms	531123	19	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	4,584	-	-	-	-	
Bad Debt Expense	542114	-	715	-	-	-	-	
Total Discretionary Expenses		1,363,688	5,049	120	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	-	(6,716)	-	-	-	-	
Total Fleet & Facilities		-	(6,716)	-	-	-	-	0%
Non-Discretionary Expenses								
Property Insurance	525107	216,261	173,726	140,000	127,066	-	(127,066)	
Total Non-Discretionary Expenses		216,261	173,726	140,000	127,066	-	(127,066)	-100%
Transfers Out								
Transfer Out-Inter	571100	440,827	706,793	-	1,118,853	-	(1,118,853)	
Total Transfers Out		440,827	706,793	-	1,118,853	-	(1,118,853)	-100%
Total Expenditures		2,376,940	1,215,548	427,014	1,545,825	315,149	(1,230,676)	-80%
Net Revenues over/(under) Expenditures		(1,754,146)	(252,275)	(158,484)	-	-	-	

PARKING - DEBT
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	377,407	249,701	377,009	660,830	1,154,000	493,171	
Total Transfers In		377,407	249,701	377,009	660,830	1,154,000	493,171	75%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	20,000	10,000	(10,000)	-	-	-	
Premiums on Bonds Sold	485005	-	-	24,807	-	-	-	
Total Proceeds of Long Term Liabilities		20,000	10,000	14,807	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	-	690,148	1,038,695	-	656,358	656,358	
Total Other Revenue		-	690,148	1,038,695	-	656,358	656,358	100%
Total Revenues		397,407	949,849	1,430,510	660,830	1,810,358	1,149,528	174%
Expenditures								
Debt Service								
Bond Principal	561000	322,150	170,950	266,425	554,678	997,942	443,264	
Bond Interest Expense	561002	50,524	80,138	110,584	106,152	156,058	49,906	
Issuance Costs	561006	-	10,000	14,642	-	-	-	
Total Debt Service		372,674	261,088	391,650	660,830	1,154,000	493,171	75%
Transfers Out								
Transfer Out-Inter	571100	18,613	222,148	415,319	-	656,358	656,358	
Total Transfers Out		18,613	222,148	415,319	-	656,358	656,358	100%
Total Expenditures		391,287	483,236	806,969	660,830	1,810,358	1,149,528	174%
Net Revenues over/(under) Expenditures		6,119	466,613	623,541	-	-	-	

PARKING - REVENUE FUND
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	16,646	-	-	-	-	-	
Operating Transfer In - Intra	483002	-	116,590	151,375	-	-	-	
Total Transfers In		<u>16,646</u>	<u>116,590</u>	<u>151,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Other Revenue								
Other Miscellaneous Revenue	471005	-	215	-	-	-	-	
Total Other Revenue		<u>-</u>	<u>215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Revenues		<u>16,646</u>	<u>116,806</u>	<u>151,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Expenditures								
Discretionary Expenses								
Bad Debt Expense	542114	97,242	33,155	-	-	-	-	
Total Discretionary Expenses		<u>97,242</u>	<u>33,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Transfers Out								
Transfer Out-Intra	571200	107,032	59,159	38,311	56,000	39,000	(17,000)	
Total Transfers Out		<u>107,032</u>	<u>59,159</u>	<u>38,311</u>	<u>56,000</u>	<u>39,000</u>	<u>(17,000)</u>	<u>-30%</u>
Total Expenditures		<u>204,274</u>	<u>92,314</u>	<u>38,311</u>	<u>56,000</u>	<u>39,000</u>	<u>(17,000)</u>	<u>-30%</u>
Net Revenues over/(under) Expenditures		<u>(187,628)</u>	<u>24,491</u>	<u>113,064</u>	<u>(56,000)</u>	<u>(39,000)</u>	<u>17,000</u>	

PARKING - CONSTRUCTION
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Printing & Duplicating of Form	431006	4	-	-	-	-	-	
Total Charges for Services		4	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	7,112,428	703,125	-	-	-	-	
Operating Transfer In - Intra	483002	161,250	961,269	1,222,867	-	-	-	
Total Transfers In		7,273,678	1,664,394	1,222,867	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	1,000,000	1,000,000	1,000,000	601,375	-	(601,375)	
Total Proceeds of Long Term Liabilities		1,000,000	1,000,000	1,000,000	601,375	-	(601,375)	-100%
Other Revenue								
Interest / Div - Proprietary	481000	147	846	-	-	-	-	
Total Other Revenue		147	846	-	-	-	-	0%
Total Revenues		8,273,829	2,665,240	2,222,867	601,375	-	(601,375)	-100%
Expenditures								
Discretionary Expenses								
NonCapitalized Project Expense	522110	35,725	(25,000)	-	-	-	-	
Recording/Filing Fees/Permits	542110	115	-	-	-	-	-	
Bad Debt Expense	542114	-	-	4	-	-	-	
Total Discretionary Expenses		35,840	(25,000)	4	-	-	-	0%
Non-Discretionary Expenses								
Property Insurance	525107	26,038	-	-	-	-	-	
Total Non-Discretionary Expenses		26,038	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	7,594,435	558,714	1,086,545	1,776,375	1,951,000	174,625	
Improvements Other than Bldgs	553000	-	150,271	6,484	-	-	-	
Total Capital Outlay		7,594,435	708,985	1,093,029	1,776,375	1,951,000	174,625	10%
Transfers Out								
Transfer Out-Intra	571200	161,250	1,077,860	1,374,242	-	-	-	
Total Transfers Out		161,250	1,077,860	1,374,242	-	-	-	0%
Total Expenditures		7,817,564	1,761,845	2,467,274	1,776,375	1,951,000	174,625	10%
Net Revenues over/(under) Expenditures		456,266	903,395	(244,408)	(1,175,000)	(1,951,000)	(776,000)	



VenuWorks manages the Ice Arena operations.
The Ice Arena is the only section of this department ID.

Department Description

The **Ice Arena** fund records the revenues and expenditures associated with the facility.

The Cedar Rapids 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, and is owned by the City of Cedar Rapids. It is home to the Cedar Rapids RoughRiders of the United States Hockey League.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	2,459,697	2,158,965	2,379,158	220,193	10%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	1,180,126	1,219,310	1,266,605	47,295	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	398,542	427,671	410,711	(16,960)	
Capital Outlay	216,808	50,000	100,000	50,000	
Debt Service	580,659	585,040	725,199	140,159	
Transfers Out	70,495	-	-	-	
	2,446,630	2,282,021	2,502,515	220,494	10%
Net	13,068	(123,056)	(123,357)	(301)	

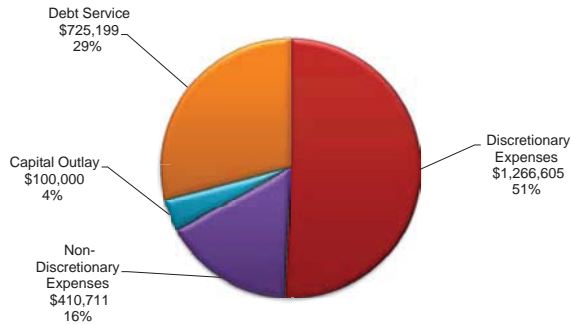
Highlight of Budget Changes

The management company for the Ice Arena, VenuWorks, submitted the FY 2018 operating budget. The budget assumes an operating loss of \$123K. This loss will be funded with FY 2018 hotel motel revenue. The budget includes \$100K for capital outlay projects that will be funded from FY 2018 hotel motel revenue (\$50K) and the Ice Arena special revenue endowment fund (\$50K).

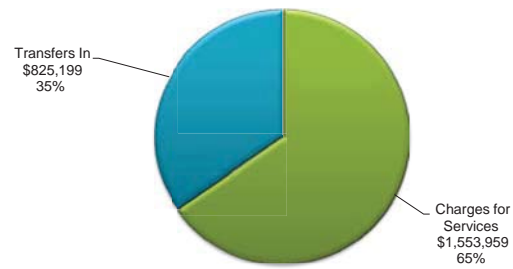
ICE ARENA

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Other Charges for Services	431010	57,214	1,232,037	1,445,642	1,523,925	1,553,959	30,034	
Concession Sales	431302	173,651	-	-	-	-	-	
Registration Fees	431303	67,068	-	-	-	-	-	
Admission Fees	431305	72,446	-	-	-	-	-	
League Fees	431306	109,967	-	-	-	-	-	
Will Call Fees	431313	32,846	-	-	-	-	-	
Advertising Income	431314	400	-	-	-	-	-	
Total Charges for Services		513,592	1,232,037	1,445,642	1,523,925	1,553,959	30,034	2%
Transfers In								
Operating Transfer In - Inter	483001	712,755	676,905	675,995	635,040	825,199	190,159	
Operating Transfer In - Intra	483002	23,200	109,720	50,000	-	-	-	
Total Transfers In		735,955	786,625	725,995	635,040	825,199	190,159	30%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	135,000	-	-	-	
Premiums on Bonds Sold	485005	-	-	857	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	135,857	-	-	-	0%
Other Revenue								
Building Rental	461001	120,993	-	-	-	-	-	
Other Rental	461002	181,526	-	-	-	-	-	
Damage Recoveries	471004	-	-	23,463	-	-	-	
Other Miscellaneous Revenue	471005	202,258	123,450	123,659	-	-	-	
Interest / Div - Proprietary	481000	(530)	904	1,251	-	-	-	
Settlement Reimbursement	481002	-	-	3,830	-	-	-	
Total Other Revenue		504,246	124,354	152,203	-	-	-	0%
Total Revenues		1,753,793	2,143,016	2,459,697	2,158,965	2,379,158	220,193	10%
Expenditures								
Personal Services								
Regular Employees	511100	193,984	-	-	-	-	-	
Temporary/Seasonal Employees	511200	113,563	-	-	-	-	-	
Social Security Contributions	512200	83,428	-	-	-	-	-	
Total Personal Services		390,975	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	2,686	-	-	-	-	-	
External Contracted Labor	521105	51,574	925,454	1,115,132	937,454	994,059	56,605	
Other Professional Services	521108	13,218	-	-	-	-	-	
External Banking/Financial Fee	521109	14,305	-	-	-	-	-	
Management Services	521111	39,191	35,783	54,845	75,246	76,748	1,502	
IT Services - External	522102	922	-	-	-	-	-	
Building & Grounds Services	522104	33,091	-	3,668	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	2,015	1,276	-	-	-	
Phone Services	523107	15,853	-	-	-	-	-	
Rental of Equip & Vehicles	524101	4,646	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	604	-	-	-	-	-	
Other Insurance	525105	-	-	757	-	-	-	
Other Purchased Services	525106	8,543	-	-	-	-	-	
Awards & Recognition	531102	65	-	-	-	-	-	
Books & Subscriptions	531103	1,808	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	15,188	-	-	-	-	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equipment/Furniture/Fixtures	531109	-	3,011	4,449	-	-	-	
Cost of Goods Sold	531113	255	-	-	187,610	176,798	(10,812)	
Office Supplies	531116	2,134	-	-	-	-	-	
Personal Protective Gear	531124	373	-	-	-	-	-	
Building & Grounds Supplies	533100	18,052	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	300	-	-	-	-	-	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Vehicle & Rolling Equip Parts	533102	1,633	-	-	-	-	-	
Conferences, Training, Travel	542102	352	-	-	-	-	-	
Dues & Memberships	542103	2,408	-	-	-	-	-	
Postage & Freight	542108	142	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	84	-	-	-	-	-	
Mileage Reimbursement	542111	2,447	-	-	-	-	-	
Total Discretionary Expenses		229,875	966,263	1,180,126	1,219,310	1,266,605	47,295	4%
Non-Discretionary Expenses								
Electricity	523100	336,148	355,182	355,518	385,719	367,500	(18,219)	
Liability Insurance	525104	54,735	33,692	43,024	41,952	43,211	1,259	
Total Non-Discretionary Expenses		390,883	388,874	398,542	427,671	410,711	(16,960)	-4%
Capital Outlay								
Buildings	552000	-	17,861	101,304	50,000	100,000	50,000	
Improvements Other than Bldgs	553000	-	-	19,123	-	-	-	
Vehicles, Equipment, Software	554000	5,979	49,983	94,500	-	-	-	
Controlled assets	556000	17,180	-	1,882	-	-	-	
Total Capital Outlay		23,159	67,844	216,808	50,000	100,000	50,000	100%
Debt Service								
Bond Principal	561000	445,000	470,000	490,000	515,000	666,706	151,706	
Bond Interest Expense	561002	107,942	104,405	88,660	70,040	58,493	(11,547)	
Issuance Costs	561006	-	-	1,999	-	-	-	
Total Debt Service		552,942	574,405	580,659	585,040	725,199	140,159	24%
Transfers Out								
Transfer Out-Inter	571100	168,538	-	20,495	-	-	-	
Transfer Out-Intra	571200	23,200	109,720	50,000	-	-	-	
Total Transfers Out		191,738	109,720	70,495	-	-	-	0%
Total Expenditures		1,779,572	2,107,106	2,446,630	2,282,021	2,502,515	220,494	10%
Net Revenues over/(under) Expenditures		(25,779)	35,910	13,068	(123,056)	(123,357)	(301)	

ICE ARENA - OPERATIONS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Other Charges for Services	431010	38,952	1,232,035	1,445,642	1,504,925	1,534,959	30,034	
Concession Sales	431302	173,651	-	-	-	-	-	
Registration Fees	431303	67,068	-	-	-	-	-	
Admission Fees	431305	72,446	-	-	-	-	-	
League Fees	431306	109,967	-	-	-	-	-	
Will Call Fees	431313	32,846	-	-	-	-	-	
Advertising Income	431314	400	-	-	-	-	-	
Total Charges for Services		495,330	1,232,035	1,445,642	1,504,925	1,534,959	30,034	2%
Other Revenue								
Building Rental	461001	120,993	-	-	-	-	-	
Other Rental	461002	181,526	-	-	-	-	-	
Other Miscellaneous Revenue	471005	202,258	123,450	123,659	-	-	-	
Total Other Revenue		504,776	123,450	123,659	-	-	-	0%
Total Revenues		1,000,106	1,355,485	1,569,301	1,504,925	1,534,959	30,034	2%
Expenditures								
Personal Services								
Regular Employees	511100	193,984	-	-	-	-	-	
Temporary/Seasonal Employees	511200	113,563	-	-	-	-	-	
Social Security Contributions	512200	83,428	-	-	-	-	-	
Total Personal Services		390,975	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	2,686	-	-	-	-	-	
External Contracted Labor	521105	51,574	925,454	1,115,132	937,454	994,059	56,605	
Other Professional Services	521108	13,218	-	-	-	-	-	
External Banking/Financial Fee	521109	14,305	-	-	-	-	-	
Management Services	521111	39,191	35,783	54,845	75,246	76,748	1,502	
IT Services - External	522102	922	-	-	-	-	-	
Building & Grounds Services	522104	28,428	-	-	-	-	-	
Phone Services	523107	15,853	-	-	-	-	-	
Rental of Equip & Vehicles	524101	4,646	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	604	-	-	-	-	-	
Other Insurance	525105	-	-	757	-	-	-	
Other Purchased Services	525106	8,543	-	-	-	-	-	
Awards & Recognition	531102	65	-	-	-	-	-	
Books & Subscriptions	531103	1,808	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	15,188	-	-	-	-	-	
Cost of Goods Sold	531113	255	-	-	187,610	176,798	(10,812)	
Office Supplies	531116	2,134	-	-	-	-	-	
Personal Protective Gear	531124	373	-	-	-	-	-	
Building & Grounds Supplies	533100	18,052	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	300	-	-	-	-	-	
Vehicle & Rolling Equip Parts	533102	1,633	-	-	-	-	-	
Conferences, Training, Travel	542102	352	-	-	-	-	-	
Dues & Memberships	542103	2,408	-	-	-	-	-	
Postage & Freight	542108	142	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	84	-	-	-	-	-	
Mileage Reimbursement	542111	2,447	-	-	-	-	-	
Total Discretionary Expenses		225,213	961,237	1,170,733	1,200,310	1,247,605	47,295	4%
Non-Discretionary Expenses								
Electricity	523100	336,148	355,182	355,518	385,719	367,500	(18,219)	
Liability Insurance	525104	54,735	33,692	43,024	41,952	43,211	1,259	
Total Non-Discretionary Expenses		390,883	388,874	398,542	427,671	410,711	(16,960)	-4%
Total Expenditures		1,007,071	1,350,111	1,569,275	1,627,981	1,658,316	30,335	2%
Net Revenues over/(under) Expenditures		(6,964)	5,374	26	(123,056)	(123,357)	(301)	

ICE ARENA - DEBT

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	562,755	574,405	578,660	585,040	725,199	140,159	
Total Transfers In		562,755	574,405	578,660	585,040	725,199	140,159	24%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	1,164	-	-	-	
Premiums on Bonds Sold	485005	-	-	857	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	2,021	-	-	-	0%
Total Revenues		562,755	574,405	580,681	585,040	725,199	140,159	24%
Expenditures								
Debt Service								
Bond Principal	561000	445,000	470,000	490,000	515,000	666,706	151,706	
Bond Interest Expense	561002	107,942	104,405	88,660	70,040	58,493	(11,547)	
Issuance Costs	561006	-	-	1,999	-	-	-	
Total Debt Service		552,942	574,405	580,659	585,040	725,199	140,159	24%
Total Expenditures		552,942	574,405	580,659	585,040	725,199	140,159	24%
Net Revenues over/(under) Expenditures		9,813	-	22	-	-	-	

ICE ARENA - DEPRECIATION RES

FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted	Budget	From FY 2017	From
					Budget		Incr / (Decr)	FY 2017
Revenues								
Other Revenue								
Interest / Div - Proprietary	481000	(497)	778	1,056	-	-	-	
Total Other Revenue		(497)	778	1,056	-	-	-	0%
Total Revenues		(497)	778	1,056	-	-	-	0%
Expenditures								
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(497)	778	1,056	-	-	-	

ICE ARENA - CONCESSION CAP RES

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Other Charges for Services	431010	18,262	2	-	19,000	19,000	-	
Total Charges for Services		18,262	2	-	19,000	19,000	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	(32)	126	195	-	-	-	
Total Other Revenue		(32)	126	195	-	-	-	0%
Total Revenues		18,229	129	195	19,000	19,000	-	0%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	-	-	785	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	2,015	1,276	-	-	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equipment/Furniture/Fixtures	531109	-	-	4,449	-	-	-	
Total Discretionary Expenses		-	2,015	6,510	19,000	19,000	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	5,979	-	-	-	-	-	
Controlled assets	556000	17,180	-	1,882	-	-	-	
Total Capital Outlay		23,159	-	1,882	-	-	-	0%
Total Expenditures		23,159	2,015	8,391	19,000	19,000	-	0%
Net Revenues over/(under) Expenditures		(4,930)	(1,886)	(8,196)	-	-	-	

ICE ARENA - CONSTRUCTION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	150,000	102,500	97,335	50,000	100,000	50,000	
Operating Transfer In - Intra	483002	23,200	109,720	50,000	-	-	-	
Total Transfers In		173,200	212,220	147,335	50,000	100,000	50,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	133,836	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	133,836	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	-	23,463	-	-	-	
Settlement Reimbursement	481002	-	-	3,830	-	-	-	
Total Other Revenue		-	-	27,293	-	-	-	0%
Total Revenues		173,200	212,220	308,464	50,000	100,000	50,000	100%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	4,662	-	2,883	-	-	-	
Equipment/Furniture/Fixtures	531109	-	3,011	-	-	-	-	
Total Discretionary Expenses		4,662	3,011	2,883	-	-	-	0%
Capital Outlay								
Buildings	552000	-	17,861	101,304	50,000	100,000	50,000	
Improvements Other than Bldgs	553000	-	-	19,123	-	-	-	
Vehicles, Equipment, Software	554000	-	49,983	94,500	-	-	-	
Total Capital Outlay		-	67,844	214,927	50,000	100,000	50,000	100%
Transfers Out								
Transfer Out-Inter	571100	168,538	-	20,495	-	-	-	
Transfer Out-Intra	571200	23,200	109,720	50,000	-	-	-	
Total Transfers Out		191,738	109,720	70,495	-	-	-	0%
Total Expenditures		196,400	180,575	288,305	50,000	100,000	50,000	100%
Net Revenues over/(under) Expenditures		(23,200)	31,645	20,159	-	-	-	



The City transferred its interests to the Paramount Theatre Manager, LLC.
The Paramount Theatre debt fund is the only section of this department ID.

Department Description

The City transferred its interests to the Paramount Theatre Manager, LLC in October 2012.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	91,426	114,103	-	(114,103)	-100%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	90,518	114,103	-	(114,103)	
Transfers Out	-	-	-	-	
	90,518	114,103	-	(114,103)	-100%
Net	908	-	-	-	

Highlight of Budget Changes

As a result of the City transferring its interests to the Paramount Theatre Manager, LLC, the fund will no longer have operating or capital improvement activity as the facility is not owned by the City. The FY 2017 budget was for debt payments on debt issued prior to this change. The final debt payment associated with this is planned for FY 2017.

PARAMOUNT THEATRE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	122,718	81,307	90,518	114,103	-	(114,103)	
Total Transfers In		122,718	81,307	90,518	114,103	-	(114,103)	-100%
Other Revenue								
Interest / Div - Proprietary	481000	(356)	541	908	-	-	-	
Total Other Revenue		(356)	541	908	-	-	-	0%
Total Revenues		122,363	81,849	91,426	114,103	-	(114,103)	-100%
Expenditures								
Debt Service								
Bond Principal	561000	110,822	73,325	84,785	110,836	-	(110,836)	
Bond Interest Expense	561002	10,905	7,982	5,733	3,266	-	(3,266)	
Total Debt Service		121,727	81,307	90,518	114,103	-	(114,103)	-100%
Total Expenditures		121,727	81,307	90,518	114,103	-	(114,103)	-100%
Net Revenues over/(under) Expenditures		636	541	908	-	-	-	



Doubletree Management, LLC ("Hilton") manages the U.S. Cellular Center and the Doubletree by Hilton at the U.S. Cellular Center.

The Convention Center, Arena, and Hotel are the sections of this department ID.

Department Description

The **U.S. Cellular Center and the Doubletree by Hilton at the U.S. Cellular Center** funds record the revenues and expenditures associated with the convention center, arena, and hotel.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	43,317,719	28,957,106	28,361,119	(595,987)	-2%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	19,340,200	21,014,753	20,867,806	(146,947)	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	853,834	-	-	-	
Capital Outlay	2,070	-	-	-	
Debt Service	6,347,663	6,357,448	6,629,611	272,163	
Transfers Out	16,032,626	1,584,905	1,572,017	(12,888)	
	42,576,394	28,957,106	29,069,434	112,328	0%
Net	741,325	-	(708,315)	(708,315)	

Highlight of Budget Changes

The U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center opened in June 2013. FY 2015 was the first fully operational fiscal year for the arena. For FY 2018, the net income from the hotel portion of the complex will be applied to the debt payment for debt issued for the hotel. The combined budget in FY 2018 (operations and debt) will be using excess revenue from previous fiscal years for debt service.

U.S. CELLULAR - CONVENTION CENTER, ARENA, HOTEL

FY 2018 FINANCIAL DETAIL

Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues							
Charges for Services							
Total Charges for Services	16,363,761	19,450,177	21,481,494	22,003,814	21,452,001	(551,813)	-3%
Transfers In							
Total Transfers In	12,196,206	17,982,072	21,007,592	6,357,448	5,921,296	(436,152)	-7%
Proceeds of Long Term Liabilities							
Total Proceeds of Long Term Liabilities	4,075,000	60,678	-	-	-	-	0%
Other Revenue							
Total Other Revenue	355,755	1,051,734	828,634	595,844	987,822	391,978	66%
Total Revenues	32,990,722	38,544,661	43,317,719	28,957,106	28,361,119	(595,987)	-2%
Expenditures							
Discretionary Expenses							
Total Discretionary Expenses	16,253,347	18,129,690	19,340,200	21,014,753	20,867,806	(146,947)	-1%
Fleet & Facilities							
Total Fleet & Facilities	(1,700)	-	-	-	-	-	0%
Non-Discretionary Expenses							
Total Non-Discretionary Expenses	1,020,409	757,158	853,834	-	-	-	0%
Capital Outlay							
Total Capital Outlay	3,990,827	73,565	2,070	-	-	-	0%
Debt Service							
Total Debt Service	3,303,394	6,267,994	6,347,663	6,357,448	6,629,611	272,163	4%
Transfers Out							
Total Transfers Out	8,332,569	13,284,463	16,032,626	1,584,905	1,572,017	(12,888)	-1%
Total Expenditures	32,898,845	38,512,870	42,576,394	28,957,106	29,069,434	112,328	0%
Net Revenues over/(under) Expenditures	91,876	31,792	741,325	-	(708,315)	(708,315)	



The Airport Director is responsible for The Eastern Iowa Airport Department. Terminal Maintenance, Field Maintenance, Public Safety Officers, and Administration are the sections of this department ID.

Department Description

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.

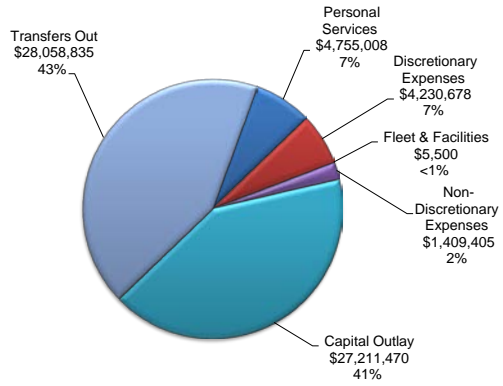
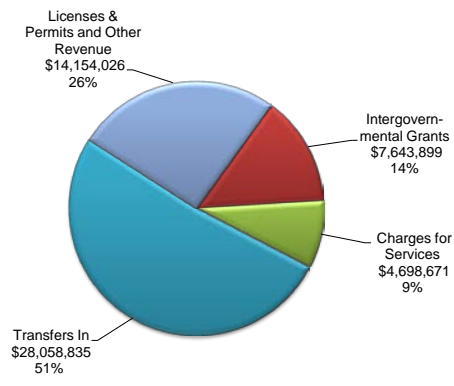
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	19,470,204	34,596,538	54,555,431	19,958,893	58%
Expenditures					
Personal Services	3,892,168	4,221,507	4,755,008	533,501	
Discretionary	2,866,692	4,264,625	4,230,678	(33,947)	
Fleet & Facilities	8,800	1,000	5,500	4,500	
Non-Discretionary	1,207,006	1,324,276	1,409,405	85,129	
Capital Outlay	13,201,654	8,447,196	27,211,470	18,764,274	
Debt Service	-	-	-	-	
Transfers Out	-	12,256,504	28,058,835	15,802,331	
	21,176,319	30,515,108	65,670,896	35,155,788	115%
Net	(1,706,115)	4,081,430	(11,115,465)	(15,196,895)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
44.00	9.40	53.40

Highlight of Budget Changes

The Eastern Iowa Airport is a component unit of the City of Cedar Rapids. The Cedar Rapids Airport Commission operates and maintains The Eastern Iowa Airport and has adopted FY 2018 budget for The Eastern Iowa Airport.

The budget submitted reflects \$11M of net expenditures over revenues. The budget includes an increase of 9.4 FTEs. This includes an increase of 7.4 FTEs as part time customer service associates to operate airport services currently under contract with a third party. Airport services provided will be wheelchair assistance, valet service, front curb and baggage claim area baggage porter, vehicle assistance, and the potential to add new customer services in the future. 2 FTEs will be added and 1 FTE will be reassigned to oversee airport services employees and operations, consisting of a full-time supervisor and 2 full time customer service associate leads. The Airport is adding \$387K in personal services that is offset in part by terminating a \$215K skycap contract and reassigning 1 full time customer service associated lead of \$46K.

AIRPORT
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Other Permits	411014	6,660	5,025	8,300	4,700	4,400	(300)	
Total Licenses & Permits		6,660	5,025	8,300	4,700	4,400	(300)	-6%
Intergovernmental Grants								
Federal Operating	421001	77,052	40,200	47,640	43,800	-	(43,800)	
Federal Capital	421003	3,949,825	6,840,597	1,774,646	4,105,640	7,290,899	3,185,259	
State Operating	422001	67,310	64,690	(13,296)	28,000	28,000	-	
State Capital	422002	70,000	954,269	-	659,398	325,000	(334,398)	
Total Intergovernmental Grants		4,164,188	7,899,756	1,808,990	4,836,838	7,643,899	2,807,061	58%
Charges for Services								
Other Charges for Services	431010	20,560	23,530	22,850	20,000	35,000	15,000	
Admin Charges - External	431012	7,530	10,000	11,065	10,000	10,000	-	
Special Police Services	431101	357,741	385,820	389,718	402,324	420,029	17,705	
Daily Parking	431901	59,400	60,300	63,000	63,900	63,900	-	
Solid Waste Collection Fees	432001	15,365	15,180	15,280	15,200	15,200	-	
Common Use Janitorial, Mtc,	432202	368,779	377,751	388,741	394,145	406,710	12,565	
Common Use Electric	432203	97,696	106,964	114,144	117,575	140,406	22,831	
Terminal Service	432204	30,626	56,065	63,958	45,000	50,000	5,000	
Customer Facility Charge	432205	518,768	580,908	577,099	507,500	565,200	57,700	
Passenger Facility Charge	432206	2,254,298	2,316,348	2,155,291	2,260,800	2,357,600	96,800	
Special Police Services - TSA	432207	-	-	-	-	43,800	43,800	
Fuel Flowage Fee	432208	78,122	145,199	68,146	77,500	66,000	(11,500)	
Fuel Sales - External	432211	738,010	537,285	434,309	324,500	524,826	200,326	
Total Charges for Services		4,546,895	4,615,349	4,303,600	4,238,444	4,698,671	460,227	11%
Transfers In								
Operating Transfer In - Intra	483002	23,390	24,563	-	12,256,504	28,058,835	15,802,331	
Total Transfers In		23,390	24,563	-	12,256,504	28,058,835	15,802,331	129%
Other Revenue								
Penalties	451001	2,282	16,069	12,457	5,000	5,000	-	
Land Rental	461000	866,708	819,877	717,419	702,856	620,266	(82,590)	
Building Rental	461001	2,381,750	2,312,928	2,478,017	2,339,446	2,453,453	114,007	
Other Rental	461002	7,589	9,982	4,595	7,000	7,000	-	
Easement	461003	12,400	-	-	-	-	-	
Landing Fees	461007	2,279,621	2,670,481	2,394,048	2,440,010	2,416,980	(23,030)	
Hangar Rent	461008	219,383	219,736	220,678	225,091	225,091	-	
FBO Rent	461009	291,708	292,756	293,363	294,000	422,500	128,500	
Parking Fees	461010	4,022,435	4,816,745	4,705,722	4,728,500	5,445,203	716,703	
Concession Fees - Restaurant	461011	504,596	512,363	513,322	503,400	533,054	29,654	
Concession Fees - Car Rental	461012	1,473,328	1,478,064	1,531,269	1,515,861	1,567,103	51,242	
Concession Fees - Advertising	461014	71,375	63,132	63,963	60,000	60,000	-	
Concession Fees - Misc	461015	56,247	62,602	46,323	55,000	52,000	(3,000)	
Apron Use Fee	461018	136,262	158,551	157,049	145,488	146,876	1,388	
Postage / Handling	471001	3,330	3,188	3,311	2,000	3,000	1,000	
Damage Recoveries	471004	48,191	10,726	-	1,000	1,000	-	
Other Miscellaneous Revenue	471005	20,776	20,059	19,538	13,500	18,300	4,800	
Cash Over (Under)	471007	-	1	0	-	-	-	
Interest / Div - Proprietary	481000	(29,678)	85,918	149,472	219,900	170,800	(49,100)	
Sale of Fixed Assets	482001	44,615	20,019	38,767	2,000	2,000	-	
Total Other Revenue		12,412,920	13,573,197	13,349,313	13,260,052	14,149,626	889,574	7%
Total Revenues		21,154,053	26,117,890	19,470,204	34,596,538	54,555,431	19,958,893	58%
Expenditures								
Personal Services								
Regular Employees	511100	2,275,101	2,347,169	2,464,523	2,626,010	2,956,601	330,591	
Temporary/Seasonal Employees	511200	-	2,348	1,475	8,000	8,000	-	
Overtime	511300	111,931	165,750	127,769	159,537	165,997	6,460	
Other Special Pays	511400	66,997	75,407	73,676	79,635	76,064	(3,571)	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Leave Accrual	511500	(2,590)	32,493	14,814	5,000	5,000	-	
Group Insurance	512100	531,102	568,410	586,768	636,820	747,863	111,043	
Social Security Contributions	512200	180,170	189,344	193,859	213,646	239,787	26,141	
Retirement Contribution	512300	229,699	236,244	242,218	261,227	292,446	31,219	
Unemployment Compensation	512400	-	-	-	5,000	10,000	5,000	
Workers' Compensation	512500	93,133	95,680	92,841	126,235	154,912	28,677	
Other Employee Benefits	512600	68,299	105,935	94,226	100,397	98,338	(2,059)	
Total Personal Services		3,553,841	3,818,778	3,892,168	4,221,507	4,755,008	533,501	13%
Discretionary Expenses								
Advertising & Marketing	521100	592,360	542,248	577,092	441,000	441,000	-	
Auditing & Accounting Services	521102	11,215	-	-	15,000	15,000	-	
Consulting & Technical Service	521104	138,051	157,523	55,786	1,636,525	1,584,219	(52,306)	
External Contracted Labor	521105	17,207	28,061	6,268	49,000	49,000	-	
Health Services	521106	6,300	1,073	588	3,000	3,000	-	
Legal Services	521107	63,745	16,540	18,121	15,500	15,500	-	
Other Professional Services	521108	226,834	365,662	403,737	275,000	308,000	33,000	
External Banking/Financial Fee	521109	75,408	85,888	102,409	85,550	125,000	39,450	
Security Services	521110	53,382	40,865	47,365	45,000	45,000	-	
Management Services	521111	570,976	546,438	626,148	600,000	418,650	(181,350)	
Computer Hardware	522100	-	2,075	1,616	2,500	2,500	-	
Computer Software Maintenance	522101	85,310	49,422	75,854	86,700	86,700	-	
IT Services - External	522102	7,091	2,875	34	3,000	3,000	-	
Radio Maintenance	522103	645	24	-	1,400	1,400	-	
Building & Grounds Services	522104	181,035	218,154	169,110	160,000	167,500	7,500	
Equip/Furniture/Fixtures Serv	522105	4,908	23,395	4,589	22,500	23,250	750	
Vehicles & Rolling Equip Serv	522106	77,656	37,745	26,973	60,000	30,000	(30,000)	
Fiber Optic Network	523101	-	-	231	-	-	-	
Landfill Fees	523102	24,378	27,606	26,672	25,000	25,000	-	
Recycling Fees	523104	(112)	(154)	(35)	-	-	-	
Phone Services	523107	32,625	36,564	38,450	36,500	37,580	1,080	
Water	523108	48,231	53,697	44,445	50,250	50,250	-	
Rental of Equip & Vehicles	524101	57,250	20,164	21,868	20,000	20,000	-	
Printing, Binding, & Duplicate	525102	224	831	515	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	3,172	2,899	5,573	2,500	3,000	500	
Awards & Recognition	531102	646	2,456	1,491	1,000	1,500	500	
Books & Subscriptions	531103	6,130	10,346	10,012	18,000	1,000	(17,000)	
Chemical Supplies	531104	3,870	5,115	11,798	7,000	7,000	-	
Cleaning & Janitorial Supplies	531105	58,049	60,338	65,079	58,000	68,000	10,000	
Computer Supplies	531106	4,213	12,147	6,221	4,000	4,000	-	
Equipment/Furniture/Fixtures	531109	32,769	27,445	34,704	30,000	63,114	33,114	
Landscaping Materials	531112	10,850	8,471	11,794	10,000	15,000	5,000	
Miscellaneous Supplies	531114	2,171	1,486	1,241	1,000	1,200	200	
Office Supplies	531116	5,599	9,566	8,880	6,500	8,000	1,500	
Paint Supplies	531117	26,665	16,117	2,851	1,500	2,500	1,000	
Shop Supplies	531119	19,624	35,133	43,686	30,000	35,700	5,700	
Sign & Signal Supplies	531120	10,644	1,043	6,484	4,000	4,000	-	
Street & Sewer Materials	531121	127,062	80,908	21,314	80,000	80,000	-	
Uniforms	531123	18,267	8,236	6,703	10,000	11,640	1,640	
Personal Protective Gear	531124	13,656	21,096	10,320	10,000	10,000	-	
Kerosene	532102	-	174	-	200	200	-	
LP Gas	532103	1,471	-	-	1,500	600	(900)	
Oil	532104	2,307	2,668	2,422	3,000	3,000	-	
Other Fuel	532105	-	-	-	500	82,100	81,600	
Other Lubricants	532106	-	-	-	1,000	1,000	-	
Building & Grounds Supplies	533100	88,414	102,541	123,180	80,000	80,000	-	
Equip/Furniture/Fixtures Parts	533101	17,047	18,688	22,629	14,000	14,000	-	
Vehicle & Rolling Equip Parts	533102	36,613	53,751	42,825	45,000	45,000	-	
Tires & Tubes	533103	17,308	15,107	16,253	18,000	18,000	-	
Runway Maintenance	533104	10,229	80,892	34,667	60,000	45,000	(15,000)	
Jetway Maintenance	533105	16,799	15,708	7,736	15,000	15,000	-	
Moving Costs	541104	-	19,216	-	-	-	-	
Closure/PostClosure Ldfl Exp	542101	276	(552)	-	-	-	-	
Conferences, Training, Travel	542102	55,903	61,857	45,253	65,000	75,450	10,450	
Dues & Memberships	542103	46,899	41,007	61,802	44,000	70,625	26,625	
Miscellaneous Costs	542107	14,552	(3,268)	7,599	5,000	8,000	3,000	
Postage & Freight	542108	4,041	3,950	3,972	4,000	4,000	-	
Recording/Filing Fees/Permits	542110	1,079	1,030	1,159	-	-	-	
Mileage Reimbursement	542111	-	193	1,212	500	500	-	
Total Discretionary Expenses		2,931,043	2,972,456	2,866,692	4,264,625	4,230,678	(33,947)	-1%
Fleet & Facilities								
City Fleet Services	522108	-	2,576	5,800	-	4,500	4,500	
Rental of Land & Buildings	524100	1,000	1,000	3,000	1,000	1,000	-	
Total Fleet & Facilities		1,000	3,576	8,800	1,000	5,500	4,500	450%
Non-Discretionary Expenses								
City Accounting Services	521113	72,463	53,404	49,670	60,000	66,218	6,218	
Electricity	523100	505,518	496,953	465,026	500,000	525,000	25,000	
Natural Gas	523103	118,228	82,407	50,254	82,000	60,000	(22,000)	
Liability Insurance	525104	53,775	58,067	70,532	70,500	70,500	-	
Property Insurance	525107	75,309	83,665	101,016	95,876	131,567	35,691	
Vehicle Insurance	525108	16,423	13,500	13,200	16,800	16,800	-	
Diesel Fuel	532100	150,661	69,076	60,609	75,000	75,000	-	
Gasoline Fuel	532101	676,217	522,822	396,698	424,100	464,320	40,220	
Total Non-Discretionary Expenses		1,668,594	1,379,894	1,207,006	1,324,276	1,409,405	85,129	6%

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Capital Outlay								
Land	551000	-	105,354	7,451	75,000	118,609	43,609	
Buildings	552000	3,052,338	9,712,830	10,704,407	5,088,096	21,797,661	16,709,565	
Improvements Other than Bldgs	553000	5,132,164	5,215,588	2,084,641	2,894,850	4,499,500	1,604,650	
Vehicles, Equipment, Software	554000	72,575	117,677	387,133	368,750	771,200	402,450	
Controlled assets	556000	14,596	14,922	18,023	20,500	24,500	4,000	
Total Capital Outlay		<u>8,271,674</u>	<u>15,166,371</u>	<u>13,201,654</u>	<u>8,447,196</u>	<u>27,211,470</u>	<u>18,764,274</u>	<u>222%</u>
Debt Service								
Bond Principal	561000	22,130	23,902	-	-	-	-	
Bond Interest Expense	561002	1,260	661	-	-	-	-	
Total Debt Service		<u>23,390</u>	<u>24,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Transfers Out								
Transfer Out-Intra	571200	23,390	24,563	-	12,256,504	28,058,835	15,802,331	
Total Transfers Out		<u>23,390</u>	<u>24,563</u>	<u>-</u>	<u>12,256,504</u>	<u>28,058,835</u>	<u>15,802,331</u>	<u>129%</u>
Total Expenditures		<u>16,472,933</u>	<u>23,390,201</u>	<u>21,176,319</u>	<u>30,515,108</u>	<u>65,670,896</u>	<u>35,155,788</u>	<u>115%</u>
Net Revenues over/(under) Expenditures		<u>4,681,120</u>	<u>2,727,689</u>	<u>(1,706,115)</u>	<u>4,081,430</u>	<u>(11,115,465)</u>	<u>(15,196,895)</u>	

AIRPORT - OPERATIONS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Other Permits	411014	6,660	5,025	8,300	4,700	4,400	(300)	
Total Licenses & Permits		6,660	5,025	8,300	4,700	4,400	(300)	-6%
Intergovernmental Grants								
Federal Operating	421001	77,052	40,200	47,640	43,800	-	(43,800)	
State Operating	422001	67,310	64,690	(13,296)	28,000	28,000	-	
Total Intergovernmental Grants		144,363	104,890	34,344	71,800	28,000	(43,800)	-61%
Charges for Services								
Other Charges for Services	431010	20,560	23,530	22,850	20,000	35,000	15,000	
Admin Charges - External	431012	7,530	10,000	11,065	10,000	10,000	-	
Special Police Services	431101	357,741	385,820	389,718	402,324	420,029	17,705	
Daily Parking	431901	59,400	60,300	63,000	63,900	63,900	-	
Solid Waste Collection Fees	432001	15,365	15,180	15,280	15,200	15,200	-	
Common Use Janitorial, Mtc,	432202	368,779	377,751	388,741	394,145	406,710	12,565	
Common Use Electric	432203	97,696	106,964	114,144	117,575	140,406	22,831	
Terminal Service	432204	30,626	56,065	63,958	45,000	50,000	5,000	
Customer Facility Charge	432205	518,768	580,908	577,099	507,500	565,200	57,700	
Passenger Facility Charge	432206	2,254,298	2,316,348	2,155,291	2,260,800	2,357,600	96,800	
Special Police Services - TSA	432207	-	-	-	-	43,800	43,800	
Fuel Flowage Fee	432208	78,122	145,199	68,146	77,500	66,000	(11,500)	
Fuel Sales - External	432211	738,010	537,285	434,309	324,500	524,826	200,326	
Total Charges for Services		4,546,895	4,615,349	4,303,600	4,238,444	4,698,671	460,227	11%
Other Revenue								
Penalties	451001	2,282	16,069	12,457	5,000	5,000	-	
Land Rental	461000	866,708	819,877	717,419	702,856	620,266	(82,590)	
Building Rental	461001	2,381,750	2,312,928	2,478,017	2,339,446	2,453,453	114,007	
Other Rental	461002	7,589	9,982	4,595	7,000	7,000	-	
Landing Fees	461007	2,279,621	2,670,481	2,394,048	2,440,010	2,416,980	(23,030)	
Hangar Rent	461008	219,383	219,736	220,678	225,091	225,091	-	
FBO Rent	461009	291,708	292,756	293,363	294,000	422,500	128,500	
Parking Fees	461010	4,022,435	4,816,745	4,705,722	4,728,500	5,445,203	716,703	
Concession Fees - Restaurant	461011	504,596	512,363	513,322	503,400	533,054	29,654	
Concession Fees - Car Rental	461012	1,473,328	1,478,064	1,531,269	1,515,861	1,567,103	51,242	
Concession Fees - Advertising	461014	71,375	63,132	63,963	60,000	60,000	-	
Concession Fees - Misc	461015	56,247	62,602	46,323	55,000	52,000	(3,000)	
Apron Use Fee	461018	136,262	158,551	157,049	145,488	146,876	1,388	
Postage / Handling	471001	3,330	3,188	3,311	2,000	3,000	1,000	
Damage Recoveries	471004	48,191	10,726	-	1,000	1,000	-	
Other Miscellaneous Revenue	471005	20,776	20,059	19,538	13,500	18,300	4,800	
Cash Over (Under)	471007	-	1	0	-	-	-	
Interest / Div - Proprietary	481000	(29,678)	85,918	149,472	219,900	170,800	(49,100)	
Sale of Fixed Assets	482001	3,515	20,019	38,767	2,000	2,000	-	
Total Other Revenue		12,359,420	13,573,197	13,349,313	13,260,052	14,149,626	889,574	7%
Total Revenues		17,057,337	18,298,461	17,695,558	17,574,996	18,880,697	1,305,701	7%
Expenditures								
Personal Services								
Regular Employees	511100	2,275,101	2,347,169	2,464,523	2,626,010	2,956,601	330,591	
Temporary/Seasonal Employees	511200	-	2,348	1,475	8,000	8,000	-	
Overtime	511300	111,931	165,750	127,769	159,537	165,997	6,460	
Other Special Pays	511400	66,997	75,407	73,676	79,635	76,064	(3,571)	
Leave Accrual	511500	(2,590)	32,493	14,814	5,000	5,000	-	
Group Insurance	512100	531,102	568,410	586,768	636,820	747,863	111,043	
Social Security Contributions	512200	180,170	189,344	193,859	213,646	239,787	26,141	
Retirement Contribution	512300	229,699	236,244	242,218	261,227	292,446	31,219	
Unemployment Compensation	512400	-	-	-	5,000	10,000	5,000	
Workers' Compensation	512500	93,133	95,680	92,841	126,235	154,912	28,677	
Other Employee Benefits	512600	68,299	105,935	94,226	100,397	98,338	(2,059)	
Total Personal Services		3,553,841	3,818,778	3,892,168	4,221,507	4,755,008	533,501	13%
Discretionary Expenses								
Advertising & Marketing	521100	592,360	542,248	577,092	441,000	441,000	-	
Auditing & Accounting Services	521102	11,215	-	-	15,000	15,000	-	
Consulting & Technical Service	521104	67,714	62,066	55,786	75,500	65,000	(10,500)	
External Contracted Labor	521105	17,207	28,061	6,268	49,000	49,000	-	
Health Services	521106	6,300	1,073	588	3,000	3,000	-	
Legal Services	521107	63,745	16,540	18,121	15,500	15,500	-	
Other Professional Services	521108	226,834	260,903	403,737	275,000	308,000	33,000	
External Banking/Financial Fee	521109	75,408	85,888	102,409	85,550	125,000	39,450	
Security Services	521110	53,382	40,865	47,365	45,000	45,000	-	
Management Services	521111	570,976	546,438	626,148	600,000	418,650	(181,350)	
Computer Hardware	522100	-	2,075	1,616	2,500	2,500	-	
Computer Software Maintenance	522101	85,310	49,422	75,854	86,700	86,700	-	
IT Services - External	522102	7,091	2,875	34	3,000	3,000	-	
Radio Maintenance	522103	645	24	-	1,400	1,400	-	
Building & Grounds Services	522104	181,035	218,154	169,110	160,000	167,500	7,500	
Equip/Furniture/Fixtures Serv	522105	4,908	23,395	4,589	22,500	23,250	750	
Vehicles & Rolling Equip Serv	522106	77,656	37,745	26,973	60,000	30,000	(30,000)	
Fiber Optic Network	523101	-	-	231	-	-	-	
Landfill Fees	523102	24,378	27,606	26,672	25,000	25,000	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change	
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017	
	Recycling Fees	523104	(112)	(154)	(35)	-	-	-	
	Phone Services	523107	32,625	36,564	38,450	36,500	37,580	1,080	
	Water	523108	48,231	53,697	44,445	50,250	50,250	-	
	Rental of Equip & Vehicles	524101	57,250	20,164	21,868	20,000	20,000	-	
	Printing, Binding, & Duplicate	525102	224	831	515	1,000	1,000	-	
	Ammunition, Targets, & Firearm	531100	3,172	2,899	5,573	2,500	3,000	500	
	Awards & Recognition	531102	646	2,456	1,491	1,000	1,500	500	
	Books & Subscriptions	531103	6,130	10,346	10,012	18,000	1,000	(17,000)	
	Chemical Supplies	531104	3,870	5,115	11,798	7,000	7,000	-	
	Cleaning & Janitorial Supplies	531105	58,049	60,338	65,079	58,000	68,000	10,000	
	Computer Supplies	531106	4,213	12,147	6,221	4,000	4,000	-	
	Equipment/Furniture/Fixtures	531109	32,769	27,445	34,704	30,000	63,114	33,114	
	Landscaping Materials	531112	10,850	8,471	11,794	10,000	15,000	5,000	
	Miscellaneous Supplies	531114	2,171	1,486	1,241	1,000	1,200	200	
	Office Supplies	531116	5,599	9,566	8,880	6,500	8,000	1,500	
	Paint Supplies	531117	26,665	16,117	2,851	1,500	2,500	1,000	
	Shop Supplies	531119	19,624	35,133	43,686	30,000	35,700	5,700	
	Sign & Signal Supplies	531120	10,644	1,043	6,484	4,000	4,000	-	
	Street & Sewer Materials	531121	127,062	80,908	21,314	80,000	80,000	-	
	Uniforms	531123	18,267	8,236	6,703	10,000	11,640	1,640	
	Personal Protective Gear	531124	13,656	21,096	10,320	10,000	10,000	-	
	Kerosene	532102	-	174	-	200	200	-	
	LP Gas	532103	1,471	-	-	1,500	600	(900)	
	Oil	532104	2,307	2,668	2,422	3,000	3,000	-	
	Other Fuel	532105	-	-	-	500	82,100	81,600	
	Other Lubricants	532106	-	-	-	1,000	1,000	-	
	Building & Grounds Supplies	533100	88,414	102,541	123,180	80,000	80,000	-	
	Equip/Furniture/Fixtures Parts	533101	17,047	18,688	22,629	14,000	14,000	-	
	Vehicle & Rolling Equip Parts	533102	36,613	53,751	42,825	45,000	45,000	-	
	Tires & Tubes	533103	17,308	15,107	16,253	18,000	18,000	-	
	Runway Maintenance	533104	10,229	80,892	34,667	60,000	45,000	(15,000)	
	Jetway Maintenance	533105	16,799	15,708	7,736	15,000	15,000	-	
	Moving Costs	541104	-	19,216	-	-	-	-	
	Closure/PostClosure Ldfl Exp	542101	276	(552)	-	-	-	-	
	Conferences, Training, Travel	542102	55,903	61,857	45,253	65,000	75,450	10,450	
	Dues & Memberships	542103	46,899	41,007	61,802	44,000	70,625	26,625	
	Miscellaneous Costs	542107	14,541	(3,268)	7,599	5,000	8,000	3,000	
	Postage & Freight	542108	4,041	3,950	3,972	4,000	4,000	-	
	Recording/Filing Fees/Permits	542110	1,079	1,030	1,159	-	-	-	
	Mileage Reimbursement	542111	-	193	1,212	500	500	-	
	Total Discretionary Expenses		2,860,696	2,772,240	2,866,692	2,703,600	2,711,459	7,859	0%
Fleet & Facilities									
	City Fleet Services	522108	-	2,576	5,800	-	4,500	4,500	-
	Rental of Land & Buildings	524100	1,000	1,000	3,000	1,000	1,000	-	-
	Total Fleet & Facilities		1,000	3,576	8,800	1,000	5,500	4,500	450%
Non-Discretionary Expenses									
	City Accounting Services	521113	72,463	53,404	49,670	60,000	66,218	6,218	-
	Electricity	523100	505,518	496,953	465,026	500,000	525,000	25,000	-
	Natural Gas	523103	118,228	82,407	50,254	82,000	60,000	(22,000)	-
	Liability Insurance	525104	53,775	58,067	70,532	70,500	70,500	-	-
	Property Insurance	525107	75,309	83,665	101,016	95,876	131,567	35,691	-
	Vehicle Insurance	525108	16,423	13,500	13,200	16,800	16,800	-	-
	Diesel Fuel	532100	150,661	69,076	60,609	75,000	75,000	-	-
	Gasoline Fuel	532101	676,217	522,822	396,698	424,100	464,320	40,220	-
	Total Non-Discretionary Expenses		1,668,594	1,379,894	1,207,006	1,324,276	1,409,405	85,129	6%
Capital Outlay									
	Vehicles, Equipment, Software	554000	72,575	117,677	387,133	368,750	771,200	402,450	-
	Controlled assets	556000	14,596	14,922	18,023	20,500	24,500	4,000	-
	Total Capital Outlay		87,172	132,599	405,156	389,250	795,700	406,450	104%
Transfers Out									
	Transfer Out-Intra	571200	23,390	24,563	-	12,256,504	28,058,835	15,802,331	-
	Total Transfers Out		23,390	24,563	-	12,256,504	28,058,835	15,802,331	129%
Total Expenditures			8,194,693	8,131,650	8,379,821	20,896,137	37,735,907	16,839,770	81%
Net Revenues over/(under) Expenditures			8,862,644	10,166,811	9,315,737	(3,321,141)	(18,855,210)	(15,534,069)	

AIRPORT - DEBT
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	23,390	24,563	-	-	-	-	
Total Transfers In		23,390	24,563	-	-	-	-	0%
Total Revenues		23,390	24,563	-	-	-	-	0%
Expenditures								
Debt Service								
Bond Principal	561000	22,130	23,902	-	-	-	-	
Bond Interest Expense	561002	1,260	661	-	-	-	-	
Total Debt Service		23,390	24,563	-	-	-	-	0%
Total Expenditures		23,390	24,563	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

AIRPORT - DEPRECIATION RESERVE
FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	-	-	-	7,402,571	7,739,745	337,174	
Total Transfers In		-	-	-	7,402,571	7,739,745	337,174	5%
Total Revenues		-	-	-	7,402,571	7,739,745	337,174	5%
Expenditures								
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	-	7,402,571	7,739,745	337,174	

AIRPORT - CONSTRUCTION
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	3,949,825	6,840,597	1,774,646	4,105,640	7,290,899	3,185,259	
State Capital	422002	70,000	954,269	-	659,398	325,000	(334,398)	
Total Intergovernmental Grants		4,019,825	7,794,866	1,774,646	4,765,038	7,615,899	2,850,861	60%
Transfers In								
Operating Transfer In - Intra	483002	-	-	-	4,853,933	20,319,090	15,465,157	
Total Transfers In		-	-	-	4,853,933	20,319,090	15,465,157	319%
Other Revenue								
Easement	461003	12,400	-	-	-	-	-	
Sale of Fixed Assets	482001	41,100	-	-	-	-	-	
Total Other Revenue		53,500	-	-	-	-	-	0%
Total Revenues		4,073,325	7,794,866	1,774,646	9,618,971	27,934,989	18,316,018	190%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	70,337	95,457	-	1,561,025	1,519,219	(41,806)	
Other Professional Services	521108	-	104,758	-	-	-	-	
Miscellaneous Costs	542107	10	-	-	-	-	-	
Total Discretionary Expenses		70,347	200,216	-	1,561,025	1,519,219	(41,806)	-3%
Capital Outlay								
Land	551000	-	105,354	7,451	75,000	118,609	43,609	
Buildings	552000	3,052,338	9,712,830	10,704,407	5,088,096	21,797,661	16,709,565	
Improvements Other than Bldgs	553000	5,132,164	5,215,588	2,084,641	2,894,850	4,499,500	1,604,650	
Total Capital Outlay		8,184,502	15,033,772	12,796,498	8,057,946	26,415,770	18,357,824	228%
Total Expenditures		8,254,849	15,233,988	12,796,498	9,618,971	27,934,989	18,316,018	190%
Net Revenues over/(under) Expenditures		(4,181,524)	(7,439,122)	(11,021,852)	-	-	-	

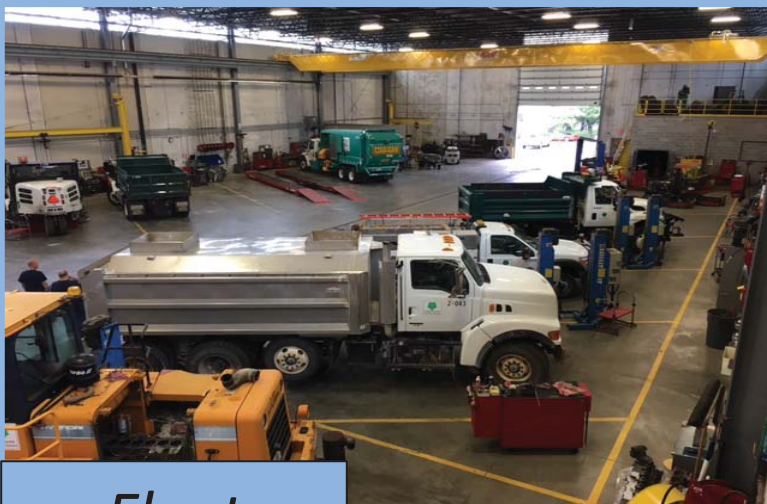
INTERNAL SERVICE FUNDS

Fund Description

Internal service funds are used to 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.



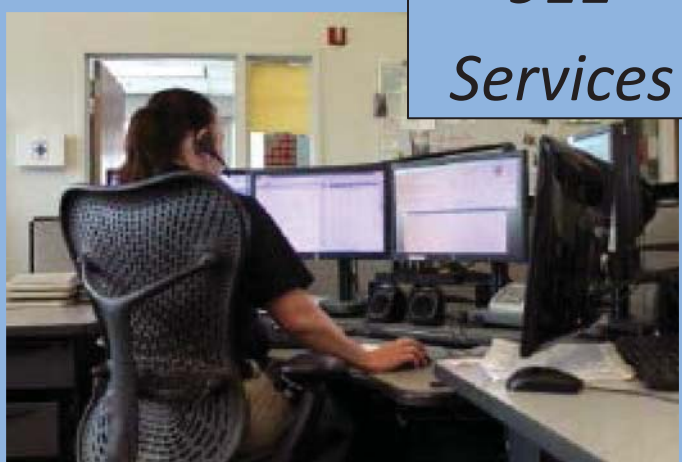
*Facility
Maintenance*



*Fleet
Services*



*911
Services*





Internal Service Fund Highlights



The table below summarizes the FY 2018 Internal Service Fund budget.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	51,209,314	53,160,817	54,672,440	1,511,623	3%
Expenditures					
Personal Services	8,582,069	10,138,535	10,093,754	(44,782)	
Discretionary	25,669,870	29,293,377	31,468,006	2,174,629	
Fleet & Facilities	424,419	374,652	408,058	33,407	
Non-Discretionary	5,156,136	6,348,313	5,884,038	(464,276)	
Capital Outlay	5,302,024	5,287,991	6,042,991	755,000	
Debt Service	-	-	-	-	
Transfers Out	1,825,535	1,601,481	1,489,839	(111,642)	
	46,960,053	53,044,350	55,386,686	2,342,336	4%
Net	4,249,261	116,467	(714,246)	(830,713)	

The total Internal Service Fund expenditure budget is increasing \$2.3M to \$55.4M. FY 2018 revenue is increasing by \$1.5M to \$54.7M. Key changes from FY 2017 to FY 2018 budget include:

- Liability and property fund expenses are increasing \$402K due to an increase in auto liability and comprehensive expenses, additional NFIP policies put in to place, and purchase of additional excess flood coverage over the initial \$25M previously purchased.
- Workers compensation expenses are increasing \$212K based on an increase in costs associated with benefits, including, indemnity rates, and medical costs.
- Health fund expenses are increasing \$1.5M which directly correlates to the annual health claims cost trend.
- Total revenue for Joint Communications is increasing by \$213K mainly due to additional revenue from the Linn County E911 Board. Radio maintenance expenses are increasing \$90K.
- Fleet Services fuel budget for the City is decreasing \$639K based on historical and projected per gallon fuel rates.

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
89.00	0.00	89.00

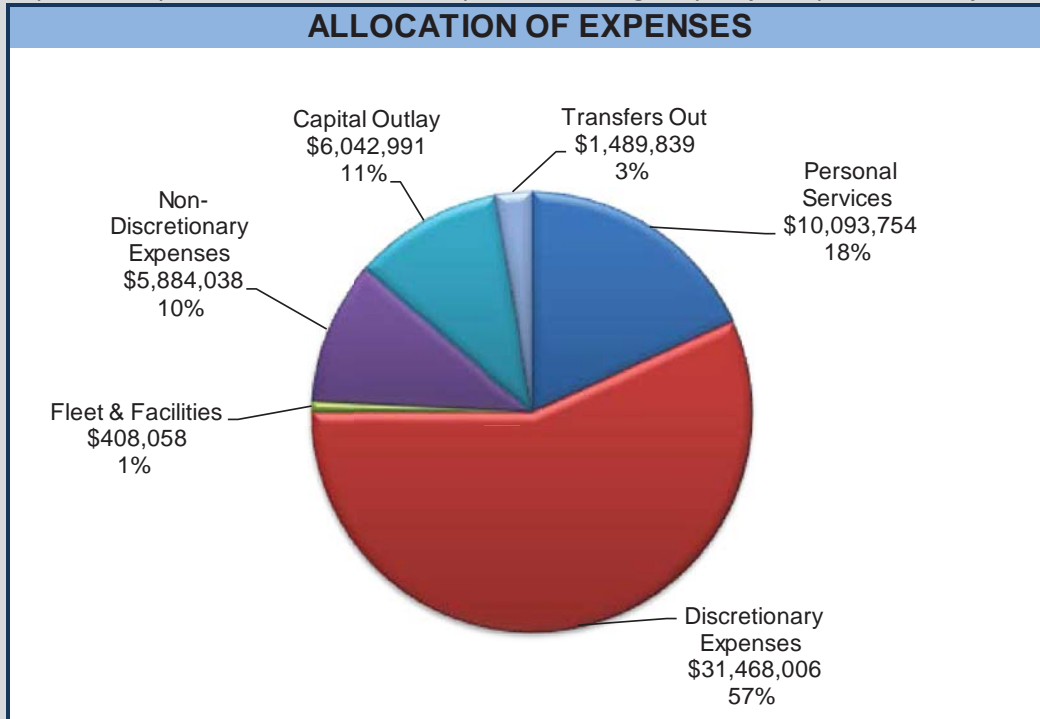
There are no changes to the FY 2018 FTE counts.



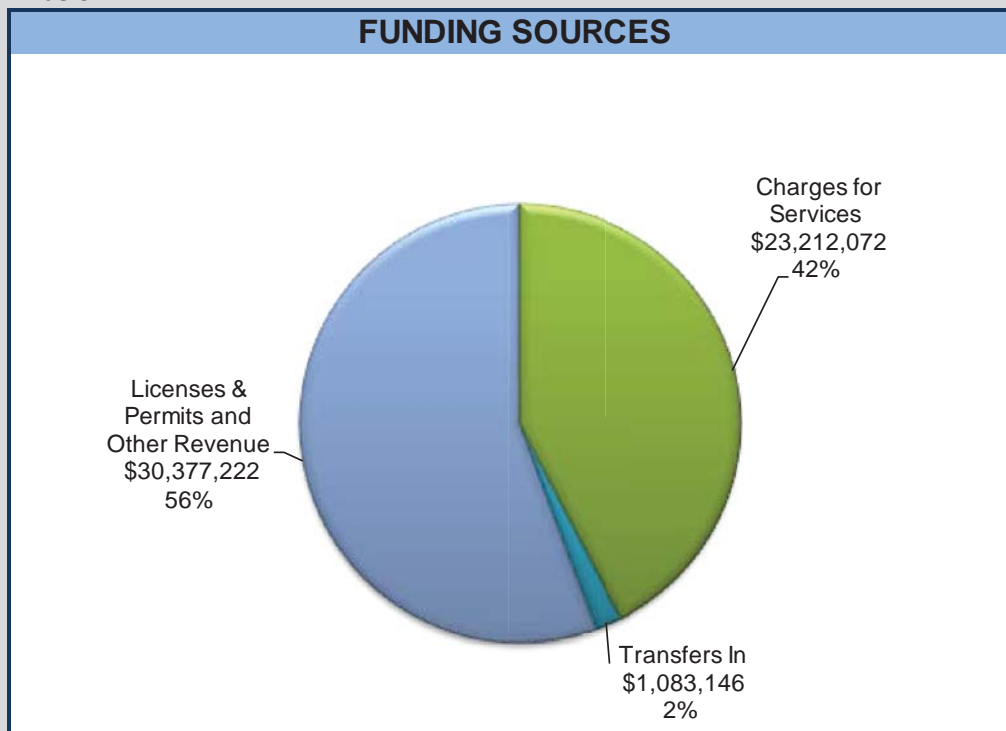
Internal Service Fund Highlights

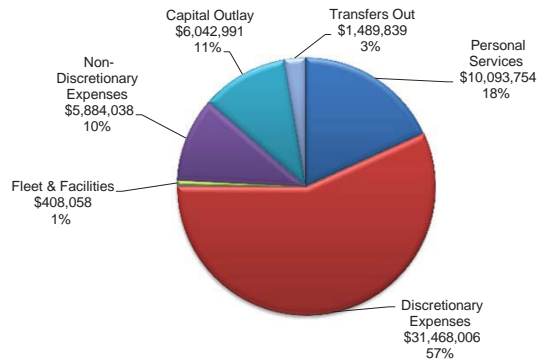
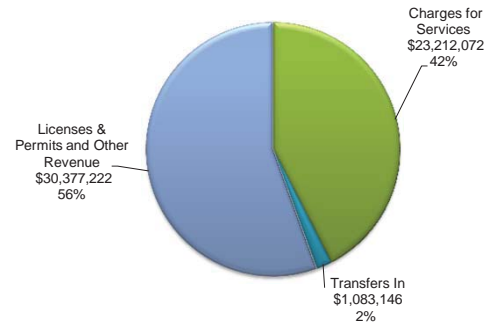


The largest FY 2018 Internal Service Fund expense category is discretionary expenses of \$31.5M. Of this amount, \$24.6M is budgeted for health services. The next largest expense categories are personal services of \$10.1M and capital outlay of \$6M. The FY 2018 expenditure budget by major expenditure object is below.



The largest FY 2018 Internal Service Fund revenue category is other revenue at \$30.4M. Of this amount, charges for insurance premiums are the largest revenue source at \$28.2M. The second largest revenue category is charges for services at \$23.3M which includes fleet service charges, fleet lease and fuel charges, charges from Joint Communications to the Police and Fire Departments, risk, property and liability insurance charges, and facility maintenance and rental charges. The FY 2018 Internal Service Fund revenue budget by major revenue source is shown below.



INTERNAL SERVICE FUND
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017	
Revenues									
Intergovernmental Grants									
	Federal Operating	421001	-	25,150	-	-	-		
	State Operating	422001	-	199	341	-	-		
	Total Intergovernmental Grants		-	25,348	341	-	-	0%	
Charges for Services									
	Court Cost, Fees, & Charges	431001	-	1,718	-	-	-		
	Admin Charges - City Mgr Depts	431007	19,535,664	19,568,027	19,807,508	21,692,398	21,354,100	(338,298)	
	Admin Charges - Commissions	431011	392,913	319,055	314,293	-	-		
	Admin Charges - External	431012	651,195	1,020,519	1,169,098	1,068,217	1,343,472	275,254	
	FMS Environmental Svcs Charges	431013	600,625	575,990	573,563	553,438	514,500	(38,938)	
	Vending Sales	431301	523	617	594	-	-		
	Sale of Recycleable	432002	108	-	1,784	-	-		
	Total Charges for Services		21,181,028	21,485,925	21,866,840	23,314,053	23,212,072	(101,981)	0%
Transfers In									
	Operating Transfer In - Inter	483001	2,021,458	1,209,264	1,560,648	338,183	288,594	(49,590)	
	Operating Transfer In - Intra	483002	6,825,750	1,815,477	1,049,968	827,828	794,552	(33,276)	
	Total Transfers In		8,847,209	3,024,740	2,610,616	1,166,011	1,083,146	(82,866)	-7%
Other Revenue									
	Interest/Div - Nonproprietary	451000	(0)	-	-	-	-	-	
	Building Rental	461001	2,154,925	2,095,322	2,069,870	2,054,248	2,159,848	105,600	
	Contributions & Donations	471002	431,387	2,630,060	452,297	140,000	-	(140,000)	
	Damage Recoveries	471004	30,328	55,590	125,610	-	-	-	
	Other Miscellaneous Revenue	471005	15,251	1,149,239	97,330	-	-	-	
	Insurance Premiums	471006	21,684,678	23,517,392	23,798,170	26,461,223	28,186,497	1,725,274	
	Interest / Div - Proprietary	481000	(3,194)	111,093	180,690	25,282	30,877	5,595	
	Capital Contributions	481003	644,623	195,004	-	-	-	-	
	Sale of Fixed Assets	482001	6,700	419,000	7,550	-	-	-	
	Total Other Revenue		24,964,698	30,172,700	26,731,517	28,680,753	30,377,222	1,696,469	6%
Total Revenues			54,992,934	54,708,714	51,209,314	53,160,817	54,672,440	1,511,623	3%
Expenditures									
Personal Services									
	Regular Employees	511100	4,641,558	4,668,534	4,645,690	5,028,064	5,135,653	107,590	
	Temporary/Seasonal Employees	511200	-	76	-	-	-	-	
	Overtime	511300	102,530	107,393	90,535	103,982	103,982	-	
	Other Special Pays	511400	84,182	91,346	91,417	86,016	83,780	(2,236)	
	Leave Accrual	511500	(6,513)	(2,271)	5,256	-	-	-	
	Group Insurance	512100	1,172,487	1,218,767	1,142,145	1,335,564	1,444,327	108,763	
	Social Security Contributions	512200	356,039	358,424	354,305	399,186	406,632	7,446	
	Retirement Contribution	512300	428,943	430,348	423,386	465,973	474,670	8,697	
	Unemployment Compensation	512400	9,752	7,525	8,320	-	-	-	
	Workers' Compensation	512500	1,794,824	4,365,503	1,800,311	2,707,508	2,419,145	(288,363)	
	Other Employee Benefits	512600	1,160	16,108	20,706	12,242	25,564	13,322	
	Total Personal Services		8,584,964	11,261,754	8,582,069	10,138,535	10,093,754	(44,782)	0%
Discretionary Expenses									
	Advertising & Marketing	521100	1,217	264	3,893	-	500	500	
	Consulting Services	521103	38,749	63,100	15,000	-	-	-	
	Consulting & Technical Service	521104	10,850	3,770	62,849	149,720	149,720	-	
	External Contracted Labor	521105	7,903	4,141	9,316	-	-	-	
	Health Services	521106	21,460,514	22,593,533	19,366,272	22,616,600	24,558,745	1,942,145	
	Legal Services	521107	-	-	-	10,000	10,000	-	
	Other Professional Services	521108	1,103,647	1,493,801	1,055,062	1,370,759	1,537,209	166,450	
	External Banking/Financial Fee	521109	-	29	-	-	-	-	
	Security Services	521110	893	7,490	2,328	160	-	(160)	
	Computer Hardware	522100	-	4,927	4,438	45,500	40,500	(5,000)	
	Computer Software Maintenance	522101	70,734	140,912	165,381	153,240	181,105	27,865	
	IT Services - External	522102	31,747	33,840	56,555	34,784	35,470	686	
	Radio Maintenance	522103	61,855	298,679	559,793	687,539	776,421	88,883	
	Building & Grounds Services	522104	128,014	184,734	287,076	112,150	100,000	(12,150)	

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Equip/Furniture/Fixtures Serv	522105	22,148	22,318	26,435	32,500	30,285	(2,215)	
Vehicles & Rolling Equip Serv	522106	543,487	627,708	1,020,785	613,500	625,681	12,181	
NonCapitalized Project Expense	522110	6,093	-	-	-	-	-	
Fiber Optic Network	523101	-	789	-	-	-	-	
Landfill Fees	523102	-	6,109	8,056	2,000	5,700	3,700	
Recycling Fees	523104	12,418	121	1,404	500	300	(200)	
Phone Services	523107	38,565	35,829	36,528	42,880	38,630	(4,250)	
Rental of Equip & Vehicles	524101	1,006	1,707	4,268	1,780	1,500	(280)	
Printing, Binding, & Duplicate	525102	3,390	68,949	5,962	73,300	74,400	1,100	
Other Insurance	525105	113,969	236,607	293,975	507,685	347,679	(160,006)	
Ammunition, Targets, & Firearm	531100	-	99	-	-	-	-	
Awards & Recognition	531102	15	1,043	59	120	120	-	
Books & Subscriptions	531103	912	1,398	1,866	3,000	4,500	1,500	
Chemical Supplies	531104	10,712	11,122	10,167	4,190	5,910	1,720	
Cleaning & Janitorial Supplies	531105	72,593	76,079	89,234	-	-	-	
Computer Supplies	531106	1,383	1,902	22	11,050	11,200	150	
Engineering Supplies	531108	1,391	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	63,445	44,956	61,333	65,450	66,600	1,150	
Landscaping Materials	531112	91	216	-	-	-	-	
Miscellaneous Supplies	531114	1,007	-	-	1,900	1,900	-	
Office Supplies	531116	13,804	11,571	9,489	16,300	15,900	(400)	
Paint Supplies	531117	2,946	2,100	4,136	500	-	(500)	
Program Supplies	531118	132	354	5,869	5,000	5,000	-	
Shop Supplies	531119	46,711	46,622	40,806	61,000	61,000	-	
Sign & Signal Supplies	531120	1,022	255	-	720	500	(220)	
Uniforms	531123	20,597	15,759	20,920	24,516	24,540	24	
Personal Protective Gear	531124	1,773	1,496	981	2,800	2,000	(800)	
Kerosene	532102	-	51	-	110	110	-	
LP Gas	532103	5,261	2,440	2,762	2,760	-	(2,760)	
Oil	532104	82,535	648	2	3,000	1,500	(1,500)	
Other Fuel	532105	-	36	-	-	-	-	
Other Lubricants	532106	-	1,580	-	1,000	500	(500)	
Building & Grounds Supplies	533100	91,009	133,254	127,276	448,250	431,000	(17,250)	
Equip/Furniture/Fixtures Parts	533101	6,378	10,219	7,542	1,800	1,000	(800)	
Vehicle & Rolling Equip Parts	533102	1,584,471	1,464,100	1,855,062	1,501,000	1,509,409	8,409	
Tires & Tubes	533103	85,133	34,649	35,443	50,000	40,000	(10,000)	
Grants & Contributions	541106	-	36,400	32,642	-	-	-	
Conferences, Training, Travel	542102	28,470	21,466	19,807	48,000	46,950	(1,050)	
Dues & Memberships	542103	2,456	4,952	2,997	4,010	4,060	50	
Settlement	542105	155,003	(140,916)	192,078	484,131	647,986	163,855	
Licensing Fees	542106	1,379	672	-	500	500	-	
Miscellaneous Costs	542107	1,344	305,928	169,630	90,173	64,475	(25,698)	
Postage & Freight	542108	725	281	3,225	4,800	4,800	-	
Recording/Filing Fees/Permits	542110	5,005	1,250	1,119	-	-	-	
Mileage Reimbursement	542111	1,303	795	130	2,700	2,700	-	
Bad Debt Expense	542114	8	106,263	(10,103)	-	-	-	
Total Discretionary Expenses		25,946,210	28,028,396	25,669,870	29,293,377	31,468,006	2,174,629	7%
Fleet & Facilities								
City Facility Maint Services	522107	10,000	3,041	10,978	5,060	7,775	2,715	
City Fleet Services	522108	38,625	34,773	49,871	41,827	39,993	(1,834)	
Rental of Land & Buildings	524100	71,172	357,706	342,337	301,904	330,592	28,688	
City Fleet Rental Charges	524102	14,638	17,870	21,233	25,861	29,698	3,837	
Total Fleet & Facilities		134,435	413,390	424,419	374,652	408,058	33,407	9%
Non-Discretionary Expenses								
City Accounting Services	521113	311,600	317,832	317,832	351,789	351,789	-	
City Inter Department Charges	521114	335,610	338,221	357,782	381,638	366,886	(14,752)	
City Information Tech Services	522109	267,485	249,917	225,858	243,471	258,188	14,717	
Electricity	523100	141,394	284,417	306,404	312,634	307,634	(5,000)	
Natural Gas	523103	112,928	118,502	74,425	155,900	155,900	-	
Liability Insurance	525104	372,473	366,215	389,979	357,600	354,543	(3,057)	
Property Insurance	525107	1,960,492	1,777,693	1,716,139	1,498,302	1,690,848	192,546	
Vehicle Insurance	525108	17,573	20,296	18,609	16,956	16,544	(412)	
Diesel Fuel	532100	2,241,432	1,821,815	1,095,153	1,885,108	1,551,827	(333,281)	
Gasoline Fuel	532101	1,329,547	967,090	653,955	1,144,916	829,879	(315,037)	
Total Non-Discretionary Expenses		7,090,534	6,261,999	5,156,136	6,348,313	5,884,038	(464,276)	-7%
Capital Outlay								
Buildings	552000	-	-	-	515,000	695,000	180,000	
Vehicles, Equipment, Software	554000	2,612,934	7,822,446	5,266,824	4,749,991	5,330,000	580,009	
Controlled assets	556000	21,505	71,901	35,200	23,000	17,991	(5,009)	
Total Capital Outlay		2,634,439	7,894,347	5,302,024	5,287,991	6,042,991	755,000	14%
Transfers Out								
Transfer Out-Inter	571100	746,068	1,730,352	775,567	773,653	695,287	(78,366)	
Transfer Out-Intra	571200	6,825,750	1,815,477	1,049,968	827,828	794,552	(33,276)	
Total Transfers Out		7,571,818	3,545,829	1,825,535	1,601,481	1,489,839	(111,642)	-7%
Total Expenditures		51,962,400	57,405,715	46,960,053	53,044,350	55,386,686	2,342,336	4%
Net Revenues over/(under) Expenditures		3,030,534	(2,697,001)	4,249,261	116,467	(714,246)	(830,713)	



Joint Communications Department Sections

- Call Taking Operations
- Dispatching Procedures
- Linn County Radio System and Support
- 9-1-1
- Warrants



The Chief of Police is responsible for the Joint Communications Department.

Department Description

Joint Communications provides timely, accurate, and complete emergency and non-emergency dispatch services to the public and public safety agencies.

- The **Call Taking Operations** section is responsible for receiving, processing, and routing incoming emergency (9-1-1) and non-emergency (7 digit number) phone traffic into the Communications Center. Call takers are also responsible for providing emergency medical dispatch, fire, and police instructions in accordance to protocol standards.
- The **Dispatching Procedures** section is responsible for providing professional and accurate dispatching services for the Cedar Rapids Police, Fire, and Animal Control Departments, as well as multiple support agencies.
- The **Linn County Radio System and Support** section provides direct support to the City's portion of the county-wide 800 MHz radio system, its subscribers, equipment, and infrastructure as well as ancillary support to the overall system.
- The **9-1-1** section monitors and maintains the master street address guide and the 9-1-1 jurisdictional boundary changes for proper 9-1-1 call routing. This includes Phase I, II, and Next Generation 9-1-1.
- The **Warrants** section houses, maintains, and serves active warrants for arrest at any given time.

Statistics – Did you know?

- Annually, the Joint Communications Department handles approximately 140K police calls for service, 11K fire calls for service, and 10K animal control calls for service.
- The Joint Communications Department handles approximately 6K 9-1-1 calls per month.
- The Joint Communications Department receives over 550K non-emergency calls annually.

Recent Accomplishments

- In FY 2016, Joint Communication's management proudly represented the City by holding the positions of President of the Association of Public Safety Communications Officials Iowa Chapter and President of Iowa National Emergency Number Association.
- In FY 2016, Joint Communications received over \$500K in granted funds for radio maintenance and equipment.

**Future Challenges & Opportunities**

- Continue to support the Police Department in the Commission on Accreditation for Law Enforcement accreditation process.
- Development and implement text to 911 and Next Generation 911 services for the citizens of Cedar Rapids.
- Establish relationships and agreements with our neighboring counties that will provide shared communications, enhance safety, and lower the cost of ownership of existing systems for everyone involved.
- Develop and implement plans to build consolidated communications in Linn County.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Continually examine and improve 9-1-1 calls for service and response times.				
Department Objective	Improve response and system processes whenever possible.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
9-1-1 calls answered within 3 rings	99%	96%	96%	97%	98%

City Goal - 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.

Department Goal	Implement Text to 9-1-1 services in Cedar Rapids for the hearing impaired community and enhance security for large businesses in the event of a major emergency.				
Department Objective	Activate and install Text to 9-1-1 and spearhead the public awareness campaign.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Convert existing equipment to T911	75%	25%	25%	80%	80%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	3,733,033	3,626,892	3,839,632	212,741	6%
Expenditures					
Personal Services	2,161,685	2,254,719	2,360,137	105,419	
Discretionary	855,145	1,050,834	1,140,816	89,983	
Fleet & Facilities	60,828	55,120	64,532	9,412	
Non-Discretionary	241,315	266,219	274,146	7,927	
Capital Outlay	164,522	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	3,483,495	3,626,892	3,839,632	212,741	6%
Net	249,537	-	-	(0)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
27.00	0.00	27.00

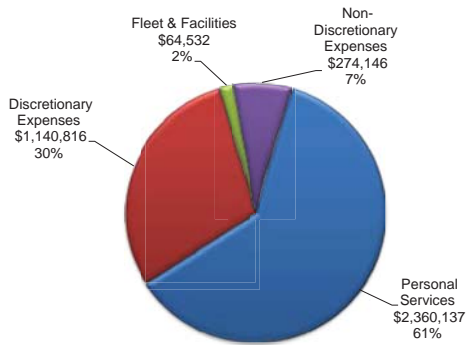
Highlight of Budget Changes

Operating Revenues & Expenditures

- Total revenue for Joint Communications is increasing by \$213K mainly due to additional revenue from the Linn County E911 Board.
- Radio maintenance expenses are increasing \$90K.
- \$3.1M or 82% of operating expenses are funded by the general fund within the Fire and Police Department's budgets.

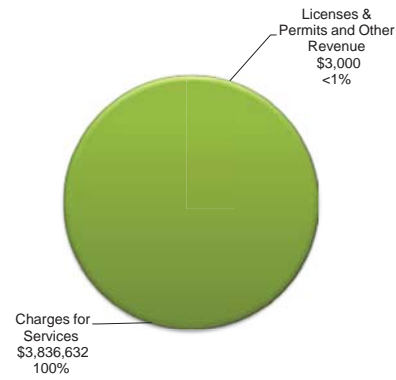
JOINT COMMUNICATIONS

ALLOCATION OF EXPENSES



FY 2018 FINANCIAL DETAIL

FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,189,635	3,149,453	3,175,876	3,236,745	3,147,007	(89,738)	
Admin Charges - Commissions	431011	-	-	2,376	-	-	-	
Admin Charges - External	431012	-	350,050	545,141	388,647	689,626	300,979	
Total Charges for Services		3,189,635	3,499,503	3,723,393	3,625,392	3,836,632	211,241	6%
Transfers In								
Operating Transfer In - Inter	483001	9,588	-	-	-	-	-	
Operating Transfer In - Intra	483002	625,000	348,993	-	-	-	-	
Total Transfers In		634,588	348,993	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	-	2,669	-	-	-	
Interest / Div - Proprietary	481000	(1,355)	3,893	6,971	1,500	3,000	1,500	
Capital Contributions	481003	644,623	168,138	-	-	-	-	
Sale of Fixed Assets	482001	-	18,000	-	-	-	-	
Total Other Revenue		643,268	190,031	9,640	1,500	3,000	1,500	100%
Total Revenues		4,467,491	4,038,527	3,733,033	3,626,892	3,839,632	212,741	6%
Expenditures								
Personal Services								
Regular Employees	511100	1,383,066	1,411,164	1,455,058	1,524,902	1,544,794	19,892	
Overtime	511300	73,799	48,334	74,571	58,666	58,666	-	
Other Special Pays	511400	27,525	26,952	29,389	27,360	27,450	90	
Leave Accrual	511500	1,642	(5,526)	3,069	-	-	-	
Group Insurance	512100	318,763	331,220	336,806	368,226	449,933	81,707	
Social Security Contributions	512200	109,984	109,756	114,029	123,240	124,766	1,526	
Retirement Contribution	512300	132,713	132,252	137,236	143,856	145,642	1,786	
Workers' Compensation	512500	6,905	6,932	6,386	6,870	7,255	385	
Other Employee Benefits	512600	1,947	2,459	5,140	1,598	1,631	33	
Total Personal Services		2,056,345	2,063,542	2,161,685	2,254,719	2,360,137	105,419	5%
Discretionary Expenses								
Advertising & Marketing	521100	799	-	264	-	-	-	
Health Services	521106	128	184	144	-	-	-	
Other Professional Services	521108	424	5,143	7,669	25,000	10,000	(15,000)	
Security Services	521110	893	874	1,036	-	-	-	
Computer Hardware	522100	-	2,881	4,438	45,000	40,000	(5,000)	
Computer Software Maintenance	522101	69,060	128,661	162,583	135,995	165,995	30,000	
IT Services - External	522102	6,091	2,671	28,976	-	-	-	
Radio Maintenance	522103	61,333	298,788	559,058	685,439	775,421	89,983	
Building & Grounds Services	522104	-	524	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	1,456	534	-	3,000	3,000	-	
Vehicles & Rolling Equip Serv	522106	-	1,324	-	-	-	-	
Recycling Fees	523104	72	-	-	-	-	-	
Phone Services	523107	27,876	27,260	27,697	35,000	30,000	(5,000)	
Printing, Binding, & Duplicate	525102	811	228	1,104	1,200	1,200	-	
Awards & Recognition	531102	-	1,007	36	-	-	-	
Books & Subscriptions	531103	50	-	554	500	500	-	
Cleaning & Janitorial Supplies	531105	-	-	108	-	-	-	
Computer Supplies	531106	90	1,258	-	10,000	10,000	-	
Equipment/Furniture/Fixtures	531109	26,907	13,833	33,954	49,600	49,600	-	
Miscellaneous Supplies	531114	983	-	-	1,500	1,500	-	
Office Supplies	531116	9,026	7,830	6,194	12,000	12,000	-	
Uniforms	531123	4,903	1,228	6,897	10,000	10,000	-	
Personal Protective Gear	531124	288	73	44	-	-	-	
Building & Grounds Supplies	533100	-	15	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	98	1,015	-	-	-	
Conferences, Training, Travel	542102	18,312	12,095	10,578	19,000	19,000	-	
Dues & Memberships	542103	745	1,666	1,091	1,000	1,000	-	
Licensing Fees	542106	785	-	-	-	-	-	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Miscellaneous Costs	542107	998	-	1,584	10,000	5,000	(5,000)	
Postage & Freight	542108	646	90	121	4,000	4,000	-	
Mileage Reimbursement	542111	-	91	-	2,600	2,600	-	
Bad Debt Expense	542114	8	57	-	-	-	-	
Total Discretionary Expenses		232,684	508,411	855,145	1,050,834	1,140,816	89,983	9%
Fleet & Facilities								
Rental of Land & Buildings	524100	71,172	59,056	60,828	55,120	64,532	9,412	
Total Fleet & Facilities		71,172	59,056	60,828	55,120	64,532	9,412	17%
Non-Discretionary Expenses								
City Accounting Services	521113	28,400	28,968	28,968	32,064	32,064	-	
City Inter Department Charges	521114	101,767	102,860	107,797	113,837	112,063	(1,774)	
City Information Tech Services	522109	111,247	81,143	76,618	84,821	99,353	14,532	
Electricity	523100	22,987	17,800	20,440	27,000	22,000	(5,000)	
Natural Gas	523103	176	190	156	-	-	-	
Liability Insurance	525104	5,135	5,660	6,423	5,497	6,462	965	
Diesel Fuel	532100	82	-	-	-	-	-	
Gasoline Fuel	532101	1,510	1,424	912	3,000	2,204	(796)	
Total Non-Discretionary Expenses		271,303	238,044	241,315	266,219	274,146	7,927	3%
Capital Outlay								
Vehicles, Equipment, Software	554000	435,502	499,450	162,795	-	-	-	
Controlled assets	556000	4,645	3,433	1,727	-	-	-	
Total Capital Outlay		440,147	502,884	164,522	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	7,450	-	-	-	-	-	
Transfer Out-Intra	571200	625,000	348,993	-	-	-	-	
Total Transfers Out		632,450	348,993	-	-	-	-	0%
Total Expenditures		3,704,102	3,720,930	3,483,495	3,626,892	3,839,632	212,741	6%
Net Revenues over/(under) Expenditures		763,388	317,597	249,537	-	-	(0)	

JC - OPERATIONS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,189,635	3,149,453	3,175,876	3,236,745	3,147,007	(89,738)	
Admin Charges - External	431012	-	350,050	536,538	388,647	689,626	300,979	
Total Charges for Services		3,189,635	3,499,503	3,712,414	3,625,392	3,836,632	211,241	6%
Transfers In								
Operating Transfer In - Intra	483002	-	348,993	-	-	-	-	
Total Transfers In		-	348,993	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	-	2,669	-	-	-	
Interest / Div - Proprietary	481000	(1,355)	3,893	6,971	1,500	3,000	1,500	
Total Other Revenue		(1,355)	3,893	9,640	1,500	3,000	1,500	100%
Total Revenues		3,188,280	3,852,389	3,722,054	3,626,892	3,839,632	212,741	6%
Expenditures								
Personal Services								
Regular Employees	511100	1,383,066	1,411,164	1,455,058	1,524,902	1,544,794	19,892	
Overtime	511300	73,799	48,334	74,571	58,666	58,666	-	
Other Special Pays	511400	27,525	26,952	29,389	27,360	27,450	90	
Leave Accrual	511500	1,642	(5,526)	3,069	-	-	-	
Group Insurance	512100	318,763	331,220	336,806	368,226	449,933	81,707	
Social Security Contributions	512200	109,984	109,756	114,029	123,240	124,766	1,526	
Retirement Contribution	512300	132,713	132,252	137,236	143,856	145,642	1,786	
Workers' Compensation	512500	6,905	6,932	6,386	6,870	7,255	385	
Other Employee Benefits	512600	1,947	2,459	5,140	1,598	1,631	33	
Total Personal Services		2,056,345	2,063,542	2,161,685	2,254,719	2,360,137	105,419	5%
Discretionary Expenses								
Advertising & Marketing	521100	799	-	264	-	-	-	
Health Services	521106	128	184	144	-	-	-	
Other Professional Services	521108	424	5,143	7,669	25,000	10,000	(15,000)	
Security Services	521110	893	874	1,036	-	-	-	
Computer Hardware	522100	-	2,881	4,438	45,000	40,000	(5,000)	
Computer Software Maintenance	522101	69,060	128,661	162,583	135,995	165,995	30,000	
IT Services - External	522102	6,091	2,671	28,976	-	-	-	
Radio Maintenance	522103	61,333	298,788	559,058	685,439	775,421	89,983	
Building & Grounds Services	522104	-	524	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	1,456	534	-	3,000	3,000	-	
Vehicles & Rolling Equip Serv	522106	-	1,324	-	-	-	-	
Recycling Fees	523104	72	-	-	-	-	-	
Phone Services	523107	27,876	27,260	27,697	35,000	30,000	(5,000)	
Printing, Binding, & Duplicate	525102	811	228	1,104	1,200	1,200	-	
Awards & Recognition	531102	-	1,007	36	-	-	-	
Books & Subscriptions	531103	50	-	554	500	500	-	
Cleaning & Janitorial Supplies	531105	-	-	108	-	-	-	
Computer Supplies	531106	90	1,258	-	10,000	10,000	-	
Equipment/Furniture/Fixtures	531109	26,907	13,833	33,954	49,600	49,600	-	
Miscellaneous Supplies	531114	983	-	-	1,500	1,500	-	
Office Supplies	531116	9,026	7,830	6,194	12,000	12,000	-	
Uniforms	531123	4,903	1,228	6,897	10,000	10,000	-	
Personal Protective Gear	531124	288	73	44	-	-	-	
Building & Grounds Supplies	533100	-	15	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	98	1,015	-	-	-	
Conferences, Training, Travel	542102	18,312	12,095	10,578	19,000	19,000	-	
Dues & Memberships	542103	745	1,666	1,091	1,000	1,000	-	
Licensing Fees	542106	785	-	-	-	-	-	
Miscellaneous Costs	542107	998	-	1,584	10,000	5,000	(5,000)	
Postage & Freight	542108	646	90	121	4,000	4,000	-	
Mileage Reimbursement	542111	-	91	-	2,600	2,600	-	
Bad Debt Expense	542114	8	57	-	-	-	-	
Total Discretionary Expenses		232,684	508,411	855,145	1,050,834	1,140,816	89,983	9%
Fleet & Facilities								
Rental of Land & Buildings	524100	71,172	59,056	60,828	55,120	64,532	9,412	
Total Fleet & Facilities		71,172	59,056	60,828	55,120	64,532	9,412	17%
Non-Discretionary Expenses								
City Accounting Services	521113	28,400	28,968	28,968	32,064	32,064	-	
City Inter Department Charges	521114	101,767	102,860	107,797	113,837	112,063	(1,774)	
City Information Tech Services	522109	111,247	81,143	76,618	84,821	99,353	14,532	
Electricity	523100	22,987	17,800	20,440	27,000	22,000	(5,000)	
Natural Gas	523103	176	190	156	-	-	-	
Liability Insurance	525104	5,135	5,660	6,423	5,497	6,462	965	
Diesel Fuel	532100	82	-	-	-	-	-	
Gasoline Fuel	532101	1,510	1,424	912	3,000	2,204	(796)	
Total Non-Discretionary Expenses		271,303	238,044	241,315	266,219	274,146	7,927	3%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	32,000	162,795	-	-	-	
Controlled assets	556000	4,645	3,433	1,727	-	-	-	
Total Capital Outlay		4,645	35,433	164,522	-	-	-	0%

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted	FY 2018	From FY 2017	From
Transfers Out					Budget	Budget	Incr / (Decr)	FY 2017
Transfer Out-Intra	571200	625,000	-	-	-	-	-	
Total Transfers Out		625,000	-	-	-	-	-	0%
Total Expenditures		3,261,149	2,904,487	3,483,495	3,626,892	3,839,632	212,741	6%
Net Revenues over/(under) Expenditures		(72,870)	947,902	238,558	-	-	(0)	

JC - DEPRECIATION RESERVE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - Commissions	431011	-	-	2,376	-	-	-	
Admin Charges - External	431012	-	-	8,603	-	-	-	
Total Charges for Services		-	-	10,979	-	-	-	0%
Total Revenues		-	-	10,979	-	-	-	0%
Expenditures								
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	10,979	-	-	-	

JC - CONSTRUCTION
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	9,588	-	-	-	-	-	
Operating Transfer In - Intra	483002	625,000	-	-	-	-	-	
Total Transfers In		634,588	-	-	-	-	-	0%
Other Revenue								
Capital Contributions	481003	644,623	168,138	-	-	-	-	
Sale of Fixed Assets	482001	-	18,000	-	-	-	-	
Total Other Revenue		644,623	186,138	-	-	-	-	0%
Total Revenues		1,279,211	186,138	-	-	-	-	0%
Expenditures								
Capital Outlay								
Vehicles, Equipment, Software	554000	435,502	467,450	-	-	-	-	
Total Capital Outlay		435,502	467,450	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	7,450	-	-	-	-	-	
Transfer Out-Intra	571200	-	348,993	-	-	-	-	
Total Transfers Out		7,450	348,993	-	-	-	-	0%
Total Expenditures		442,953	816,443	-	-	-	-	0%
Net Revenues over/(under) Expenditures		836,258	(630,305)	-	-	-	-	



Facility Maintenance Department Sections

- Environmental Services
- Technician Services
- Administration



The Finance Director is responsible for the Facility Maintenance Department.

Department Description

The Facility Maintenance Department maintains the City of Cedar Rapids' buildings and grounds.

- The **Environmental Services** section provides all custodial services which includes detailed carpet cleaning, hard surface build up removal and reapplications. Other special projects on request.
- The **Technician Services** section provides a variety of construction and building repair services, including licensed and certified staff for electrical, plumbing, heating, ventilation, and air conditioning services.
- The **Administration** section is responsible for the planning, organizing, and directing of facility maintenance operations as well as energy management and facility assessments.

Statistics – Did you know?

- The environmental services section maintains 8 buildings covering 336K square feet and a special projects program for City owned Facilities.
- The technician services section provides routine and preventative maintenance and repair to approximately 90 buildings covering over 825K square feet.

Recent Accomplishments

- Continued to maintain additional new facilities without an increase in personnel (2008-2016).
- Transitioned to 100% electronic work orders, which increased efficiency and promoted green efforts (January 2016).
- Due to technology changes with our newer facilities, the technician services are now divided between two supervisors. One supervisor oversees the heating, ventilation, and air conditioning technicians and electricians. The other supervises the plumbing and construction specialists, allowing better service to our customers (June 2016).
- Executed a new custodial supplies contract, in conjunction with Purchasing, which included “green cleaning” supplies (March 2016).

**Future Challenges & Opportunities**

- Maintaining the city-wide energy management system in facilities for future energy efficiencies.
- Maintaining additional new facilities with competitive rates and personnel.
- Monitoring & directing digital control of all major facilities mechanical systems and energy use, including green technology. Growth in knowledge and experience of the latest in technology for new facilities.
- Maintaining an efficient, cost effective waste management system for the facilities.
- Implement new security upgrades and protocols to meet the needs of employees at our facilities.
- Implement bar codes into the work order system to increase efficiencies.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Maintain competitive facility maintenance technical services.				
Department Objective	Provide technical services that meet or exceed national standards.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
National standards for facility technical benchmarking is 75,000 square feet per technician	> 75,000	88,161	88,161	88,161	91,679

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Maintain competitive facility maintenance custodial services compared to other government agencies, schools, and universities.				
Department Objective	Provide custodial services that meet or exceed national standards for square footage per custodian.				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Standards based on University Studies for American Planning and Management	> 25,000	25,405	25,405	25,405	27,513



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	4,335,933	4,360,659	4,212,560	(148,099)	-3%
Expenditures					
Personal Services	1,740,074	1,987,178	2,007,698	20,521	
Discretionary	614,087	691,741	666,270	(25,471)	
Fleet & Facilities	71,104	67,688	69,691	2,003	
Non-Discretionary	935,139	1,003,444	916,227	(87,217)	
Capital Outlay	8,776	528,000	708,000	180,000	
Debt Service	-	-	-	-	
Transfers Out	690,198	466,048	286,449	(179,600)	
	4,059,378	4,744,099	4,654,335	(89,764)	-2%
Net	276,555	(383,440)	(441,775)	(58,335)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
25.00	0.00	25.00

Highlight of Budget Changes

Operating Revenues & Expenditures

FY 2018 rates include:

- The technician hourly rate will increase from \$76/hour to \$77/hour due to personal service increases.
- Environmental services will be charged to departments monthly at 1/12 of the personal service & overhead cost.
- 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 2017.
- 90% flood LOST will fund flood insurance expenses in FY 2018 for City Hall and City Services facilities (\$90K).
- City Hall building rental will increase slightly (\$2K) due to reallocating environmental services to this facility based on needs and increase in overall personal services.
- City Services building rental will increase (\$103K) to reallocating environmental and technical services to this facility based on needs and increase in overall personal services.

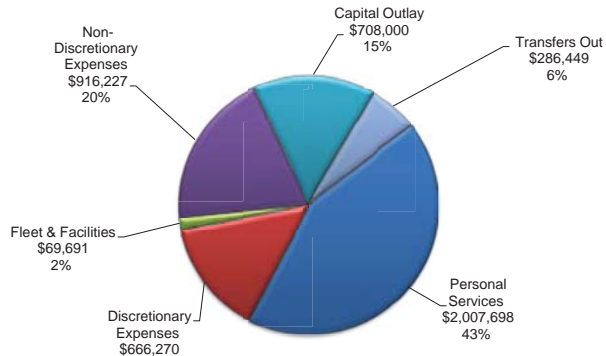
Other

Combined fund expenses exceed revenues as \$450K of cash on hand is being used to fund a project to re-roof the former Solid Waste building at the City Services site. Funds have been set aside over multiple fiscal years to allow the project to be constructed. Construction will occur in FY 2018 and the estimated project cost is \$600K.

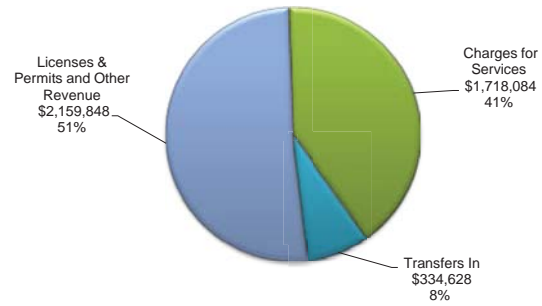
FACILITY MAINTENANCE

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	3,423	-	-	-	-	
State Operating	422001	-	88	341	-	-	-	
Total Intergovernmental Grants		-	3,511	341	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	1,718	-	-	-	-	
Admin Charges - City Mgr Depts	431007	639,414	643,308	753,058	1,277,605	1,203,584	(74,021)	
Admin Charges - Commissions	431011	161,782	201,926	181,462	-	-	-	
Admin Charges - External	431012	22,405	22,545	19,046	-	-	-	
FMS Environmental Svcs Charges	431013	600,625	575,990	573,563	553,438	514,500	(38,938)	
Vending Sales	431301	523	617	594	-	-	-	
Sale of Recycleable	432002	108	-	-	-	-	-	
Total Charges for Services		1,424,856	1,446,104	1,527,722	1,831,043	1,718,084	(112,959)	-6%
Transfers In								
Operating Transfer In - Inter	483001	231,738	262,051	239,359	200,368	89,628	(110,740)	
Operating Transfer In - Intra	483002	852,202	632,797	490,318	275,000	245,000	(30,000)	
Total Transfers In		1,083,940	894,848	729,677	475,368	334,628	(140,740)	-30%
Other Revenue								
Building Rental	461001	2,154,925	2,095,322	2,069,870	2,054,248	2,159,848	105,600	
Damage Recoveries	471004	228	-	-	-	-	-	
Other Miscellaneous Revenue	471005	398	-	-	-	-	-	
Interest / Div - Proprietary	481000	(1,411)	4,545	8,322	-	-	-	
Total Other Revenue		2,154,140	2,099,867	2,078,192	2,054,248	2,159,848	105,600	5%
Total Revenues		4,662,936	4,444,330	4,335,933	4,360,659	4,212,560	(148,099)	-3%
Expenditures								
Personal Services								
Regular Employees	511100	1,241,768	1,268,438	1,178,880	1,317,006	1,352,674	35,668	
Overtime	511300	1,913	6,806	3,850	10,316	10,316	-	
Other Special Pays	511400	18,494	20,055	33,232	20,066	18,810	(1,256)	
Leave Accrual	511500	1,736	10,777	(11,624)	-	-	-	
Group Insurance	512100	330,097	347,908	287,088	371,282	347,504	(23,778)	
Social Security Contributions	512200	92,988	95,377	89,993	103,076	105,707	2,631	
Retirement Contribution	512300	112,374	114,900	104,889	120,320	123,395	3,075	
Unemployment Compensation	512400	9,752	7,525	8,320	-	-	-	
Workers' Compensation	512500	49,572	49,683	43,171	44,646	48,827	4,181	
Other Employee Benefits	512600	1,539	3,528	2,275	465	465	-	
Total Personal Services		1,860,231	1,924,997	1,740,074	1,987,178	2,007,698	20,521	1%
Discretionary Expenses								
Advertising & Marketing	521100	418	264	2,708	-	-	-	
Consulting & Technical Service	521104	10,850	3,770	15,474	84,720	84,720	-	
External Contracted Labor	521105	7,903	4,141	9,316	-	-	-	
Health Services	521106	44	52	48	100	100	-	
Other Professional Services	521108	4,502	85,251	87,287	137,500	127,050	(10,450)	
Security Services	521110	-	6,616	1,292	-	-	-	
Computer Software Maintenance	522101	377	11,676	1,463	6,245	6,950	705	
IT Services - External	522102	520	4,792	352	-	-	-	
Radio Maintenance	522103	-	117	185	100	-	(100)	
Building & Grounds Services	522104	125,425	153,575	193,637	200	-	(200)	
Equip/Furniture/Fixtures Serv	522105	8,142	1,760	3,020	-	-	-	
NonCapitalized Project Expense	522110	6,093	-	-	-	-	-	
Landfill Fees	523102	-	5,586	3,037	-	-	-	
Recycling Fees	523104	6,417	56	1,283	-	-	-	
Phone Services	523107	4,877	4,455	4,333	3,300	3,550	250	
Rental of Equip & Vehicles	524101	1,006	1,707	1,272	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	349	245	300	400	400	-	
Ammunition, Targets, & Firearm	531100	-	99	-	-	-	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Awards & Recognition	531102	-	-	15	-	-	-	-
Books & Subscriptions	531103	119	85	-	-	-	-	-
Chemical Supplies	531104	2,349	2,068	4,689	-	-	-	-
Cleaning & Janitorial Supplies	531105	72,593	76,079	89,126	-	-	-	-
Computer Supplies	531106	1,293	470	-	800	1,000	200	-
Engineering Supplies	531108	1,391	-	-	-	-	-	-
Equipment/Furniture/Fixtures	531109	18,176	14,055	13,241	-	-	-	-
Landscaping Materials	531112	91	216	-	-	-	-	-
Miscellaneous Supplies	531114	24	-	-	400	400	-	-
Office Supplies	531116	1,668	144	1,241	900	1,000	100	-
Paint Supplies	531117	2,946	2,100	4,136	-	-	-	-
Shop Supplies	531119	7,907	4,582	4,079	-	-	-	-
Sign & Signal Supplies	531120	644	27	-	-	-	-	-
Uniforms	531123	3,658	3,493	3,402	2,676	2,700	24	-
Personal Protective Gear	531124	933	1,404	752	1,000	1,000	-	-
LP Gas	532103	-	143	2,709	-	-	-	-
Oil	532104	328	7	2	-	-	-	-
Other Fuel	532105	-	36	-	-	-	-	-
Other Lubricants	532106	-	80	-	-	-	-	-
Building & Grounds Supplies	533100	90,842	131,928	127,276	447,500	430,500	(17,000)	-
Equip/Furniture/Fixtures Parts	533101	4,231	9,710	6,527	-	-	-	-
Vehicle & Rolling Equip Parts	533102	1,305	407	1,000	1,000	1,000	-	-
Grants & Contributions	541106	-	21,400	32,642	-	-	-	-
Conferences, Training, Travel	542102	1,733	2,256	1,302	3,000	4,000	1,000	-
Dues & Memberships	542103	490	516	72	200	200	-	-
Licensing Fees	542106	594	672	-	500	500	-	-
Postage & Freight	542108	4	49	2,911	100	100	-	-
Recording/Filing Fees/Permits	542110	950	1,250	1,119	-	-	-	-
Mileage Reimbursement	542111	1,160	704	130	100	100	-	-
Bad Debt Expense	542114	-	29,640	(7,293)	-	-	-	-
Total Discretionary Expenses		392,351	587,685	614,087	691,741	666,270	(25,471)	-4%
Fleet & Facilities								
City Fleet Services	522108	38,625	34,773	49,871	41,827	39,993	(1,834)	-
City Fleet Rental Charges	524102	14,638	17,870	21,233	25,861	29,698	3,837	-
Total Fleet & Facilities		53,263	52,643	71,104	67,688	69,691	2,003	3%
Non-Discretionary Expenses								
City Accounting Services	521113	102,000	104,040	104,040	115,153	115,153	-	-
City Inter Department Charges	521114	92,074	92,848	98,280	103,707	102,087	(1,620)	-
City Information Tech Services	522109	56,996	71,877	60,326	66,814	67,939	1,125	-
Electricity	523100	103,176	264,844	284,237	285,000	285,000	-	-
Natural Gas	523103	109,660	115,669	74,223	155,000	155,000	-	-
Liability Insurance	525104	4,562	4,981	5,594	4,395	6,753	2,358	-
Property Insurance	525107	274,556	305,935	294,164	243,302	159,212	(84,090)	-
Vehicle Insurance	525108	6,677	7,085	7,700	8,435	9,065	630	-
Diesel Fuel	532100	22,612	855	-	2,798	2,176	(622)	-
Gasoline Fuel	532101	15,719	10,821	6,575	18,841	13,842	(4,999)	-
Total Non-Discretionary Expenses		788,031	978,955	935,139	1,003,444	916,227	(87,217)	-9%
Capital Outlay								
Buildings	552000	-	-	-	515,000	695,000	180,000	-
Controlled assets	556000	14,089	8,230	8,776	13,000	13,000	-	-
Total Capital Outlay		14,089	8,230	8,776	528,000	708,000	180,000	34%
Transfers Out								
Transfer Out-Inter	571100	188,757	189,165	199,879	191,048	41,449	(149,600)	-
Transfer Out-Intra	571200	852,202	632,797	490,318	275,000	245,000	(30,000)	-
Total Transfers Out		1,040,959	821,962	690,198	466,048	286,449	(179,600)	-39%
Total Expenditures		4,148,924	4,374,471	4,059,378	4,744,099	4,654,335	(89,764)	-2%
Net Revenues over/(under) Expenditures		514,012	69,859	276,555	(383,440)	(441,775)	(58,335)	

FMS - OPERATIONS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	3,423	-	-	-	-	
State Operating	422001	-	88	341	-	-	-	
Total Intergovernmental Grants		-	3,511	341	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	1,718	-	-	-	-	
Admin Charges - City Mgr Depts	431007	639,414	643,308	753,058	1,277,605	1,203,584	(74,021)	
Admin Charges - Commissions	431011	161,782	201,926	181,462	-	-	-	
Admin Charges - External	431012	22,405	22,545	19,046	-	-	-	
FMS Environmental Svcs Charges	431013	600,625	575,990	573,563	553,438	514,500	(38,938)	
Vending Sales	431301	523	617	594	-	-	-	
Sale of Recycleable	432002	108	-	-	-	-	-	
Total Charges for Services		1,424,856	1,446,104	1,527,722	1,831,043	1,718,084	(112,959)	-6%
Transfers In								
Operating Transfer In - Inter	483001	225,670	262,051	239,359	200,368	89,628	(110,740)	
Operating Transfer In - Intra	483002	74,263	221,906	65,318	-	-	-	
Total Transfers In		299,933	483,957	304,677	200,368	89,628	(110,740)	-55%
Other Revenue								
Building Rental	461001	2,154,925	2,095,322	2,069,870	2,054,248	2,159,848	105,600	
Damage Recoveries	471004	228	-	-	-	-	-	
Other Miscellaneous Revenue	471005	398	-	-	-	-	-	
Interest / Div - Proprietary	481000	(1,411)	4,545	8,322	-	-	-	
Total Other Revenue		2,154,140	2,099,867	2,078,192	2,054,248	2,159,848	105,600	5%
Total Revenues		3,878,929	4,033,439	3,910,933	4,085,659	3,967,560	(118,099)	-3%
Expenditures								
Personal Services								
Regular Employees	511100	1,241,768	1,268,438	1,178,880	1,317,006	1,352,674	35,668	
Overtime	511300	1,913	6,806	3,850	10,316	10,316	-	
Other Special Pays	511400	18,494	20,055	33,232	20,066	18,810	(1,256)	
Leave Accrual	511500	1,736	10,777	(11,624)	-	-	-	
Group Insurance	512100	330,097	347,908	287,088	371,282	347,504	(23,778)	
Social Security Contributions	512200	92,988	95,377	89,993	103,076	105,707	2,631	
Retirement Contribution	512300	112,374	114,900	104,889	120,320	123,395	3,075	
Unemployment Compensation	512400	9,752	7,525	8,320	-	-	-	
Workers' Compensation	512500	49,572	49,683	43,171	44,646	48,827	4,181	
Other Employee Benefits	512600	1,539	3,528	2,275	465	465	-	
Total Personal Services		1,860,231	1,924,997	1,740,074	1,987,178	2,007,698	20,521	1%
Discretionary Expenses								
Advertising & Marketing	521100	418	264	2,708	-	-	-	
Consulting & Technical Service	521104	10,850	3,770	15,474	84,720	84,720	-	
External Contracted Labor	521105	7,903	4,141	9,316	-	-	-	
Health Services	521106	44	52	48	100	100	-	
Other Professional Services	521108	4,502	85,251	87,287	137,500	127,050	(10,450)	
Security Services	521110	-	6,616	1,292	-	-	-	
Computer Software Maintenance	522101	377	11,676	1,463	6,245	6,950	705	
IT Services - External	522102	520	4,792	352	-	-	-	
Radio Maintenance	522103	-	117	185	100	-	(100)	
Building & Grounds Services	522104	125,425	153,575	193,637	200	-	(200)	
Equip/Furniture/Fixtures Serv	522105	8,142	1,760	3,020	-	-	-	
Landfill Fees	523102	-	5,586	3,037	-	-	-	
Recycling Fees	523104	6,417	56	1,283	-	-	-	
Phone Services	523107	4,877	4,455	4,333	3,300	3,550	250	
Rental of Equip & Vehicles	524101	1,006	1,707	1,272	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	349	245	300	400	400	-	
Ammunition, Targets, & Firearm	531100	-	99	-	-	-	-	
Awards & Recognition	531102	-	-	15	-	-	-	
Books & Subscriptions	531103	119	85	-	-	-	-	
Chemical Supplies	531104	2,349	2,068	4,689	-	-	-	
Cleaning & Janitorial Supplies	531105	72,593	76,079	89,126	-	-	-	
Computer Supplies	531106	1,293	470	-	800	1,000	200	
Engineering Supplies	531108	1,391	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	18,176	14,055	13,241	-	-	-	
Landscaping Materials	531112	91	216	-	-	-	-	
Miscellaneous Supplies	531114	24	-	-	400	400	-	
Office Supplies	531116	1,668	144	1,241	900	1,000	100	
Paint Supplies	531117	2,946	2,100	4,136	-	-	-	
Shop Supplies	531119	7,907	4,582	4,079	-	-	-	
Sign & Signal Supplies	531120	644	27	-	-	-	-	
Uniforms	531123	3,658	3,493	3,402	2,676	2,700	24	
Personal Protective Gear	531124	933	1,404	752	1,000	1,000	-	
LP Gas	532103	-	143	2,709	-	-	-	
Oil	532104	328	7	2	-	-	-	
Other Fuel	532105	-	36	-	-	-	-	
Other Lubricants	532106	-	80	-	-	-	-	
Building & Grounds Supplies	533100	90,842	131,928	127,276	447,500	430,500	(17,000)	
Equip/Furniture/Fixtures Parts	533101	4,231	9,710	6,527	-	-	-	
Vehicle & Rolling Equip Parts	533102	1,305	407	1,000	1,000	1,000	-	
Grants & Contributions	541106	-	21,400	32,642	-	-	-	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Conferences, Training, Travel	542102	1,733	2,256	1,302	3,000	4,000	1,000	
Dues & Memberships	542103	490	516	72	200	200	-	
Licensing Fees	542106	594	672	-	500	500	-	
Postage & Freight	542108	4	49	2,911	100	100	-	
Recording/Filing Fees/Permits	542110	950	1,250	1,119	-	-	-	
Mileage Reimbursement	542111	1,160	704	130	100	100	-	
Bad Debt Expense	542114	-	28,901	(7,293)	-	-	-	
Total Discretionary Expenses		386,258	586,946	614,087	691,741	666,270	(25,471)	-4%
Fleet & Facilities								
City Fleet Services	522108	38,625	34,773	49,871	41,827	39,993	(1,834)	
City Fleet Rental Charges	524102	14,638	17,870	21,233	25,861	29,698	3,837	
Total Fleet & Facilities		53,263	52,643	71,104	67,688	69,691	2,003	3%
Non-Discretionary Expenses								
City Accounting Services	521113	102,000	104,040	104,040	115,153	115,153	-	
City Inter Department Charges	521114	92,074	92,848	98,280	103,707	102,087	(1,620)	
City Information Tech Services	522109	56,996	71,877	60,326	66,814	67,939	1,125	
Electricity	523100	103,176	264,844	284,237	285,000	285,000	-	
Natural Gas	523103	109,660	115,669	74,223	155,000	155,000	-	
Liability Insurance	525104	4,562	4,981	5,594	4,395	6,753	2,358	
Property Insurance	525107	274,556	305,935	294,164	243,302	159,212	(84,090)	
Vehicle Insurance	525108	6,677	7,085	7,700	8,435	9,065	630	
Diesel Fuel	532100	22,612	855	-	2,798	2,176	(622)	
Gasoline Fuel	532101	15,719	10,821	6,575	18,841	13,842	(4,999)	
Total Non-Discretionary Expenses		788,031	978,955	935,139	1,003,444	916,227	(87,217)	-9%
Capital Outlay								
Controlled assets	556000	14,089	8,230	8,776	13,000	13,000	-	
Total Capital Outlay		14,089	8,230	8,776	13,000	13,000	-	0%
Transfers Out								
Transfer Out-Inter	571100	38,757	39,165	40,240	41,048	41,449	401	
Transfer Out-Intra	571200	760,375	370,000	275,000	275,000	245,000	(30,000)	
Total Transfers Out		799,132	409,165	315,240	316,048	286,449	(29,600)	-9%
Total Expenditures		3,901,004	3,960,936	3,684,420	4,079,099	3,959,335	(119,764)	-3%
Net Revenues over/(under) Expenditures		(22,076)	72,504	226,513	6,560	8,225	1,665	

FMS - CONSTRUCTION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	6,068	-	-	-	-	-	
Operating Transfer In - Intra	483002	777,939	410,891	425,000	275,000	245,000	(30,000)	
Total Transfers In		784,007	410,891	425,000	275,000	245,000	(30,000)	-11%
Total Revenues		784,007	410,891	425,000	275,000	245,000	(30,000)	-11%
Expenditures								
Discretionary Expenses								
NonCapitalized Project Expense	522110	6,093	-	-	-	-	-	
Total Discretionary Expenses		6,093	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	-	515,000	695,000	180,000	
Total Capital Outlay		-	-	-	515,000	695,000	180,000	35%
Transfers Out								
Transfer Out-Inter	571100	150,000	150,000	159,639	150,000	-	(150,000)	
Transfer Out-Intra	571200	91,827	262,797	215,318	-	-	-	
Total Transfers Out		241,827	412,797	374,957	150,000	-	(150,000)	-100%
Total Expenditures		247,920	412,797	374,957	665,000	695,000	30,000	5%
Net Revenues over/(under) Expenditures		536,087	(1,906)	50,043	(390,000)	(450,000)	(60,000)	



Fleet Services Department Sections

- Maintenance
- Administration



The Finance Director is responsible for the Fleet Services Department.

Department Description

The Fleet Services Department provides fleet maintenance and management services of vehicles and equipment for the City of Cedar Rapids and some external entities.

- The **Maintenance** section provides preventive maintenance for all city-owned fleet assets, conducts in-depth diagnosis and repair of various vehicles and equipment, and provides mandated inspections and maintenance to ensure regulatory compliance.
- The **Administration** section is responsible for procurement and disposal of fleet vehicles and equipment, specification writing, record keeping, and fuel management.

Statistics – *Did you know?*

- Fleet Services completed 2,323 preventative maintenance services on vehicles and equipment in FY 2016.
- Fleet Services sold 59 vehicles or pieces of equipment generating over \$229K in revenue for FY 2016.

Recent Accomplishments

- In June 2015, changed the diesel fuel additive to save the City one cent per gallon. Due to the emission law requirements, the new additive is not only saving the City money, it is better for the engines.
- Completed an annual inventory in three garage part rooms, counting over 4,800 parts in June 2016.
- Expanded Global Positioning System to over 215 city units in FY 2016. This system has allowed better monitoring of city vehicles.

Future Challenges & Opportunities

- Expansion of Global Positioning Systems in city fleet vehicles to improve fleet utilization.
- Maintain preventative maintenance schedule to control repair costs to our customers.
- Controlling costs for engine emission issues while reducing downtime.

**Goals, Objectives, Measures**

City Goal - 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.

Department Goal	Fleet readiness rate.				
Department Objective	Improve overall readiness rate to ensure equipment is available when needed.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Manage shop activity and fleet demographic to ensure fleet is ready for citizen service	95%	97%	92%	95%	95%

City Goal - STRENGTHEN CR - Make bold moves in community planning to retain the character of neighborhoods and corridors.

Department Goal	Preventive maintenance compliance.				
Department Objective	Complete 95% of preventive maintenance early or "on-time".				
Objective Time Frame	Target/goal has been met				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Preventive maintenance compliance	95%	95%	95%	95%	95%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	14,170,146	15,318,391	14,624,808	(693,582)	-5%
Expenditures					
Personal Services	3,020,472	3,363,517	3,499,825	136,308	
Discretionary	3,055,349	2,387,655	2,384,476	(3,179)	
Fleet & Facilities	292,487	251,844	273,835	21,991	
Non-Discretionary	2,177,912	3,460,168	2,802,446	(657,722)	
Capital Outlay	5,128,726	4,759,991	5,334,991	575,000	
Debt Service	-	-	-	-	
Transfers Out	559,649	552,828	549,552	(3,276)	
	14,234,595	14,776,003	14,845,125	69,122	0%
Net	(64,450)	542,388	(220,316)	(762,704)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
37.00	0.00	37.00

Highlight of Budget Changes

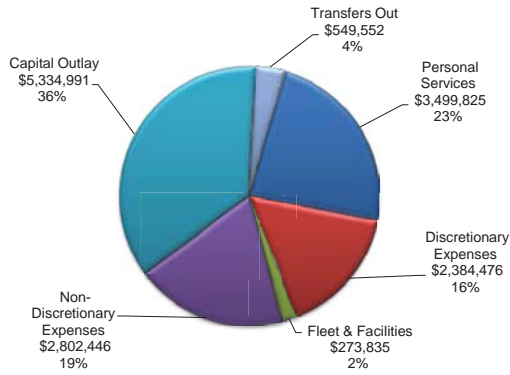
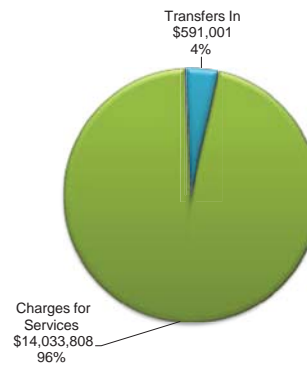
Operating Revenues

FY 2018 rates include:

- The mechanic rate will increase from \$81/hour to \$83/hour due to personal service increases.
- The shop fee will remain unchanged at \$10/work order.
- The vehicle admin fee will remain unchanged at \$52/month. The equipment fee will also remain unchanged at \$13/month.

Other Changes

\$2.7M will be spent on general fund equipment, \$2.5M on enterprise fund equipment, and \$100K will be spent on internal service fund equipment. Funding is from lease charges. The City's overall Fleet purchase of fuel in the fuel fund will see a budget reduction of \$639K based on historical and projected per gallon fuel rates. The fuel fund net income is for future maintenance and replacement costs of the fuel system.

FLEET SERVICES
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	21,726	-	-	-	-	
State Operating	422001	-	111	-	-	-	-	
Total Intergovernmental Grants		-	21,837	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	12,775,352	12,870,465	12,848,498	14,529,944	14,004,962	(524,982)	
Admin Charges - Commissions	431011	16,491	10,639	8,857	-	-	-	
Admin Charges - External	431012	2,873	2,820	32,992	54,570	28,846	(25,724)	
Sale of Recycleable	432002	-	-	1,784	-	-	-	
Total Charges for Services		12,794,715	12,883,923	12,892,132	14,584,514	14,033,808	(550,707)	-4%
Transfers In								
Operating Transfer In - Inter	483001	534,003	39,165	150,117	41,048	41,449	401	
Operating Transfer In - Intra	483002	5,348,549	833,687	559,649	552,828	549,552	(3,276)	
Total Transfers In		5,882,552	872,852	709,766	593,876	591,001	(2,876)	0%
Other Revenue								
Contributions & Donations	471002	431,387	2,630,060	452,297	140,000	-	(140,000)	
Damage Recoveries	471004	20,359	33,099	100,905	-	-	-	
Other Miscellaneous Revenue	471005	95	30	-	-	-	-	
Interest / Div - Proprietary	481000	(1,658)	1,828	7,495	-	-	-	
Capital Contributions	481003	-	26,866	-	-	-	-	
Sale of Fixed Assets	482001	6,700	401,000	7,550	-	-	-	
Total Other Revenue		456,883	3,092,883	568,247	140,000	-	(140,000)	-100%
Total Revenues		19,134,151	16,871,495	14,170,146	15,318,391	14,624,808	(693,582)	-5%
Expenditures								
Personal Services								
Regular Employees	511100	2,015,948	1,987,195	2,009,315	2,186,155	2,238,185	52,030	
Overtime	511300	26,818	52,254	12,114	35,000	35,000	-	
Other Special Pays	511400	38,163	44,340	28,795	38,590	37,520	(1,070)	
Leave Accrual	511500	(9,890)	(7,522)	-	-	-	-	
Group Insurance	512100	523,627	539,638	518,250	596,056	646,890	50,834	
Social Security Contributions	512200	153,067	153,291	150,282	172,870	176,159	3,289	
Retirement Contribution	512300	183,857	183,197	181,262	201,797	205,633	3,836	
Workers' Compensation	512500	100,667	97,809	92,805	122,870	136,970	14,100	
Other Employee Benefits	512600	(2,444)	9,846	13,838	10,179	23,468	13,289	
Total Personal Services		3,029,812	3,060,048	3,020,472	3,363,517	3,499,825	136,308	4%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	921	-	500	500	
Health Services	521106	(350)	584	532	1,500	550	(950)	
Other Professional Services	521108	350	2,985	220	1,000	900	(100)	
External Banking/Financial Fee	521109	-	29	-	-	-	-	
Security Services	521110	-	-	-	160	-	(160)	
Computer Hardware	522100	-	2,046	-	500	500	-	
Computer Software Maintenance	522101	1,298	575	1,335	1,000	3,160	2,160	
IT Services - External	522102	25,136	26,377	27,226	34,784	35,470	686	
Radio Maintenance	522103	521	(226)	551	2,000	1,000	(1,000)	
Building & Grounds Services	522104	2,588	30,635	-	11,950	-	(11,950)	
Equip/Furniture/Fixtures Serv	522105	12,550	20,025	23,415	29,500	27,285	(2,215)	
Vehicles & Rolling Equip Serv	522106	543,487	626,145	1,020,785	613,500	625,681	12,181	
Fiber Optic Network	523101	-	789	-	-	-	-	
Landfill Fees	523102	-	523	5,019	2,000	5,700	3,700	
Recycling Fees	523104	5,929	65	121	500	300	(200)	
Phone Services	523107	5,812	4,114	4,498	4,580	5,080	500	
Rental of Equip & Vehicles	524101	-	-	2,996	780	500	(280)	
Printing, Binding, & Duplicate	525102	1,833	1,674	2,477	1,700	2,800	1,100	
Awards & Recognition	531102	15	-	8	120	120	-	
Books & Subscriptions	531103	744	1,314	1,312	1,000	2,500	1,500	

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
	Chemical Supplies	531104	8,362	9,054	5,478	4,190	5,910	1,720
	Computer Supplies	531106	-	174	22	250	200	(50)
	Equipment/Furniture/Fixtures	531109	18,363	17,068	14,138	15,850	17,000	1,150
	Office Supplies	531116	3,110	3,597	2,054	3,400	2,900	(500)
	Paint Supplies	531117	-	-	-	500	-	(500)
	Program Supplies	531118	-	9	-	-	-	-
	Shop Supplies	531119	38,804	42,040	36,727	61,000	61,000	-
	Sign & Signal Supplies	531120	378	228	-	720	500	(220)
	Uniforms	531123	12,035	11,037	10,620	11,840	11,840	-
	Personal Protective Gear	531124	553	19	185	1,800	1,000	(800)
	Kerosene	532102	-	51	-	110	110	-
	LP Gas	532103	5,261	2,297	52	2,760	-	(2,760)
	Oil	532104	82,207	641	-	3,000	1,500	(1,500)
	Other Lubricants	532106	-	1,500	-	1,000	500	(500)
	Building & Grounds Supplies	533100	167	1,311	-	750	500	(250)
	Equip/Furniture/Fixtures Parts	533101	2,147	412	-	1,800	1,000	(800)
	Vehicle & Rolling Equip Parts	533102	1,583,166	1,463,692	1,854,062	1,500,000	1,508,409	8,409
	Tires & Tubes	533103	85,133	34,649	35,443	50,000	40,000	(10,000)
	Grants & Contributions	541106	-	15,000	-	-	-	-
	Conferences, Training, Travel	542102	5,870	6,097	7,162	20,000	17,950	(2,050)
	Dues & Memberships	542103	475	1,406	799	1,510	1,510	-
	Postage & Freight	542108	46	141	190	600	600	-
	Recording/Filing Fees/Permits	542110	3,750	-	-	-	-	-
	Mileage Reimbursement	542111	142	-	-	-	-	-
	Bad Debt Expense	542114	-	50,668	(2,998)	-	-	-
	Total Discretionary Expenses		2,449,882	2,378,744	3,055,349	2,387,655	2,384,476	(3,179) 0%
Fleet & Facilities								
	City Facility Maint Services	522107	10,000	3,041	10,978	5,060	7,775	2,715
	Rental of Land & Buildings	524100	-	298,650	281,509	246,784	266,060	19,276
	Total Fleet & Facilities		10,000	301,691	292,487	251,844	273,835	21,991 9%
Non-Discretionary Expenses								
	City Accounting Services	521113	155,000	158,100	158,100	174,990	174,990	-
	City Inter Department Charges	521114	141,769	142,513	151,705	160,194	152,736	(7,458)
	City Information Tech Services	522109	99,242	96,898	88,913	91,836	90,895	(941)
	Electricity	523100	15,231	1,773	1,726	634	634	-
	Natural Gas	523103	3,092	2,644	46	900	900	-
	Liability Insurance	525104	24,251	24,323	27,398	17,708	11,328	(6,380)
	Property Insurance	525107	1,158	2,121	-	-	-	-
	Vehicle Insurance	525108	7,803	9,225	8,402	8,521	7,479	(1,042)
	Diesel Fuel	532100	2,218,738	1,820,960	1,095,153	1,882,310	1,549,651	(332,659)
	Gasoline Fuel	532101	1,312,318	954,844	646,468	1,123,075	813,833	(309,242)
	Total Non-Discretionary Expenses		3,978,603	3,213,401	2,177,912	3,460,168	2,802,446	(657,722) -19%
Capital Outlay								
	Vehicles, Equipment, Software	554000	2,177,432	7,322,996	5,104,029	4,749,991	5,330,000	580,009
	Controlled assets	556000	2,771	60,237	24,697	10,000	4,991	(5,009)
	Total Capital Outlay		2,180,203	7,383,234	5,128,726	4,759,991	5,334,991	575,000 12%
Transfers Out								
	Transfer Out-Intra	571200	5,348,549	833,687	559,649	552,828	549,552	(3,276)
	Total Transfers Out		5,348,549	833,687	559,649	552,828	549,552	(3,276) -1%
Total Expenditures			16,997,048	17,170,804	14,234,595	14,776,003	14,845,125	69,122 0%
Net Revenues over/(under) Expenditures			2,137,102	(299,309)	(64,450)	542,388	(220,316)	(762,704)

FLEET - OPERATIONS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	21,726	-	-	-	-	
State Operating	422001	-	111	-	-	-	-	
Total Intergovernmental Grants		-	21,837	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	5,274,305	5,252,605	6,111,940	5,888,876	6,039,840	150,964	
Admin Charges - Commissions	431011	15,704	9,927	8,208	-	-	-	
Admin Charges - External	431012	2,765	2,820	26,743	54,570	28,846	(25,724)	
Sale of Recycleable	432002	-	-	1,784	-	-	-	
Total Charges for Services		5,292,773	5,265,352	6,148,675	5,943,446	6,068,686	125,239	2%
Transfers In								
Operating Transfer In - Inter	483001	39,003	39,165	40,240	41,048	41,449	401	
Operating Transfer In - Intra	483002	540,372	760,909	559,649	552,828	549,552	(3,276)	
Total Transfers In		579,376	800,074	599,890	593,876	591,001	(2,876)	0%
Other Revenue								
Damage Recoveries	471004	20,359	17,152	83,005	-	-	-	
Other Miscellaneous Revenue	471005	95	30	-	-	-	-	
Interest / Div - Proprietary	481000	(1,658)	1,828	7,495	-	-	-	
Total Other Revenue		18,797	19,010	90,500	-	-	-	0%
Total Revenues		5,890,946	6,106,273	6,839,065	6,537,323	6,659,686	122,364	2%
Expenditures								
Personal Services								
Regular Employees	511100	2,015,948	1,987,195	2,009,315	2,186,155	2,238,185	52,030	
Overtime	511300	26,818	52,254	12,114	35,000	35,000	-	
Other Special Pays	511400	38,163	44,340	28,795	38,590	37,520	(1,070)	
Leave Accrual	511500	(9,890)	(7,522)	13,811	-	-	-	
Group Insurance	512100	523,627	539,638	518,250	596,056	646,890	50,834	
Social Security Contributions	512200	153,067	153,291	150,282	172,870	176,159	3,289	
Retirement Contribution	512300	183,857	183,197	181,262	201,797	205,633	3,836	
Workers' Compensation	512500	100,667	97,809	92,805	122,870	136,970	14,100	
Other Employee Benefits	512600	(2,444)	9,846	13,838	10,179	23,468	13,289	
Total Personal Services		3,029,812	3,060,048	3,020,472	3,363,517	3,499,825	136,308	4%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	921	-	500	500	
Health Services	521106	(350)	584	532	1,500	550	(950)	
Other Professional Services	521108	350	2,985	220	1,000	900	(100)	
External Banking/Financial Fee	521109	-	29	-	-	-	-	
Security Services	521110	-	-	-	160	-	(160)	
Computer Hardware	522100	-	2,046	-	500	500	-	
Computer Software Maintenance	522101	1,298	575	1,000	1,000	1,160	160	
IT Services - External	522102	25,136	26,377	27,226	34,784	35,470	686	
Radio Maintenance	522103	521	(226)	551	2,000	1,000	(1,000)	
Building & Grounds Services	522104	2,588	27,860	-	11,950	-	(11,950)	
Equip/Furniture/Fixtures Serv	522105	1,512	3,638	9,401	1,500	10,000	8,500	
Vehicles & Rolling Equip Serv	522106	526,215	624,124	1,019,521	613,500	625,681	12,181	
Fiber Optic Network	523101	-	789	-	-	-	-	
Landfill Fees	523102	-	523	15	2,000	200	(1,800)	
Recycling Fees	523104	5,929	65	121	500	300	(200)	
Phone Services	523107	3,497	2,645	3,259	3,580	3,580	-	
Rental of Equip & Vehicles	524101	-	-	2,996	780	500	(280)	
Printing, Binding, & Duplicate	525102	1,833	1,674	2,477	1,700	2,800	1,100	
Awards & Recognition	531102	15	-	8	120	120	-	
Books & Subscriptions	531103	744	1,314	1,312	1,000	2,500	1,500	
Chemical Supplies	531104	8,362	9,054	5,478	4,190	5,910	1,720	
Computer Supplies	531106	-	174	22	250	200	(50)	
Equipment/Furniture/Fixtures	531109	18,363	17,068	14,138	15,850	17,000	1,150	
Office Supplies	531116	3,110	3,597	2,054	3,400	2,900	(500)	
Paint Supplies	531117	-	-	-	500	-	(500)	
Program Supplies	531118	-	9	-	-	-	-	
Shop Supplies	531119	38,804	41,602	36,609	60,000	60,000	-	
Sign & Signal Supplies	531120	378	228	-	720	500	(220)	
Uniforms	531123	12,035	11,037	10,620	11,840	11,840	-	
Personal Protective Gear	531124	553	19	185	1,800	1,000	(800)	
Kerosene	532102	-	51	-	110	110	-	
LP Gas	532103	5,261	2,297	52	2,760	-	(2,760)	
Oil	532104	82,207	641	-	3,000	1,500	(1,500)	
Other Lubricants	532106	-	704	-	1,000	500	(500)	
Building & Grounds Supplies	533100	167	(669)	-	750	500	(250)	
Equip/Furniture/Fixtures Parts	533101	2,147	400	-	1,800	1,000	(800)	
Vehicle & Rolling Equip Parts	533102	1,582,916	1,460,277	1,854,062	1,500,000	1,508,409	8,409	
Tires & Tubes	533103	85,133	34,649	35,443	50,000	40,000	(10,000)	
Conferences, Training, Travel	542102	5,870	6,097	7,162	20,000	17,950	(2,050)	
Dues & Memberships	542103	475	1,406	799	1,510	1,510	-	
Postage & Freight	542108	46	141	190	600	600	-	
Recording/Filing Fees/Permits	542110	3,750	-	-	-	-	-	
Mileage Reimbursement	542111	142	-	-	-	-	-	
Bad Debt Expense	542114	-	25,243	(279)	-	-	-	
Total Discretionary Expenses		2,419,008	2,309,026	3,036,095	2,357,655	2,357,191	(464)	0%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Fleet & Facilities								
	City Facility Maint Services	522107	-	2,591	6,160	-	-	
	Rental of Land & Buildings	524100	-	298,650	281,509	246,784	266,060	19,276
	Total Fleet & Facilities		-	301,241	287,669	246,784	266,060	19,276 8%
Non-Discretionary Expenses								
	City Accounting Services	521113	155,000	158,100	158,100	174,990	174,990	-
	City Inter Department Charges	521114	140,534	142,513	151,705	158,094	150,636	(7,458)
	City Information Tech Services	522109	99,242	96,898	88,913	91,836	90,895	(941)
	Electricity	523100	1,379	1,773	1,726	634	634	-
	Natural Gas	523103	3,092	2,644	46	900	900	-
	Liability Insurance	525104	24,251	24,323	27,398	17,708	11,328	(6,380)
	Property Insurance	525107	1,158	2,121	-	-	-	-
	Vehicle Insurance	525108	7,803	9,225	8,402	8,521	7,479	(1,042)
	Diesel Fuel	532100	3,933	2,815	1,333	3,510	2,730	(780)
	Gasoline Fuel	532101	9,269	5,804	4,206	8,575	6,300	(2,275)
	Total Non-Discretionary Expenses		445,661	446,216	441,830	464,768	445,892	(18,876) -4%
Capital Outlay								
	Vehicles, Equipment, Software	554000	-	-	-	24,991	30,000	5,009
	Controlled assets	556000	-	13,461	5,200	10,000	4,991	(5,009)
	Total Capital Outlay		-	13,461	5,200	34,991	34,991	- 0%
Total Expenditures		5,894,480	6,129,992	6,791,266	6,467,715	6,603,959	136,245	2%
Net Revenues over/(under) Expenditures		(3,534)	(23,718)	47,800	69,608	55,727	(13,881)	

FLEET - DEPRECIATION RESERVE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,659,819	4,587,192	4,835,195	5,540,452	5,503,379	(37,073)	
Admin Charges - Commissions	431011	787	712	649	-	-	-	
Admin Charges - External	431012	108	-	6,249	-	-	-	
Total Charges for Services		3,660,714	4,587,904	4,842,093	5,540,452	5,503,379	(37,073)	-1%
Transfers In								
Operating Transfer In - Inter	483001	495,000	-	109,877	-	-	-	
Operating Transfer In - Intra	483002	4,808,176	72,778	-	-	-	-	
Total Transfers In		5,303,176	72,778	109,877	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	431,387	2,630,060	452,297	140,000	-	(140,000)	
Damage Recoveries	471004	-	15,946	10,887	-	-	-	
Capital Contributions	481003	-	26,866	-	-	-	-	
Sale of Fixed Assets	482001	6,700	401,000	7,550	-	-	-	
Total Other Revenue		438,087	3,073,872	470,734	140,000	-	(140,000)	-100%
Total Revenues		9,401,977	7,734,554	5,422,704	5,680,452	5,503,379	(177,073)	-3%
Expenditures								
Discretionary Expenses								
Vehicles & Rolling Equip Serv	522106	17,271	2,021	-	-	-	-	
Building & Grounds Supplies	533100	-	1,980	-	-	-	-	
Vehicle & Rolling Equip Parts	533102	250	3,415	-	-	-	-	
Grants & Contributions	541106	-	15,000	-	-	-	-	
Total Discretionary Expenses		17,521	22,417	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	2,152,835	7,322,996	5,104,029	4,725,000	5,300,000	575,000	
Controlled assets	556000	2,771	46,777	19,497	-	-	-	
Total Capital Outlay		2,155,606	7,369,773	5,123,526	4,725,000	5,300,000	575,000	12%
Transfers Out								
Transfer Out-Intra	571200	5,348,549	823,687	549,649	516,828	513,552	(3,276)	
Total Transfers Out		5,348,549	823,687	549,649	516,828	513,552	(3,276)	-1%
Total Expenditures		7,521,676	8,215,876	5,673,176	5,241,828	5,813,552	571,724	11%
Net Revenues over/(under) Expenditures		1,880,301	(481,322)	(250,472)	438,624	(310,173)	(748,797)	

FLEET - FUEL

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,841,228	3,030,668	1,901,363	3,100,616	2,461,743	(638,873)	
Total Charges for Services		3,841,228	3,030,668	1,901,363	3,100,616	2,461,743	(638,873)	-21%
Other Revenue								
Damage Recoveries	471004	-	-	7,013	-	-	-	
Total Other Revenue		-	-	7,013	-	-	-	0%
Total Revenues		3,841,228	3,030,668	1,908,376	3,100,616	2,461,743	(638,873)	-21%
Expenditures								
Discretionary Expenses								
Computer Software Maintenance	522101	-	-	335	-	2,000	2,000	
Building & Grounds Services	522104	-	2,774	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	11,038	16,386	14,014	28,000	17,285	(10,715)	
Vehicles & Rolling Equip Serv	522106	-	-	1,264	-	-	-	
Landfill Fees	523102	-	-	5,004	-	5,500	5,500	
Phone Services	523107	2,315	1,470	1,238	1,000	1,500	500	
Shop Supplies	531119	-	438	118	1,000	1,000	-	
Other Lubricants	532106	-	796	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	13	-	-	-	-	
Bad Debt Expense	542114	-	25,424	(2,720)	-	-	-	
Total Discretionary Expenses		13,354	47,301	19,254	30,000	27,285	(2,715)	-9%
Fleet & Facilities								
City Facility Maint Services	522107	10,000	450	4,818	5,060	7,775	2,715	
Total Fleet & Facilities		10,000	450	4,818	5,060	7,775	2,715	54%
Non-Discretionary Expenses								
City Inter Department Charges	521114	1,235	-	-	2,100	2,100	-	
Electricity	523100	13,852	-	-	-	-	-	
Diesel Fuel	532100	2,214,806	1,818,145	1,093,820	1,878,800	1,546,921	(331,879)	
Gasoline Fuel	532101	1,303,050	949,040	642,262	1,114,500	807,533	(306,967)	
Total Non-Discretionary Expenses		3,532,942	2,767,185	1,736,082	2,995,400	2,356,554	(638,846)	-21%
Capital Outlay								
Vehicles, Equipment, Software	554000	24,597	-	-	-	-	-	
Total Capital Outlay		24,597	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	-	10,000	10,000	36,000	36,000	-	
Total Transfers Out		-	10,000	10,000	36,000	36,000	-	0%
Total Expenditures		3,580,893	2,824,936	1,770,154	3,066,460	2,427,614	(638,846)	-21%
Net Revenues over/(under) Expenditures		260,335	205,732	138,222	34,156	34,129	(27)	



The Finance Director is responsible for the Risk Management department ID.
Risk Management is the only section of this department ID.

Department Description

The **Risk Management** funds are used to track associated revenues and expenditures associated with the City's risks.

Risk management protects the City's assets through identifying and analyzing the City's exposures, evaluating the costs associated with the exposures, and implementing the most cost effective methods to minimize, transfer, or pay for risk.

Risk management coordinates preservation of City assets and public services through the City's insurance program, handles claims against the City, evaluates certificates of insurance and other risk transfer techniques for compliance with City requirements, and provides support to City departments by educating and offering solutions to reduce the impact of risk on the City's assets.

Statistics – *Did you know?*

- The City handled 186 liability claims, 202 vehicle related claims, 100 property damage claims, and reviewed 1,740 insurance certificates during FY 2016.
- The City spent \$17.5M on health insurance claims during FY 2016.
- The City Affordable Care Act fees for calendar year 2015 were \$171K.

Recent Accomplishments

- Completion of request for proposal process and implementation of insurance consultant for 2016-2021 (June 2016).
- Increased excess flood insurance from \$50M to \$100M with minimal impact to prior year premium.
- Decrease in stop loss premium expense while maintaining same level of coverage.

Future Challenges & Opportunities

- Evaluate current property program including excess flood insurance in order to facilitate needs as the City's flood mitigation program is updated.
- Work with new insurance consultant to refine risk management program.
- Implement a Risk Management Information System which would include software that will allow improved tracking of risk claims.

**Goals, Objectives, Measures**

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

Department Goal	Make initial contact with claimant within 24 hours of notification of incident.				
Department Objective	Prompt response to claims made against City.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Percentage of initial contacts with claimant within 24 hours of notification of incident.	100%	98%	95%	100%	100%

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.

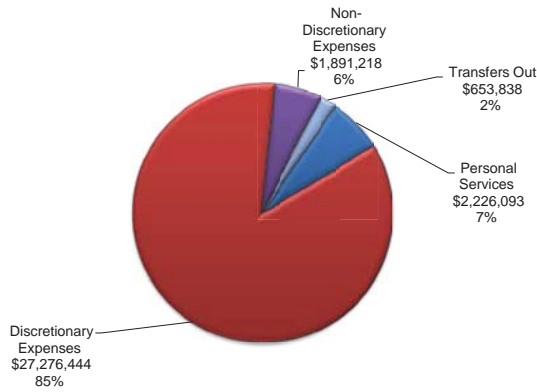
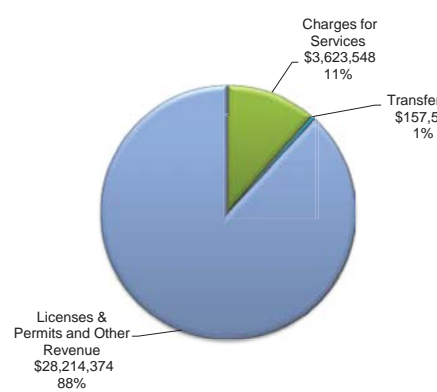
Department Goal	Billing for damages caused by third parties within 30 days of receiving notification of incident.				
Department Objective	City receiving funds for damage caused by third parties in a reasonable time.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	Target or Goal	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Budgeted
Damages billed to third party within 30 days of receiving information used for billing.	100%	85%	90%	100%	100%



	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	28,970,202	29,854,876	31,995,439	2,140,563	7%
Expenditures					
Personal Services	1,659,838	2,533,122	2,226,093	(307,029)	
Discretionary	21,145,289	25,163,148	27,276,444	2,113,296	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,801,770	1,618,482	1,891,218	272,736	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	575,688	582,605	653,838	71,233	
	25,182,585	29,897,357	32,047,593	2,150,236	7%
Net	3,787,618	(42,481)	(52,154)	(9,673)	

Highlight of Budget Changes

- Property and liability expenses are increasing 15%. This increase is attributable to an increase in auto liability and comprehensive expenses, additional National Flood Insurance Program policies put in to place and purchase of additional excess flood coverage over the initial \$25M previously purchased.
- Workers compensation expenses are increasing 5%. This increase is attributable to the increase in costs associated with benefits, including, indemnity rates and medical costs.
- Health expenses are increasing by 7% which directly correlates to the annual health claims cost trend which is 7%.
- Dental expenses are increasing by 4% which directly correlates to the annual dental claims cost trend which is 4%.

RISK MANAGEMENT
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,931,263	2,904,801	3,030,076	2,648,104	2,998,548	350,444	
Admin Charges - Commissions	431011	214,641	106,490	121,598	-	-	-	
Admin Charges - External	431012	625,917	645,104	571,919	625,000	625,000	-	
Total Charges for Services		3,771,821	3,656,395	3,723,593	3,273,104	3,623,548	350,444	11%
Transfers In								
Operating Transfer In - Inter	483001	1,246,129	908,048	1,171,172	96,767	157,517	60,750	
Total Transfers In		1,246,129	908,048	1,171,172	96,767	157,517	60,750	63%
Other Revenue								
Damage Recoveries	471004	9,741	22,492	22,036	-	-	-	
Other Miscellaneous Revenue	471005	14,758	1,149,209	97,330	-	-	-	
Insurance Premiums	471006	21,684,678	23,517,392	23,798,170	26,461,223	28,186,497	1,725,274	
Interest / Div - Proprietary	481000	1,230	100,826	157,902	23,782	27,877	4,095	
Total Other Revenue		21,710,407	24,789,919	24,075,438	26,485,005	28,214,374	1,729,369	7%
Total Revenues		26,728,357	29,354,362	28,970,202	29,854,876	31,995,439	2,140,563	7%
Expenditures								
Personal Services								
Regular Employees	511100	777	1,737	2,437	-	-	-	
Temporary/Seasonal Employees	511200	-	76	-	-	-	-	
Workers' Compensation	512500	1,637,680	4,211,079	1,657,949	2,533,122	2,226,093	(307,029)	
Other Employee Benefits	512600	119	276	(548)	-	-	-	
Total Personal Services		1,638,576	4,213,168	1,659,838	2,533,122	2,226,093	(307,029)	-12%
Discretionary Expenses								
Consulting Services	521103	38,749	63,100	15,000	-	-	-	
Consulting & Technical Service	521104	-	-	47,375	65,000	65,000	-	
Health Services	521106	21,460,692	22,592,713	19,365,548	22,615,000	24,558,095	1,943,095	
Legal Services	521107	-	-	-	10,000	10,000	-	
Other Professional Services	521108	1,098,370	1,400,423	959,887	1,207,259	1,399,259	192,000	
Computer Software Maintenance	522101	-	-	-	10,000	5,000	(5,000)	
Building & Grounds Services	522104	-	-	93,439	100,000	100,000	-	
Vehicles & Rolling Equip Serv	522106	-	239	-	-	-	-	
Printing, Binding, & Duplicate	525102	397	66,803	2,081	70,000	70,000	-	
Other Insurance	525105	113,969	236,607	293,975	507,685	347,679	(160,006)	
Awards & Recognition	531102	-	36	-	-	-	-	
Books & Subscriptions	531103	-	-	-	1,500	1,500	-	
Program Supplies	531118	132	345	5,869	5,000	5,000	-	
Conferences, Training, Travel	542102	2,554	1,018	765	6,000	6,000	-	
Dues & Memberships	542103	746	1,364	1,035	1,300	1,350	50	
Settlement	542105	155,003	(140,916)	192,078	484,131	647,986	163,855	
Miscellaneous Costs	542107	346	305,928	168,047	80,173	59,475	(20,698)	
Postage & Freight	542108	29	-	3	100	100	-	
Recording/Filing Fees/Permits	542110	305	-	-	-	-	-	
Bad Debt Expense	542114	-	25,899	188	-	-	-	
Total Discretionary Expenses		22,871,293	24,553,557	21,145,289	25,163,148	27,276,444	2,113,296	8%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Non-Discretionary Expenses								
	City Accounting Services	521113	26,200	26,724	26,724	29,582	-	
	City Inter Department Charges	521114	-	-	-	3,900	(3,900)	
	Liability Insurance	525104	338,525	331,251	350,564	330,000	-	
	Property Insurance	525107	1,684,778	1,469,637	1,421,975	1,255,000	276,636	
	Vehicle Insurance	525108	3,093	3,986	2,507	-	-	
	Total Non-Discretionary Expenses		2,052,597	1,831,599	1,801,770	1,618,482	272,736	17%
Transfers Out								
	Transfer Out-Inter	571100	549,860	1,541,187	575,688	582,605	71,233	
	Total Transfers Out		549,860	1,541,187	575,688	582,605	71,233	12%
Total Expenditures			27,112,325	32,139,511	25,182,585	29,897,357	2,150,236	7%
Net Revenues over/(under) Expenditures			(383,968)	(2,785,148)	3,787,618	(42,481)	(9,673)	

LIABILITY & PROPERTY
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,931,263	2,904,801	3,030,076	2,648,104	2,998,548	350,444	
Admin Charges - Commissions	431011	214,641	106,490	121,598	-	-	-	
Admin Charges - External	431012	2,547	-	-	-	-	-	
Total Charges for Services		3,148,451	3,011,291	3,151,674	2,648,104	2,998,548	350,444	13%
Transfers In								
Operating Transfer In - Inter	483001	1,246,129	908,048	1,171,172	96,767	157,517	60,750	
Total Transfers In		1,246,129	908,048	1,171,172	96,767	157,517	60,750	63%
Other Revenue								
Damage Recoveries	471004	240	30	100	-	-	-	
Other Miscellaneous Revenue	471005	15	30	-	-	-	-	
Interest / Div - Proprietary	481000	17,871	45,561	60,279	20,595	11,390	(9,205)	
Total Other Revenue		18,126	45,621	60,379	20,595	11,390	(9,205)	-45%
Total Revenues		4,412,706	3,964,960	4,383,225	2,765,466	3,167,455	401,989	15%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	1,600	1,450	-	-	-	-	
Consulting & Technical Service	521104	-	-	1,450	1,500	1,500	-	
Health Services	521106	-	-	52	-	-	-	
Legal Services	521107	-	-	-	10,000	10,000	-	
Other Professional Services	521108	295,644	232,634	103,952	250,000	150,000	(100,000)	
Building & Grounds Services	522104	-	-	93,439	100,000	100,000	-	
Printing, Binding, & Duplicate	525102	8	-	-	-	-	-	
Other Insurance	525105	13,412	18,016	16,490	17,500	6,500	(11,000)	
Books & Subscriptions	531103	-	-	-	500	500	-	
Conferences, Training, Travel	542102	1,412	-	-	3,500	3,500	-	
Dues & Memberships	542103	96	714	385	650	700	50	
Settlement	542105	155,003	(140,916)	178,333	484,131	647,986	163,855	
Miscellaneous Costs	542107	246	-	-	1,000	1,000	-	
Postage & Freight	542108	29	-	-	100	100	-	
Recording/Filing Fees/Permits	542110	305	-	-	-	-	-	
Bad Debt Expense	542114	-	3,064	188	-	-	-	
Total Discretionary Expenses		467,756	114,962	394,289	868,881	921,786	52,905	6%
Non-Discretionary Expenses								
City Accounting Services	521113	8,000	8,160	8,160	9,033	9,033	-	
Liability Insurance	525104	338,525	331,251	350,564	330,000	330,000	-	
Property Insurance	525107	1,684,778	1,469,637	1,421,975	1,255,000	1,531,636	276,636	
Vehicle Insurance	525108	3,093	3,986	2,507	-	-	-	
Total Non-Discretionary Expenses		2,034,397	1,813,035	1,783,206	1,594,033	1,870,669	276,636	17%
Transfers Out								
Transfer Out-Inter	571100	289,915	1,275,927	302,305	302,552	375,000	72,448	
Total Transfers Out		289,915	1,275,927	302,305	302,552	375,000	72,448	24%
Total Expenditures		2,792,067	3,203,924	2,479,799	2,765,466	3,167,455	401,989	15%
Net Revenues over/(under) Expenditures		1,620,639	761,037	1,903,426	-	-	-	

WORKERS COMPENSATION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Other Revenue								
Damage Recoveries	471004	9,501	22,462	21,936	-	-	-	
Insurance Premiums	471006	2,743,226	3,079,427	3,202,053	4,557,373	4,768,893	211,520	
Interest / Div - Proprietary	481000	(4,275)	15,624	29,421	1,687	1,923	236	
Total Other Revenue		2,748,451	3,117,512	3,253,411	4,559,060	4,770,816	211,756	5%
Total Revenues		2,748,451	3,117,512	3,253,411	4,559,060	4,770,816	211,756	5%
Expenditures								
Personal Services								
Regular Employees	511100	777	1,737	2,437	-	-	-	
Temporary/Seasonal Employees	511200	-	76	-	-	-	-	
Workers' Compensation	512500	1,637,680	4,211,079	1,657,949	2,533,122	2,226,093	(307,029)	
Other Employee Benefits	512600	119	276	(548)	-	-	-	
Total Personal Services		1,638,576	4,213,168	1,659,838	2,533,122	2,226,093	(307,029)	-12%
Discretionary Expenses								
Consulting & Technical Service	521104	-	-	-	1,000	1,000	-	
Health Services	521106	829,294	809,676	1,146,445	1,700,000	2,000,000	300,000	
Other Professional Services	521108	550	17,361	2,588	25,000	250,000	225,000	
Computer Software Maintenance	522101	-	-	-	10,000	5,000	(5,000)	
Vehicles & Rolling Equip Serv	522106	-	239	-	-	-	-	
Books & Subscriptions	531103	-	-	-	1,000	1,000	-	
Conferences, Training, Travel	542102	1,142	1,018	27	2,500	2,500	-	
Settlement	542105	-	-	13,746	-	-	-	
Miscellaneous Costs	542107	-	-	-	400	400	-	
Postage & Freight	542108	-	-	3	-	-	-	
Bad Debt Expense	542114	-	200	-	-	-	-	
Total Discretionary Expenses		830,986	828,493	1,162,808	1,739,900	2,259,900	520,000	30%
Non-Discretionary Expenses								
City Accounting Services	521113	5,300	5,406	5,406	5,985	5,985	-	
Total Non-Discretionary Expenses		5,300	5,406	5,406	5,985	5,985	-	0%
Transfers Out								
Transfer Out-Inter	571100	259,945	265,260	273,383	280,053	278,838	(1,215)	
Total Transfers Out		259,945	265,260	273,383	280,053	278,838	(1,215)	0%
Total Expenditures		2,734,807	5,312,327	3,101,435	4,559,060	4,770,816	211,756	5%
Net Revenues over/(under) Expenditures		13,644	(2,194,815)	151,976	-	-	0	

SELF FUNDED HEALTH INSURANCE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - External	431012	597,674	619,767	550,546	600,000	600,000	-	
Total Charges for Services		597,674	619,767	550,546	600,000	600,000	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	14,743	1,148,986	97,330	-	-	-	
Insurance Premiums	471006	18,036,312	19,534,645	19,681,928	20,998,850	22,486,758	1,487,908	
Interest / Div - Proprietary	481000	(11,848)	37,991	65,442	-	12,983	12,983	
Total Other Revenue		18,039,207	20,721,622	19,844,700	20,998,850	22,499,741	1,500,891	7%
Total Revenues		18,636,881	21,341,389	20,395,246	21,598,850	23,099,741	1,500,891	7%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	37,149	61,650	15,000	-	-	-	
Consulting & Technical Service	521104	-	-	45,925	62,500	62,500	-	
Health Services	521106	19,902,956	20,914,174	17,332,159	20,000,000	21,608,095	1,608,095	
Other Professional Services	521108	671,369	1,095,306	796,947	876,259	941,259	65,000	
Printing, Binding, & Duplicate	525102	389	66,803	2,081	70,000	70,000	-	
Other Insurance	525105	100,557	218,591	277,485	490,185	341,179	(149,006)	
Awards & Recognition	531102	-	36	-	-	-	-	
Program Supplies	531118	132	345	5,869	5,000	5,000	-	
Conferences, Training, Travel	542102	-	-	738	-	-	-	
Dues & Memberships	542103	650	650	650	650	650	-	
Miscellaneous Costs	542107	100	305,928	168,047	78,773	58,075	(20,698)	
Bad Debt Expense	542114	-	22,102	-	-	-	-	
Total Discretionary Expenses		20,713,302	22,685,584	18,644,901	21,583,367	23,086,758	1,503,391	7%
Non-Discretionary Expenses								
City Accounting Services	521113	11,500	11,730	11,730	12,983	12,983	-	
City Inter Department Charges	521114	-	-	-	2,500	-	(2,500)	
Total Non-Discretionary Expenses		11,500	11,730	11,730	15,483	12,983	(2,500)	-16%
Total Expenditures		20,724,802	22,697,314	18,656,631	21,598,850	23,099,741	1,500,891	7%
Net Revenues over/(under) Expenditures		(2,087,921)	(1,355,924)	1,738,615	-	-	-	

SELF FUNDED DENTAL INSURANCE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Admin Charges - External	431012	25,696	25,337	21,373	25,000	25,000	-	
Total Charges for Services		25,696	25,337	21,373	25,000	25,000	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	193	-	-	-	-	
Insurance Premiums	471006	905,140	903,321	914,189	905,000	930,846	25,846	
Interest / Div - Proprietary	481000	(517)	1,650	2,759	1,500	1,581	81	
Total Other Revenue		904,624	905,163	916,948	906,500	932,427	25,927	3%
Total Revenues		930,319	930,500	938,321	931,500	957,427	25,927	3%
Expenditures								
Discretionary Expenses								
Health Services	521106	728,442	868,863	886,892	915,000	950,000	35,000	
Other Professional Services	521108	130,807	55,122	56,400	56,000	58,000	2,000	
Bad Debt Expense	542114	-	533	-	-	-	-	
Total Discretionary Expenses		859,249	924,518	943,292	971,000	1,008,000	37,000	4%
Non-Discretionary Expenses								
City Accounting Services	521113	1,400	1,428	1,428	1,581	1,581	-	
City Inter Department Charges	521114	-	-	-	1,400	-	(1,400)	
Total Non-Discretionary Expenses		1,400	1,428	1,428	2,981	1,581	(1,400)	-47%
Total Expenditures		860,649	925,946	944,720	973,981	1,009,581	35,600	4%
Net Revenues over/(under) Expenditures		69,670	4,554	(6,399)	(42,481)	(52,154)	(9,673)	

TRUST & AGENCY FUNDS

Fund Description

Trust and agency funds are used to 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.





Trust & Agency Funds



The FY 2018 trust and agency fund expenditure and revenue budget each increased \$842K to \$21.2M. The increase in revenue is mainly from increased property tax revenue of \$876K offset by a decrease in property tax backfill from the state of \$31K. \$20.5M is budgeted in property tax revenue and \$777K for the state's backfill relating to property tax revenue.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	20,370,871	20,392,919	21,234,737	841,818	4%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	641,079	451,000	538,000	87,000	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,403	1,555	1,555	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	18,820,232	19,940,364	20,695,182	754,818	
	19,462,713	20,392,919	21,234,737	841,818	4%
Net	908,157	-	-	-	

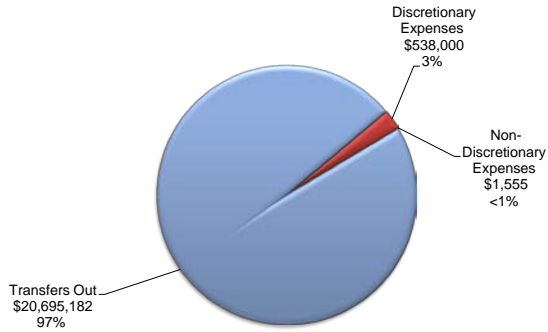
In FY 2018, the City will use more of its operating \$8.10 levy to pay for benefits which allows the City to reduce the benefits levy by five cents from \$1.69601 to \$1.64601 and increase the debt service levy by five cents to fund principle and interest payments for FY 2018. The other benefits levies remain unchanged. The benefit levies are as follows:

- Police and fire retirement levy – \$.80/\$1000 of taxable valuation
- FICA and IPERS levy – \$.75997/\$1000 of taxable valuation
- Other employee benefits – \$1.64601/\$1000 of taxable valuation

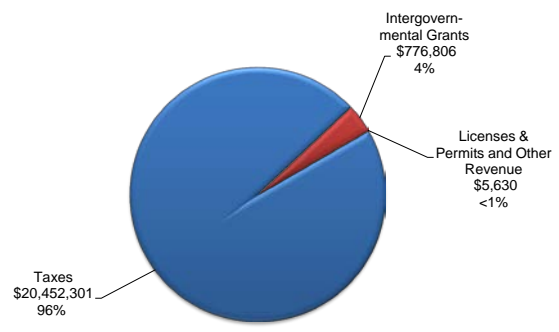
TRUST & AGENCY FUND

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	18,837,005	19,238,698	19,466,838	19,576,621	20,452,301	875,680	
Property Tax Levy - Delinquent	401101	26,890	11,332	7,146	-	-	-	
Total Taxes		18,863,895	19,250,029	19,473,984	19,576,621	20,452,301	875,680	4%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	595,201	878,509	808,168	776,806	(31,362)	
Total Intergovernmental Grants		-	595,201	878,509	808,168	776,806	(31,362)	-4%
Charges for Services								
Admin Charges - City Mgr Depts	431007	-	-	6	-	-	-	
Total Charges for Services		-	-	6	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	412,483	-	-	-	-	-	
Total Transfers In		412,483	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	64,724	15,933	18,372	8,130	5,630	(2,500)	
Other Miscellaneous Revenue	471005	135	119	-	-	-	-	
Total Other Revenue		64,859	16,053	18,372	8,130	5,630	(2,500)	-31%
Total Revenues		19,341,237	19,861,283	20,370,871	20,392,919	21,234,737	841,818	4%
Expenditures								
Personal Services								
Social Security Contributions	512200	851	24	-	-	-	-	
Other Employee Benefits	512600	(20,526)	(432)	-	-	-	-	
Total Personal Services		(19,675)	(408)	-	-	-	-	0%
Discretionary Expenses								
Consulting Services	521103	401	-	-	-	-	-	
Health Services	521106	364,979	421,770	641,061	451,000	538,000	87,000	
Miscellaneous Costs	542107	16,614	6	18	-	-	-	
Bad Debt Expense	542114	-	2,379	-	-	-	-	
Total Discretionary Expenses		381,994	424,155	641,079	451,000	538,000	87,000	19%
Non-Discretionary Expenses								
City Accounting Services	521113	1,375	1,403	1,403	1,555	1,555	-	
Total Non-Discretionary Expenses		1,375	1,403	1,403	1,555	1,555	-	0%
Transfers Out								
Transfer Out-Inter	571100	18,878,826	19,344,160	18,820,232	19,940,364	20,695,182	754,818	
Total Transfers Out		18,878,826	19,344,160	18,820,232	19,940,364	20,695,182	754,818	4%
Total Expenditures		19,242,519	19,769,309	19,462,713	20,392,919	21,234,737	841,818	4%
Net Revenues over/(under) Expenditures		98,717	91,974	908,157	-	-	-	

FIRE 411 PENSION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	1,713,525	1,815,642	1,913,214	1,827,804	1,932,054	104,251	
Property Tax Levy - Delinquent	401101	2,446	1,069	702	-	-	-	
Total Taxes		<u>1,715,972</u>	<u>1,816,711</u>	<u>1,913,917</u>	<u>1,827,804</u>	<u>1,932,054</u>	<u>104,251</u>	<u>6%</u>
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	56,172	86,340	75,456	73,382	(2,074)	
Total Intergovernmental Grants		<u>-</u>	<u>56,172</u>	<u>86,340</u>	<u>75,456</u>	<u>73,382</u>	<u>(2,074)</u>	<u>-3%</u>
Other Revenue								
Interest/Div - Nonproprietary	451000	5,105	2,499	3,773	2,000	3,000	1,000	
Total Other Revenue		<u>5,105</u>	<u>2,499</u>	<u>3,773</u>	<u>2,000</u>	<u>3,000</u>	<u>1,000</u>	<u>50%</u>
Total Revenues		<u>1,721,076</u>	<u>1,875,382</u>	<u>2,004,030</u>	<u>1,905,260</u>	<u>2,008,436</u>	<u>103,177</u>	<u>5%</u>
Expenditures								
Discretionary Expenses								
Consulting Services	521103	401	-	-	-	-	-	
Health Services	521106	137,315	140,571	388,047	151,000	238,000	87,000	
Total Discretionary Expenses		<u>137,716</u>	<u>140,571</u>	<u>388,047</u>	<u>151,000</u>	<u>238,000</u>	<u>87,000</u>	<u>58%</u>
Non-Discretionary Expenses								
City Accounting Services	521113	200	204	204	227	227	-	
Total Non-Discretionary Expenses		<u>200</u>	<u>204</u>	<u>204</u>	<u>227</u>	<u>227</u>	<u>-</u>	<u>0%</u>
Transfers Out								
Transfer Out-Inter	571100	1,587,931	1,734,671	1,494,961	1,754,033	1,770,209	16,177	
Total Transfers Out		<u>1,587,931</u>	<u>1,734,671</u>	<u>1,494,961</u>	<u>1,754,033</u>	<u>1,770,209</u>	<u>16,177</u>	<u>1%</u>
Total Expenditures		<u>1,725,847</u>	<u>1,875,446</u>	<u>1,883,213</u>	<u>1,905,260</u>	<u>2,008,436</u>	<u>103,177</u>	<u>5%</u>
Net Revenues over/(under) Expenditures		<u>(4,770)</u>	<u>(64)</u>	<u>120,817</u>	<u>-</u>	<u>-</u>	<u>(0)</u>	

POLICE 411 PENSION

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	2,669,883	2,839,849	2,869,822	2,982,206	3,171,484	189,277	
Property Tax Levy - Delinquent	401101	3,811	1,673	1,053	-	-	-	
Total Taxes		<u>2,673,694</u>	<u>2,841,521</u>	<u>2,870,876</u>	<u>2,982,206</u>	<u>3,171,484</u>	<u>189,277</u>	<u>6%</u>
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	87,858	129,511	123,112	120,457	(2,655)	
Total Intergovernmental Grants		<u>-</u>	<u>87,858</u>	<u>129,511</u>	<u>123,112</u>	<u>120,457</u>	<u>(2,655)</u>	<u>-2%</u>
Transfers In								
Operating Transfer In - Inter	483001	406,950	-	-	-	-	-	
Total Transfers In		<u>406,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Other Revenue								
Interest/Div - Nonproprietary	451000	63,012	6,760	1,475	5,000	1,500	(3,500)	
Total Other Revenue		<u>63,012</u>	<u>6,760</u>	<u>1,475</u>	<u>5,000</u>	<u>1,500</u>	<u>(3,500)</u>	<u>-70%</u>
Total Revenues		<u>3,143,656</u>	<u>2,936,139</u>	<u>3,001,861</u>	<u>3,110,318</u>	<u>3,293,441</u>	<u>183,123</u>	<u>6%</u>
Expenditures								
Discretionary Expenses								
Health Services	521106	227,664	281,199	253,014	300,000	300,000	-	
Total Discretionary Expenses		<u>227,664</u>	<u>281,199</u>	<u>253,014</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>0%</u>
Non-Discretionary Expenses								
City Accounting Services	521113	175	179	179	198	198	-	
Total Non-Discretionary Expenses		<u>175</u>	<u>179</u>	<u>179</u>	<u>198</u>	<u>198</u>	<u>-</u>	<u>0%</u>
Transfers Out								
Transfer Out-Inter	571100	2,916,567	2,654,829	2,703,688	2,810,120	2,993,243	183,123	
Total Transfers Out		<u>2,916,567</u>	<u>2,654,829</u>	<u>2,703,688</u>	<u>2,810,120</u>	<u>2,993,243</u>	<u>183,123</u>	<u>7%</u>
Total Expenditures		<u>3,144,405</u>	<u>2,936,207</u>	<u>2,956,880</u>	<u>3,110,318</u>	<u>3,293,441</u>	<u>183,123</u>	<u>6%</u>
Net Revenues over/(under) Expenditures		<u>(750)</u>	<u>(68)</u>	<u>44,982</u>	<u>-</u>	<u>-</u>	<u>(0)</u>	

PAYROLL FUNDS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	14,453,597	14,583,207	14,683,802	14,766,611	15,348,763	582,152	
Property Tax Levy - Delinquent	401101	20,633	8,590	5,390	-	-	-	
Total Taxes		14,474,229	14,591,797	14,689,192	14,766,611	15,348,763	582,152	4%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	451,171	662,657	609,599	582,966	(26,633)	
Total Intergovernmental Grants		-	451,171	662,657	609,599	582,966	(26,633)	-4%
Charges for Services								
Admin Charges - City Mgr Depts	431007	-	-	6	-	-	-	
Total Charges for Services		-	-	6	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	5,533	-	-	-	-	-	
Total Transfers In		5,533	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(3,393)	6,675	13,123	1,130	1,130	-	
Other Miscellaneous Revenue	471005	135	119	-	-	-	-	
Total Other Revenue		(3,258)	6,794	13,123	1,130	1,130	-	0%
Total Revenues		14,476,505	15,049,762	15,364,979	15,377,340	15,932,859	555,519	4%
Expenditures								
Personal Services								
Social Security Contributions	512200	851	24	-	-	-	-	
Other Employee Benefits	512600	(20,526)	(432)	-	-	-	-	
Total Personal Services		(19,675)	(408)	-	-	-	-	0%
Discretionary Expenses								
Miscellaneous Costs	542107	16,614	6	18	-	-	-	
Bad Debt Expense	542114	-	2,315	-	-	-	-	
Total Discretionary Expenses		16,614	2,321	18	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	1,000	1,020	1,020	1,130	1,130	-	
Total Non-Discretionary Expenses		1,000	1,020	1,020	1,130	1,130	-	0%
Transfers Out								
Transfer Out-Inter	571100	14,374,328	14,954,659	14,621,583	15,376,210	15,931,729	555,519	
Total Transfers Out		14,374,328	14,954,659	14,621,583	15,376,210	15,931,729	555,519	4%
Total Expenditures		14,372,267	14,957,592	14,622,621	15,377,340	15,932,859	555,519	4%
Net Revenues over/(under) Expenditures		104,237	92,170	742,358	-	-	-	

BUILDING DEPARTMENT TRUST

FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Discretionary Expenses								
Bad Debt Expense	542114	-	64	-	-	-	-	
Total Discretionary Expenses		-	64	-	-	-	-	0%
Total Expenditures		-	64	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	(64)	-	-	-	-	

CAPITAL PROJECT FUNDS

Fund Description

Capital project funds account for expenses and resources related to the acquisition and construction of capital facilities, improvements, and other major fixed assets. These capital project 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.

Capital project funds include these types of improvements:

- Public Works Streets, Stormwater, Bridges, Traffic, Downtown, Trails
- Parks, Recreation, Riverfront, Ushers Ferry, Aquatics, Forestry
- Fire
- Police, Animal Control
- Veteran's Stadium
- Veteran's Memorial Building
- Library
- Urban Renewal
- 2008 Flood Recovery
- Flood Control System
- Information Technology
- Building Demolitions
- City Facilities
- Other Miscellaneous Improvements





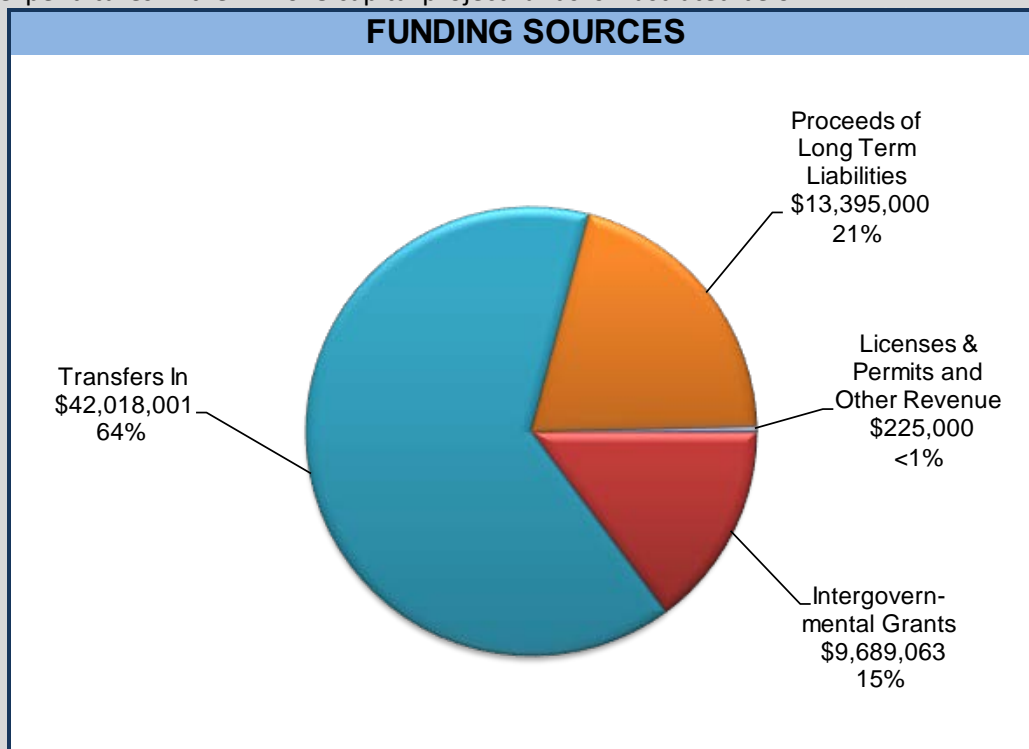
Capital Project Fund Highlights



FY 2018 capital project fund expenditures are decreasing by \$39.6M to \$74.2M. The largest budgeted expenditures are street improvements and flood control system projects.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	148,048,031	95,335,400	65,327,064	(30,008,336)	-31%
Expenditures					
Personal Services	595,022	375,983	-	(375,983)	
Discretionary	20,976,110	18,304,881	737,534	(17,567,347)	
Fleet & Facilities	1,242	101,238	-	(101,238)	
Non-Discretionary	523	-	-	-	
Capital Outlay	79,185,465	93,269,006	71,179,441	(22,089,565)	
Debt Service	-	-	-	-	
Transfers Out	47,722,436	1,682,904	2,265,720	582,816	
	148,480,797	113,734,012	74,182,695	(39,551,317)	-35%
Net	(432,766)	(18,398,612)	(8,855,631)	9,542,981	

Funding for expenditures in the FY 2018 capital project funds is illustrated below.



\$9.7M of FY 2018 expenditures will be funded with federal, state, or local grants. Key transfers in include \$2.3M of road use tax revenue, \$18M of streets local option sales tax revenue, \$11.76M from growth reinvestment initiative revenue, \$2.5M from tax increment financing, \$2.65M from stormwater utility user fees, and \$2.35M of 90% flood LOST. \$13.4M is budgeted for funding from general obligation bonds. Of this, \$4.75M is budgeted for ADA projects and \$8.65M for annual City projects. The balance of funding will come from cash on hand or assessment charges.



Capital Project Fund Highlights



Infrastructure Funds

Infrastructure funds include street, bridge, stormwater, traffic, and downtown projects. The expenditure budget for FY 2018 is \$38.8M (net of transfers) which is a decrease of \$7.6M from FY 2017 due to streets, bridges, and downtown decreasing. Funding includes \$18M of streets local option sales tax revenue, \$4.6M of general obligation bonds, \$4.2M of federal or state grants, \$2.65M from storm sewer utility user fees for storm sewer projects, \$2.3M from road use tax revenue, \$2.5M from tax increment financing, and the balance from cash on hand or assessments. Below is a history of this area.

	Fiscal Year 2018 Budget	Fiscal Year 2017 Budget	Fiscal Year 2016 Budget	Fiscal Year 2015 Budget	Fiscal Year 2014 Budget
Improvements - Streets	\$ 32,090,000	\$ 39,745,992	\$ 40,130,266	\$ 35,267,128	\$ 20,503,278
Improvements - Storm Sewer	3,450,000	2,525,000	3,619,000	1,654,675	500,000
Improvements - Bridge	900,000	1,691,667	1,677,728	1,909,000	885,577
Improvements - Traffic	2,280,000	1,842,000	3,439,600	1,727,585	1,389,350
Improvements - Downtown	50,000	527,042	120,000	100,000	413,000
	<u>38,770,000</u>	<u>46,331,701</u>	<u>48,986,594</u>	<u>40,658,388</u>	<u>23,691,205</u>

Non-Infrastructure Funds

Non-infrastructure funds include areas such as park and recreation, fire, police, forestry, veterans stadium, library, trail, information technology, and city facility improvement projects. The expenditure budget for FY 2018 is \$14.1M which is an increase of \$1.5M from FY 2017 (net of transfers). The main projects included in FY 2018 budget are multiple trail improvements, fire truck, ADA compliance, facility improvements, information technology, library circulation material, street trees, parks and aquatics improvements.

Funding includes issuing \$8.8M of general obligation bonds, \$2.7M grants, \$250K from the general fund (including veterans memorial transfer), \$10K from water for a facility improvement, and cash on hand.

2008 Flood Recovery Fund

No activity is budgeted in FY 2018 for the 2008 flood recovery fund. Projects are coming to a close and any activity that may occur in FY 2018 for timing purposes will be amended into the budget.

Flood Control System

\$19M is budgeted for flood control system projects. Funding includes \$11.76M from growth reinvestment initiative funds, \$2.8M in intergovernmental grants, \$2.4M in 90% flood LOST, and \$2.1M of existing 2008 flood recovery bonds or cash on hand. FY 2018 is year 4 of a twenty year agreement with the State of Iowa for receiving growth reinvestment initiative revenue. This revenue will be received to a special revenue fund and transferred to specific projects in capital improvement funds. The grant application cost is \$570.4M. The proposed mitigation system includes construction of 6.24 miles of levee and floodwalls (permanent and removable), 11 pump stations, 21 roadway and railroad gate closures, improvements to a flood prone bridge (elevation of approaches), and design of a second river crossing.

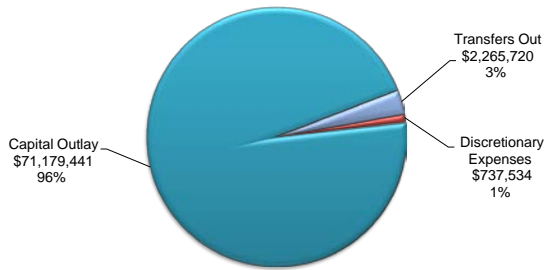
On subsequent pages is the financial report summarizing capital project funds as well as financial reports for each individual capital project fund.

The reports in this section do not contain enterprise or internal service capital project funds. These reports can be found in the enterprise and internal service fund sections of this book.

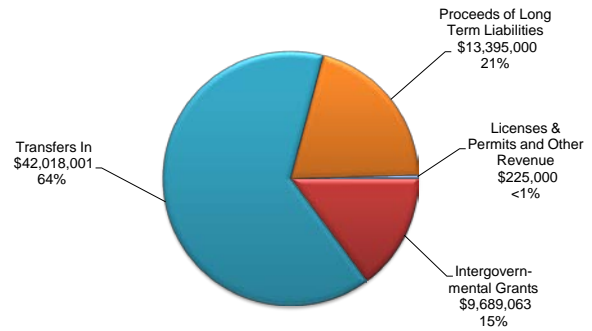
CAPITAL PROJECTS FUND

FY 2018 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	54,750,862	25,782,283	48,193,856	17,864,281	-	(17,864,281)	
Federal Capital	421003	32,248,010	15,330,197	2,902,004	18,514,800	9,045,063	(9,469,737)	
State Operating	422001	1,595,411	5,695,316	7,070,253	-	-	-	
State Capital	422002	11,422,380	869,080	764,795	9,561,659	637,500	(8,924,159)	
Local Govt Grants	423000	1,031,140	616,535	235,366	-	6,500	6,500	
Community Credits	423001	-	208	-	-	-	-	
Total Intergovernmental Grants		101,047,803	48,293,619	59,166,274	45,940,739	9,689,063	(36,251,676)	-79%
Charges for Services								
Recording Fees	431002	57	-	-	-	-	-	
Zoning & Subdivision Fees	431004	36,335	54,212	80,378	-	-	-	
Sale of Maps / Publications	431005	-	-	15	-	-	-	
Property Assessments	431008	761	341	323	-	-	-	
Other Charges for Services	431010	-	5,225	-	-	-	-	
Admin Charges - External	431012	5,390	12,340	11,500	-	-	-	
Total Charges for Services		42,543	72,118	92,216	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	18,405,558	39,844,816	39,825,832	33,071,139	39,779,581	6,708,442	
Operating Transfer In - Intra	483002	31,509,564	25,254,050	33,783,570	1,025,586	2,238,420	1,212,834	
Total Transfers In		49,915,122	65,098,867	73,609,401	34,096,725	42,018,001	7,921,276	23%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	4,105,000	12,830,000	10,648,637	13,997,936	13,395,000	(602,936)	
TIF GO Bond Proceeds	485008	60,000	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		4,165,000	12,830,000	10,648,637	13,997,936	13,395,000	(602,936)	-4%
Other Revenue								
Interest/Div - Nonproprietary	451000	63,434	146,664	191,038	-	-	-	
Penalties	451001	1,162	531	1,801	-	-	-	
Land Rental	461000	16,646	16,234	20,944	-	-	-	
Contributions & Donations	471002	2,663,751	1,166,494	530,386	-	-	-	
Damage Recoveries	471004	16,820	-	42,393	-	-	-	
Other Miscellaneous Revenue	471005	863,376	439,465	11,899	-	-	-	
Special Assessment Charges	471008	1,807,048	233,076	495,102	1,300,000	225,000	(1,075,000)	
Interest / Div - Proprietary	481000	82	535	5	-	-	-	
Settlement Reimbursement	481002	36,544	214,501	359,373	-	-	-	
Capital Contributions	481003	1,630,462	774,200	2,782,748	-	-	-	
Sale of Fixed Assets	482001	705,034	312,923	95,813	-	-	-	
Total Other Revenue		7,804,358	3,304,622	4,531,502	1,300,000	225,000	(1,075,000)	-83%
Total Revenues		162,974,827	129,599,225	148,048,031	95,335,400	65,327,064	(30,008,336)	-31%
Expenditures								
Personal Services								
Regular Employees	511100	656,423	698,009	421,157	248,768	-	(248,768)	
Temporary/Seasonal Employees	511200	-	1,144	-	-	-	-	
Overtime	511300	25,829	34,579	57,723	-	-	-	
Other Special Pays	511400	4,563	7,948	2,862	1,168	-	(1,168)	
Leave Accrual	511500	(11,381)	1,885	(9,159)	-	-	-	
Group Insurance	512100	106,730	118,712	60,963	60,396	-	(60,396)	
Social Security Contributions	512200	34,530	40,681	19,391	19,121	-	(19,121)	
Retirement Contribution	512300	41,314	48,163	23,629	22,319	-	(22,319)	
Workers' Compensation	512500	8,479	35,991	10,640	24,118	-	(24,118)	
Other Employee Benefits	512600	10,414	(4,113)	7,815	93	-	(93)	
Total Personal Services		876,901	983,000	595,022	375,983	-	(375,983)	-100%
Discretionary Expenses								
Advertising & Marketing	521100	12,414	5,257	3,335	-	-	-	
Architectural Services	521101	758,751	211,255	4,551	-	-	-	
Consulting Services	521103	323,784	257,927	20,549	-	-	-	

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Consulting & Technical Service	521104	1,741,267	1,005,308	745,547	-	-	-	-
External Contracted Labor	521105	13,534	458,321	-	-	-	-	-
Health Services	521106	140	88	124	-	-	-	-
Legal Services	521107	32,154	1,000	90	-	-	-	-
Other Professional Services	521108	2,988,290	2,149,784	763,855	-	-	-	-
Security Services	521110	48	-	9	-	-	-	-
Computer Hardware	522100	7,432	32,751	-	-	-	-	-
Computer Software Maintenance	522101	(413)	201,028	-	-	-	-	-
IT Services - External	522102	503	68,515	13,938	-	-	-	-
Radio Maintenance	522103	-	-	480	-	-	-	-
Building & Grounds Services	522104	2,945,630	466,031	349,043	-	-	-	-
Equip/Furniture/Fixtures Serv	522105	23,402	(191,834)	29,309	-	-	-	-
NonCapitalized Project Expense	522110	269,540	1,164,666	1,217,442	-	-	-	-
Landfill Fees	523102	436	735	1,117	-	-	-	-
Recycling Fees	523104	252	-	87	-	-	-	-
Phone Services	523107	3,940	-	-	-	-	-	-
Water	523108	4,823	849	-	-	-	-	-
Rental of Equip & Vehicles	524101	600	5,343	124	-	-	-	-
Appraisal, Recording, Abstract	525100	8,127	23,107	6,605	-	-	-	-
Printing, Binding, & Duplicate	525102	19,552	6,787	31,389	-	-	-	-
Other Purchased Services	525106	-	900	-	-	-	-	-
Awards & Recognition	531102	-	2,224	-	-	-	-	-
Books & Subscriptions	531103	760,093	490,513	489,916	500,000	500,000	-	-
Chemical Supplies	531104	6,063	246,190	-	-	-	-	-
Cleaning & Janitorial Supplies	531105	2,101	-	-	-	-	-	-
Computer Supplies	531106	240,653	223,492	2,894	-	-	-	-
Equipment/Furniture/Fixtures	531109	1,902,256	258,583	68,658	-	61,100	61,100	61,100
Photography Supplies	531110	252	-	-	-	-	-	-
Landscaping Materials	531112	304,130	292,028	169,055	150,000	176,434	26,434	26,434
Miscellaneous Supplies	531114	-	27	-	-	-	-	-
Musical & Instruments	531115	(998)	-	-	-	-	-	-
Office Supplies	531116	3,094	31,473	317	-	-	-	-
Program Supplies	531118	1,788	1,212	16,067	-	-	-	-
Shop Supplies	531119	3,773	4,419	-	-	-	-	-
Sign & Signal Supplies	531120	6,130	2,078	-	-	-	-	-
Personal Protective Gear	531124	85	-	20	-	-	-	-
Building & Grounds Supplies	533100	17,974	6,930	-	-	-	-	-
Equip/Furniture/Fixtures Parts	533101	3,019	3,148	-	-	-	-	-
Replacement Housing	541103	-	-	108	-	-	-	-
Moving Costs	541104	-	16,485	-	-	-	-	-
Grants	541105	17,634,555	15,749,413	868,048	-	-	-	-
Grants & Contributions	541106	153,564	25,306	15,232,760	17,654,881	-	(17,654,881)	-
Conferences, Training, Travel	542102	3,496	6,264	2,885	-	-	-	-
Dues & Memberships	542103	90	-	-	-	-	-	-
Entertainment Expense	542104	818	-	-	-	-	-	-
Settlement	542105	-	-	887,980	-	-	-	-
Licensing Fees	542106	2,280	30	-	-	-	-	-
Miscellaneous Costs	542107	20,035	-	-	-	-	-	-
Postage & Freight	542108	2,914	6,056	3,686	-	-	-	-
Property Tax	542109	21,519	11,814	10,944	-	-	-	-
Recording/Filing Fees/Permits	542110	37,312	2,978	1,908	-	-	-	-
Mileage Reimbursement	542111	1,720	707	488	-	-	-	-
Talent Fee Expense	542113	-	-	200	-	-	-	-
Bad Debt Expense	542114	8,118	4,190	32,583	-	-	-	-
Total Discretionary Expenses		30,291,039	23,253,378	20,976,110	18,304,881	737,534	(17,567,347)	-96%
Fleet & Facilities								
City Facility Maint Services	522107	118,225	17,542	1,242	101,238	-	(101,238)	-
City Fleet Services	522108	1,160	-	-	-	-	-	-
Rental of Land & Buildings	524100	239,958	11,526	-	-	-	-	-
Total Fleet & Facilities		359,343	29,068	1,242	101,238	-	(101,238)	-100%
Non-Discretionary Expenses								
City Accounting Services	521113	119,161	(1)	-	-	-	-	-
City Inter Department Charges	521114	-	-	433	-	-	-	-
Electricity	523100	(81,192)	171,339	64	-	-	-	-
Natural Gas	523103	25,596	634	-	-	-	-	-
Property Insurance	525107	1,414	-	-	-	-	-	-
Diesel Fuel	532100	-	(770)	-	-	-	-	-
Gasoline Fuel	532101	22	-	25	-	-	-	-
Total Non-Discretionary Expenses		65,002	171,202	523	-	-	-	0%
Capital Outlay								
Land	551000	3,146,205	5,722,070	3,801,028	50,000	-	(50,000)	-
Buildings	552000	36,137,672	6,339,727	5,378,519	3,510,762	1,932,395	(1,578,367)	-
Improvements Other than Bldgs	553000	48,032,620	45,927,109	67,591,090	88,533,244	67,034,596	(21,498,648)	-
Vehicles, Equipment, Software	554000	1,538,478	1,909,958	2,408,119	1,175,000	2,212,450	1,037,450	-
Controlled assets	556000	54,943	2,958	6,710	-	-	-	-
Total Capital Outlay		88,909,918	59,901,821	79,185,465	93,269,006	71,179,441	(22,089,565)	-24%
Transfers Out								
Transfer Out-Inter	571100	14,095,102	6,421,165	13,938,866	657,318	27,300	(630,018)	-
Transfer Out-Intra	571200	31,509,564	25,254,050	33,783,570	1,025,586	2,238,420	1,212,834	-
Total Transfers Out		45,604,666	31,675,215	47,722,436	1,682,904	2,265,720	582,816	35%
Total Expenditures		166,106,869	116,013,684	148,480,797	113,734,012	74,182,695	(39,551,317)	-35%
Net Revenues over/(under) Expenditures		(3,132,042)	13,585,542	(432,766)	(18,398,612)	(8,855,631)	9,542,981	

STREET IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	9,456	-	(5,535)	-	-	-	
Federal Capital	421003	874,350	1,723,160	2,047,268	7,299,800	2,600,000	(4,699,800)	
State Operating	422001	-	-	523	-	-	-	
State Capital	422002	1,044,371	251,799	117,795	1,682,500	637,500	(1,045,000)	
Local Govt Grants	423000	-	583,835	149,079	-	-	-	
Total Intergovernmental Grants		1,928,178	2,558,794	2,309,131	8,982,300	3,237,500	(5,744,800)	-64%
Charges for Services								
Sale of Maps / Publications	431005	-	-	15	-	-	-	
Total Charges for Services		-	-	15	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	397,135	14,494,247	21,427,723	20,708,580	22,658,580	1,950,000	
Operating Transfer In - Intra	483002	14,460,865	7,694,151	15,806,509	-	1,071,420	1,071,420	
Total Transfers In		14,858,000	22,188,398	37,234,232	20,708,580	23,730,000	3,021,420	15%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	1,535,000	-	5,983,986	3,192,936	4,010,000	817,064	
Total Proceeds of Long Term Liabilities		1,535,000	-	5,983,986	3,192,936	4,010,000	817,064	26%
Other Revenue								
Interest/Div - Nonproprietary	451000	59,856	89,736	93,544	-	-	-	
Penalties	451001	1,005	531	1,650	-	-	-	
Land Rental	461000	16,634	16,214	20,944	-	-	-	
Other Miscellaneous Revenue	471005	-	-	6,364	-	-	-	
Special Assessment Charges	471008	1,675,486	204,747	386,633	1,300,000	-	(1,300,000)	
Capital Contributions	481003	903,663	452,959	1,376,760	-	-	-	
Total Other Revenue		2,656,644	764,186	1,885,894	1,300,000	-	(1,300,000)	-100%
Total Revenues		20,977,821	25,511,378	47,413,258	34,183,816	30,977,500	(3,206,316)	-9%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	9,150	6,825	-	-	-	-	
Other Professional Services	521108	4,938	2,150	15,200	-	-	-	
Building & Grounds Services	522104	2,650	-	-	-	-	-	
NonCapitalized Project Expense	522110	159,901	1,092,775	696,007	-	-	-	
Printing, Binding, & Duplicate	525102	41	1	-	-	-	-	
Postage & Freight	542108	1,472	4,027	2,149	-	-	-	
Property Tax	542109	12,434	11,814	10,944	-	-	-	
Bad Debt Expense	542114	-	1,998	-	-	-	-	
Total Discretionary Expenses		190,586	1,119,590	724,300	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	44	-	-	-	-	-	
Natural Gas	523103	44	-	-	-	-	-	
Total Non-Discretionary Expenses		88	-	-	-	-	-	0%
Capital Outlay								
Land	551000	382,366	561,732	3,103,060	-	-	-	
Improvements Other than Bldgs	553000	11,767,501	23,930,879	28,025,029	39,745,992	32,090,000	(7,655,992)	
Total Capital Outlay		12,149,867	24,492,610	31,128,089	39,745,992	32,090,000	(7,655,992)	-19%
Transfers Out								
Transfer Out-Inter	571100	235,089	178,265	103,238	-	-	-	
Transfer Out-Intra	571200	11,944,545	9,816,529	15,654,074	-	2,071,420	2,071,420	
Total Transfers Out		12,179,635	9,994,793	15,757,311	-	2,071,420	2,071,420	100%
Total Expenditures		24,520,176	35,606,993	47,609,700	39,745,992	34,161,420	(5,584,572)	-14%
Net Revenues over/(under) Expenditures		(3,542,354)	(10,095,615)	(196,442)	(5,562,176)	(3,183,920)	2,378,256	

STORMWATER IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	20,259	49,549	90,905	-	-	-	
Federal Capital	421003	5,791,837	431,923	382,231	-	-	-	
State Operating	422001	-	-	14,822	-	-	-	
Local Govt Grants	423000	-	-	10,628	-	-	-	
Total Intergovernmental Grants		5,812,096	481,472	498,586	-	-	-	0%
Charges for Services								
Zoning & Subdivision Fees	431004	36,335	54,212	80,378	-	-	-	
Total Charges for Services		36,335	54,212	80,378	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	629,767	3,975,455	3,015,226	2,000,000	2,650,000	650,000	
Operating Transfer In - Intra	483002	680,191	2,868,992	4,374,318	-	-	-	
Total Transfers In		1,309,958	6,844,447	7,389,544	2,000,000	2,650,000	650,000	33%
Other Revenue								
Interest/Div - Nonproprietary	451000	(2,197)	4,566	12,102	-	-	-	
Damage Recoveries	471004	-	-	24,648	-	-	-	
Capital Contributions	481003	726,799	321,242	1,180,988	-	-	-	
Total Other Revenue		724,602	325,808	1,217,739	-	-	-	0%
Total Revenues		7,882,990	7,705,939	9,186,246	2,000,000	2,650,000	650,000	33%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	59,784	84,842	-	-	-	-	
Other Professional Services	521108	-	9,000	285	-	-	-	
NonCapitalized Project Expense	522110	7,117	44,816	270,086	-	-	-	
Grants & Contributions	541106	148,464	25,306	284,230	-	-	-	
Settlement	542105	-	-	4,300	-	-	-	
Postage & Freight	542108	62	243	242	-	-	-	
Total Discretionary Expenses		215,426	164,207	559,143	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	67	-	-	-	-	-	
Total Non-Discretionary Expenses		67	-	-	-	-	-	0%
Capital Outlay								
Land	551000	522	8,222	1,119	-	-	-	
Improvements Other than Bldgs	553000	4,829,673	3,395,900	3,687,302	2,525,000	3,450,000	925,000	
Total Capital Outlay		4,830,195	3,404,122	3,688,421	2,525,000	3,450,000	925,000	37%
Transfers Out								
Transfer Out-Inter	571100	-	-	644,640	-	-	-	
Transfer Out-Intra	571200	660,749	3,054,266	4,283,318	-	-	-	
Total Transfers Out		660,749	3,054,266	4,927,958	-	-	-	0%
Total Expenditures		5,706,437	6,622,596	9,175,522	2,525,000	3,450,000	925,000	37%
Net Revenues over/(under) Expenditures		2,176,553	1,083,343	10,724	(525,000)	(800,000)	(275,000)	

BRIDGE IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	52,545	491,481	26,021	500,000	600,000	100,000	
State Capital	422002	-	59,180	-	-	-	-	
Total Intergovernmental Grants		<u>52,545</u>	<u>550,661</u>	<u>26,021</u>	<u>500,000</u>	<u>600,000</u>	<u>100,000</u>	<u>20%</u>
Transfers In								
Operating Transfer In - Inter	483001	-	471,434	130,015	500,000	-	(500,000)	
Operating Transfer In - Intra	483002	<u>2,372,916</u>	<u>1,400,133</u>	<u>2,030,975</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>	
Total Transfers In		<u>2,372,916</u>	<u>1,871,568</u>	<u>2,160,990</u>	<u>700,000</u>	<u>-</u>	<u>(700,000)</u>	<u>-100%</u>
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Proceeds of Long Term Liabilities		<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Other Revenue								
Interest/Div - Nonproprietary	451000	<u>(784)</u>	<u>5,219</u>	<u>7,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Revenue		<u>(784)</u>	<u>5,219</u>	<u>7,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Revenues		<u>2,774,678</u>	<u>2,427,447</u>	<u>2,194,201</u>	<u>1,200,000</u>	<u>600,000</u>	<u>(600,000)</u>	<u>-50%</u>
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	7,515	(3,950)	-	-	-	
NonCapitalized Project Expense	522110	222	43	335	-	-	-	
Postage & Freight	542108	64	217	86	-	-	-	
Bad Debt Expense	542114	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Discretionary Expenses		<u>286</u>	<u>8,175</u>	<u>(3,529)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Capital Outlay								
Land	551000	-	32,449	49	-	-	-	
Improvements Other than Bldgs	553000	<u>863,035</u>	<u>2,932,629</u>	<u>406,250</u>	<u>1,691,667</u>	<u>900,000</u>	<u>(791,667)</u>	
Total Capital Outlay		<u>863,035</u>	<u>2,965,078</u>	<u>406,299</u>	<u>1,691,667</u>	<u>900,000</u>	<u>(791,667)</u>	<u>-47%</u>
Transfers Out								
Transfer Out-Intra	571200	<u>2,992,221</u>	<u>61,294</u>	<u>1,714,258</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>	
Total Transfers Out		<u>2,992,221</u>	<u>61,294</u>	<u>1,714,258</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>	<u>-100%</u>
Total Expenditures		<u>3,855,542</u>	<u>3,034,547</u>	<u>2,117,028</u>	<u>1,891,667</u>	<u>900,000</u>	<u>(991,667)</u>	<u>-52%</u>
Net Revenues over/(under) Expenditures		<u>(1,080,863)</u>	<u>(607,100)</u>	<u>77,173</u>	<u>(691,667)</u>	<u>(300,000)</u>	<u>391,667</u>	

TRAFFIC IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	35,535	-	202,458	440,000	375,000	(65,000)	
State Capital	422002	110,672	48,791	347,000	-	-	-	
Local Govt Grants	423000	-	-	47,259	-	-	-	
Total Intergovernmental Grants		<u>146,207</u>	<u>48,791</u>	<u>596,717</u>	<u>440,000</u>	<u>375,000</u>	<u>(65,000)</u>	<u>-15%</u>
Charges for Services								
Admin Charges - External	431012	4,390	-	-	-	-	-	
Total Charges for Services		<u>4,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Transfers In								
Operating Transfer In - Inter	483001	-	111,937	-	240,000	100,000	(140,000)	
Operating Transfer In - Intra	483002	478,512	3,687,889	3,395,368	90,000	1,000,000	910,000	
Total Transfers In		<u>478,512</u>	<u>3,799,826</u>	<u>3,395,368</u>	<u>330,000</u>	<u>1,100,000</u>	<u>770,000</u>	<u>233%</u>
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	90,000	-	-	375,000	580,000	205,000	
TIF GO Bond Proceeds	485008	60,000	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		<u>150,000</u>	<u>-</u>	<u>-</u>	<u>375,000</u>	<u>580,000</u>	<u>205,000</u>	<u>55%</u>
Other Revenue								
Interest/Div - Nonproprietary	451000	5,879	9,956	9,471	-	-	-	
Penalties	451001	157	-	66	-	-	-	
Special Assessment Charges	471008	7,233	6,761	63,501	-	225,000	225,000	
Total Other Revenue		<u>13,269</u>	<u>16,717</u>	<u>73,038</u>	<u>-</u>	<u>225,000</u>	<u>225,000</u>	<u>100%</u>
Total Revenues		<u>792,378</u>	<u>3,865,334</u>	<u>4,065,122</u>	<u>1,145,000</u>	<u>2,280,000</u>	<u>1,135,000</u>	<u>99%</u>
Expenditures								
Discretionary Expenses								
NonCapitalized Project Expense	522110	1,551	-	38,983	-	-	-	
Sign & Signal Supplies	531120	5,353	2,078	-	-	-	-	
Postage & Freight	542108	100	199	177	-	-	-	
Total Discretionary Expenses		<u>7,004</u>	<u>2,277</u>	<u>39,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Capital Outlay								
Land	551000	-	18,022	-	-	-	-	
Improvements Other than Bldgs	553000	375,301	847,578	1,429,494	1,842,000	2,280,000	438,000	
Vehicles, Equipment, Software	554000	-	466,239	492,648	-	-	-	
Total Capital Outlay		<u>375,301</u>	<u>1,331,839</u>	<u>1,922,141</u>	<u>1,842,000</u>	<u>2,280,000</u>	<u>438,000</u>	<u>24%</u>
Transfers Out								
Transfer Out-Inter	571100	-	-	99,748	-	-	-	
Transfer Out-Intra	571200	1,577,910	2,587,807	3,617,900	90,000	-	(90,000)	
Total Transfers Out		<u>1,577,910</u>	<u>2,587,807</u>	<u>3,717,648</u>	<u>90,000</u>	<u>-</u>	<u>(90,000)</u>	<u>-100%</u>
Total Expenditures		<u>1,960,215</u>	<u>3,921,923</u>	<u>5,678,950</u>	<u>1,932,000</u>	<u>2,280,000</u>	<u>348,000</u>	<u>18%</u>
Net Revenues over/(under) Expenditures		<u>(1,167,837)</u>	<u>(56,590)</u>	<u>(1,613,828)</u>	<u>(787,000)</u>	<u>-</u>	<u>787,000</u>	

PARK IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
State Capital	422002	635,890	-	300,000	-	-	-	
Local Govt Grants	423000	-	12,700	8,400	-	-	-	
Community Credits	423001	-	208	-	-	-	-	
Total Intergovernmental Grants		<u>635,890</u>	<u>12,908</u>	<u>308,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Transfers In								
Operating Transfer In - Inter	483001	520,000	1,349,779	2,488	-	-	-	
Operating Transfer In - Intra	483002	<u>233,646</u>	<u>497,298</u>	<u>11,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Transfers In		<u>753,646</u>	<u>1,847,077</u>	<u>13,844</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	<u>480,000</u>	<u>60,000</u>	<u>1,605,866</u>	<u>400,000</u>	<u>150,000</u>	<u>(250,000)</u>	
Total Proceeds of Long Term Liabilities		<u>480,000</u>	<u>60,000</u>	<u>1,605,866</u>	<u>400,000</u>	<u>150,000</u>	<u>(250,000)</u>	<u>-63%</u>
Other Revenue								
Interest/Div - Nonproprietary	451000	96	1,283	507	-	-	-	
Contributions & Donations	471002	235,878	546,914	371,650	-	-	-	
Capital Contributions	481003	-	-	225,000	-	-	-	
Sale of Fixed Assets	482001	-	1	-	-	-	-	
Total Other Revenue		<u>235,974</u>	<u>548,198</u>	<u>597,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Revenues		<u>2,105,510</u>	<u>2,468,182</u>	<u>2,525,267</u>	<u>400,000</u>	<u>150,000</u>	<u>(250,000)</u>	<u>-63%</u>
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	64	-	-	-	-	
Other Professional Services	521108	68,200	93,139	-	-	-	-	
Building & Grounds Services	522104	19,683	769	1,845	-	-	-	
Equip/Furniture/Fixtures Serv	522105	998	-	-	-	-	-	
NonCapitalized Project Expense	522110	375	7,660	107,735	-	-	-	
Landfill Fees	523102	-	258	358	-	-	-	
Rental of Equip & Vehicles	524101	-	5,343	-	-	-	-	
Appraisal, Recording, Abstract	525100	300	870	-	-	-	-	
Chemical Supplies	531104	3,302	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	2,909	1,006	6,440	-	-	-	
Landscaping Materials	531112	2,096	9,670	-	-	-	-	
Shop Supplies	531119	111	449	-	-	-	-	
Building & Grounds Supplies	533100	11,221	3,762	-	-	-	-	
Recording/Filing Fees/Permits	542110	-	-	102	-	-	-	
Total Discretionary Expenses		<u>109,195</u>	<u>122,989</u>	<u>116,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Capital Outlay								
Land	551000	-	630	424,301	50,000	-	(50,000)	
Buildings	552000	368,003	198,760	-	-	-	-	
Improvements Other than Bldgs	553000	643,457	742,849	1,662,414	380,000	205,000	(175,000)	
Vehicles, Equipment, Software	554000	<u>40,000</u>	<u>31,444</u>	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Capital Outlay		<u>1,051,461</u>	<u>973,684</u>	<u>2,311,715</u>	<u>430,000</u>	<u>205,000</u>	<u>(225,000)</u>	<u>-52%</u>
Transfers Out								
Transfer Out-Inter	571100	67,098	-	-	-	-	-	
Transfer Out-Intra	571200	<u>142,134</u>	<u>497,298</u>	<u>11,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Transfers Out		<u>209,232</u>	<u>497,298</u>	<u>11,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures		<u>1,369,887</u>	<u>1,593,970</u>	<u>2,439,551</u>	<u>430,000</u>	<u>205,000</u>	<u>(225,000)</u>	<u>-52%</u>
Net Revenues over/(under) Expenditures		<u>735,623</u>	<u>874,212</u>	<u>85,716</u>	<u>(30,000)</u>	<u>(55,000)</u>	<u>(25,000)</u>	

FIRE IMPROVEMENTS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
State Capital	422002	1,320,129	-	-	-	-	-	
Total Intergovernmental Grants		1,320,129	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	289,968	149,808	-	-	-	-	
Operating Transfer In - Intra	483002	335,370	99,230	28,704	-	-	-	
Total Transfers In		625,338	249,038	28,704	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	700,000	700,000	700,000	1,300,000	750,000	(550,000)	
Total Proceeds of Long Term Liabilities		700,000	700,000	700,000	1,300,000	750,000	(550,000)	-42%
Other Revenue								
Interest/Div - Nonproprietary	451000	63	3	0	-	-	-	
Sale of Fixed Assets	482001	-	2,250	-	-	-	-	
Total Other Revenue		63	2,253	0	-	-	-	0%
Total Revenues		2,645,530	951,291	728,704	1,300,000	750,000	(550,000)	-42%
Expenditures								
Discretionary Expenses								
Equipment/Furniture/Fixtures	531109	-	14,874	-	-	-	-	
Postage & Freight	542108	-	11	-	-	-	-	
Total Discretionary Expenses		-	14,885	-	-	-	-	0%
Capital Outlay								
Buildings	552000	1,718,249	101,494	-	600,000	-	(600,000)	
Vehicles, Equipment, Software	554000	977,294	668,002	788,547	700,000	750,000	50,000	
Total Capital Outlay		2,695,544	769,496	788,547	1,300,000	750,000	(550,000)	-42%
Transfers Out								
Transfer Out-Intra	571200	335,370	99,230	28,704	-	-	-	
Total Transfers Out		335,370	99,230	28,704	-	-	-	0%
Total Expenditures		3,030,914	883,611	817,251	1,300,000	750,000	(550,000)	-42%
Net Revenues over/(under) Expenditures		(385,384)	67,680	(88,547)	-	-	-	

FORESTRY IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
State Operating	422001	2,454	5,665	7,127	-	-	-	
State Capital	422002	47,786	-	-	-	-	-	
Local Govt Grants	423000	35,000	20,000	20,000	-	6,500	6,500	
Total Intergovernmental Grants		85,239	25,665	27,127	-	6,500	6,500	100%
Charges for Services								
Admin Charges - External	431012	1,000	12,340	11,500	-	-	-	
Total Charges for Services		1,000	12,340	11,500	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	2,641	1,338	289,000	-	-	-	
Operating Transfer In - Intra	483002	212,294	592	27,381	-	-	-	
Total Transfers In		214,934	1,929	316,381	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	150,000	150,000	150,000	150,000	150,000	-	
Total Proceeds of Long Term Liabilities		150,000	150,000	150,000	150,000	150,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	65	56	457	-	-	-	
Contributions & Donations	471002	-	14,580	-	-	-	-	
Damage Recoveries	471004	275	-	-	-	-	-	
Other Miscellaneous Revenue	471005	4,342	3,930	5,250	-	-	-	
Total Other Revenue		4,682	18,566	5,707	-	-	-	0%
Total Revenues		455,856	208,500	510,715	150,000	156,500	6,500	4%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	-	-	92,610	-	-	-	
Other Professional Services	521108	2,989	-	12,065	-	-	-	
Building & Grounds Services	522104	53,585	-	-	-	-	-	
NonCapitalized Project Expense	522110	2,821	1,380	-	-	-	-	
Landscaping Materials	531112	300,346	282,358	169,055	150,000	176,434	26,434	
Postage & Freight	542108	673	100	-	-	-	-	
Bad Debt Expense	542114	8,118	1,246	-	-	-	-	
Total Discretionary Expenses		368,532	285,084	273,730	150,000	176,434	26,434	18%
Transfers Out								
Transfer Out-Intra	571200	212,294	592	27,381	-	-	-	
Total Transfers Out		212,294	592	27,381	-	-	-	0%
Total Expenditures		580,826	285,676	301,111	150,000	176,434	26,434	18%
Net Revenues over/(under) Expenditures		(124,970)	(77,176)	209,604	-	(19,934)	(19,934)	

POLICE IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	200,000	-	-	-	-	-	
Total Intergovernmental Grants		200,000	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	2,220,000	-	-	-	
Total Transfers In		-	-	2,220,000	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	50,000	50,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		50,000	50,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	56	859	1,441	-	-	-	
Contributions & Donations	471002	100,000	555,000	-	-	-	-	
Total Other Revenue		100,056	555,859	1,441	-	-	-	0%
Total Revenues		350,056	605,859	2,221,441	-	-	-	0%
Expenditures								
Discretionary Expenses								
Landscaping Materials	531112	1,688	-	-	-	-	-	
Total Discretionary Expenses		1,688	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	334,514	503,260	825,161	-	850,000	850,000	
Total Capital Outlay		334,514	503,260	825,161	-	850,000	850,000	100%
Total Expenditures		336,201	503,260	825,161	-	850,000	850,000	100%
Net Revenues over/(under) Expenditures		13,855	102,599	1,396,280	-	(850,000)	(850,000)	

RECREATION IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	-	-	6,875	-	-	-	
Total Transfers In		-	-	6,875	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	250,000	92,216	150,000	-	(150,000)	
Total Proceeds of Long Term Liabilities		-	250,000	92,216	150,000	-	(150,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	18	1	-	-	-	-	
Contributions & Donations	471002	-	-	14,000	-	-	-	
Total Other Revenue		18	1	14,000	-	-	-	0%
Total Revenues		18	250,001	113,091	150,000	-	(150,000)	-100%
Expenditures								
Capital Outlay								
Improvements Other than Bldgs	553000	-	181,262	87,673	150,000	-	(150,000)	
Total Capital Outlay		-	181,262	87,673	150,000	-	(150,000)	-100%
Transfers Out								
Transfer Out-Inter	571100	53,077	15,000	-	-	-	-	
Transfer Out-Intra	571200	3	-	6,875	-	-	-	
Total Transfers Out		53,080	15,000	6,875	-	-	-	0%
Total Expenditures		53,080	196,262	94,548	150,000	-	(150,000)	-100%
Net Revenues over/(under) Expenditures		(53,063)	53,739	18,543	-	-	-	

RIVERFRONT IMPROVEMENTS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	-	-	1,449	-	-	-	-
Total Transfers In		-	-	1,449	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	50,000	-	150,000	150,000	-	(150,000)	-100%
Total Proceeds of Long Term Liabilities		50,000	-	150,000	150,000	-	(150,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(1)	23	1	-	-	-	-
Total Other Revenue		(1)	23	1	-	-	-	0%
Total Revenues		49,999	23	151,450	150,000	-	(150,000)	-100%
Expenditures								
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	24,319	150,000	-	(150,000)	-100%
Total Capital Outlay		-	-	24,319	150,000	-	(150,000)	-100%
Transfers Out								
Transfer Out-Intra	571200	-	-	1,449	-	-	-	-
Total Transfers Out		-	-	1,449	-	-	-	0%
Total Expenditures		-	-	25,768	150,000	-	(150,000)	-100%
Net Revenues over/(under) Expenditures		49,999	23	125,682	-	-	-	-

USHERS FERRY IMPROVEMENTS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	243,194	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	243,194	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	7	-	-	-	-	-	
Total Other Revenue		7	-	-	-	-	-	0%
Total Revenues		7	-	243,194	-	-	-	0%
Expenditures								
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	64,370	-	-	-	
Total Capital Outlay		-	-	64,370	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	55	-	-	-	-	-	
Total Transfers Out		55	-	-	-	-	-	0%
Total Expenditures		55	-	64,370	-	-	-	0%
Net Revenues over/(under) Expenditures		(48)	-	178,824	-	-	-	

VETERANS STADIUM IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	250,000	250,000	250,000	250,000	250,000	-	
Operating Transfer In - Intra	483002	472,055	385,347	755,454	250,000	-	(250,000)	
Total Transfers In		722,055	635,347	1,005,454	500,000	250,000	(250,000)	-50%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	467,759	-	-	-	
Total Proceeds of Long Term Liabilities		-	-	467,759	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	27	332	684	-	-	-	
Contributions & Donations	471002	100,000	50,000	150,000	-	-	-	
Total Other Revenue		100,027	50,332	150,684	-	-	-	0%
Total Revenues		822,083	685,679	1,623,897	500,000	250,000	(250,000)	-50%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	10,000	-	-	-	-	
Printing, Binding, & Duplicate	525102	(13)	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	50,677	-	-	-	-	-	
Total Discretionary Expenses		50,664	10,000	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	-	512,000	250,000	(262,000)	
Improvements Other than Bldgs	553000	222,554	324,560	635,825	-	-	-	
Vehicles, Equipment, Software	554000	-	-	-	25,000	-	(25,000)	
Total Capital Outlay		222,554	324,560	635,825	537,000	250,000	(287,000)	-53%
Transfers Out								
Transfer Out-Intra	571200	472,055	385,347	755,454	250,000	-	(250,000)	
Total Transfers Out		472,055	385,347	755,454	250,000	-	(250,000)	-100%
Total Expenditures		745,273	719,907	1,391,279	787,000	250,000	(537,000)	-68%
Net Revenues over/(under) Expenditures		76,809	(34,228)	232,618	(287,000)	-	287,000	

VETERANS MEMORIAL BLDG IMPR

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	244,958	19,808	-	-	-	-	
Total Transfers In		244,958	19,808	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(530)	1,288	2,172	-	-	-	
Other Miscellaneous Revenue	471005	645	450	285	-	-	-	
Total Other Revenue		115	1,738	2,457	-	-	-	0%
Total Revenues		245,074	21,546	2,457	-	-	-	0%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	19,808	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	1,800	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	6,349	-	-	-	-	
Building & Grounds Supplies	533100	-	993	-	-	-	-	
Bad Debt Expense	542114	-	9	-	-	-	-	
Total Discretionary Expenses		19,808	9,151	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	7,000	-	-	-	
Total Capital Outlay		-	-	7,000	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	10,010	-	-	-	
Total Transfers Out		-	-	10,010	-	-	-	0%
Total Expenditures		19,808	9,151	17,010	-	-	-	0%
Net Revenues over/(under) Expenditures		225,266	12,395	(14,553)	-	-	-	

LIBRARY IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	52,483	-	-	-	-	-	
Total Intergovernmental Grants		52,483	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	21,328	0	-	-	-	-	
Total Transfers In		21,328	0	-	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	500,000	500,000	500,000	-	
Total Proceeds of Long Term Liabilities		-	-	500,000	500,000	500,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(61)	118	57	-	-	-	
Total Other Revenue		(61)	118	57	-	-	-	0%
Total Revenues		73,750	118	500,057	500,000	500,000	-	0%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	(0)	-	-	-	-	
Books & Subscriptions	531103	(343)	-	489,916	500,000	500,000	-	
Computer Supplies	531106	246	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	35,585	-	-	-	-	-	
Total Discretionary Expenses		35,488	(0)	489,916	500,000	500,000	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	52,483	-	-	-	-	-	
Total Capital Outlay		52,483	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	21,328	0	-	-	-	-	
Total Transfers Out		21,328	0	-	-	-	-	0%
Total Expenditures		109,298	-	489,916	500,000	500,000	-	0%
Net Revenues over/(under) Expenditures		(35,549)	118	10,141	-	-	-	

ANIMAL CONTROL IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	20,073	976	-	-	-	-	
Total Transfers In		20,073	976	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	7	19	33	-	-	-	
Total Other Revenue		7	19	33	-	-	-	0%
Total Revenues		20,080	995	33	-	-	-	0%
Expenditures								
Capital Outlay								
Buildings	552000	15,000	-	-	-	-	-	
Total Capital Outlay		15,000	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	6,034	-	-	-	-	-	
Transfer Out-Intra	571200	20,073	976	-	-	-	-	
Total Transfers Out		26,107	976	-	-	-	-	0%
Total Expenditures		41,107	976	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(21,027)	19	33	-	-	-	

DOWNTOWN IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	100,000	-	(100,000)	
Operating Transfer In - Intra	483002	597,516	385,219	131,185	237,042	-	(237,042)	
Total Transfers In		597,516	385,219	131,185	337,042	-	(337,042)	-100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	-	50,000	50,000	
Total Proceeds of Long Term Liabilities		-	-	-	-	50,000	50,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	70	18,057	17,074	-	-	-	
Penalties	451001	-	-	85	-	-	-	
Damage Recoveries	471004	-	-	1,630	-	-	-	
Special Assessment Charges	471008	124,329	21,568	44,968	-	-	-	
Total Other Revenue		124,399	39,625	63,757	-	-	-	0%
Total Revenues		721,915	424,844	194,941	337,042	50,000	(287,042)	-85%
Expenditures								
Discretionary Expenses								
NonCapitalized Project Expense	522110	-	280	-	-	-	-	
Postage & Freight	542108	30	2	6	-	-	-	
Total Discretionary Expenses		30	282	6	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	399,248	14,182	117,283	527,042	50,000	(477,042)	
Total Capital Outlay		399,248	14,182	117,283	527,042	50,000	(477,042)	-91%
Transfers Out								
Transfer Out-Intra	571200	1,414,574	516,489	468,804	237,042	-	(237,042)	
Total Transfers Out		1,414,574	516,489	468,804	237,042	-	(237,042)	-100%
Total Expenditures		1,813,851	530,953	586,094	764,084	50,000	(714,084)	-93%
Net Revenues over/(under) Expenditures		(1,091,936)	(106,110)	(391,152)	(427,042)	-	427,042	

AQUATICS IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	81,382	241,773	252,236	82,000	-	(82,000)	
Total Transfers In		81,382	241,773	252,236	82,000	-	(82,000)	-100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	105,616	-	125,000	125,000	100%
Total Proceeds of Long Term Liabilities		-	-	105,616	-	125,000	125,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(438)	1,212	1,290	-	-	-	
Total Other Revenue		(438)	1,212	1,290	-	-	-	0%
Total Revenues		80,944	242,985	359,142	82,000	125,000	43,000	52%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	68,500	740	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	(195)	66,500	-	-	-	-	
NonCapitalized Project Expense	522110	-	-	4,305	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	9,937	-	61,100	61,100	100%
Total Discretionary Expenses		68,305	67,240	14,242	-	61,100	61,100	100%
Capital Outlay								
Buildings	552000	-	79,970	27,246	-	34,450	34,450	
Improvements Other than Bldgs	553000	24,974	-	73,345	142,000	-	(142,000)	
Vehicles, Equipment, Software	554000	-	-	-	-	29,450	29,450	
Total Capital Outlay		24,974	79,970	100,591	142,000	63,900	(78,100)	-55%
Transfers Out								
Transfer Out-Inter	571100	65,005	80,234	96,899	49,300	27,300	(22,000)	
Transfer Out-Intra	571200	81,382	241,773	252,236	82,000	-	(82,000)	
Total Transfers Out		146,387	322,007	349,135	131,300	27,300	(104,000)	-79%
Total Expenditures		239,666	469,217	463,968	273,300	152,300	(121,000)	-44%
Net Revenues over/(under) Expenditures		(158,722)	(226,232)	(104,826)	(191,300)	(27,300)	164,000	

TRAIL IMPROVEMENTS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	269,785	13,500	121,122	1,075,000	2,684,000	1,609,000	
State Capital	422002	-	5,727	-	-	-	-	
Total Intergovernmental Grants		<u>269,785</u>	<u>19,227</u>	<u>121,122</u>	<u>1,075,000</u>	<u>2,684,000</u>	<u>1,609,000</u>	<u>150%</u>
Transfers In								
Operating Transfer In - Inter	483001	552,452	20,526	124,262	-	-	-	
Operating Transfer In - Intra	483002	104,401	48,503	546,177	166,544	-	(166,544)	
Total Transfers In		<u>656,853</u>	<u>69,029</u>	<u>670,440</u>	<u>166,544</u>	<u>-</u>	<u>(166,544)</u>	<u>-100%</u>
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	200,000	400,000	-	1,130,000	1,110,000	(20,000)	
Total Proceeds of Long Term Liabilities		<u>200,000</u>	<u>400,000</u>	<u>-</u>	<u>1,130,000</u>	<u>1,110,000</u>	<u>(20,000)</u>	<u>-2%</u>
Other Revenue								
Interest/Div - Nonproprietary	451000	406	931	2,016	-	-	-	
Contributions & Donations	471002	29,000	-	-	-	-	-	
Total Other Revenue		<u>29,406</u>	<u>931</u>	<u>2,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Revenues		<u>1,156,044</u>	<u>489,187</u>	<u>793,577</u>	<u>2,371,544</u>	<u>3,794,000</u>	<u>1,422,456</u>	<u>60%</u>
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	2,850	-	-	-	-	
NonCapitalized Project Expense	522110	1,234	35	152	-	-	-	
Postage & Freight	542108	95	171	55	-	-	-	
Total Discretionary Expenses		<u>1,329</u>	<u>3,056</u>	<u>207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Capital Outlay								
Land	551000	904	-	7,665	-	-	-	
Improvements Other than Bldgs	553000	1,267,216	228,785	468,994	2,602,544	3,806,000	1,203,456	
Total Capital Outlay		<u>1,268,120</u>	<u>228,785</u>	<u>476,659</u>	<u>2,602,544</u>	<u>3,806,000</u>	<u>1,203,456</u>	<u>46%</u>
Transfers Out								
Transfer Out-Intra	571200	104,401	48,503	546,177	166,544	-	(166,544)	
Total Transfers Out		<u>104,401</u>	<u>48,503</u>	<u>546,177</u>	<u>166,544</u>	<u>-</u>	<u>(166,544)</u>	<u>-100%</u>
Total Expenditures		<u>1,373,850</u>	<u>280,344</u>	<u>1,023,044</u>	<u>2,769,088</u>	<u>3,806,000</u>	<u>1,036,912</u>	<u>37%</u>
Net Revenues over/(under) Expenditures		<u>(217,805)</u>	<u>208,843</u>	<u>(229,467)</u>	<u>(397,544)</u>	<u>(12,000)</u>	<u>385,544</u>	

URBAN RENEWAL

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	-	311,444	-	-	-	
Total Transfers In		-	-	311,444	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	91	5	741	-	-	-	
Damage Recoveries	471004	-	-	6,115	-	-	-	
Total Other Revenue		91	5	6,856	-	-	-	0%
Total Revenues		91	5	318,300	-	-	-	0%
Expenditures								
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	300,000	-	(300,000)	
Total Capital Outlay		-	-	-	300,000	-	(300,000)	-100%
Total Expenditures		-	-	-	300,000	-	(300,000)	-100%
Net Revenues over/(under) Expenditures		91	5	318,300	(300,000)	-	300,000	

2008 FLOOD RECOVERY

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	54,721,147	25,689,412	48,108,486	17,864,281	-	(17,864,281)	
Federal Capital	421003	24,211,028	12,670,133	(887,515)	9,200,000	-	(9,200,000)	
State Operating	422001	1,592,957	5,689,651	7,042,432	-	-	-	
State Capital	422002	8,263,533	503,583	-	7,879,159	-	(7,879,159)	
Total Intergovernmental Grants		88,788,666	44,552,779	54,263,403	34,943,439	-	(34,943,439)	-100%
Charges for Services								
Recording Fees	431002	57	-	-	-	-	-	
Total Charges for Services		57	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	14,870,863	13,613,350	2,784,675	237,425	-	(237,425)	
Operating Transfer In - Intra	483002	11,221,461	7,880,838	5,052,793	-	-	-	
Total Transfers In		26,092,324	21,494,189	7,837,468	237,425	-	(237,425)	-100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	350,000	10,570,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		350,000	10,570,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	869	9,499	38,440	-	-	-	
Land Rental	461000	12	20	-	-	-	-	
Contributions & Donations	471002	2,173,873	-	(5,264)	-	-	-	
Damage Recoveries	471004	16,545	-	-	-	-	-	
Other Miscellaneous Revenue	471005	805,735	435,085	-	-	-	-	
Interest / Div - Proprietary	481000	82	535	5	-	-	-	
Settlement Reimbursement	481002	36,544	214,501	359,373	-	-	-	
Sale of Fixed Assets	482001	705,034	310,672	95,813	-	-	-	
Total Other Revenue		3,738,694	970,312	488,366	-	-	-	0%
Total Revenues		118,969,740	77,587,279	62,589,237	35,180,864	-	(35,180,864)	-100%
Expenditures								
Personal Services								
Regular Employees	511100	616,562	697,413	421,702	248,768	-	(248,768)	
Temporary/Seasonal Employees	511200	-	1,144	-	-	-	-	
Overtime	511300	25,829	34,579	57,723	-	-	-	
Other Special Pays	511400	4,563	7,948	2,862	1,168	-	(1,168)	
Leave Accrual	511500	(3,978)	1,885	(9,159)	-	-	-	
Group Insurance	512100	96,064	118,712	60,963	60,396	-	(60,396)	
Social Security Contributions	512200	31,340	40,681	19,618	19,121	-	(19,121)	
Retirement Contribution	512300	37,505	48,163	23,672	22,319	-	(22,319)	
Workers' Compensation	512500	8,266	35,991	10,421	24,118	-	(24,118)	
Other Employee Benefits	512600	3,456	(4,212)	7,914	93	-	(93)	
Total Personal Services		819,607	982,306	595,716	375,983	-	(375,983)	-100%
Discretionary Expenses								
Advertising & Marketing	521100	12,414	5,193	3,098	-	-	-	
Architectural Services	521101	758,751	211,255	4,551	-	-	-	
Consulting Services	521103	232,234	232,607	20,549	-	-	-	
Consulting & Technical Service	521104	1,475,569	920,466	511,887	-	-	-	
External Contracted Labor	521105	13,534	458,321	-	-	-	-	
Health Services	521106	140	88	124	-	-	-	
Legal Services	521107	32,154	1,000	-	-	-	-	
Other Professional Services	521108	2,837,806	1,956,955	281,064	-	-	-	
Security Services	521110	48	-	9	-	-	-	
Computer Hardware	522100	7,432	22,496	-	-	-	-	
Computer Software Maintenance	522101	8,620	201,028	-	-	-	-	
IT Services - External	522102	503	68,515	454	-	-	-	
Radio Maintenance	522103	-	-	480	-	-	-	
Building & Grounds Services	522104	2,557,754	401,828	180,864	-	-	-	
Equip/Furniture/Fixtures Serv	522105	22,599	(260,134)	29,309	-	-	-	
NonCapitalized Project Expense	522110	5,904	-	-	-	-	-	
Landfill Fees	523102	436	478	759	-	-	-	
Recycling Fees	523104	252	-	87	-	-	-	
Phone Services	523107	3,940	-	-	-	-	-	
Water	523108	4,823	849	-	-	-	-	
Rental of Equip & Vehicles	524101	600	-	124	-	-	-	
Appraisal, Recording, Abstract	525100	7,827	21,937	6,605	-	-	-	
Printing, Binding, & Duplicate	525102	19,524	6,529	31,389	-	-	-	
Other Purchased Services	525106	-	900	-	-	-	-	
Awards & Recognition	531102	-	2,224	-	-	-	-	
Books & Subscriptions	531103	760,436	490,513	-	-	-	-	
Chemical Supplies	531104	2,761	246,190	-	-	-	-	
Cleaning & Janitorial Supplies	531105	2,101	-	-	-	-	-	
Computer Supplies	531106	250,315	223,492	2,894	-	-	-	
Equipment/Furniture/Fixtures	531109	1,803,395	211,050	52,281	-	-	-	
Photography Supplies	531110	252	-	-	-	-	-	
Miscellaneous Supplies	531114	-	27	-	-	-	-	
Musical & Instruments	531115	(998)	-	-	-	-	-	
Office Supplies	531116	3,094	31,473	317	-	-	-	
Program Supplies	531118	1,788	1,212	16,067	-	-	-	
Shop Supplies	531119	3,663	3,970	-	-	-	-	

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Sign & Signal Supplies	531120	777	-	-	-	-	-	-
Personal Protective Gear	531124	85	-	20	-	-	-	-
Building & Grounds Supplies	533100	2,554	2,175	-	-	-	-	-
Equip/Furniture/Fixtures Parts	533101	3,019	3,148	-	-	-	-	-
Replacement Housing	541103	-	-	108	-	-	-	-
Moving Costs	541104	-	16,485	-	-	-	-	-
Grants	541105	17,634,555	15,749,413	868,048	-	-	-	-
Grants & Contributions	541106	-	-	14,948,530	17,654,881	-	(17,654,881)	-
Conferences, Training, Travel	542102	3,496	6,264	5,054	-	-	-	-
Dues & Memberships	542103	90	-	-	-	-	-	-
Entertainment Expense	542104	818	-	-	-	-	-	-
Licensing Fees	542106	30	30	-	-	-	-	-
Postage & Freight	542108	419	1,086	955	-	-	-	-
Property Tax	542109	9,085	-	-	-	-	-	-
Recording/Filing Fees/Permits	542110	37,312	2,978	1,806	-	-	-	-
Mileage Reimbursement	542111	1,720	707	488	-	-	-	-
Talent Fee Expense	542113	-	-	200	-	-	-	-
Bad Debt Expense	542114	-	64	-	-	-	-	-
Total Discretionary Expenses		28,523,630	21,242,810	16,968,118	17,654,881	-	(17,654,881)	-100%
Fleet & Facilities								
City Facility Maint Services	522107	118,225	17,542	1,054	-	-	-	-
City Fleet Services	522108	1,160	-	-	-	-	-	-
Rental of Land & Buildings	524100	239,958	11,526	-	-	-	-	-
Total Fleet & Facilities		359,343	29,068	1,054	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	119,161	-	-	-	-	-	-
City Inter Department Charges	521114	-	-	433	-	-	-	-
Electricity	523100	(81,303)	171,323	-	-	-	-	-
Natural Gas	523103	25,552	631	-	-	-	-	-
Property Insurance	525107	1,414	-	-	-	-	-	-
Diesel Fuel	532100	-	(770)	-	-	-	-	-
Gasoline Fuel	532101	22	-	25	-	-	-	-
Total Non-Discretionary Expenses		64,847	171,184	458	-	-	-	0%
Capital Outlay								
Land	551000	2,762,413	4,769,124	54,798	-	-	-	-
Buildings	552000	33,518,004	5,442,063	4,130,750	2,000,000	-	(2,000,000)	-
Improvements Other than Bldgs	553000	26,722,797	9,612,726	22,412,714	15,000,000	-	(15,000,000)	-
Vehicles, Equipment, Software	554000	427,988	93,241	11,000	-	-	-	-
Controlled assets	556000	24,641	-	3,808	-	-	-	-
Total Capital Outlay		63,455,843	19,917,154	26,613,070	17,000,000	-	(17,000,000)	-100%
Transfers Out								
Transfer Out-Inter	571100	13,512,971	4,177,250	12,950,311	608,018	-	(608,018)	-
Transfer Out-Intra	571200	11,221,461	7,880,838	5,052,793	-	-	-	-
Total Transfers Out		24,734,432	12,058,088	18,003,104	608,018	-	(608,018)	-100%
Total Expenditures		117,957,700	54,400,610	62,181,520	35,638,882	-	(35,638,882)	-100%
Net Revenues over/(under) Expenditures		1,012,040	23,186,670	407,717	(458,018)	-	458,018	

GROWTH REINVESTMENT INITIATIVE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	-	-	1,010,419	-	2,786,063	2,786,063	
Total Intergovernmental Grants		-	-	1,010,419	-	2,786,063	2,786,063	100%
Transfers In								
Operating Transfer In - Inter	483001	-	5,058,633	9,061,181	9,035,134	14,111,001	5,075,867	
Operating Transfer In - Intra	483002	-	-	675,435	-	-	-	
Total Transfers In		-	5,058,633	9,736,616	9,035,134	14,111,001	5,075,867	56%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	1,000,000	-	(1,000,000)	
Total Proceeds of Long Term Liabilities		-	-	-	1,000,000	-	(1,000,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	510	146	-	-	-	
Total Other Revenue		-	510	146	-	-	-	0%
Total Revenues		-	5,059,143	10,747,181	10,035,134	16,897,064	6,861,930	68%
Expenditures								
Personal Services								
Regular Employees	511100	-	596	(545)	-	-	-	
Social Security Contributions	512200	-	-	(227)	-	-	-	
Retirement Contribution	512300	-	-	(43)	-	-	-	
Workers' Compensation	512500	-	-	219	-	-	-	
Other Employee Benefits	512600	-	99	(99)	-	-	-	
Total Personal Services		-	694	(694)	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	237	-	-	-	
Consulting & Technical Service	521104	-	-	141,050	-	-	-	
Other Professional Services	521108	-	-	436,631	-	-	-	
Building & Grounds Services	522104	-	-	166,334	-	-	-	
NonCapitalized Project Expense	522110	31	-	-	-	-	-	
Settlement	542105	-	-	883,680	-	-	-	
Postage & Freight	542108	-	-	15	-	-	-	
Total Discretionary Expenses		31	-	1,627,948	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	188	-	-	-	
Total Fleet & Facilities		-	-	188	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	-	16	64	-	-	-	
Natural Gas	523103	-	3	-	-	-	-	
Total Non-Discretionary Expenses		-	19	64	-	-	-	0%
Capital Outlay								
Land	551000	-	331,891	210,036	-	-	-	
Improvements Other than Bldgs	553000	-	3,413,441	8,430,657	18,131,999	19,003,596	871,597	
Total Capital Outlay		-	3,745,332	8,640,694	18,131,999	19,003,596	871,597	5%
Transfers Out								
Transfer Out-Inter	571100	-	-	6,384	-	-	-	
Transfer Out-Intra	571200	-	-	675,435	-	-	-	
Total Transfers Out		-	-	681,818	-	-	-	0%
Total Expenditures		31	3,746,045	10,950,017	18,131,999	19,003,596	871,597	5%
Net Revenues over/(under) Expenditures		(31)	1,313,098	(202,836)	(8,096,865)	(2,106,532)	5,990,333	

FMIS IMPROVEMENTS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	238,482	125,179	-	-	-	
Operating Transfer In - Intra	483002	-	-	452,677	-	-	-	
Total Transfers In		-	238,482	577,856	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(550)	1,600	3,620	-	-	-	
Total Other Revenue		(550)	1,600	3,620	-	-	-	0%
Total Revenues		(550)	240,082	581,476	-	-	-	0%
Expenditures								
Capital Outlay								
Vehicles, Equipment, Software	554000	-	28,255	692,859	-	-	-	
Total Capital Outlay		-	28,255	692,859	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	9,588	-	-	-	-	-	
Transfer Out-Intra	571200	-	29,344	-	-	-	-	
Total Transfers Out		9,588	29,344	-	-	-	-	0%
Total Expenditures		9,588	57,598	692,859	-	-	-	0%
Net Revenues over/(under) Expenditures		(10,138)	182,483	(111,383)	-	-	-	

MISCELLANEOUS IMPROVEMENTS
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	22,774	-	9,639	-	-	-	
Operating Transfer In - Intra	483002	24,901	32,772	-	-	-	-	
Total Transfers In		47,675	32,772	9,639	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	5,000,000	4,750,000	(250,000)	
Total Proceeds of Long Term Liabilities		-	-	-	5,000,000	4,750,000	(250,000)	-5%
Other Revenue								
Interest/Div - Nonproprietary	451000	149	90	-	-	-	-	
Contributions & Donations	471002	25,000	-	-	-	-	-	
Total Other Revenue		25,149	90	-	-	-	-	0%
Total Revenues		72,824	32,862	9,639	5,000,000	4,750,000	(250,000)	-5%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	82,400	17,500	-	-	-	-	
Consulting & Technical Service	521104	205,914	-	-	-	-	-	
Legal Services	521107	-	-	90	-	-	-	
Building & Grounds Services	522104	149,769	45,036	-	-	-	-	
NonCapitalized Project Expense	522110	23,382	10,533	48,184	-	-	-	
Appraisal, Recording, Abstract	525100	-	300	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	258	-	-	-	-	
Grants & Contributions	541106	5,100	-	-	-	-	-	
Licensing Fees	542106	2,250	-	-	-	-	-	
Total Discretionary Expenses		468,814	73,627	48,274	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	5,000,000	5,250,000	250,000	
Controlled assets	556000	26,577	-	-	-	-	-	
Total Capital Outlay		26,577	-	-	5,000,000	5,250,000	250,000	5%
Transfers Out								
Transfer Out-Inter	571100	140,172	1,965,754	-	-	-	-	
Transfer Out-Intra	571200	272,073	-	452,677	-	-	-	
Total Transfers Out		412,245	1,965,754	452,677	-	-	-	0%
Total Expenditures		907,637	2,039,381	500,951	5,000,000	5,250,000	250,000	5%
Net Revenues over/(under) Expenditures		(834,813)	(2,006,518)	(491,312)	-	(500,000)	(500,000)	

INFORMATION TECHNOLOGY IMPR

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
	421003	760,446	-	-	-	-	-	
	423000	996,140	-	-	-	-	-	
Total Intergovernmental Grants		1,756,585	-	-	-	-	-	0%
Charges for Services								
	431010	-	5,225	-	-	-	-	
Total Charges for Services		-	5,225	-	-	-	-	0%
Transfers In								
	483001	425,000	19	-	-	-	-	
	483002	3	13,371	57,240	-	167,000	167,000	
Total Transfers In		425,003	13,390	57,240	-	167,000	167,000	100%
Proceeds of Long Term Liabilities								
	485001	150,000	150,000	150,000	150,000	730,000	580,000	
Total Proceeds of Long Term Liabilities		150,000	150,000	150,000	150,000	730,000	580,000	387%
Other Revenue								
	451000	317	1,208	-	-	-	-	
Total Other Revenue		317	1,208	-	-	-	-	0%
Total Revenues		2,331,905	169,823	207,240	150,000	897,000	747,000	498%
Expenditures								
Personal Services								
	511100	39,861	-	-	-	-	-	
	511500	(7,403)	-	-	-	-	-	
	512100	10,666	-	-	-	-	-	
	512200	3,190	-	-	-	-	-	
	512300	3,809	-	-	-	-	-	
	512500	213	-	-	-	-	-	
	512600	6,958	-	-	-	-	-	
Total Personal Services		57,295	-	-	-	-	-	0%
Discretionary Expenses								
	521108	60,290	68,176	22,560	-	-	-	
	522100	-	10,255	-	-	-	-	
	522101	(9,033)	-	-	-	-	-	
	522102	-	-	13,484	-	-	-	
	522110	-	2,900	(9,118)	-	-	-	
	531106	(9,908)	-	-	-	-	-	
	531109	9,690	25,304	-	-	-	-	
	533100	4,199	-	-	-	-	-	
	542102	-	-	(2,168)	-	-	-	
	542107	20,035	-	-	-	-	-	
Total Discretionary Expenses		75,272	106,634	24,758	-	-	-	0%
Capital Outlay								
	553000	916,865	302,317	59,400	345,000	-	(345,000)	
	554000	40,713	622,776	191,065	450,000	1,433,000	983,000	
	556000	-	2,958	2,902	-	-	-	
Total Capital Outlay		957,577	928,051	253,367	795,000	1,433,000	638,000	80%
Transfers Out								
	571200	3	13,371	57,240	-	167,000	167,000	
Total Transfers Out		3	13,371	57,240	-	167,000	167,000	100%
Total Expenditures		1,090,147	1,048,055	335,364	795,000	1,600,000	805,000	101%
Net Revenues over/(under) Expenditures		1,241,758	(878,232)	(128,124)	(645,000)	(703,000)	(58,000)	

BUILDING DEMOLITION IMPR

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Property Assessments	431008	761	341	323	-	-	-	
Total Charges for Services		761	341	323	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	125,000	75,000	75,000	-	-	-	
Operating Transfer In - Intra	483002	-	1	-	-	-	-	
Total Transfers In		125,000	75,001	75,000	-	-	-	0%
Total Revenues		125,761	75,341	75,323	-	-	-	0%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	14,068	-	-	-	-	-	
Bad Debt Expense	542114	-	473	32,583	-	-	-	
Total Discretionary Expenses		14,068	473	32,583	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	-	(1)	-	-	-	-	
Total Non-Discretionary Expenses		-	(1)	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	27,637	-	-	-	
Transfer Out-Intra	571200	-	1	-	-	-	-	
Total Transfers Out		-	1	27,637	-	-	-	0%
Total Expenditures		14,068	473	60,220	-	-	-	0%
Net Revenues over/(under) Expenditures		111,694	74,869	15,103	-	-	-	

CITY FACILITY IMPROVEMENTS

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	43,322	-	-	-	-	
State Operating	422001	-	-	5,349	-	-	-	
Total Intergovernmental Grants		-	43,322	5,349	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	75,000	15,000	-	-	10,000	10,000	
Operating Transfer In - Intra	483002	192,650	16,966	177,438	-	-	-	
Total Transfers In		267,650	31,966	177,438	-	10,000	10,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	500,000	500,000	500,000	490,000	(10,000)	
Total Proceeds of Long Term Liabilities		-	500,000	500,000	500,000	490,000	(10,000)	-2%
Other Revenue								
Interest/Div - Nonproprietary	451000	18	94	53	-	-	-	
Damage Recoveries	471004	-	-	10,000	-	-	-	
Other Miscellaneous Revenue	471005	52,655	-	-	-	-	-	
Total Other Revenue		52,673	94	10,053	-	-	-	0%
Total Revenues		320,323	575,382	692,841	500,000	500,000	-	0%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	-	995	-	-	-	-	
Building & Grounds Services	522104	73,882	17,658	-	-	-	-	
NonCapitalized Project Expense	522110	67,004	4,244	60,773	-	-	-	
Total Discretionary Expenses		140,885	22,897	60,773	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	-	101,238	-	(101,238)	
Total Fleet & Facilities		-	-	-	101,238	-	(101,238)	-100%
Capital Outlay								
Buildings	552000	183,902	14,181	395,362	398,762	797,945	399,183	
Improvements Other than Bldgs	553000	-	-	6,019	-	-	-	
Controlled assets	556000	3,725	-	-	-	-	-	
Total Capital Outlay		187,627	14,181	401,382	398,762	797,945	399,183	100%
Transfers Out								
Transfer Out-Inter	571100	6,068	4,662	-	-	-	-	
Transfer Out-Intra	571200	36,932	20,395	177,438	-	-	-	
Total Transfers Out		43,000	25,057	177,438	-	-	-	0%
Total Expenditures		371,512	62,135	639,593	500,000	797,945	297,945	60%
Net Revenues over/(under) Expenditures		(51,189)	513,247	53,248	-	(297,945)	(297,945)	

DEBT SERVICE FUNDS

Fund Description

Debt service funds are used to 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.





Debt Service Fund Highlights

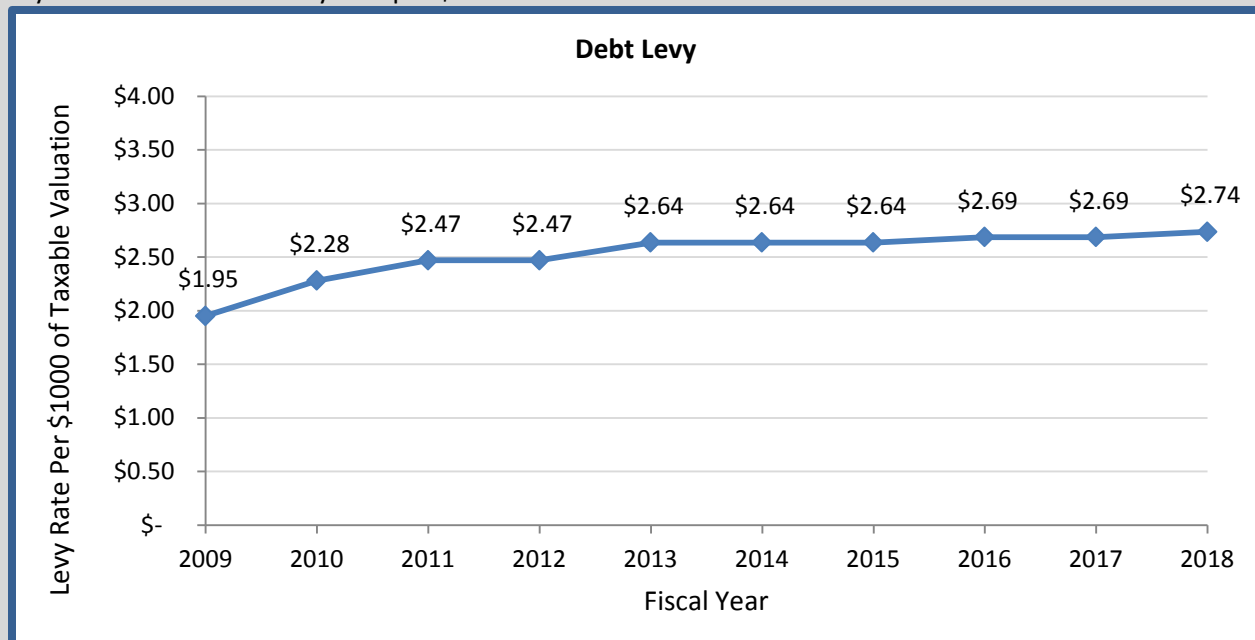


FY 2018 debt service fund expenditures decreased \$1.3M to \$23.8M. Revenues decreased \$1M to \$22.9M.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	46,989,912	23,928,803	22,886,226	(1,042,577)	-4%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	32,135,652	21,829,014	19,514,682	(2,314,332)	
Transfers Out	14,472,775	3,255,124	4,261,196	1,006,072	
	46,608,427	25,084,138	23,775,878	(1,308,260)	-5%
Net	381,485	(1,155,335)	(889,652)	265,683	

In FY 2018, the debt service cost for general long-term debt is \$19.5M. Property tax revenue generated from the debt service levy to fund debt service costs is \$17.9M. The remainder of the FY 2018 debt payments will be funded with tax increment financing, backfill from the state from property tax law changes, and debt service fund reserves. By using reserves of \$890K, the City will be able to relieve some of the pressure on the debt service levy in FY 2018. The reserves were created by excess revenue from FY 2016 in the general fund. Without this excess revenue, the debt service levy would have needed to increase 14 cents in FY 2018 for the City to make its debt payments.

In FY 2018, the City will increase the debt service levy by five cents to fund principle and interest payments, but the overall property tax levy will remain the same due to using more of the \$8.10 levy to pay for benefits. A history of the debt service levy rate per \$1000 of taxable valuation is detailed below.





Debt Service Fund Highlights



Credit 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 that can be achieved 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 May 2016, 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 and is predicated on the City's strong financial management, a diverse and substantial economic and tax base, and maintenance of healthy liquidity. Since 2009 Moody's Investors Services has rated the City Aa2 for revenue bonds.

Debt Limit

The State Code of Iowa limits the amount of debt which 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 as a result of extenuating circumstances such as disasters) of the limit prescribed by State statute. A history of the debt limit and reserve capacity is detailed below.

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Projected FY 2018
Assessed Value	\$ 9,356,851,531	\$ 9,648,549,360	\$ 9,816,357,043	\$ 9,973,793,843	\$10,360,756,078
Multiplied by 5%					
Debt Limit	\$ 467,842,577	\$ 482,427,468	\$ 490,817,852	\$ 498,689,692	\$ 518,037,804
Less: Outstanding Debt					
Tax Supported	\$ 161,261,174	\$ 161,991,307	\$ 160,609,646	\$ 163,260,075	\$ 164,176,838
Non-tax Supported	\$ 169,608,826	\$ 153,208,693	\$ 130,435,354	\$ 115,979,925	\$ 103,228,162
Total	\$ 330,870,000	\$ 315,200,000	\$ 291,045,000	\$ 279,240,000	\$ 267,405,000
Reserve capacity	\$ 136,972,577	\$ 167,227,468	\$ 199,772,852	\$ 219,449,692	\$ 250,632,804
Percent of Reserve Capacity	29.3%	34.7%	40.7%	44.0%	48.4%
Note: Does not include capital leases					
Percent of debt applicable to limit	70.7%	65.3%	59.3%	56.0%	51.6%

In FY 2018, 61% of the debt is tax supported and 39% is non-tax supported. At the end of FY 2018, the City anticipates additional reserve capacity for bonding to be \$250.6M or 48.4%. FY 2018 debt issuance does not impact the FY 2018 debt service levy as debt payments will not begin until FY 2019.

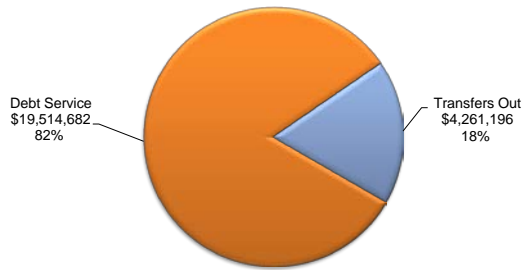
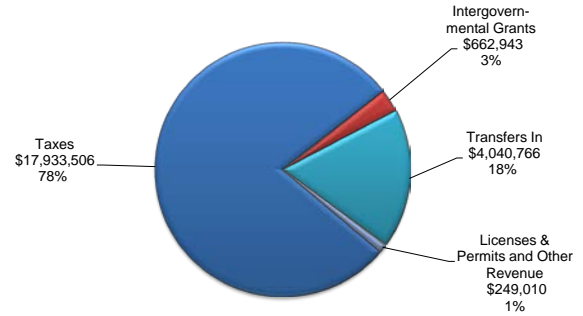


Tax Supported Debt - Fiscal Year Planned Uses

The FY 2018 budget includes issuing \$13.4M of general obligation bond tax supported debt. The bonds are for the following projects/expenses:

- \$4.75M – ADA improvements
- \$5.75M Public Works
 - \$1.1M – Staff time for positions in association with public works improvements
 - \$2.41M – Street improvements (Collins Road widening, Tower Terrace East of C Avenue – Council Street)
 - \$500K – Sidewalk improvements
 - \$580K – Traffic improvements (signal upgrading, signal power backup, and 1st Avenue from 27th Street to 40th Street signal loop)
 - \$50K – Downtown improvements
 - \$1.11M – Trail improvements (CEMAR Trail under 1st Avenue, Cherokee Trail, and Edgewood Road Trail)
- \$425K Parks, Forestry, Aquatics
 - \$150K – Parks improvements
 - \$150K – Street Trees
 - \$125K – Aquatics improvements
- \$750K – Fire truck
- \$500K – Library circulation material
- \$730K – Information Technology improvements (hardware and software, Police body camera storage, Intergraph upgrade)
- \$490K – City facility improvements

General obligation bonds are budgeted by project in the appropriate capital improvement project fund. Prior to issuance the City confirms debt needs. Bonds are typically issued in the May – June time frame of the fiscal year. Bonds to be issued in FY 2018 for projects will have debt payments begin in FY 2019.

DEBT SERVICE FUND
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	16,101,003	16,399,295	16,855,627	16,943,624	17,933,506	989,882	
Property Tax Levy - Delinquent	401101	22,541	17,636	5,656	-	-	-	
Total Taxes		16,123,544	16,416,932	16,861,282	16,943,624	17,933,506	989,882	6%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	474,690	724,734	668,839	662,943	(5,896)	
Total Intergovernmental Grants		-	474,690	724,734	668,839	662,943	(5,896)	-1%
Transfers In								
Operating Transfer In - Inter	483001	5,893,721	6,823,698	5,562,639	4,875,207	3,151,114	(1,724,093)	
Operating Transfer In - Intra	483002	713,712	10,614,357	11,774,655	1,161,873	889,652	(272,221)	
Total Transfers In		6,607,432	17,438,055	17,337,294	6,037,080	4,040,766	(1,996,313)	-33%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	115,000	10,875,000	9,711,363	-	-	-	
Premiums on Bonds Sold	485005	60,896	1,323,364	2,019,538	-	-	-	
TIF GO Bond Proceeds	485008	380,000	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		555,896	12,198,364	11,730,901	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	619	3,565	27,202	-	-	-	
Build America interest abate	481004	356,543	332,007	308,499	279,260	249,010	(30,249)	
Total Other Revenue		357,162	335,572	335,701	279,260	249,010	(30,249)	-11%
Total Revenues		23,644,034	46,863,612	46,989,912	23,928,803	22,886,226	(1,042,577)	-4%
Expenditures								
Debt Service								
Bond Principal	561000	14,653,110	25,711,403	26,034,621	15,914,470	13,695,577	(2,218,893)	
Bond Interest Expense	561002	6,237,127	6,067,306	6,005,472	5,914,544	5,819,106	(95,439)	
Discount on Bonds	561004	28,542	72,424	-	-	-	-	
Issuance Costs	561006	156,992	343,725	95,559	-	-	-	
Total Debt Service		21,075,771	32,194,859	32,135,652	21,829,014	19,514,682	(2,314,332)	-11%
Transfers Out								
Transfer Out-Inter	571100	1,993,947	3,741,425	2,698,120	2,093,251	3,371,544	1,278,293	
Transfer Out-Intra	571200	713,712	10,614,357	11,774,655	1,161,873	889,652	(272,221)	
Total Transfers Out		2,707,659	14,355,782	14,472,775	3,255,124	4,261,196	1,006,072	31%
Total Expenditures		23,783,430	46,550,641	46,608,427	25,084,138	23,775,878	(1,308,260)	-5%
Net Revenues over/(under) Expenditures		(139,396)	312,971	381,485	(1,155,335)	(889,652)	265,683	

SPECIAL REVENUE FUNDS

Fund Description

Special Revenue Funds are utilized to account for revenues derived from sources for a specific use which are required to be accounted for as a separate fund.





Special Revenue Fund Highlights



FY 2018 special revenue fund expenditures increased \$6.2M from FY 2017 to \$71.9M. FY 2018 revenue decreased \$1.2M to \$64.8M. The revenue decreases are mainly due to deferring the collection of TIF revenue until future years to align with when payments will be made.

The expenditure increase is mainly related to an increase in transfers out and grants and contributions. Overall transfers out increased by \$5.3M mainly due to an increase of \$2.7M related to transfers out of growth reinvestment initiative revenue and \$2.8M for 90% flood LOST uses. Grants and Contributions increased \$392K in the Hotel Motel fund to fund a portion of the convention center and arena operating deficits.

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues	75,601,732	65,965,200	64,791,828	(1,173,372)	-2%
Expenditures					
Personal Services	1,521,103	1,600,764	1,697,376	96,612	
Discretionary	13,607,675	12,702,249	13,251,646	549,397	
Fleet & Facilities	191,780	153,267	94,247	(59,020)	
Non-Discretionary	433,807	177,831	482,001	304,170	
Capital Outlay	26,617	-	15,251	15,251	
Debt Service	9,564	4,138	-	(4,138)	
Transfers Out	57,415,127	51,085,002	56,357,357	5,272,355	
	73,205,672	65,723,250	71,897,878	6,174,628	9%
Net	2,396,060	241,950	(7,106,050)	(7,348,000)	

Summary of FTEs		
FY 2017 Adjusted	Change From FY 2017	FY 2018 Budget
23.00	-3.00	20.00

The FY 2018 FTE count is decreasing by 3 FTEs to 20.00 FTEs. The budget includes eliminating 3 Leased Housing FTEs (Housing Programs Specialists) due to reduction in flood recovery work load activities.



Special Revenue Fund Highlights



Local Option Sales Tax Special Revenue Fund

Local Option Sales Tax - Flood

FY 2014 was the last fiscal year the City collected flood local option sales tax revenue. In FY 2018 there will be a transfer out of \$2.35M of 90% Flood LOST to fund flood control projects and \$424K of 90% Flood LOST to fund excess flood insurance.

Local Option Sales Tax – Street Repairs

In November 2013, the citizens of Cedar Rapids voted to allow a 1% local option sales tax to fund street repairs for a ten year period from July 1, 2014 thru June 30, 2024. These funds will be used for improvements that typically would have required the City to issue debt. It is estimated the City will generate \$200M over ten years. The City began receiving this revenue in FY 2015. \$18M is budgeted in FY 2018, which is unchanged from FY 2017. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate. During FY 2016, \$20.5M was transferred to fund eligible expenses which were used to repair, construct, or reconstruct public streets for a length of 20 miles.

Hotel Motel Tax Special Revenue Fund

The City is budgeting \$3.45M in FY 2018 for hotel motel tax revenue which is an increase of \$91K from last year. Expenditures are being budgeted at \$3.65M. Included in the expenditures are City debt payments (i.e. hotel, portion of convention center, art museum, ice arena). \$392K will be used to fund a portion of convention center and arena operating deficits. In addition, the City will use some of the hotel motel revenue for organizations who were awarded funding through the hotel motel three year application program. In FY 2019, the allocation of hotel motel taxes will be reviewed since FY 2018 is the last year of the three year application program.

Road Use Tax Special Revenue Fund

The City is budgeting \$14.2M in FY 2018 for road use tax revenue, which is unchanged from FY 2017. According to the Iowa Code, this revenue can be used for any purpose relating to the construction, maintenance, and supervision of the public streets. The revenue will be received to this special revenue fund and transferred to fund expenses as appropriate.

In FY 2018, \$2.3M will be transferred to street improvement projects. The remainder will be transferred to the City's general fund to pay for operating costs relating to bridge maintenance, the Public Works Department, and Forestry & Mowing divisions of the Parks & Recreation Department as it relates to the Iowa Code.

SSMID Special Revenue Fund

The City has three self-supported municipal improvement districts (SSMIDs); the medical district, the downtown district, and the Czech Village-New Bohemia district.

The FY 2018 budgeted property tax revenue for the medical district is \$287K, for the downtown district is \$263K, and for the Czech Village-New Bohemia district is \$17K.



Special Revenue Fund Highlights



Tax Increment Financing Special Revenue Fund

\$6.0M in property tax revenue is budgeted in TIF districts for FY 2018, which represents a \$4.1M decrease from FY 2017. The decrease in revenue is mainly due a reduction in TIF increment valuation for the Consolidated Central Urban Renewal Area due to the City deferring collection of TIF revenue until future years to align with when payments will be made. Expenditures will increase slightly by \$51K to \$10M. Expenses include transfers for debt payments and capital improvement projects as well as anticipated contributions in FY 2018.

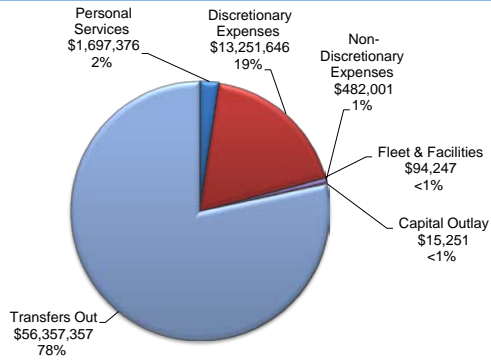
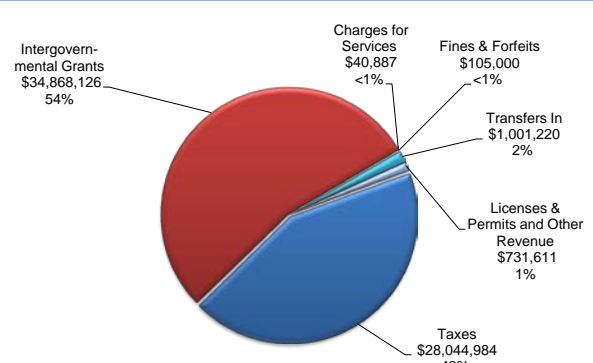
Growth Reinvestment Initiative Special Revenue Fund

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 estimated to generate \$267M towards the City's \$570.4M flood protection plan. Flood protection can be flood walls, berms, or mitigation programs that lessen the impact of future floods. The City began receiving this revenue in FY 2015. \$11.76M is budgeted in FY 2018 which is in accordance with the twenty year agreement. This is an increase of \$2.7M from FY 2017. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate. During FY 2016, \$9M was transferred to fund eligible expenses such as Sinclair and external consulting/engineering expenses.

Other Special Revenue Funds

The library grant fund includes a variety of grants and contributions. Due to reduced funding in FY 2018 of \$139K, the Library is in the process of developing different programs and seeking other possible revenue sources. The expenditures in FY 2018 are reduced by \$39K to \$357K. Cash on hand within the fund to cover the revenue shortfalls.

Other special revenue funds were adjusted based on projections of actual revenue and expenditures for FY 2018.

SPECIAL REVENUE FUND
ALLOCATION OF EXPENSES

FY 2018 FINANCIAL DETAIL
FUNDING SOURCES


	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	767,968	492,488	447,362	468,044	567,235	99,191	-
Property Tax Levy - Delinquent	401101	328	136	72	-	-	-	-
TIF Prop Tax Levy - Current	401102	11,020,627	13,476,880	10,333,318	10,098,660	6,027,749	(4,070,911)	-
TIF Prop Tax Levy - Delinquent	401103	10,443	43,131	71,342	-	-	-	-
Other Taxes	401104	21,492,519	22,773,042	21,735,351	30,394,050	21,450,000	(8,944,050)	-
Total Taxes		33,291,885	36,785,677	32,587,444	40,960,754	28,044,984	(12,915,770)	-32%
Licenses & Permits								
Other Licenses	411013	30,078	43,725	27,348	25,000	30,000	5,000	20%
Total Licenses & Permits		30,078	43,725	27,348	25,000	30,000	5,000	20%
Intergovernmental Grants								
Federal Operating	421001	8,518,962	7,656,246	7,486,798	8,530,523	8,721,909	191,387	-
Federal Capital	421003	53,899	141,609	741,038	-	100,000	100,000	-
Sec 8 Fraud Recovery	421005	28,802	25,167	19,779	-	-	-	-
State Operating	422001	234,269	275,503	234,052	167,000	-	(167,000)	-
State Capital	422002	-	7,281,851	10,651,046	-	11,761,001	11,761,001	-
Road Use Tax	422102	12,762,359	13,776,749	15,465,797	14,200,000	14,200,000	-	-
State Comm Indus Backfill	422104	-	60,998	90,839	88,574	85,216	(3,358)	-
Local Govt Grants	423000	-	-	91,944	-	-	-	-
Total Intergovernmental Grants		21,598,291	29,218,122	34,781,291	22,986,097	34,868,126	11,882,030	52%
Charges for Services								
Other Charges for Services	431010	251,121	142,804	199,043	3,887	33,887	30,000	-
Admin Charges - External	431012	8,667	9,311	15,632	-	-	-	-
Special Police Services	431101	6,050	5,900	6,700	-	7,000	7,000	-
Special Fire Services	431102	3,675	2,029	1,150	5,000	-	(5,000)	-
Vending Sales	431301	-	-	1,496	-	-	-	-
Registration Fees	431303	43,040	39,582	-	-	-	-	-
Total Charges for Services		312,552	199,626	224,022	8,887	40,887	32,000	360%
Fines & Forfeits								
Court Fines	441000	-	-	137	-	-	-	-
Library Fines	441001	176	8	-	-	-	-	-
Other Fines & Forfeits	441002	68,621	103,911	5,000	-	105,000	105,000	-
Total Fines & Forfeits		68,797	103,919	5,137	-	105,000	105,000	100%
Transfers In								
Operating Transfer In - Inter	483001	1,412,060	1,180,791	1,334,302	1,088,862	1,001,220	(87,642)	-
Operating Transfer In - Intra	483002	58,624,736	8,260,384	4,700,597	-	-	-	-
Total Transfers In		60,036,796	9,441,174	6,034,900	1,088,862	1,001,220	(87,642)	-8%
Proceeds of Long Term Liabilities								
TIF GO Bond Proceeds	485008	5,000,000	-	-	-	-	-	-
Total Proceeds of Long Term Liabilities		5,000,000	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(8,486)	78,891	249,805	360	610	250	-
Gain (Loss) on Sale of Invest	451002	5,151	2,925	(22,810)	-	-	-	-
Land Rental	461000	39,930	40,699	41,780	39,930	39,930	-	-
Building Rental	461001	(150)	-	440	-	-	-	-
Other Rental	461002	300,000	300,000	375,000	300,000	300,000	-	-
Vacating Streets & Alleys	461006	100	-	-	-	-	-	-
Contributions & Donations	471002	422,172	390,392	539,142	126,000	134,000	8,000	-
Sale of Inventory	471003	5,219	11,160	8,831	-	-	-	-
Other Miscellaneous Revenue	471005	67,197	197,292	121,848	328,500	127,750	(200,750)	-
Insurance Premiums	471006	(4,035)	-	-	-	-	-	-
Interest / Div - Proprietary	481000	(87)	256	429	-	-	-	-
Sale of Fixed Assets	482001	632,609	879,867	627,126	100,811	99,321	(1,490)	-
Total Other Revenue		1,459,619	1,901,481	1,941,590	895,601	701,611	(193,990)	-22%
Total Revenues		121,798,018	77,693,725	75,601,732	65,965,200	64,791,828	(1,173,372)	-2%

		FY 2014	FY 2015	FY 2016	FY 2017		\$ Change	% Change
	Account	Actual	Actual	Actual	Adopted Budget	FY 2018 Budget	From FY 2017 Incr / (Decr)	From FY 2017
Expenditures								
Personal Services								
Regular Employees	511100	997,052	995,554	929,713	1,079,355	1,104,601	25,246	
Temporary/Seasonal Employees	511200	2,125	1,393	1,183	-	-	-	
Overtime	511300	19,209	34,671	39,337	3,600	38,600	35,000	
Other Special Pays	511400	8,794	12,817	65,275	9,280	8,640	(640)	
Leave Accrual	511500	1,656	1,784	(8,304)	-	-	-	
Group Insurance	512100	257,133	249,773	255,531	274,399	300,197	25,798	
Social Security Contributions	512200	84,134	84,290	80,012	83,557	85,132	1,575	
Retirement Contribution	512300	98,519	100,741	94,633	97,536	99,376	1,840	
Unemployment Compensation	512400	-	-	3,129	-	-	-	
Workers' Compensation	512500	57,477	54,300	43,721	52,665	60,458	7,793	
Other Employee Benefits	512600	6,538	(4,762)	16,875	372	372	-	
Total Personal Services		1,532,636	1,530,561	1,521,103	1,600,764	1,697,376	96,612	6%
Discretionary Expenses								
Advertising & Marketing	521100	79,498	19,315	16,046	102,270	111,600	9,330	
Architectural Services	521101	-	199	-	-	-	-	
Auditing & Accounting Services	521102	-	-	-	4,000	-	(4,000)	
Consulting Services	521103	14,415	22,220	600	-	-	-	
Consulting & Technical Service	521104	-	76	22,577	-	20,000	20,000	
External Contracted Labor	521105	34,808	42,556	63,702	56,000	38,000	(18,000)	
Health Services	521106	5,924	5,845	6,293	350	6,300	5,950	
Legal Services	521107	42,091	36,034	4,395	6,350	6,350	-	
Other Professional Services	521108	369,003	480,372	294,190	58,500	68,708	10,208	
External Banking/Financial Fee	521109	-	-	118	-	-	-	
Security Services	521110	-	-	37	-	-	-	
Management Services	521111	78,976	-	-	-	-	-	
Computer Hardware	522100	975	6,400	1,500	35,000	35,000	-	
Computer Software Maintenance	522101	27,503	7,249	11,732	8,000	11,000	3,000	
IT Services - External	522102	13,560	16,368	11,909	4,880	7,250	2,370	
Building & Grounds Services	522104	8,129	89,713	259,896	450,050	484,000	33,950	
Equip/Furniture/Fixtures Serv	522105	4,595	28,533	5,337	650	6,150	5,500	
Vehicles & Rolling Equip Serv	522106	24	857	-	-	-	-	
Landfill Fees	523102	1,454	2,363	758	-	2,500	2,500	
Recycling Fees	523104	-	-	253	-	200	200	
Sewer Services	523105	-	512	473	-	-	-	
Phone Services	523107	10,420	11,474	10,910	2,550	10,225	7,675	
Water	523108	-	889	1,180	-	-	-	
Rental of Equip & Vehicles	524101	3,390	61	5,213	-	300	300	
Appraisal, Recording, Abstract	525100	3,000	8,020	13,905	-	-	-	
Printing, Binding, & Duplicate	525102	25,600	23,704	22,489	19,500	22,300	2,800	
Other Insurance	525105	4,352	13,056	-	-	-	-	
Ammunition, Targets, & Firearm	531100	-	-	2,156	-	-	-	
Animal Supplies	531101	11,975	14,573	13,116	14,700	19,450	4,750	
Awards & Recognition	531102	2,350	615	305	-	1,050	1,050	
Books & Subscriptions	531103	291,778	27,112	21,838	86,739	61,650	(25,089)	
Chemical Supplies	531104	38	-	90	150	150	-	
Cleaning & Janitorial Supplies	531105	-	110	-	225	225	-	
Computer Supplies	531106	105	418	4,885	500	700	200	
Engineering Supplies	531108	18	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	73,396	52,397	28,303	426,100	303,300	(122,800)	
Landscaping Materials	531112	2,321	(81)	283	50	50	-	
Cost of Goods Sold	531113	-	950	3,282	-	-	-	
Miscellaneous Supplies	531114	603	79	-	30	30	-	
Office Supplies	531116	10,468	10,011	7,824	14,000	13,500	(500)	
Paint Supplies	531117	-	-	154	100	100	-	
Program Supplies	531118	41,762	32,119	14,730	40,000	40,530	530	
Shop Supplies	531119	1,469	875	3,964	100	4,600	4,500	
Sign & Signal Supplies	531120	1,097	25,664	-	100	100	-	
Uniforms	531123	6,865	4,279	5,220	-	5,100	5,100	
Personal Protective Gear	531124	6,012	9,715	12,551	300	12,200	11,900	
Other Lubricants	532106	-	72	-	-	-	-	
Building & Grounds Supplies	533100	6,034	30	236	5,900	5,900	-	
Equip/Furniture/Fixtures Parts	533101	2,950	7,595	2,231	200	3,500	3,300	
HAP Occupied Units	541100	5,097,204	4,905,520	4,855,108	5,238,143	5,394,024	155,881	
Moving Costs	541104	-	-	5,327	-	-	-	
Grants	541105	1,310,846	1,053,950	72,428	-	-	-	
Grants & Contributions	541106	4,888,061	7,799,383	7,585,943	5,898,312	6,311,104	412,792	
Animals	542100	18,685	8,000	8,150	6,000	9,000	3,000	
Conferences, Training, Travel	542102	118,248	105,270	111,727	63,000	106,500	43,500	
Dues & Memberships	542103	5,978	4,315	6,458	5,000	11,500	6,500	
Entertainment Expense	542104	-	-	208	-	-	-	
Settlement	542105	3,700	-	-	-	-	-	
Licensing Fees	542106	150	435	180	400	100	(300)	
Miscellaneous Costs	542107	50,348	15,433	9,962	10,000	13,000	3,000	
Postage & Freight	542108	50,153	59,522	51,881	63,000	23,000	(40,000)	
Property Tax	542109	6,935	7,396	7,724	7,500	7,800	300	
Recording/Filing Fees/Permits	542110	3,754	1,373	4,116	2,500	2,500	-	
Mileage Reimbursement	542111	1,213	917	914	1,100	1,100	-	
Talent Fee Expense	542113	-	-	1,760	-	-	-	
Bad Debt Expense	542114	-	-	-	-	-	-	
Total Discretionary Expenses		13,085,225	15,033,285	13,607,675	12,702,249	13,251,646	549,397	4%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Fleet & Facilities								
	City Facility Maint Services	522107	653	5,394	6,241	-	-	
	City Fleet Services	522108	1,301	1,162	583	1,650	1,693	43
	Rental of Land & Buildings	524100	172,522	180,827	184,281	150,369	89,564	(60,805)
	City Fleet Rental Charges	524102	1,275	979	674	1,248	2,990	1,742
	Total Fleet & Facilities		175,751	188,362	191,780	153,267	94,247	(59,020) -39%
Non-Discretionary Expenses								
	City Accounting Services	521113	63,383	59,296	63,138	69,882	69,882	-
	City Inter Department Charges	521114	72,928	93,701	328,488	95,091	398,214	303,123
	City Information Tech Services	522109	250	-	-	-	-	-
	Electricity	523100	6,815	23,750	27,319	4,769	4,769	-
	Natural Gas	523103	4,100	8,408	7,100	2,090	1,500	(590)
	Liability Insurance	525104	3,729	4,230	4,369	2,061	3,613	1,552
	Property Insurance	525107	-	4,934	-	-	-	-
	Vehicle Insurance	525108	4,991	-	2,350	2,350	2,357	7
	Diesel Fuel	532100	1,291	243	299	-	500	500
	Gasoline Fuel	532101	1,257	1,120	744	1,588	1,166	(422)
	Total Non-Discretionary Expenses		158,744	195,682	433,807	177,831	482,001	304,170 171%
Capital Outlay								
	Land	551000	271,689	415,500	-	-	-	-
	Vehicles, Equipment, Software	554000	57,667	63,654	19,881	-	15,251	15,251
	Controlled assets	556000	3,571	109,380	6,736	-	-	-
	Total Capital Outlay		332,928	588,534	26,617	-	15,251	15,251 100%
Debt Service								
	Other Debt Interest Expense	561003	19,854	15,937	9,564	4,138	-	(4,138)
	Total Debt Service		19,854	15,937	9,564	4,138	-	(4,138) -100%
Transfers Out								
	Transfer Out-Inter	571100	26,632,987	44,709,975	52,714,530	51,085,002	56,357,357	5,272,355
	Transfer Out-Intra	571200	58,624,736	8,260,384	4,700,597	-	-	-
	Total Transfers Out		85,257,723	52,970,358	57,415,127	51,085,002	56,357,357	5,272,355 10%
Total Expenditures			100,562,861	70,522,718	73,205,672	65,723,250	71,897,878	6,174,628 9%
Net Revenues over/(under) Expenditures			21,235,157	7,171,007	2,396,060	241,950	(7,106,050)	(7,348,000)

LOCAL OPTION SALES TAX

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Other Taxes	401104	18,457,259	19,331,507	18,255,938	18,000,000	18,000,000	-	
Total Taxes		18,457,259	19,331,507	18,255,938	18,000,000	18,000,000	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	66,003	-	-	-	
Operating Transfer In - Intra	483002	57,466,886	7,585,377	4,624,331	-	-	-	
Total Transfers In		57,466,886	7,585,377	4,690,333	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(11,259)	18,347	12,712	-	-	-	
Total Other Revenue		(11,259)	18,347	12,712	-	-	-	0%
Total Revenues		75,912,886	26,935,231	22,958,983	18,000,000	18,000,000	-	0%
Expenditures								
Discretionary Expenses								
Legal Services	521107	670	-	-	-	-	-	
Other Professional Services	521108	-	-	(30)	-	-	-	
Grants	541105	(12,120)	-	-	-	-	-	
Grants & Contributions	541106	626,121	37,573	225,060	-	-	-	
Recording/Filing Fees/Permits	542110	-	(2,293)	-	-	-	-	
Total Discretionary Expenses		614,671	35,280	225,030	-	-	-	0%
Capital Outlay								
Land	551000	272,409	-	-	-	-	-	
Total Capital Outlay		272,409	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	8,119,944	17,210,468	21,763,690	18,000,000	20,774,399	2,774,399	
Transfer Out-Intra	571200	57,466,886	7,585,377	4,624,331	-	-	-	
Total Transfers Out		65,586,830	24,795,845	26,388,021	18,000,000	20,774,399	2,774,399	15%
Total Expenditures		66,473,909	24,831,125	26,613,051	18,000,000	20,774,399	2,774,399	15%
Net Revenues over/(under) Expenditures		9,438,977	2,104,106	(3,654,068)	-	(2,774,399)	(2,774,399)	

HOTEL - MOTEL TAX

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Other Taxes	401104	3,035,261	3,441,535	3,479,413	3,358,916	3,450,000	91,084	
Total Taxes		3,035,261	3,441,535	3,479,413	3,358,916	3,450,000	91,084	3%
Transfers In								
Operating Transfer In - Intra	483002	-	-	50,000	-	-	-	
Total Transfers In		-	-	50,000	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(175)	1,507	2,753	-	-	-	
Total Other Revenue		(175)	1,507	2,753	-	-	-	0%
Total Revenues		3,035,086	3,443,042	3,532,166	3,358,916	3,450,000	91,084	3%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	-	2,000	-	-	-	
Consulting Services	521103	-	21,500	-	-	-	-	
Other Professional Services	521108	300	1,566	2,450	-	-	-	
Management Services	521111	78,976	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	1,814	-	-	-	
Equipment/Furniture/Fixtures	531109	580	-	965	-	-	-	
Sign & Signal Supplies	531120	16	-	-	-	-	-	
Building & Grounds Supplies	533100	675	-	-	-	-	-	
Grants & Contributions	541106	1,725,781	1,713,282	1,976,363	1,925,941	2,317,919	391,978	
Postage & Freight	542108	4	-	-	-	-	-	
Total Discretionary Expenses		1,806,332	1,736,348	1,983,592	1,925,941	2,317,919	391,978	20%
Non-Discretionary Expenses								
City Accounting Services	521113	2,200	2,244	2,244	2,483	2,483	-	
Electricity	523100	1,445	1,123	1,687	-	-	-	
Total Non-Discretionary Expenses		3,645	3,367	3,931	2,483	2,483	-	0%
Debt Service								
Other Debt Interest Expense	561003	19,512	14,683	9,564	4,138	-	(4,138)	
Total Debt Service		19,512	14,683	9,564	4,138	-	(4,138)	-100%
Transfers Out								
Transfer Out-Inter	571100	1,238,392	1,591,088	1,330,701	1,330,492	1,330,265	(227)	
Transfer Out-Intra	571200	-	-	50,000	-	-	-	
Total Transfers Out		1,238,392	1,591,088	1,380,701	1,330,492	1,330,265	(227)	0%
Total Expenditures		3,067,881	3,345,486	3,377,788	3,263,054	3,650,667	387,613	12%
Net Revenues over/(under) Expenditures		(32,795)	97,556	154,378	95,862	(200,667)	(296,529)	

ROAD USE TAX

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Road Use Tax	422102	12,762,359	13,776,749	15,465,797	14,200,000	14,200,000	-	
Total Intergovernmental Grants		12,762,359	13,776,749	15,465,797	14,200,000	14,200,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(3,615)	10,688	26,073	-	-	-	
Total Other Revenue		(3,615)	10,688	26,073	-	-	-	0%
Total Revenues		12,758,743	13,787,437	15,491,870	14,200,000	14,200,000	-	0%
Expenditures								
Transfers Out								
Transfer Out-Inter	571100	11,573,827	11,506,000	12,862,000	14,200,000	14,200,000	-	
Total Transfers Out		11,573,827	11,506,000	12,862,000	14,200,000	14,200,000	-	0%
Total Expenditures		11,573,827	11,506,000	12,862,000	14,200,000	14,200,000	-	0%
Net Revenues over/(under) Expenditures		1,184,916	2,281,437	2,629,870	-	-	-	

SSMID

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	537,265	492,482	447,347	468,044	567,235	99,191	
Total Taxes		537,265	492,482	447,347	468,044	567,235	99,191	21%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	60,998	90,839	88,574	85,216	(3,358)	
Total Intergovernmental Grants		-	60,998	90,839	88,574	85,216	(3,358)	-4%
Transfers In								
Operating Transfer In - Inter	483001	159,182	350,055	363,585	338,862	251,220	(87,642)	
Total Transfers In		159,182	350,055	363,585	338,862	251,220	(87,642)	-26%
Other Revenue								
Interest/Div - Nonproprietary	451000	(678)	1,835	2,452	-	-	-	
Contributions & Donations	471002	251,500	251,000	-	-	-	-	
Total Other Revenue		250,822	252,835	2,452	-	-	-	0%
Total Revenues		947,270	1,156,370	904,223	895,480	903,671	8,191	1%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	251,400	168,131	3,000	-	-	-	
IT Services - External	522102	-	534	267	-	-	-	
Building & Grounds Services	522104	-	4,280	-	-	-	-	
Sign & Signal Supplies	531120	-	24,732	-	-	-	-	
Grants & Contributions	541106	366,327	490,157	2,118,227	895,480	903,671	8,191	
Total Discretionary Expenses		617,727	687,834	2,121,494	895,480	903,671	8,191	1%
Total Expenditures		617,727	687,834	2,121,494	895,480	903,671	8,191	1%
Net Revenues over/(under) Expenditures		329,542	468,536	(1,217,271)	-	-	-	

TAX INCREMENT FINANCING
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
	TIF Prop Tax Levy - Current	401102	11,020,627	13,476,880	10,333,318	10,098,660	6,027,749	(4,070,911)
	TIF Prop Tax Levy - Delinquent	401103	10,443	43,131	71,342	-	-	-
	Total Taxes		11,031,070	13,520,010	10,404,660	10,098,660	6,027,749	(4,070,911) -40%
Charges for Services								
	Admin Charges - External	431012	-	70	-	-	-	-
	Total Charges for Services		-	70	-	-	-	0%
Transfers In								
	Operating Transfer In - Inter	483001	125	76,074	10,400	-	-	-
	Operating Transfer In - Intra	483002	-	7,783	-	-	-	-
	Total Transfers In		125	83,856	10,400	-	-	0%
Proceeds of Long Term Liabilities								
	TIF GO Bond Proceeds	485008	5,000,000	-	-	-	-	-
	Total Proceeds of Long Term Liabilities		5,000,000	-	-	-	-	0%
Other Revenue								
	Interest/Div - Nonproprietary	451000	(10,960)	34,517	169,778	-	-	-
	Other Miscellaneous Revenue	471005	-	6,000	-	-	-	-
	Interest / Div - Proprietary	481000	-	3	-	-	-	-
	Sale of Fixed Assets	482001	-	498,817	123,896	-	-	-
	Total Other Revenue		(10,960)	539,337	293,674	-	-	0%
	Total Revenues		16,020,235	14,143,274	10,708,734	10,098,660	6,027,749	(4,070,911) -40%
Expenditures								
Discretionary Expenses								
	Advertising & Marketing	521100	363	968	368	-	-	-
	Consulting & Technical Service	521104	-	76	-	-	-	-
	External Contracted Labor	521105	1,512	-	-	-	-	-
	Legal Services	521107	41,421	35,284	2,460	-	-	-
	Other Professional Services	521108	22,480	36,500	2,745	20,000	20,000	-
	Building & Grounds Services	522104	-	263	813	-	-	-
	Appraisal, Recording, Abstract	525100	-	605	10,900	-	-	-
	Printing, Binding, & Duplicate	525102	-	11	-	-	-	-
	Grants & Contributions	541106	2,146,922	5,473,444	2,647,864	1,930,095	1,956,110	26,015
	Miscellaneous Costs	542107	3,180	5,200	1,200	-	-	-
	Postage & Freight	542108	-	18	22	-	-	-
	Recording/Filing Fees/Permits	542110	1,146	1,420	1,338	-	-	-
	Total Discretionary Expenses		2,217,024	5,553,789	2,667,709	1,950,095	1,976,110	26,015 1%
Non-Discretionary Expenses								
	City Inter Department Charges	521114	72,928	76,560	99,925	95,091	93,308	(1,783)
	Total Non-Discretionary Expenses		72,928	76,560	99,925	95,091	93,308	(1,783) -2%
Transfers Out								
	Transfer Out-Inter	571100	4,321,631	5,913,931	6,440,495	7,931,651	7,958,822	27,171
	Transfer Out-Intra	571200	-	7,783	-	-	-	-
	Total Transfers Out		4,321,631	5,921,714	6,440,495	7,931,651	7,958,822	27,171 0%
	Total Expenditures		6,611,583	11,552,064	9,208,129	9,976,837	10,028,240	51,403 1%
	Net Revenues over/(under) Expenditures		9,408,653	2,591,210	1,500,605	121,823	(4,000,491)	(4,122,314)

FLOOD CONTROL SYSTEM
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	-	-	1,010,419	-	2,786,063	2,786,063	
Total Intergovernmental Grants		-	-	1,010,419	-	2,786,063	2,786,063	100%
Transfers In								
Operating Transfer In - Inter	483001	-	5,058,633	9,061,181	9,035,134	14,111,001	5,075,867	
Operating Transfer In - Intra	483002	-	-	675,435	-	-	-	
Total Transfers In		-	5,058,633	9,736,616	9,035,134	14,111,001	5,075,867	56%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	1,000,000	-	(1,000,000)	
Total Proceeds of Long Term Liabilities		-	-	-	1,000,000	-	(1,000,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	510	146	-	-	-	
Total Other Revenue		-	510	146	-	-	-	0%
Total Revenues		-	5,059,143	10,747,181	10,035,134	16,897,064	6,861,930	68%
Expenditures								
Personal Services								
Regular Employees	511100	-	596	(545)	-	-	-	
Social Security Contributions	512200	-	-	(227)	-	-	-	
Retirement Contribution	512300	-	-	(43)	-	-	-	
Workers' Compensation	512500	-	-	219	-	-	-	
Other Employee Benefits	512600	-	99	(99)	-	-	-	
Total Personal Services		-	694	(694)	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	237	-	-	-	
Consulting & Technical Service	521104	-	-	141,050	-	-	-	
Other Professional Services	521108	-	-	436,631	-	-	-	
Building & Grounds Services	522104	-	-	166,334	-	-	-	
NonCapitalized Project Expense	522110	31	-	-	-	-	-	
Settlement	542105	-	-	883,680	-	-	-	
Postage & Freight	542108	-	-	15	-	-	-	
Total Discretionary Expenses		31	-	1,627,948	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	188	-	-	-	
Total Fleet & Facilities		-	-	188	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	-	16	64	-	-	-	
Natural Gas	523103	-	3	-	-	-	-	
Total Non-Discretionary Expenses		-	19	64	-	-	-	0%
Capital Outlay								
Land	551000	-	331,891	210,036	-	-	-	
Improvements Other than Bldgs	553000	-	3,413,441	8,430,657	18,131,999	19,003,596	871,597	
Total Capital Outlay		-	3,745,332	8,640,694	18,131,999	19,003,596	871,597	5%
Transfers Out								
Transfer Out-Inter	571100	-	-	6,384	-	-	-	
Transfer Out-Intra	571200	-	-	675,435	-	-	-	
Total Transfers Out		-	-	681,818	-	-	-	0%
Total Expenditures		31	3,746,045	10,950,017	18,131,999	19,003,596	871,597	5%
Net Revenues over/(under) Expenditures		(31)	1,313,098	(202,836)	(8,096,865)	(2,106,532)	5,990,333	

LIBRARY SPECIAL REVENUE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Taxes								
Prop Tax Levy - Current	401100	230,702	6	15	-	-	-	
Property Tax Levy - Delinquent	401101	328	136	72	-	-	-	
Total Taxes		231,031	142	86	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	386,112	309,214	250,902	153,690	181,723	28,033	
State Operating	422001	234,269	275,503	234,052	167,000	-	(167,000)	
Local Govt Grants	423000	-	-	91,944	-	-	-	
Total Intergovernmental Grants		620,381	584,717	576,898	320,690	181,723	(138,967)	-43%
Charges for Services								
Admin Charges - External	431012	4,362	5,356	6,797	-	-	-	
Total Charges for Services		4,362	5,356	6,797	-	-	-	0%
Fines & Forfeits								
Library Fines	441001	176	8	-	-	-	-	
Total Fines & Forfeits		176	8	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	77,846	46,926	-	-	-	-	
Total Transfers In		77,846	46,926	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(267)	619	2,211	-	-	-	
Building Rental	461001	-	-	440	-	-	-	
Contributions & Donations	471002	88,617	62,657	466,064	75,000	75,000	-	
Other Miscellaneous Revenue	471005	158	-	11,185	-	-	-	
Total Other Revenue		88,508	63,276	479,900	75,000	75,000	-	0%
Total Revenues		1,022,303	700,426	1,063,682	395,690	256,723	(138,967)	-35%
Expenditures								
Personal Services								
Regular Employees	511100	188,320	186,282	172,333	115,481	109,719	(5,762)	
Other Special Pays	511400	3,421	7,696	47,762	4,060	2,400	(1,660)	
Leave Accrual	511500	(356)	(1,409)	(7,480)	-	-	-	
Group Insurance	512100	38,985	38,803	24,403	6,915	45,637	38,722	
Social Security Contributions	512200	14,092	14,248	13,080	9,145	8,424	(721)	
Retirement Contribution	512300	16,972	16,765	15,599	10,675	9,833	(842)	
Workers' Compensation	512500	7,503	7,356	6,338	5,138	5,673	535	
Other Employee Benefits	512600	1,834	2,050	15,313	37	37	-	
Total Personal Services		270,773	271,791	287,349	151,451	181,723	30,272	20%
Discretionary Expenses								
Advertising & Marketing	521100	75,029	899	-	1,170	5,000	3,830	
Consulting Services	521103	13,420	-	-	-	-	-	
Consulting & Technical Service	521104	-	-	-	-	20,000	20,000	
External Contracted Labor	521105	18,000	18,000	18,000	23,000	-	(23,000)	
Health Services	521106	44	36	-	50	-	(50)	
Other Professional Services	521108	8,401	-	-	-	-	-	
Computer Hardware	522100	-	-	-	35,000	35,000	-	
IT Services - External	522102	3,065	5,705	8,271	4,880	-	(4,880)	
Building & Grounds Services	522104	872	-	150	-	-	-	
Phone Services	523107	554	170	170	500	-	(500)	
Printing, Binding, & Duplicate	525102	658	908	2,364	700	1,000	300	
Awards & Recognition	531102	-	-	149	-	1,000	1,000	
Books & Subscriptions	531103	289,027	16,907	11,568	86,239	50,000	(36,239)	
Engineering Supplies	531108	18	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	52	106	9,046	100	25,000	24,900	
Cost of Goods Sold	531113	-	950	-	-	-	-	
Office Supplies	531116	2,212	2,822	1,144	3,000	3,000	-	
Program Supplies	531118	32,001	21,102	6,084	20,000	25,000	5,000	
Shop Supplies	531119	21	-	-	-	-	-	
Sign & Signal Supplies	531120	1,081	-	-	-	-	-	
Personal Protective Gear	531124	-	-	30	-	-	-	
Grants	541105	100	-	-	-	-	-	
Conferences, Training, Travel	542102	3,902	4,584	1,306	4,000	5,000	1,000	
Dues & Memberships	542103	1,056	120	-	500	5,000	4,500	
Miscellaneous Costs	542107	37,634	103	-	-	-	-	
Postage & Freight	542108	33,567	40,371	33,885	40,000	-	(40,000)	
Mileage Reimbursement	542111	31	-	-	100	-	(100)	
Talent Fee Expense	542113	-	-	1,760	-	-	-	
Bad Debt Expense	542114	5,581	1	-	-	-	-	
Total Discretionary Expenses		526,328	112,783	93,926	219,239	175,000	(44,239)	-20%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Fleet & Facilities								
Rental of Land & Buildings	524100	40,000	40,000	40,000	25,000	-	(25,000)	
Total Fleet & Facilities		40,000	40,000	40,000	25,000	-	(25,000)	-100%
Transfers Out								
Transfer Out-Intra	571200	77,846	46,926	-	-	-	-	
Total Transfers Out		77,846	46,926	-	-	-	-	0%
Total Expenditures		914,947	471,501	421,275	395,690	356,723	(38,967)	-10%
Net Revenues over/(under) Expenditures		107,356	228,925	642,407	-	(100,000)	(100,000)	

COMMUNITY DEVELOPMENT

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	1,247,158	1,151,304	886,027	1,251,966	1,256,326	4,360	
Total Intergovernmental Grants		1,247,158	1,151,304	886,027	1,251,966	1,256,326	4,360	0%
Charges for Services								
Other Charges for Services	431010	175	832	-	-	-	-	
Admin Charges - External	431012	4,030	3,490	3,360	-	-	-	
Total Charges for Services		4,205	4,322	3,360	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	32	-	-	-	-	
Total Transfers In		-	32	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	16,434	32,382	26,687	20,000	25,000	5,000	
Total Other Revenue		16,434	32,382	26,687	20,000	25,000	5,000	25%
Total Revenues		1,267,797	1,188,040	916,074	1,271,966	1,281,326	9,360	1%
Expenditures								
Personal Services								
Regular Employees	511100	296,845	266,601	285,299	427,570	438,551	10,981	
Overtime	511300	218	475	(110)	-	-	-	
Other Special Pays	511400	944	898	5,873	1,200	910	(290)	
Leave Accrual	511500	3,651	2,854	(6,445)	-	-	-	
Group Insurance	512100	86,411	96,563	107,281	124,384	116,959	(7,425)	
Social Security Contributions	512200	27,218	26,475	27,838	33,024	33,619	595	
Retirement Contribution	512300	33,209	32,188	33,264	38,548	39,244	696	
Unemployment Compensation	512400	-	-	3,129	-	-	-	
Workers' Compensation	512500	19,658	18,308	13,859	17,189	21,532	4,343	
Other Employee Benefits	512600	(4,432)	644	8,019	150	93	(57)	
Total Personal Services		463,721	445,006	478,006	642,065	650,908	8,843	1%
Discretionary Expenses								
Advertising & Marketing	521100	381	225	155	600	600	-	
Consulting Services	521103	567	-	-	-	-	-	
External Contracted Labor	521105	5,094	934	3,262	-	-	-	
Health Services	521106	82	145	153	-	-	-	
Other Professional Services	521108	55	40,531	342	-	-	-	
Security Services	521110	-	-	19	-	-	-	
Building & Grounds Services	522104	-	-	595	-	-	-	
Recycling Fees	523104	-	-	113	-	-	-	
Phone Services	523107	1,529	1,945	1,624	2,000	2,000	-	
Printing, Binding, & Duplicate	525102	8,486	7,525	7,919	8,800	8,800	-	
Books & Subscriptions	531103	679	156	179	200	200	-	
Chemical Supplies	531104	-	-	90	-	-	-	
Computer Supplies	531106	73	48	2,021	500	500	-	
Equipment/Furniture/Fixtures	531109	-	-	10	500	500	-	
Office Supplies	531116	3,264	3,052	1,699	5,000	5,000	-	
Program Supplies	531118	-	-	83	-	-	-	
Shop Supplies	531119	56	-	11	-	-	-	
Personal Protective Gear	531124	154	231	9	-	-	-	
Grants	541105	691,487	612,006	14,303	-	-	-	
Grants & Contributions	541106	-	-	322,924	545,310	545,310	-	
Animals	542100	2,685	-	14	-	-	-	
Conferences, Training, Travel	542102	11,658	9,100	9,853	8,000	8,000	-	
Dues & Memberships	542103	2,971	1,885	2,846	3,000	3,000	-	
Licensing Fees	542106	150	420	60	-	-	-	
Postage & Freight	542108	1,864	1,113	1,205	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	1,801	1,173	1,437	2,000	2,000	-	
Mileage Reimbursement	542111	740	456	800	650	650	-	
Total Discretionary Expenses		733,774	680,945	371,727	579,560	579,560	-	0%
Fleet & Facilities								
City Fleet Services	522108	102	-	-	-	-	-	
Rental of Land & Buildings	524100	40,297	43,759	47,578	33,164	33,282	118	
City Fleet Rental Charges	524102	357	88	-	-	-	-	
Total Fleet & Facilities		40,756	43,847	47,578	33,164	33,282	118	0%
Non-Discretionary Expenses								
City Accounting Services	521113	14,500	14,790	14,790	16,371	16,371	-	
City Inter Department Charges	521114	-	274	-	-	-	-	
Liability Insurance	525104	1,054	1,133	1,244	806	1,205	399	
Gasoline Fuel	532101	48	55	35	-	-	-	
Total Non-Discretionary Expenses		15,602	16,252	16,069	17,177	17,576	399	2%
Transfers Out								
Transfer Out-Intra	571200	-	32	-	-	-	-	
Total Transfers Out		-	32	-	-	-	-	0%
Total Expenditures		1,253,853	1,186,082	913,380	1,271,966	1,281,326	9,360	1%
Net Revenues over/(under) Expenditures		13,944	1,958	2,694	-	-	-	

CIVIL RIGHTS - SPECIAL REVENUE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	120,334	173,393	101,411	26,000	32,000	6,000	
Total Intergovernmental Grants		120,334	173,393	101,411	26,000	32,000	6,000	23%
Charges for Services								
Registration Fees	431303	7,185	7,752	-	-	-	-	
Total Charges for Services		7,185	7,752	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	76,765	-	-	-	-	-	
Operating Transfer In - Intra	483002	15,000	26,917	-	-	-	-	
Total Transfers In		91,765	26,917	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(12)	222	261	-	-	-	
Other Miscellaneous Revenue	471005	4	-	2,894	-	-	-	
Total Other Revenue		(9)	222	3,155	-	-	-	0%
Total Revenues		219,275	208,285	104,566	26,000	32,000	6,000	23%
Expenditures								
Personal Services								
Regular Employees	511100	36,224	78,321	8,502	-	-	-	
Other Special Pays	511400	-	121	-	-	-	-	
Social Security Contributions	512200	2,635	5,942	869	-	-	-	
Retirement Contribution	512300	86	6,818	482	-	-	-	
Workers' Compensation	512500	119	421	107	-	-	-	
Other Employee Benefits	512600	1,537	748	(1,155)	-	-	-	
Total Personal Services		40,601	92,371	8,806	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	1,188	7,447	9,332	-	5,000	5,000	
Consulting Services	521103	-	500	-	-	-	-	
External Contracted Labor	521105	-	4,589	-	-	-	-	
Legal Services	521107	-	-	1,935	-	-	-	
Other Professional Services	521108	3,700	-	3,210	-	-	-	
Computer Software Maintenance	522101	638	-	630	-	-	-	
IT Services - External	522102	5,000	-	-	-	-	-	
Phone Services	523107	-	250	-	-	-	-	
Printing, Binding, & Duplicate	525102	5,776	1,813	2,311	-	2,000	2,000	
Awards & Recognition	531102	-	600	-	-	-	-	
Books & Subscriptions	531103	19	279	-	-	-	-	
Computer Supplies	531106	-	-	808	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	1,979	-	6,000	6,000	
Office Supplies	531116	621	135	1,116	-	-	-	
Program Supplies	531118	-	263	3,105	-	3,000	3,000	
Uniforms	531123	-	-	74	-	-	-	
Grants & Contributions	541106	22,910	26,877	1,666	-	-	-	
Conferences, Training, Travel	542102	4,212	20,916	19,351	1,000	16,000	15,000	
Dues & Memberships	542103	399	200	200	-	-	-	
Postage & Freight	542108	-	-	53	-	-	-	
Mileage Reimbursement	542111	-	164	18	-	-	-	
Total Discretionary Expenses		44,464	64,030	45,787	1,000	32,000	31,000	3100%
Fleet & Facilities								
Rental of Land & Buildings	524100	48,065	19,948	25,000	25,000	-	(25,000)	
Total Fleet & Facilities		48,065	19,948	25,000	25,000	-	(25,000)	-100%
Non-Discretionary Expenses								
City Information Tech Services	522109	250	-	-	-	-	-	
Total Non-Discretionary Expenses		250	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	15,000	26,917	-	-	-	-	
Total Transfers Out		15,000	26,917	-	-	-	-	0%
Total Expenditures		148,379	203,267	79,593	26,000	32,000	6,000	23%
Net Revenues over/(under) Expenditures		70,896	5,018	24,972	-	-	-	

LEASED HOUSING

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	5,949,980	5,125,865	5,572,894	6,143,980	6,312,458	168,478	
Sec 8 Fraud Recovery	421005	28,802	25,167	19,779	-	-	-	
Total Intergovernmental Grants		5,978,782	5,151,032	5,592,673	6,143,980	6,312,458	168,478	3%
Charges for Services								
Other Charges for Services	431010	246,558	142,472	198,893	-	30,000	30,000	
Total Charges for Services		246,558	142,472	198,893	-	30,000	30,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(1,849)	782	1,968	-	-	-	
Other Miscellaneous Revenue	471005	22	32	32	-	-	-	
Total Other Revenue		(1,827)	814	2,000	-	-	-	0%
Total Revenues		6,223,513	5,294,318	5,793,566	6,143,980	6,342,458	198,478	3%
Expenditures								
Personal Services								
Regular Employees	511100	420,063	386,909	390,815	431,939	460,480	28,541	
Overtime	511300	(1,662)	12,494	4,146	3,600	3,600	-	
Other Special Pays	511400	4,133	3,780	11,345	3,780	5,090	1,310	
Leave Accrual	511500	(4,845)	(211)	7,466	-	-	-	
Group Insurance	512100	118,885	99,854	109,221	125,655	124,333	(1,322)	
Social Security Contributions	512200	33,629	30,411	31,151	33,360	35,738	2,378	
Retirement Contribution	512300	40,394	36,473	36,989	38,943	41,718	2,775	
Workers' Compensation	512500	23,531	19,664	15,187	17,362	22,888	5,526	
Other Employee Benefits	512600	8,628	(7,977)	(8,128)	154	205	50	
Total Personal Services		642,757	581,399	598,192	654,793	694,052	39,258	6%
Discretionary Expenses								
Advertising & Marketing	521100	25	153	47	500	500	-	
Auditing & Accounting Services	521102	-	-	-	4,000	-	(4,000)	
Consulting Services	521103	284	-	-	-	-	-	
External Contracted Labor	521105	10,203	19,034	16,527	5,000	10,000	5,000	
Health Services	521106	112	152	180	300	300	-	
Legal Services	521107	-	750	-	6,350	6,350	-	
Other Professional Services	521108	5,611	3,823	3,051	6,000	6,000	-	
Security Services	521110	-	-	19	-	-	-	
Computer Software Maintenance	522101	26,865	7,249	8,815	8,000	11,000	3,000	
IT Services - External	522102	739	80	-	-	-	-	
Building & Grounds Services	522104	-	-	-	50	-	(50)	
Equip/Furniture/Fixtures Serv	522105	-	-	-	50	50	-	
Vehicles & Rolling Equip Serv	522106	24	12	-	-	-	-	
Recycling Fees	523104	-	-	140	-	200	200	
Phone Services	523107	1,582	203	214	50	225	175	
Rental of Equip & Vehicles	524101	-	-	312	-	300	300	
Printing, Binding, & Duplicate	525102	7,157	7,915	7,443	10,000	9,000	(1,000)	
Awards & Recognition	531102	-	15	-	-	50	50	
Books & Subscriptions	531103	143	156	179	300	250	(50)	
Chemical Supplies	531104	38	-	-	100	100	-	
Computer Supplies	531106	32	-	276	-	200	200	
Equipment/Furniture/Fixtures	531109	1,703	135	29	200	100	(100)	
Miscellaneous Supplies	531114	-	79	-	-	-	-	
Office Supplies	531116	3,851	3,099	3,572	6,000	5,000	(1,000)	
Shop Supplies	531119	-	21	-	-	-	-	
Uniforms	531123	-	174	-	-	100	100	
Personal Protective Gear	531124	-	118	33	200	100	(100)	
Equip/Furniture/Fixtures Parts	533101	37	-	-	-	-	-	
HAP Occupied Units	541100	5,097,204	4,905,520	4,855,108	5,238,143	5,394,024	155,881	
Moving Costs	541104	-	-	5,327	-	-	-	
Grants	541105	1,620	113	-	-	-	-	
Grants & Contributions	541106	-	-	770	-	-	-	
Conferences, Training, Travel	542102	10,785	5,170	7,357	10,000	10,000	-	
Dues & Memberships	542103	1,087	525	1,476	1,500	1,500	-	
Settlement	542105	3,700	-	-	-	-	-	
Licensing Fees	542106	-	15	60	400	100	(300)	
Miscellaneous Costs	542107	5,946	5,405	6,448	10,000	8,000	(2,000)	
Postage & Freight	542108	14,851	17,961	16,716	20,000	20,000	-	
Mileage Reimbursement	542111	30	20	12	-	100	100	
Bad Debt Expense	542114	185,861	67,712	11,109	70,000	70,000	-	
Total Discretionary Expenses		5,379,489	5,045,610	4,945,218	5,397,143	5,553,549	156,406	3%
Fleet & Facilities								
City Fleet Services	522108	1,199	1,162	583	1,650	1,693	43	
Rental of Land & Buildings	524100	32,216	33,182	35,470	33,165	33,282	117	
City Fleet Rental Charges	524102	918	891	674	1,248	2,990	1,742	
Total Fleet & Facilities		34,333	35,235	36,727	36,063	37,965	1,902	5%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Non-Discretionary Expenses								
	City Accounting Services	521113	46,683	42,262	46,104	51,028	-	
	Liability Insurance	525104	2,621	3,030	3,030	1,015	2,341	1,326
	Vehicle Insurance	525108	4,991	-	2,350	2,350	2,357	7
	Gasoline Fuel	532101	1,165	1,044	708	1,588	1,166	(422)
	Total Non-Discretionary Expenses		55,460	46,336	52,192	55,981	56,892	911 2%
Debt Service								
	Other Debt Interest Expense	561003	342	1,254	-	-	-	
	Total Debt Service		342	1,254	-	-	-	0%
Total Expenditures		6,112,382	5,709,833	5,632,330	6,143,980	6,342,458	198,478	3%
Net Revenues over/(under) Expenditures		111,131	(415,516)	161,236	-	-	(0)	

HOME

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	584,555	339,178	197,419	271,085	254,403	(16,682)	
Total Intergovernmental Grants		584,555	339,178	197,419	271,085	254,403	(16,682)	-6%
Charges for Services								
Other Charges for Services	431010	-	3,887	-	3,887	3,887	-	
Total Charges for Services		-	3,887	-	3,887	3,887	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(65)	207	352	-	-	-	
Other Miscellaneous Revenue	471005	44,438	48,656	49,846	40,000	50,000	10,000	
Total Other Revenue		44,373	48,863	50,198	40,000	50,000	10,000	25%
Total Revenues		628,928	391,929	247,617	314,972	308,290	(6,682)	-2%
Expenditures								
Personal Services								
Regular Employees	511100	17,355	18,313	14,357	28,610	24,548	(4,062)	
Overtime	511300	(37)	(53)	(98)	-	-	-	
Other Special Pays	511400	216	82	55	-	-	-	
Leave Accrual	511500	1,472	-	-	-	-	-	
Group Insurance	512100	5,767	7,134	7,209	8,323	6,533	(1,790)	
Social Security Contributions	512200	1,867	2,191	1,819	2,210	1,878	(332)	
Retirement Contribution	512300	2,287	2,663	2,199	2,579	2,192	(387)	
Workers' Compensation	512500	1,352	1,533	902	1,150	1,203	53	
Other Employee Benefits	512600	10	10	9	10	19	9	
Total Personal Services		30,286	31,874	26,451	42,882	36,373	(6,509)	-15%
Discretionary Expenses								
Health Services	521106	6	7	11	-	-	-	
Office Supplies	531116	-	92	-	-	-	-	
Grants	541105	603,000	353,614	29,386	-	-	-	
Grants & Contributions	541106	-	-	191,070	271,000	271,000	-	
Conferences, Training, Travel	542102	(188)	163	238	-	-	-	
Dues & Memberships	542103	30	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	386	628	162	500	500	-	
Mileage Reimbursement	542111	412	278	85	350	350	-	
Total Discretionary Expenses		603,646	354,781	220,952	271,850	271,850	-	0%
Non-Discretionary Expenses								
Liability Insurance	525104	54	67	95	240	67	(173)	
Gasoline Fuel	532101	6	-	-	-	-	-	
Total Non-Discretionary Expenses		60	67	95	240	67	(173)	-72%
Total Expenditures		633,992	386,722	247,498	314,972	308,290	(6,682)	-2%
Net Revenues over/(under) Expenditures		(5,065)	5,207	119	-	-	0	

ICE ARENA - SPECIAL REVENUE

FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted	Budget	From FY 2017	From
					Budget		Incr / (Decr)	FY 2017
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	168,538	-	20,495	-	-	-	
Total Transfers In		168,538	-	20,495	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	260	906	1,780	-	-	-	
Total Other Revenue		260	906	1,780	-	-	-	0%
Total Revenues		168,797	906	22,276	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Inter	571100	150,000	52,500	47,335	-	50,000	50,000	
Total Transfers Out		150,000	52,500	47,335	-	50,000	50,000	100%
Total Expenditures		150,000	52,500	47,335	-	50,000	50,000	100%
Net Revenues over/(under) Expenditures		18,797	(51,594)	(25,059)	-	(50,000)	(50,000)	

POLICE SPECIAL REVENUE

FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Capital	421003	53,899	141,609	741,038	-	100,000	100,000	
Total Intergovernmental Grants		53,899	141,609	741,038	-	100,000	100,000	100%
Charges for Services								
Special Police Services	431101	6,050	5,900	6,700	-	7,000	7,000	
Total Charges for Services		6,050	5,900	6,700	-	7,000	7,000	100%
Fines & Forfeits								
Court Fines	441000	-	-	137	-	-	-	
Other Fines & Forfeits	441002	68,621	103,911	5,000	-	105,000	105,000	
Total Fines & Forfeits		68,621	103,911	5,137	-	105,000	105,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(864)	2,909	3,612	-	250	250	
Contributions & Donations	471002	21,348	24,743	24,874	7,000	10,000	3,000	
Sale of Inventory	471003	5,219	11,160	7,472	-	-	-	
Other Miscellaneous Revenue	471005	(5,208)	5,653	14,484	250,000	37,750	(212,250)	
Sale of Fixed Assets	482001	5,140	8,199	-	-	-	-	
Total Other Revenue		25,635	52,663	50,443	257,000	48,000	(209,000)	-81%
Total Revenues		154,205	304,083	803,317	257,000	260,000	3,000	1%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	337	467	237	-	500	500	
Health Services	521106	5,636	5,453	5,901	-	6,000	6,000	
Other Professional Services	521108	16,325	-	3,834	-	5,000	5,000	
External Banking/Financial Fee	521109	-	-	118	-	-	-	
Computer Hardware	522100	-	6,400	-	-	-	-	
IT Services - External	522102	3,595	7,904	1,345	-	5,000	5,000	
Landfill Fees	523102	1,454	2,363	758	-	2,500	2,500	
Rental of Equip & Vehicles	524101	3,250	-	4,750	-	-	-	
Ammunition, Targets, & Firearm	531100	-	-	2,156	-	-	-	
Animal Supplies	531101	-	-	-	1,000	1,000	-	
Awards & Recognition	531102	-	-	156	-	-	-	
Books & Subscriptions	531103	810	9,349	8,624	-	10,000	10,000	
Equipment/Furniture/Fixtures	531109	27,264	8,760	545	251,000	204,000	(47,000)	
Cost of Goods Sold	531113	-	-	1,982	-	-	-	
Miscellaneous Supplies	531114	200	-	-	-	-	-	
Shop Supplies	531119	359	355	147	-	500	500	
Other Lubricants	532106	-	72	-	-	-	-	
Grants & Contributions	541106	-	3,550	-	-	-	-	
Animals	542100	16,000	8,000	8,000	5,000	8,000	3,000	
Conferences, Training, Travel	542102	20,414	280	3,824	-	12,500	12,500	
Miscellaneous Costs	542107	3,320	4,725	2,314	-	5,000	5,000	
Recording/Filing Fees/Permits	542110	18	-	800	-	-	-	
Total Discretionary Expenses		98,982	57,679	45,491	257,000	260,000	3,000	1%
Capital Outlay								
Vehicles, Equipment, Software	554000	33,159	53,910	13,730	-	15,251	15,251	
Controlled assets	556000	1,854	89,015	2,885	-	-	-	
Total Capital Outlay		35,013	142,925	16,615	-	15,251	15,251	100%
Transfers Out								
Transfer Out-Inter	571100	-	-	500,000	-	-	-	
Total Transfers Out		-	-	500,000	-	-	-	0%
Total Expenditures		133,995	200,604	562,106	257,000	275,251	18,251	7%
Net Revenues over/(under) Expenditures		20,210	103,479	241,212	-	(15,251)	(15,251)	

ANIMAL CONTROL - SPEC REVENUE

FY 2018 FINANCIAL DETAIL

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted Budget	Budget	From FY 2017 Incr / (Decr)	From FY 2017
Revenues								
Other Revenue								
Interest/Div - Nonproprietary	451000	(97)	292	505	-	-	-	
Contributions & Donations	471002	41,559	43,485	38,692	35,000	40,000	5,000	
Other Miscellaneous Revenue	471005	-	-	-	3,500	-	(3,500)	
Total Other Revenue		41,462	43,778	39,197	38,500	40,000	1,500	4%
Total Revenues		41,462	43,778	39,197	38,500	40,000	1,500	4%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	11,084	25,401	23,269	26,500	31,708	5,208	
IT Services - External	522102	205	779	492	-	750	750	
Building & Grounds Services	522104	595	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	218	237	251	-	500	500	
Printing, Binding, & Duplicate	525102	92	121	245	-	500	500	
Animal Supplies	531101	10,372	13,897	11,743	8,500	13,250	4,750	
Books & Subscriptions	531103	-	-	90	-	-	-	
Cleaning & Janitorial Supplies	531105	-	89	-	-	-	-	
Equipment/Furniture/Fixtures	531109	955	-	182	3,500	-	(3,500)	
Miscellaneous Supplies	531114	66	-	-	-	-	-	
Office Supplies	531116	301	-	167	-	-	-	
Program Supplies	531118	-	-	132	-	-	-	
Shop Supplies	531119	-	-	22	-	-	-	
Uniforms	531123	-	2,060	-	-	-	-	
Personal Protective Gear	531124	-	-	169	-	-	-	
Total Discretionary Expenses		23,887	42,583	36,762	38,500	46,708	8,208	21%
Total Expenditures		23,887	42,583	36,762	38,500	46,708	8,208	21%
Net Revenues over/(under) Expenditures		17,574	1,194	2,435	-	(6,708)	(6,708)	

FIRE - SPECIAL REVENUE
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Licenses & Permits								
Other Licenses	411013	30,078	43,725	27,348	25,000	30,000	5,000	
Total Licenses & Permits		30,078	43,725	27,348	25,000	30,000	5,000	20%
Intergovernmental Grants								
Federal Operating	421001	155,950	266,738	133,118	185,000	185,000	-	
Total Intergovernmental Grants		155,950	266,738	133,118	185,000	185,000	-	0%
Charges for Services								
Special Fire Services	431102	3,675	2,029	1,150	5,000	-	(5,000)	
Registration Fees	431303	35,855	31,830	-	-	-	-	
Total Charges for Services		39,530	33,859	1,150	5,000	-	(5,000)	-100%
Transfers In								
Operating Transfer In - Inter	483001	-	-	123,819	-	-	-	
Operating Transfer In - Intra	483002	-	0	26,262	-	-	-	
Total Transfers In		-	0	150,081	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(39)	155	345	-	-	-	
Total Other Revenue		(39)	155	345	-	-	-	0%
Total Revenues		225,519	344,477	312,042	215,000	215,000	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	-	-	838	-	-	-	
Temporary/Seasonal Employees	511200	2,125	1,393	1,183	-	-	-	
Overtime	511300	20,691	21,754	35,399	-	35,000	35,000	
Social Security Contributions	512200	3	104	102	-	-	-	
Workers' Compensation	512500	12	(10)	154	-	-	-	
Other Employee Benefits	512600	(18)	360	783	-	-	-	
Total Personal Services		22,813	23,601	38,458	-	35,000	35,000	100%
Discretionary Expenses								
External Contracted Labor	521105	-	-	253	-	-	-	
Other Professional Services	521108	-	39,232	-	-	-	-	
Computer Hardware	522100	975	-	1,500	-	-	-	
Computer Software Maintenance	522101	-	-	2,288	-	-	-	
IT Services - External	522102	956	1,200	1,535	-	1,500	1,500	
Building & Grounds Services	522104	1,449	57	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	4,378	27,976	2,936	-	5,000	5,000	
Vehicles & Rolling Equip Serv	522106	-	845	-	-	-	-	
Phone Services	523107	6,755	8,241	8,021	-	8,000	8,000	
Rental of Equip & Vehicles	524101	-	58	151	-	-	-	
Printing, Binding, & Duplicate	525102	3,429	1,647	210	-	1,000	1,000	
Animal Supplies	531101	75	-	-	3,000	3,000	-	
Awards & Recognition	531102	2,350	-	-	-	-	-	
Books & Subscriptions	531103	1,099	266	1,197	-	1,200	1,200	
Computer Supplies	531106	-	370	1,779	-	-	-	
Equipment/Furniture/Fixtures	531109	42,826	38,181	15,547	165,000	65,500	(99,500)	
Miscellaneous Supplies	531114	337	-	-	-	-	-	
Office Supplies	531116	208	447	126	-	500	500	
Program Supplies	531118	6,896	6,768	5,002	20,000	12,500	(7,500)	
Shop Supplies	531119	1,034	499	3,687	-	4,000	4,000	
Uniforms	531123	6,654	2,015	5,146	-	5,000	5,000	
Personal Protective Gear	531124	5,433	9,347	12,255	-	12,000	12,000	
Building & Grounds Supplies	533100	3,417	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	2,913	7,595	2,231	-	3,300	3,300	
Conferences, Training, Travel	542102	57,909	53,615	63,220	40,000	55,000	15,000	
Dues & Memberships	542103	385	1,585	1,935	-	2,000	2,000	
Entertainment Expense	542104	-	-	208	-	-	-	
Postage & Freight	542108	(233)	1	-	-	-	-	
Bad Debt Expense	542114	-	1,697	-	-	-	-	
Total Discretionary Expenses		149,245	201,642	129,227	228,000	179,500	(48,500)	-21%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Fleet & Facilities								
	Rental of Land & Buildings	524100	11,944	24,798	12,915	-	13,000	13,000
	Total Fleet & Facilities		11,944	24,798	12,915	-	13,000	100%
Non-Discretionary Expenses								
	City Inter Department Charges	521114	-	16,870	-	-	-	-
	Diesel Fuel	532100	1,291	243	299	-	500	500
	Gasoline Fuel	532101	37	21	-	-	-	-
	Total Non-Discretionary Expenses		1,329	17,134	299	-	500	100%
Capital Outlay								
	Vehicles, Equipment, Software	554000	24,508	9,743	6,151	-	-	-
	Controlled assets	556000	1,717	20,365	3,851	-	-	-
	Total Capital Outlay		26,226	30,109	10,002	-	-	0%
Transfers Out								
	Transfer Out-Intra	571200	-	0	26,262	-	-	-
	Total Transfers Out		-	0	26,262	-	-	0%
Total Expenditures			211,556	297,284	217,163	228,000	228,000	-
Net Revenues over/(under) Expenditures			13,963	47,193	94,879	(13,000)	(13,000)	-

PARKS AND PUBLIC PROPERTY
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Charges for Services								
Vending Sales	431301	-	-	1,496	-	-	-	
Total Charges for Services		-	-	1,496	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	4,662	-	-	-	-	
Total Transfers In		-	4,662	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	23,840	(1,549)	12,138	360	360	-	
Gain (Loss) on Sale of Invest	451002	5,151	2,925	(22,810)	-	-	-	
Land Rental	461000	39,930	40,699	41,780	39,930	39,930	-	
Contributions & Donations	471002	14,428	7,198	9,512	9,000	9,000	-	
Sale of Inventory	471003	-	-	1,359	-	-	-	
Total Other Revenue		83,348	49,273	41,979	49,290	49,290	-	0%
Total Revenues		83,348	53,935	43,474	49,290	49,290	-	0%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	4,209	-	-	-	-	-	
Animal Supplies	531101	1,528	677	1,373	2,200	2,200	-	
Chemical Supplies	531104	-	-	-	50	50	-	
Equipment/Furniture/Fixtures	531109	17	-	-	200	200	-	
Landscaping Materials	531112	2,321	(81)	283	50	50	-	
Cost of Goods Sold	531113	-	-	1,300	-	-	-	
Miscellaneous Supplies	531114	-	-	-	30	30	-	
Paint Supplies	531117	-	-	154	100	100	-	
Program Supplies	531118	-	-	325	-	30	30	
Shop Supplies	531119	-	-	96	100	100	-	
Sign & Signal Supplies	531120	-	-	-	100	100	-	
Building & Grounds Supplies	533100	1,813	-	236	5,900	5,900	-	
Equip/Furniture/Fixtures Parts	533101	-	-	-	200	200	-	
Animals	542100	-	-	136	1,000	1,000	-	
Miscellaneous Costs	542107	267	-	-	-	-	-	
Property Tax	542109	6,935	7,396	7,724	7,500	7,800	300	
Total Discretionary Expenses		17,090	7,992	11,627	17,430	17,760	330	2%
Non-Discretionary Expenses								
Electricity	523100	4,542	4,683	4,059	4,769	4,769	-	
Natural Gas	523103	1,990	1,495	862	2,090	1,500	(590)	
Total Non-Discretionary Expenses		6,532	6,178	4,922	6,859	6,269	(590)	-9%
Transfers Out								
Transfer Out-Inter	571100	77,318	89,164	1,341	3,500	3,500	-	
Total Transfers Out		77,318	89,164	1,341	3,500	3,500	-	0%
Total Expenditures		100,940	103,333	17,890	27,789	27,529	(260)	-1%
Net Revenues over/(under) Expenditures		(17,592)	(49,399)	25,585	21,501	21,761	260	

MISC - OTHER SPECIAL REVENUE
FY 2018 FINANCIAL DETAIL

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Revenues								
Intergovernmental Grants								
Federal Operating	421001	74,873	290,553	345,026	498,802	500,000	1,198	
Total Intergovernmental Grants		74,873	290,553	345,026	498,802	500,000	1,198	0%
Charges for Services								
Other Charges for Services	431010	4,387	(4,387)	150	-	-	-	
Admin Charges - External	431012	275	395	5,475	-	-	-	
Total Charges for Services		4,662	(3,992)	5,625	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,007,450	750,000	750,000	750,000	750,000	-	
Operating Transfer In - Intra	483002	1,065,005	593,348	5	-	-	-	
Total Transfers In		2,072,455	1,343,348	750,005	750,000	750,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(2,708)	7,454	12,865	-	-	-	
Building Rental	461001	(150)	-	-	-	-	-	
Other Rental	461002	300,000	300,000	375,000	300,000	300,000	-	
Vacating Streets & Alleys	461006	100	-	-	-	-	-	
Contributions & Donations	471002	4,721	1,310	-	-	-	-	
Other Miscellaneous Revenue	471005	11,350	104,570	16,720	15,000	15,000	-	
Insurance Premiums	471006	(4,035)	-	-	-	-	-	
Interest / Div - Proprietary	481000	(87)	253	429	-	-	-	
Sale of Fixed Assets	482001	627,469	372,851	503,230	100,811	99,321	(1,490)	
Total Other Revenue		936,660	786,437	908,243	415,811	414,321	(1,490)	0%
Total Revenues		3,088,652	2,416,345	2,008,899	1,664,613	1,664,321	(292)	0%
Expenditures								
Personal Services								
Regular Employees	511100	38,245	59,128	57,569	75,755	71,303	(4,452)	
Other Special Pays	511400	80	240	240	240	240	-	
Leave Accrual	511500	1,734	550	(1,846)	-	-	-	
Group Insurance	512100	7,085	7,419	7,417	9,122	6,735	(2,387)	
Social Security Contributions	512200	4,690	4,918	5,153	5,818	5,473	(345)	
Retirement Contribution	512300	5,570	5,834	6,099	6,791	6,389	(402)	
Workers' Compensation	512500	5,301	7,028	7,174	11,826	9,162	(2,664)	
Other Employee Benefits	512600	(1,021)	(597)	2,033	21	19	(2)	
Total Personal Services		61,684	84,520	83,840	109,573	99,321	(10,252)	-9%
Discretionary Expenses								
Advertising & Marketing	521100	2,174	9,155	3,907	100,000	100,000	-	
Architectural Services	521101	-	199	-	-	-	-	
Consulting Services	521103	144	220	600	-	-	-	
Consulting & Technical Service	521104	-	-	22,577	-	-	-	
External Contracted Labor	521105	-	-	25,660	28,000	28,000	-	
Health Services	521106	44	52	48	-	-	-	
Other Professional Services	521108	49,647	165,188	252,319	6,000	6,000	-	
IT Services - External	522102	-	165	-	-	-	-	
Building & Grounds Services	522104	1,005	85,113	258,338	450,000	484,000	34,000	
Equip/Furniture/Fixtures Serv	522105	-	320	2,150	600	600	-	
Sewer Services	523105	-	512	473	-	-	-	
Phone Services	523107	-	666	881	-	-	-	
Water	523108	-	889	1,180	-	-	-	
Rental of Equip & Vehicles	524101	140	3	-	-	-	-	
Appraisal, Recording, Abstract	525100	3,000	7,415	3,005	-	-	-	
Printing, Binding, & Duplicate	525102	2	3,764	183	-	-	-	
Other Insurance	525105	4,352	13,056	-	-	-	-	
Cleaning & Janitorial Supplies	531105	-	21	-	225	225	-	
Equipment/Furniture/Fixtures	531109	-	5,216	-	5,600	2,000	(3,600)	
Office Supplies	531116	11	365	-	-	-	-	
Program Supplies	531118	2,865	3,986	-	-	-	-	
Sign & Signal Supplies	531120	-	932	-	-	-	-	
Uniforms	531123	211	30	-	-	-	-	
Personal Protective Gear	531124	425	19	55	100	100	-	
Building & Grounds Supplies	533100	129	30	-	-	-	-	
Grants	541105	26,758	88,216	28,740	-	-	-	
Grants & Contributions	541106	-	54,500	102,000	330,486	317,094	(13,392)	
Conferences, Training, Travel	542102	9,556	11,443	6,578	-	-	-	
Dues & Memberships	542103	50	-	-	-	-	-	
Licensing Fees	542106	-	-	60	-	-	-	
Postage & Freight	542108	100	59	-	-	-	-	
Recording/Filing Fees/Permits	542110	403	445	379	-	-	-	
Bad Debt Expense	542114	151,550	10	-	-	-	-	
Total Discretionary Expenses		252,566	451,987	709,134	921,011	938,019	17,008	2%
Fleet & Facilities								
City Facility Maint Services	522107	653	5,394	6,241	-	-	-	
Rental of Land & Buildings	524100	-	19,140	23,318	34,040	10,000	(24,040)	
Total Fleet & Facilities		653	24,534	29,559	34,040	10,000	(24,040)	-71%

	Account	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Budget	\$ Change From FY 2017 Incr / (Decr)	% Change From FY 2017
Non-Discretionary Expenses								
	City Inter Department Charges	521114	-	(3)	228,563	-	304,906	304,906
	Electricity	523100	828	17,944	21,573	-	-	-
	Natural Gas	523103	2,110	6,913	6,238	-	-	-
	Property Insurance	525107	-	4,934	-	-	-	-
	Total Non-Discretionary Expenses		2,938	29,788	256,374	-	304,906	100%
Capital Outlay								
	Land	551000	(720)	415,500	-	-	-	-
	Total Capital Outlay		(720)	415,500	-	-	-	0%
Transfers Out								
	Transfer Out-Inter	571100	1,151,875	1,552,572	709,586	584,225	279,370	(304,855)
	Transfer Out-Intra	571200	1,065,005	593,348	5	-	-	-
	Total Transfers Out		2,216,880	2,145,920	709,590	584,225	279,370	(304,855)
								-52%
Total Expenditures		2,534,002	3,152,249	1,788,497	1,648,849	1,631,616	(17,233)	-1%
Net Revenues over/(under) Expenditures		554,650	(735,904)	220,402	15,764	32,705	16,941	

Capital Expenditures



CAPITAL IMPROVEMENT PROJECT 5 YEAR PLAN

Description

The 5 year capital improvement project plan is a planning document for future budgets. Only the current year is part of the adopted budget. Future years are adjusted annually based on project priority and the City's ability to finance projects. The capital expenditures in the program include costs such as design, property acquisition, and construction. The costs are department estimates for planning purposes only, as costs can change over the life of a project due to many factors such as changes in scope or design. The capital improvement project plan contains projects that are financed with tax supported debt, enterprise or internal service monies, intergovernmental grants, or other funding sources. The main purpose of this section is to summarize the 5 year financial information for capital improvement projects planned.





Capital Improvement Project 5 Year Plan



5 Year Capital Improvement Project Plan

FY 2018 – FY 2022 Expenditures

The total estimated cost of the 5 year capital improvement project expenditure plan from FY 2018 to FY 2022 is \$650M. The largest fund in terms of expenditures over the 5 year plan is street improvements. The City estimates \$137M will be spent on streets over the next 5 years. The next largest fund area is flood control improvements with estimated expenditures of \$118M over the next 5 years. A summary of the 5 year capital improvement project expenditure plan by fund is shown below.

Fund	Total 5 Year Department Plan Expenditures	FY 2018 Department Plan Expenditures	FY 2019 Department Plan Expenditures	FY 2020 Department Plan Expenditures	FY 2021 Department Plan Expenditures	FY 2022 Department Plan Expenditures
Capital Project Fund - Flood						
331 Flood Control System Improvements	118,073,976	19,003,596	24,070,380	25,000,000	25,000,000	25,000,000
Capital Project Fund - Infrastructure						
301 Street Improvements	137,301,000	32,090,000	39,626,000	21,735,000	22,425,000	21,425,000
304 Stormwater Improvements	12,945,000	3,450,000	2,400,000	2,400,000	2,400,000	2,295,000
305 Bridge Improvements	3,900,000	900,000	500,000	1,500,000	500,000	500,000
306 Traffic Improvements	3,480,000	2,280,000	635,000	315,000	125,000	125,000
321 Downtown Improvements	50,000	50,000	0	0	0	0
Capital Project Fund - Non-Infrastructure						
307 Park Improvements	1,355,000	205,000	350,000	255,000	275,000	270,000
308 Fire Improvements	3,550,000	750,000	700,000	700,000	700,000	700,000
309 Forestry Improvements	1,979,434	176,434	399,000	459,000	470,000	475,000
310 Police Improvements	1,250,000	850,000	50,000	50,000	0	300,000
312 Riverfront Improvements	600,000	0	150,000	150,000	150,000	150,000
314 Veterans Stadium Improvements	1,100,000	250,000	250,000	300,000	150,000	150,000
316 Library Improvements	2,750,000	500,000	750,000	500,000	500,000	500,000
324 Aquatic Improvements	525,000	125,000	100,000	100,000	100,000	100,000
325 Trail Improvements	17,620,000	3,806,000	6,830,000	6,984,000	0	0
353 Miscellaneous Improvements	25,250,000	5,250,000	5,000,000	5,000,000	5,000,000	5,000,000
354 Information Technology Improvements	2,033,000	1,433,000	150,000	150,000	150,000	150,000
360 City Facility Improvements	2,797,945	797,945	500,000	500,000	500,000	500,000
Enterprise Capital Project Fund						
515 Airport Improvements	90,719,709	27,934,989	26,852,101	15,448,419	13,359,200	7,125,000
555 Ice Arena Improvements	350,000	100,000	100,000	50,000	50,000	50,000
615 Water Pollution Control Improvements	80,952,000	21,202,000	13,150,000	11,650,000	17,400,000	17,550,000
625 Water Improvements	92,621,500	20,711,500	16,772,000	13,351,000	17,762,000	24,025,000
635 Parking Improvements	1,951,000	1,951,000	0	0	0	0
655 Sanitary Sewer Improvements	39,975,000	11,125,000	9,720,000	6,620,000	6,420,000	6,090,000
665 Transit Improvements	5,218,000	1,832,000	1,051,000	175,000	1,080,000	1,080,000
695 Golf Improvements	265,000	0	55,000	90,000	60,000	60,000
Internal Service Capital Project Fund						
085 Facility Maintenance Improvements	1,590,000	695,000	265,000	255,000	170,000	205,000
Total	650,202,564	157,468,464	150,425,481	113,737,419	114,746,200	113,825,000

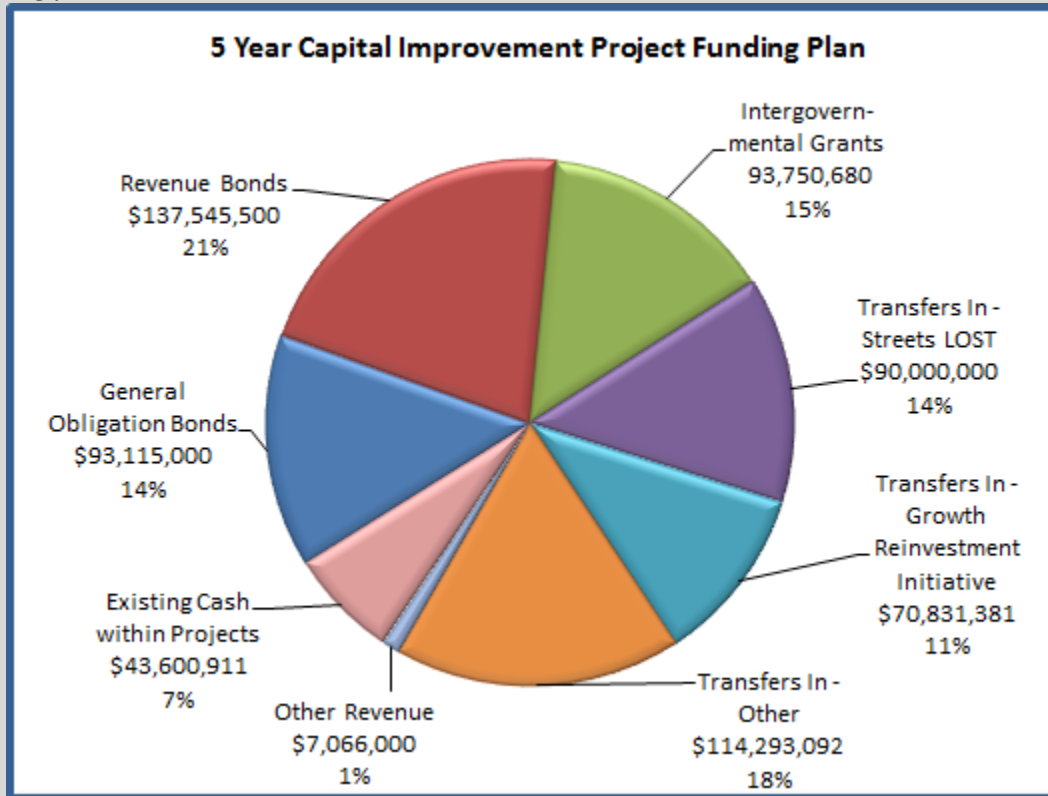


Capital Improvement Project 5 Year Plan



FY 2018 – FY 2022 Funding Sources

The largest revenue source over the 5 year plan is revenue bonds of \$137.5M. The 5 year capital improvement project funding plan is illustrated below.





FY 2018 Adopted Capital Improvement Project Plan

Expenditures

The FY 2018 capital improvement project expenditure budget is \$157M. The largest areas in terms of expenditures include:

- Street improvements – \$32.1M
- The Eastern Iowa Airport improvements – \$27.9M
- Water Pollution Control improvements – \$21.2M
- Water improvements – \$20.7M
- Flood Control System improvements – \$19M

Funding Sources

In FY 2018, the largest capital improvement project funding source is transfers in - other of \$44M. Transfers in - other predominantly consists of user fees, road use tax, tax increment financing, and 90% flood LOST. Also included is bond funding:

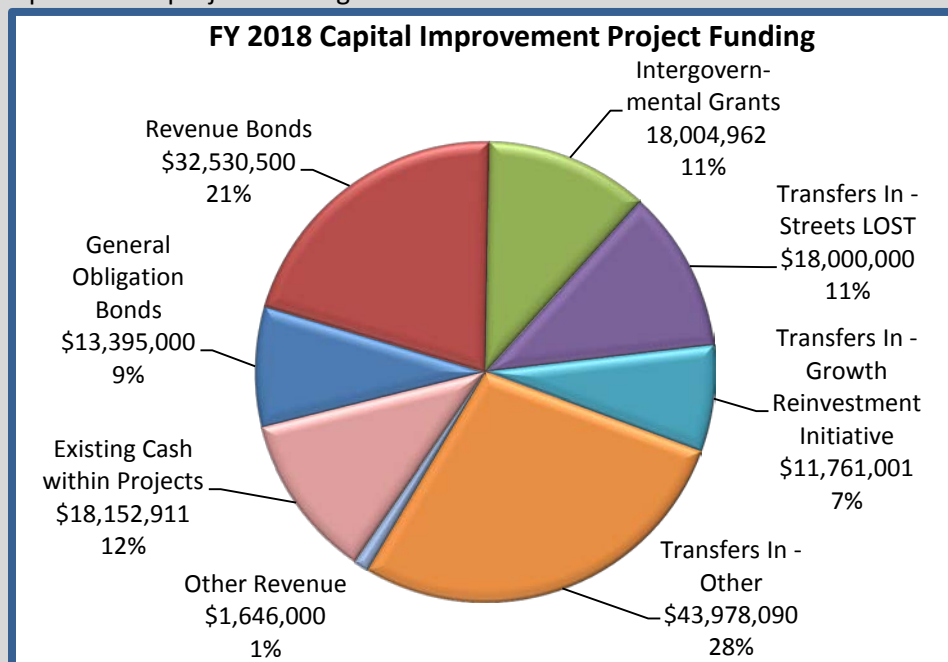
General obligation bond funding includes \$13.4M allocated to the following projects:

- \$4.75M – ADA improvements
- \$5.75M – Public Works improvements (\$1.1M – Staff Time, \$2.41M – Streets, \$500K – Sidewalks, \$580K – Traffic Signals, \$50K – Downtown, \$1.11M – Trails)
- \$425K – Parks, Forestry, Aquatics improvements (\$150K – Parks, \$150K – Street Trees, \$125K – Aquatics)
- \$750K – Fire pumper truck
- \$500K – Library circulation material
- \$730K – IT improvements
- \$490K – City facility improvements

Revenue bond funding includes \$32.5M allocated to the following projects:

- \$15.2M – Water improvements
- \$13M – Water Pollution Control improvements
- \$4.3M – Sanitary Sewer improvements

FY 2018 capital improvement project funding is illustrated below.





Significant Non-Recurring Project Detail



Significant Non-Recurring Capital Expenditures

Included in the FY 2018 budget are several significant non-recurring capital improvement project expenditures. A project is considered significant based on a total project cost of greater than \$2M. Non-recurring projects are additions to current infrastructure or new infrastructure and do not include repair or replacement of current infrastructure. In FY 2018, these projects include:

Public Works (Streets, Trails)

301207 – Highway 100 from Edgewood Road to Highway 30			
FY 2018 Project Cost:	\$1M	Projected Total Project Cost:	\$6M
Funding Source:	Road Use Tax & Tax Increment Financing		
Scope of Project:	City share of improvements related to new Hwy 100 extension including; sanitary sewer, stormwater, bridge lighting and miscellaneous paving. Construction also includes building of new ramps at the IA100/US30/80 th Street interchange to connect 80 th Street to the new Iowa Highway 100. Multiple phases constructed between FY 2017 and FY 2020.		

325042 – CEMAR Trail Phase III			
FY 2018 Project Cost:	\$1.2M	Projected Total Project Cost:	\$2.3M
Funding Source:	General Obligations Bonds & Grant		
Scope of Project:	This is for the new Cedar Rapids Marion Trail (CEMAR). The trail will go from the intersection of 29 th Street NE and B Avenue along 29 th Street to 1st Avenue, then north along 1 st Avenue to the crossing under 1 st Avenue, then Northeast to the Cedar Rapids – Marion city limits near 3 rd Avenue SE. Multiple phases constructed between FY 2017 and FY 2020.		

325069 – Cherokee Trail from Morgan Creek to Cedar River			
FY 2018 Project Cost:	\$1M	Projected Total Project Cost:	\$8.5M
Funding Source:	General Obligation Bonds & Grant		
Scope of Project:	Various aspects of a new on street and off street portland cement concrete trail development including design, right-of-way acquisition and construction from Morgan Creek Park to the Cedar River. Multiple phases constructed between FY 2018 and FY 2022.		

Flood Control System

331 - Flood Control System			
FY 2018 Project Cost:	\$19M	Projected Total Project Cost:	\$570.4M
Funding Source:	General Obligation Bonds, Grants (including Growth Reinvestment Revenue), 90% Flood LOST, Operating Cash on Hand		
Scope of Project:	The flood control system is a 20 year program to reduce the impact of flooding from the Cedar River and interior drainage for a large portion of the city. This is year 4 of the 20 years. The system includes 6.24 miles of levee & floodwalls, 11 pump stations, 21 roadway & railroad gate closures. Flood control system is for coverage on both the West and East side of the Cedar River.		



Significant Non-Recurring Project Detail



Miscellaneous Construction – Citywide ADA

353046 – Americans with Disability Act Department of Justice Compliance			
FY 2018 Project Cost:	\$4.8M	Projected Total Project Cost:	\$20M
Funding Source:	General Obligation Bonds		
Scope of Project:	In FY 2018, the City allocated \$4.8M for compliance upgrades with the Americans with Disabilities Act (ADA). This includes curb ramps, facilities, parks and recreation retrofits and upgrades per the timeline outlined in the Department of Justice (DOJ) report. This is year 3 of the 4 year agreement. The budget will be reallocated to identified projects during the fiscal year.		

Water Pollution Control

6150010 – Bio-scrubber			
FY 2018 Project Cost:	\$2.2M	Projected Total Project Cost:	\$6.6M
Funding Source:	Revenue Bonds & Operating Cash on Hand		
Scope of Project:	Additional bio-scrubber to augment existing bio-scrubber that is undersized. This is for odor control with construction period of FY 2017 thru FY 2019.		

615148 – Chlorine System Expansion			
FY 2018 Project Cost:	\$4.9M	Projected Total Project Cost:	\$5.4M
Funding Source:	Revenue Bonds & Operating Cash on Hand		
Scope of Project:	Provide additional safety protections for the staff and the public (cylinder shut-off and scrubber). It will also address operational concerns of loading/unloading and weigh scales as well as increase capacity (larger building and more feed capacity) and bring system up to code. Construction period thru FY 2018.		

615197 – Dual Loop Power Radial Feeds			
FY 2018 Project Cost:	\$3.8M	Projected Total Project Cost:	\$4.3M
Funding Source:	Revenue Bonds & Operating Cash on Hand		
Scope of Project:	Dual loop power system for water pollution control facility with radial feeds. Upgrade of electric power distribution in coordination with Alliant substation re-construction on Bertram Rd. Anticipated construction period of FY 2018 and FY 2019.		



Significant Non-Recurring Project Detail



Water

625863 – Collector Wells

FY 2018 Project Cost:	\$500K	Projected Total Project Cost:	\$9.4M
Funding Source:	Revenue Bonds & Operating Cash on Hand		
Scope of Project:	Construction of two new collector wells for reliable raw water supply. Project includes new wells numbered 5 and 6 and associated pump house. Anticipated construction completion during FY 2018.		

6250040 – Kirkwood Elevated Tank

FY 2018 Project Cost:	\$500K	Projected Total Project Cost:	\$3.6M
Funding Source:	Revenue Bonds & Operating Cash on Hand		
Scope of Project:	Construct a new elevated tank at site of existing standpipe on Kirkwood Boulevard. Project includes demolition of existing standpipe with construction period of FY 2017 thru FY 2019.		

Sanitary Sewer

655028 – Prairie Creek from 6th Street to J St SW

FY 2018 Project Cost:	\$5M	Projected Total Project Cost:	\$12M
Funding Source:	Revenue Bonds & Operating Cash on Hand		
Scope of Project:	Project is to replace existing 42-inch sanitary sewer between J Street and Hawkeye Downs. Project is needed to replace aging infrastructure and to provide additional capacity for the southwest growth area. Pending acquisition of easements, construction period is anticipated to start in FY 2018 with completion in FY 2019.		

655625 – Indian Creek from Otis Road to Dry Creek

FY 2018 Project Cost:	\$330K	Projected Total Project Cost:	\$37M
Funding Source:	Revenue Bonds, Cash on Hand and Contributions by other jurisdictions		
Scope of Project:	C Project will replace existing sanitary trunk sewer with a new sanitary sewer to provide additional capacity to upstream areas. Project limits are from confluence of Indian Creek and Cedar River to the City of Robins (approximately 16 miles). Construction will have multiple phases over multiple years with projected completion in FY 2030.		



Capital Improvement Project Impact on Operating Budget

There are a variety of projects budgeted in the FY 2018 capital improvement expenditure budget such as improvements to repair streets with local option sales tax proceeds, signals improvements at intersections where control devices currently exist, parks and recreation improvements at existing parks, etc. Upon reviewing the projects currently under design or construction, the projects within the FY 2018 budget are considered recurring with no known operational impacts that will change operating expenditures or revenues at this time.

The project detail of the 5 year (FY 2018 – FY 2022) capital improvement project plan is located on subsequent pages. Some funds do not have planned projects and therefore plans are excluded from this book.

Capital Improvement Project 5 Year Plan

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
085 Facility Maintenance Improvements								
	City Services Center Building 16 Boiler	SW	0	0	75,000	0	0	City Services Center - Boiler will need replaced due to the equipment being at the end of its useful life.
	City Services Center-Energy Management Software Upgrades		0	15,000	0	0	0	
	City Services Center-Heating, Ventilation and Air Conditioning Replacement		0	15,000	0	0	50,000	
	City Services Center Building 16 Air Project	SW	0	0	0	15,000	0	City Services Center - This project would replace the air compressors, which are far beyond their useful life expectancy as well as the supply lines.
	City Hall-Heating, Ventilation and Air Conditioning Replacement		0	35,000	0	0	0	
	City Hall-Energy Management Software Upgrades		0	15,000	0	0	0	
	City Hall Cooling Tower	SE	0	25,000	0	0	0	City Hall - Cooling Tower Rebuild
	City Hall Chiller Pumps	SE	0	0	15,000	0	0	City Hall - Replace Chiller Pumps
085099	City Services Center-Facility-Reserve-Former Public Works		5,000	10,000	15,000	15,000	15,000	City Services Center Facility Improvements.
085103	City Services Center-Reroof area 10 Building 16		600,000	75,000	75,000	75,000	75,000	City Services Center - Reroof former Solid Waste building at 4th Street SW.
085127	City Services Center-Overhead Door Replacement		50,000	50,000	50,000	50,000	50,000	City Services Center - Overhead door replacement as needed.
085128	City Services Center-Perimeter Security		0	10,000	0	0	0	City Services Center - City Services Facility security of the grounds.
085129	City Services Center-Parking Lot Restriping	SW	15,000	0	0	0	0	Seal concrete panel joints and restripe lot lines.
085502	City Hall-Building Tuck Pointing		5,000	5,000	5,000	5,000	5,000	City Hall - tuck pointing.
085503	City Hall-Window Glass Replacement		5,000	5,000	5,000	5,000	5,000	City Hall - window glass replacements.
085504	City Hall-Perimeter Security		0	0	10,000	0	0	City Hall - security of the grounds.
085507	City Hall River Wall		10,000	0	0	0	0	Masonry repairs to the river wall adjacent to City Hall. These repairs are necessary to maintains its integrity and prevent further deterioration.
085599	City Hall-Facility - Reserve		5,000	5,000	5,000	5,000	5,000	
Total For Fund	Total Expenses		695,000	265,000	255,000	170,000	205,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
085 Facility Maintenance Improvements								
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		245,000	265,000	255,000	170,000	205,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		450,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		695,000	265,000	255,000	170,000	205,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
301 Street Improvements								
	19th Street NW from 1st Avenue to Burch Avenue	NW	0	50,000	0	0	0	0 Roadway is to have a hot mix asphalt overlay.
	Southridge Drive SW Roadway Improvements	SW	0	0	40,000	0	0	0 This roadway needs portland cement concrete panel repairs to reduce extensive future damage to entire roadway.
	Eastern Boulevard SE from House 2026 to Cottage Grove	SE	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.
	J Avenue NE from Long Bluff Road to Wenig Road	NE	0	0	0	40,000	0	0 Thin asphalt overlay of existing street by City forces.
	Wilson Avenue SW from Edgewood Road to Lori Drive	SW	0	0	0	450,000	0	0 Hot asphalt mix overlay of existing portland concrete roadway to extend pavement life.
	36th Street NE from Zach Johnson Drive to E Avenue	NE	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.
	42nd Street NE from C Avenue to F Avenue	NE	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.
	FY22 Sidewalk Repair and Ramp Program	MULTIPLE	0	0	0	0	315,000	0 Sidewalk and ramp repairs and replacements throughout the City to extend pavement life
	D Avenue NE from 38th Street to 39th Street	NE	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.
	D Avenue NW from 28th Street to House 2704	NW	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.
	Elmhurst Drive NE from Oakland Road to Maplewood Drive	NE	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.
	Westview Drive NW from 1st Avenue to Sharon Lane	NW	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.
	Carpenter Road from Wolf Creek Trail to Miller Road	NE	0	0	0	0	40,000	0 This project needs approximately 2-3 inches of hot mix asphalt (HMA) overlay to reduce extensive future repairs.
	Crestwood Drive NW from 39th Street to Edgewood Road	NW	0	0	0	100,000	500,000	0 Replace existing rural section with portland cement concrete.
	13th Street NW from A Avenue to B Avenue	NW	0	0	0	50,000	200,000	0 Thin hot mix asphalt (HMA) overlay of roadway.
	16th Avenue SW from Railroad Viaduct to 6th Street	SW	0	0	0	1,200,000	500,000	0 Milling, patching and overlay of existing portland concrete roadway to ensure integrity of the roadway.
	14th Avenue SE from 28th Street to 30th Street	SE	0	0	0	0	50,000	0 Portland cement concrete patching and asphalt overlay of existing pavement by City forces.
	1st Street SE from 3rd Avenue to 1st Avenue	SE	0	0	0	0	400,000	0 Asphalt overlay of existing street by City forces.
	21st Street NW from Johnson Avenue to Burch Avenue	NW	0	50,000	0	0	0	0 Roadway is to have a hot mix asphalt overlay.
	6th Street SW from Ingleside Drive to Hawkeye Downs Road	SW	0	0	0	0	200,000	0 Millinng, patchwork and overlay of existing overlaid portland concrete rural section roadway and consideration of center turn lane addition at Hawkeye Downs Road.
	28th Street NW from Johnson Avenue to D Avenue	NW	0	0	50,000	0	0	0 Roadway is to have a hot mix asphalt overlay.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
301 Street Improvements								
	Linn Boulevard SE from Cottage Grove Avenue to Liberty Drive	SE	0	0	50,000	0	0	Roadway is to have a hot mix asphalt overlay.
	42nd Street NE from Edgewood Road to Wenig Road	NE	0	0	550,000	2,050,000	1,000,000	Roadway is to have a hot mix asphalt overlay.
	Mansfield Avenue SE from 34th Street to 32nd Street	SE	0	0	50,000	50,000	0	Roadway is to have a hot mix asphalt overlay.
	Park Terrace SE from Bever Avenue to Grande Avenue	SE	0	50,000	0	0	0	Roadway is to have a hot mix asphalt overlay.
	Woodland Drive SE from Bever Avenue to Grande Avenue	SE	0	50,000	0	0	0	Roadway is to have a hot mix asphalt overlay.
	11th Street SW from 18th Avenue to 16th Avenue	SW	0	50,000	0	0	0	Roadway is to have a hot mix asphalt overlay.
	Lost Valley Road SE Roadway Improvements	SE	0	0	0	100,000	50,000	Milling, patching and overlay of existing portland concrete roadway to ensure integrity of the roadway.
	10th Street NW from 1st Avenue to E Avenue	NW	0	0	50,000	0	0	Roadway is to have a hot mix asphalt overlay.
	B Avenue NE from 27th Street to 29th Street	NE	0	0	40,000	0	0	This road will be milled and have portland cement concrete patches fixed followed up by a hot mix asphalt thick overlay. Complete road rehabilitation.
	3rd Street NW from 1st Avenue to E Avenue	NW	0	0	50,000	0	0	Roadway is to have a hot mix asphalt overlay.
	23rd Street NW from Johnson Avenue to Burch Avenue	NW	0	0	50,000	0	0	Roadway is to have a hot mix asphalt overlay.
	16th Street NE from A Avenue to 1st Avenue	NE	0	0	0	40,000	0	Patching of the portland cement concrete is needed to extend pavement life.
	Southgate Court SW from 33rd Avenue to Dead End	SW	0	0	0	0	30,000	Portland cement concrete panel repairs in the roadway.
	Indian Drive from Riverview Road to Carpenter Road	NE	0	0	0	40,000	0	Roadway needs a hot mix asphalt thick overlay to maintain functionality of the roadway.
	12th Avenue SW from Edgewood Road to Williams Boulevard	SW	0	0	0	200,000	1,000,000	Reconstruction of an existing seal coated rural roadway section with portland cement concrete road with curb and gutter.
	Otis Road SE from 12th Avenue to 15th Avenue	SE	0	0	0	50,000	0	Roadway needs a hot mix asphalt overlay to maintain functionality of the roadway.
	Michael Drive NE Roadway Improvements	NE	0	0	0	0	50,000	Reconstruct existing seal coated roadway section. This is on the west and east sides of Milburn Road.
	Wenig Road NE from J Avenue to Dead End	NE	0	0	0	50,000	0	Wenig road needs portland cement concrete panels fixed to maintain integrity of entire roadway section.
	Wiley Boulevard NW from F Avenue to Rogers Road	NW	0	0	0	250,000	650,000	Reconstruct and remove a seal coated road to an asphalt roadway with full curb and gutter.
	Westwood Drive NW from Hillside Drive to Glenwood Drive	NW	0	0	0	50,000	160,000	Restoration of portland cement concrete roadway for entire section of street.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
301 Street Improvements								
	Eastern Avenue NE from 35th Street to 32nd Street	NE	0	0	0	40,000	0	Patching of the portland cement concrete is needed to extend pavement life.
	Dodge Road NE from Ozark Street to Center Point Road	NE	0	0	0	40,000	0	Portland cement concrete repairs to extend pavement life and functionality of roadway.
3012008	C Avenue NE from Old Marion Road to 40th Street	NE	2,300,000	0	0	0	0	0 Complete reconstruction of existing concrete street with bike lanes and construction of new sidewalk to improve pavement condition and pedestrian/ bicycle accommodations.
3012035	TIF 10th Street SE from 3rd Avenue to 8th Avenue	SE	400,000	0	0	0	0	0 Asphalt overlay of the existing street with possible lane reconfiguration.
3012036	1st Avenue from Cedar River to 17th Street Sidewalk Ramp Retrofit	MULTIPLE	250,000	0	0	0	0	0 Removal and replacement of existing sidewalk ramps with partial Iowa Department of Transportation funding. The agreement is a 45% city funded share.
3012043	Johnson Avenue NW from Midway Drive to 1st Avenue SW	NW	1,700,000	2,150,000	0	0	0	0 Reconstruction of an existing concrete street with reconfiguration of lanes from a four lane section to a three lane section with center left turn lanes. Project is partially funded with IDOT State grant.
3012068	4th Avenue SE and 5th Avenue SE from 3rd Street to 5th Street	SE	950,000	0	0	0	0	0 Removal and replacement of asphalt surface and conversion of the street from one-way to two-way traffic. This meets the road use tax definition of improvement: means betterment to a road, street, bridge, or culvert. The work increases the value of the facility and enhances the facility, its traffic operations or its safety beyond the original design. The work would not be so extensive as to be classified as construction or reconstruction, but it could involve rehabilitation, restoration, or resurfacing (3R) work.
301207	Iowa Highway 100 from Edgewood Road to Iowa Highway 30	SW	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	City share of improvements related to new Hwy 100 extension. This meets the road use tax definition of construction: means the building or development of a road, street, bridge, or culvert in a new location when: 1) the new location deviates substantially from the existing alignment, and 2) the result is an entirely new road or street for the greater part of the length of the project.
3012074	Infill Sidewalk Projects	MULTIPLE	200,000	0	300,000	305,000	305,000	Sidewalk infill in areas where sidewalk required by ordinance.
3012088	Ellis Boulevard NW from K Avenue to O Avenue	NW	0	0	100,000	400,000	0	0 Asphalt overlay of existing road to extend the life of the street.
3012089	20th Avenue SW from Chandler Street to Jefferson High School Entrance	SW	400,000	900,000	400,000	0	0	0 Portland cement concrete street reconstruction with water main replacement project.
3012090	Chandler Street SW from 18th Street to 20th Street	SW	0	400,000	600,000	0	0	0 Portland cement concrete street reconstruction with water main replacement project.
3012094	Paving for Progress 10 Year Program	NE	0	0	100,000	1,000,000	1,000,000	Pavement patching with hot mix asphalt resurfacing

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
301 Street Improvements								
3012094	Center Point Road NE from J Avenue to Coe Road	NE	0	100,000	250,000	1,000,000	500,000	Roadway requires milling, patching and an overlay of existing overlaid portland concrete roadway.
3012095	C Street SW from Bowling Street to Wilson Avenue	SW	0	0	600,000	300,000	0	Hot asphalt mix overlay of existing portland concrete roadway.
3012096	32nd Street NE from 1st Avenue to Center Point Road	NE	0	0	100,000	1,000,000	1,200,000	Portland cement concrete patching with hot asphalt mix surfacing and associated work.
3012097	29th Street NE from 1st Avenue to Center Point Road	NE	0	0	50,000	1,000,000	1,200,000	
3012100	15th Avenue SW from 12th Street to C Street	SW	0	0	80,000	1,000,000	1,000,000	
3012101	8th Avenue SW from 18th Street to Rockford Road	SW	0	50,000	400,000	1,000,000	2,000,000	Concrete pavement patching, hot asphalt mix overlay, storm sewer intake replacements, and pedestrian ramp reconstruction.
3012102	Forest Drive SE from Grande Avenue to Mount Vernon Road	SE	0	0	50,000	250,000	250,000	Overlay of existing portland concrete and portland concrete with hot asphalt mix overlay roadway sections.
3012115	Northwood Drive NE from Glass Road to 42nd Street	NE	500,000	900,000	0	0	0	Reconstruction of existing portland cement concrete street.
3012116	Seminole Valley Road NE from Fords Crossing to 42nd Street	NE	2,000,000	0	0	0	0	Conversion of a portion of the seal coat street to curb and gutter portland cement concrete street with walk. Will have an asphalt overlay with new shoulders to provide for pedestrian and bicycle accommodations.
3012118	Kiowa Trace NE from Crow Wing Drive to Chippewa Trail	NE	0	0	0	0	50,000	
3012121	O Avenue NW from Edgewood Road to Ellis Boulevard	NW	2,400,000	1,400,000	1,800,000	0	0	Complete reconstruction of existing street with sidewalk extensions along with storm sewer improvements.
3012127	14th Avenue SE from 36th Street to 42nd Street	SE	600,000	0	0	0	0	Reconstruction of 14th Ave for complete replacement of deteriorated roadway.
3012129	66th Avenue SW from West of 6th Street to Locust Road	SW	500,000	1,150,000	1,000,000	0	0	Roadway is being replaced with portland concrete.
3012130	6th Street SW from Linn County Line to Capital Drive	SW	0	900,000	1,200,000	0	0	Concrete overlay of existing street.
3012131	12th Avenue SE from 7th Street to 19th Street and McCarthy Road SE from 19th Street to Memorial Drive	SE	0	0	0	2,100,000	2,300,000	Replacement of 12th Ave SE with new concrete panels with an asphalt overlay of McCarthy Rd.
3012148	Oakland Road NE and Old Marion Road NE from East Center Street to C Avenue and Center Point Road NE from 29th Street to 32nd Street	NE	100,000	500,000	40,000	500,000	1,000,000	Rehabilitation of portland concrete with hot mix asphalt resurfacing to extend life of the roadway.
3012149	Mount Vernon Road SE from Memorial Drive to 10th Street	SE	0	500,000	0	500,000	1,000,000	Concrete patching with an asphalt overlay.
3012150	19th Street NE from 1st Avenue to E Avenue	NE	0	0	0	0	50,000	Complete reconstruction from C Ave to E Ave with asphalt resurfacing from C Ave to 1st Ave.
3012152	Peace Avenue NW from Midway Drive to Jacolyn Drive	NW	0	0	500,000	100,000	0	Replacement of a deteriorated roadway.
3012153	Memorial Drive SE from Mount	SE	1,600,000	0	0	0	0	Replacement of a deteriorated

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
301 Street Improvements								
	Vernon Road to McCarthy Road							roadway.
3012154	16th Avenue SE from 4th Street to 5th Street	SE	750,000	100,000	0	0	0	0 Construction of a new portland cement concrete street by extending 16th Ave from 4th Street to 5th Street and including new sidewalks.
3012155	3rd Avenue from 6th Street SW to 8th Street NE	MULTIPLE	2,200,000	0	0	0	0	0 Resurface 3rd Ave while converting from one-way to two-way traffic.
3012156	30th Street SE from Mount Vernon Road to Pioneer Avenue	SE	0	0	0	0	100,000	Reconstruction of existing street including new sidewalk.
3012174	E Avenue NE from 17th Street to 20th Street	NE	1,200,000	0	1,400,000	0	0	0 Reconstruction of the portland concrete, adding curb as well as sidewalk in sections.
3012175	H Avenue NE from 14th Street to 16th Street and 16th Street from H Avenue to D Avenue	NE	0	900,000	0	0	0	
3012176	17th Street NE from F Avenue to J Avenue	NE	500,000	0	0	0	0	0 Two inch HMA mill and overlay. This area will also include replacing water valves, storm inlets, and hydrants. The intersection of 17th Street NE with J Avenue NE will be reconstructed fully with full depth HMA pavement.
3012178	3rd Street SW from 19th Avenue to 16th Avenue	SW	50,000	0	0	0	0	0 Portland cement concrete patching of the existing pavement by City forces to extend the life of roadway.
3012181	E Avenue NW at 80th Street Reconstruction	NW	500,000	1,500,000	400,000	0	0	0 Replacement of the seal coat street with a portland concrete curb and gutter street from west of 80th Street to West Road including sidewalk and storm sewer extensions. Project also includes reconstruction if asphalt street with open ditches to the curb gutter on West Post Road south to the existing curb and gutter section. This will also include storm sewer extension and other utility work.
3012190	Liberty Drive SE from House 415 to Forest Drive	SE	50,000	0	0	0	0	0 Roadway is to have a hot mix asphalt overlay done by City Streets Department.
3012191	18th Avenue SW from 11th Street to 12th Street	SW	50,000	0	0	0	0	0 Roadway is to have a hot mix asphalt overlay done by City Streets Department.
3012192	11th Street NW from I Avenue to K Avenue	NW	50,000	0	0	0	0	0 Roadway is to have a hot mix asphalt overlay done by City Streets Department.
3012193	Drexel Drive SW from 1st Avenue to Langdon Court	SW	50,000	0	0	0	0	0 Roadway is to have a hot mix asphalt overlay done by City Streets Department.
3012194	Outlook Drive SW from 29th Street to Clover Drive	SW	50,000	0	0	0	0	0 Roadway is to have a hot mix asphalt overlay plus intersection work at Outlook and 29th St SW that will be done by City Streets Department.
3012195	2017 Mill and Overlay Contract	MULTIPLE	150,000	0	0	0	0	0 Milling and hot mix asphalt overlay project for multiple locations throughout Cedar Rapids.
3012196	G Avenue NE from 35th Street to 36th Street	NE	50,000	0	0	0	0	0 Roadway is to have a hot mix asphalt overlay done by City Streets Department.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
301 Street Improvements								
3012197	22nd Avenue SW from 6th Street to 9th Street	SW	50,000	0	0	0	0	0 Roadway is to have a hot mix asphalt overlay done by City Streets Department.
3012198	E Avenue NW from Wiley Boulevard to Jacolyn Drive	NW	50,000	50,000	1,000,000	1,400,000	0	0 Roadway is to have a hot mix asphalt overlay.
301240	1st Avenue NE from 27th Street to 40th Street	NE	1,940,000	1,935,000	0	0	0	0 Rehabilitate existing deteriorated pavement on 1st Avenue using a combination of hot asphalt mix overlays, patching, curb replacement, and spot locations of reconstruction.
301379	Memorial Drive SE from Mount Vernon Road to Bever Avenue	SE	100,000	1,200,000	2,500,000	0	0	0 Complete reconstruction of concrete street.
301446	Collins Road NE from C Avenue to Twixt Town Road	NE	2,800,000	3,230,000	2,000,000	0	0	0 Collins Road (IA 100) Phase 1 complete streets improvements and reconstruction from Twixt Town Road to East of Northland Avenue NE.
301491	51st Street NE at Council Street	NE	2,090,000	0	0	0	0	0 Reconstruction and realignment of 51st St at Council Street.
301666	Tower Terrace Road NE from East of C Avenue to Council Street	NE	480,000	15,911,000	0	0	0	0 Construction of a new portland concrete urban section roadway with sidewalk and a trail.
301678	Spoon Creek Court SE at 34th Street	SE	0	700,000	100,000	0	0	0 Replacement of portland cement concrete street, new sidewalk construction, sanitary sewer replacement with storm culvert replacement.
301689	Edgewood Road NW from E Avenue to O Avenue	NW	0	0	0	100,000	370,000	0 Reconstruction of street to improve street condition and safety with new sidewalks and storm sewers.
301695	6th Street SW from 16th Avenue to 33rd Avenue	SW	0	2,500,000	2,000,000	1,500,000	0	0 Reconstruction of street with conversion of section with ditches to concrete curb and gutter section with sidewalk along 6th Street.
301696	Bever Avenue SE from Memorial Drive to 34th Street	SE	500,000	0	0	0	0	0 Extend sidewalk from 31st Street to 34th Street along Bever Avenue.
3017018	FY 18 Sidewalk Repair and Ramp Program	MULTIPLE	300,000	0	0	0	0	0 Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
3017020	FY 20 Sidewalk Repair and Ramp Program	MULTIPLE	0	0	200,000	0	0	0 Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
3017021	FY 21 Sidewalk Repair and Ramp Program	MULTIPLE	0	0	0	350,000	0	0 Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
301758	Ellis Road from Covington Road to 80th Street	NW	0	0	50,000	500,000	0	0 Convert existing seal coat roadway to portland cement concrete roadway.
3017970	FY Street LOST	Multiple	100,000	0	450,000	500,000	1,000,000	0 Funding for staff who work on projects receiving streets Local Option Sales Tax (LOST) funding and future year LOST expenses. Projects to be identified each fiscal year.
301872	Roadway Aesthetic Drawings	MULTIPLE	200,000	0	0	0	0	0 Improvements are to include median construction, ditch grading to improve drainage and retaining wall for pedestrian safety at Collins Rd from Council to east of Northland NE, Williams Blvd from Trent St to 16th Ave SW, 1st Ave under I-380, and 3rd Ave

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
301 Street Improvements								
								under I-380.
301934	Center Point Road NE at Coe Road Intersection	NE	0	0	0	0	100,000	Perform a study on the Center Point road one way conversion around Coe College.
301951	3rd Avenue SE from 8th Street to 19th Street	SE	450,000	0	0	0	0	Convert 3rd Avenue from one-way operations to two-way operations and improve intersections
301953	Otis Road SE Realignment	SE	1,250,000	0	0	0	0	Realignment and portland concrete paving of existing seal coated road. This project meets road use tax definition of construction: means the building or development of a road, street, bridge, or culvert in a new location when: 1) the new location deviates substantially from the existing alignment, and 2) the result is an entirely new road or street for the greater part of the length of the project.
301954	McCloud Place NE Roadway Improvements	NE	130,000	0	0	0	0	Portland concrete paving of existing seal coated roadway. This meets the road use tax definition reconstruction: means a significant change to the existing type of road, street, bridge, or culvert; or its geometric and structural features. Some realignment and the use of current design criteria may be involved.
301992	Road Use Tax Project		0	0	0	0	0	Road Use Tax to be allocated to Capital Improvement Projects as categorized by Public Works Engineering.
301994	FY Recurring Railroad CIP	MULTIPLE	0	100,000	100,000	100,000	100,000	Funding for City expenses in relation to railroad crossing upgrades. This includes concrete on both sides of tracks and work within the road itself.
301995	FY FTE Funding for CIP Service	MULTIPLE	1,100,000	1,150,000	1,185,000	1,220,000	1,255,000	Funding for Public Works staff who design, inspect, administer or oversee Capital Improvement contracts originating out of Engineering.
301998	FY Recurring Curb Repair	MULTIPLE	0	150,000	500,000	500,000	500,000	Annual funds for repairs or replacement of existing curb and gutters.
Total For Fund	Total Expenses		32,090,000	39,626,000	21,735,000	22,425,000	21,425,000	
	GO Bonds		4,010,000	2,000,000	1,885,000	1,875,000	1,875,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		2,600,000	11,606,000	1,800,000	0	0	
	State Grants		637,500	0	0	0	0	
	Local Grants		0	4,900,000	550,000	2,050,000	1,050,000	
	Streets LOST Transfer		18,000,000	17,500,000	16,500,000	17,500,000	17,500,000	
	Other Transfer		5,730,000	1,000,000	1,000,000	1,000,000	1,000,000	
	Other Revenue		0	2,620,000	0	0	0	
	Cash on Hand		3,183,920	0	0	0	0	
	Transfer Out		-2,071,420	0	0	0	0	
	Total Revenue		32,090,000	39,626,000	21,735,000	22,425,000	21,425,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
304 Stormwater Improvements								
	35th Street near F Avenue	NE	0	0	300,000	300,000	0	Project will extend storm sewer to reduce impacts of stormwater runoff.
	Ushers Ferry Road North of 42nd	NE	0	0	0	0	100,000	Project will construct detention basin(s) to mitigate impacts of stormwater runoff and improve water quality.
	E Avenue Sub-basin	WEST	0	0	0	0	700,000	Project will provide stormwater detention basin improvements in the E Avenue NW watershed, that includes Vinton Ditch and a tributary to Vinton ditch. The detention basins will reduce the stormwater peak discharges and improve water quality discharging to the Cedar River.
	12th Street near 32nd	SW	0	0	0	0	250,000	Project will provide new storm sewer and intakes to improve conveyance of stormwater in the vicinity of 12th Street SW near 32nd Avenue
	Collins Road from Northland Avenue to Twixt Town Road	NE	0	1,600,000	200,000	0	0	Project will provide new storm sewer improvements with Collins Road improvements from east of Northland Avenue to Twixt Town Road (CIP 301446). City cost participation in the IDOT project is dictated by formula per State Code.
	6th Street near 12th Avenue	SW	0	0	0	0	200,000	Project will construct detention basin improvements to reduce stormwater runoff impacts in the area around 6th Street SW near 12th Avenue.
3040001	PW Internal Staff Time		250,000	0	0	0	0	0 Transfer to cover internal staff time expenditures allocated to projects actually worked on during the fiscal year.
304160	National Pollutant Discharge Elimination System Compliance Improvements	MULTIPLE	50,000	50,000	50,000	50,000	50,000	This project will provide improvements to existing detention basins to restore to original function and/or to improve their function.
304355	Stormwater Master Plan	MULTIPLE	150,000	150,000	150,000	150,000	150,000	Project is an annual effort to update and keep current the Stormwater Master Plan. An update to the Master Plan will be completed in FY16. Funding in FY17 and beyond will provide for stormwater modeling and analysis in specific watersheds to better define implementation of projects within the watershed.
304361	34th Street Southeast Culvert Replace @ Spoon Creek	SE	330,000	0	0	0	0	0 Project will replace a box culvert that is in poor condition with a new box culvert.
304387	18th Street @ 29th Avenue Southwest	SW	635,000	0	0	0	0	0 Project will replace the existing culvert with a new box culvert. The existing culvert is aged and will be replaced with a larger size to meet current standards.
304427	O Avenue South of and East of Edgewood	NW	800,000	0	800,000	855,000	0	Project will improve storm water detention at the Harrison Basin by providing upstream detention. Purpose of project is to minimize impacts of stormwater runoff to downstream properties and improve the water quality discharging to Cedar River. Total project cost estimated to be \$4.3M.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
304 Stormwater Improvements								
304428	Stormwater Best Management Practices Cost Share - Residential	MULTIPLE	25,000	25,000	25,000	25,000	25,000	Program to provide funding for participation in residential private property storm water best management practices. The best management practices (BMP) will improve water quality and reduce the amount of runoff by promoting infiltration practices.
304429	Storm Sewer Inlet Modification	MULTIPLE	50,000	50,000	50,000	0	0	Project will modify inlets on large diameter storm sewers.
304451	Stormwater Best Management Practices - Streets	MULTIPLE	100,000	100,000	100,000	100,000	100,000	This project will incorporate stormwater best management practices (BMP) in City street reconstruction, Paving for Progress or other projects. The best management practices will improve water quality and reduce the amount of runoff with infiltration practices.
304458	Stormwater Best Management Practices Cost Share Program Non-Residential	MULTIPLE	250,000	250,000	250,000	250,000	250,000	Program to provide funding for participation in non-residential private property storm water best management practices. The best management practices (BMP) will improve water quality and reduce the amount of runoff by promoting infiltration practices.
304462	4th and 5th Avenue from 3rd Street to 5th Street	SE	150,000	0	0	0	0	0 Project will replace undersized storm sewers with new on the 4th Avenue SE and 5th Avenue from 3rd Street to 5th Street; and 5th Street from 4th Avenue to 5th Avenue project (CIP 3012068).
304463	Glass Road West of Rosewood Court	NE	100,000	0	0	0	0	0 Project will provide for drainage and pipe inlet improvements to reduce storm inlet pipe plugging to reduce risk of flooding to downstream properties.
304464	Interim Flood Protection - Valves on storm outlets	MULTIPLE	150,000	0	0	0	0	0 This project will add valves to existing storm sewer pipes near river outlet to minimize risk of flooding.
304465	Kenwood Sub-basin	NE	240,000	0	300,000	500,000	300,000	Project will construct new detention basins and storm sewer improvements in the Kenwood drainage basin. The purpose will be to mitigate the impacts of stormwater runoff and improve water quality discharging to Cedar Lake.
304990	Fiscal Year Recurring Miscellaneous Storm Sewer	Multiple	60,000	65,000	65,000	60,000	60,000	Repairs to storm sewer structures and pipes at various locations throughout the City.
304996	Fiscal Year Recurring Catch Basin Replacement	MULTIPLE	60,000	60,000	60,000	60,000	60,000	This project will repair or replace damaged intakes and catch basins.
304998	Fiscal Year Recurring Drain Tile Program	Multiple	50,000	50,000	50,000	50,000	50,000	This project will install drain tile in areas where there currently is none to address sump pump discharge issues, icing issues or to protect sidewalk or street pavement.
Total For Fund	Total Expenses		3,450,000	2,400,000	2,400,000	2,400,000	2,295,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
304 Stormwater Improvements								
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		2,650,000	2,400,000	2,400,000	2,400,000	2,295,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		800,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		3,450,000	2,400,000	2,400,000	2,400,000	2,295,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
305 Bridge Improvements								
305031	McCloud Place Bridge at McCloud Run	NE	900,000	0	0	0	0	This project is a complete replacement of the Bridge over McCloud Run and McCloud Place. Bridge inspections recommend the bridge for replacement. The City has received a \$617,000 federal grant to replace the bridge. The City fund are the 20% local match.
305124	Edgewood Road NW from Ellis Boulevard to Cedar River		0	500,000	1,500,000	0	0	
305916	Annual Bridge Repair Program (LOST)	MULTIPLE	0	0	0	500,000	500,000	These are funds to cover any unanticipated bridge improvements that could possibly arise over the course of a year. The City has in excess of 70 structures to maintain. Costs are eligible for Streets Local Option Sales Tax (LOST) funding.
Total For Fund	Total Expenses		900,000	500,000	1,500,000	500,000	500,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		600,000	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	500,000	1,500,000	500,000	500,000	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		300,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		900,000	500,000	1,500,000	500,000	500,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
306 Traffic Improvements								
306022	1st Avenue from 27th Street to 40th Street Signal Loop Replacement	EAST	335,000	635,000	0	0	0	Replacement of Traffic Signal and related equipment impacted by 301240 (1st Ave 27th - 40th).
306185	Collins Road NE from C Avenue to Twixt Town Road	NE	0	0	200,000	0	0	Complete replacement of 1 existing traffic signal @ Collins Crossing and upgrade of 1 existing signal at Collins and Twixt Town.
306187	Signal Power Backup	MULTIPLE	125,000	0	115,000	125,000	125,000	Power Backup to ensure consistent transportation operations during all conditions. Goal is to have 45 to 50 % installed at the end of this program.
306196	Wiley Boulevard SW at 31st Avenue SW	SW	225,000	0	0	0	0	Replace a temporary, wood-pole signal with city's standard design along with installation of a median.
306208	Council Street NE from 51st Street to Park Place	NE	100,000	0	0	0	0	Complete removal and replacement of existing signal due to realignment of 51st street at Council Street.
306253	Downtown One-Way to Two-Way Conversions		1,000,000	0	0	0	0	Convert 2nd ave from one-way traffic movement and operation to two-way operation. Work is accomplished by altering lane markings, traffic signing, and modifying traffic signals. This meets the road use tax definition of improvement: means betterment to a road, street, bridge, or culvert. The work increases the value of the facility and enhances the facility, its traffic operations or its safety beyond the original design. The work would not be so extensive as to be classified as construction or reconstruction, but it could involve rehabilitation, restoration, or resurfacing (3R) work.
306273	Edgewood Road NW at Ellis Road	NW	220,000	0	0	0	0	Upgrade existing traffic signal in conjunction with a trail project.
306991	FY Recurring Signal Upgrading		275,000	0	0	0	0	This project is to cover any projects that come up during the fiscal year that could be associated with other divisions.
Total For Fund	Total Expenses		2,280,000	635,000	315,000	125,000	125,000	
	GO Bonds		580,000	0	115,000	125,000	125,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		375,000	635,000	200,000	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		1,100,000	0	0	0	0	
	Other Revenue		225,000	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		2,280,000	635,000	315,000	125,000	125,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
307 Park Improvements								
	Beverly Gardens Dog Park Development	SW	0	0	0	0	50,000	Project to develop a new dog park at Beverly Gardens Park to meet the growing needs of dog owners in the area. Will include matching fund from K9-COLA, a local off-leash dog park group.
	Bever Farm Retaining Wall Replacement	SE	0	0	75,000	0	0	remove and replace existing failed retaining walls at the Bever Farm
	Noelridge Tennis Court Resurfacing	NE	0	0	0	0	50,000	It is necessary to resurface the existing 6 tennis courts at Noelridge Park due to the age of the original surface and the development of cracks in the surface which will in the eventually lead to an unsafe play area.
	Czech Greenway Parking Design and Development	SW	0	0	40,000	75,000	0	Design and development of new parking lot areas in the Czech Village Greenway area
	Bever Farm Design	SE	0	0	0	0	50,000	Redesign of the Bever Farm area to allow for new activities, crops, and animals.
	Greenway Property Acquisition	MULTIPLE	0	0	0	0	20,000	Acquisition of adjacent properties needed for development in the Greenway Park Areas
	Bever Park Box Culvert Replacement	SE	0	250,000	0	0	0	Remove and replace existing failing drainage culvert with new culvert.
	Skate Park Design	NW	0	0	40,000	0	0	Design of new skatepark facility
307070	City Trails - Asphalt	Multiple	150,000	100,000	100,000	100,000	100,000	Repair, rehab, and replace existing paved trails to increase the safety and life of the trails system within the City of Cedar Rapids.
307104	Backflow Prevention	Multiple	30,000	0	0	0	0	Repair and upgrade water services at various parks including Bever and Ellis.
307223	Riverfront Park south of 5 in 1 dam	MULTIPLE	0	0	0	100,000	0	Remove and replace dated infrastructure with new, safe, usable infrastructure.
307702	Bever Park Sidewalk and Bridge Abutment	SE	25,000	0	0	0	0	Reconstruction and grading of the sidewalk and bridge abutment leading from the old concession stand at Bever park to the Bever pool.
Total For Fund	Total Expenses		205,000	350,000	255,000	275,000	270,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
307 Park Improvements								
	GO Bonds		150,000	350,000	255,000	275,000	270,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		55,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		205,000	350,000	255,000	275,000	270,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
308 Fire Improvements								
	Fire Pumper		0	0	700,000	700,000	700,000	Replacement of fire apparatus to meet NFPA standards.
	Ladder Truck	Multiple	0	700,000	0	0	0	0 Additional staffed ladder truck for a current fire station.
308186	Fire Pumper - FY18		750,000	0	0	0	0	0 Replacement of fire apparatus to meet NFPA standards.
Total For Fund	Total Expenses		750,000	700,000	700,000	700,000	700,000	
	GO Bonds		750,000	700,000	700,000	700,000	700,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		750,000	700,000	700,000	700,000	700,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
309 Forestry Improvements								
	Contracted Stump Removal	MULTIPLE	0	175,000	185,000	195,000	200,000	The contracted removal of existing stumps from trees previously cut down in the City right of way. Current stump removals by city staff cannot keep up with the tree removals and additional contracted help is needed to remove existing stumps.
309156	Plant Some Shade		6,500	7,000	7,000	8,000	8,000	Replacement and new tree plantings. Trees are available to be purchased by the citizens of Cedar Rapids to provide shade and trees on their property. The City receives grant funds to administer this projects.
309164	Emerald Ash Borer Treatment	MULTIPLE	19,934	17,000	17,000	17,000	17,000	The emerald ash borer treatment is designed to slow the losses of select ash trees in the city right of way. Dead ash trees begin to degrade and fall apart quickly, so the treatment will reduce the number that could become hazardous.
309995	Recurring Street Trees	Multiple	150,000	200,000	250,000	250,000	250,000	Replacement of removed trees and new street tree plantings in the City right of way, during the fall and spring planting seasons.
Total For Fund	Total Expenses		176,434	399,000	459,000	470,000	475,000	
	GO Bonds		150,000	375,000	435,000	445,000	450,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		6,500	7,000	7,000	8,000	8,000	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		19,934	17,000	17,000	17,000	17,000	
	Transfer Out		0	0	0	0	0	
	Total Revenue		176,434	399,000	459,000	470,000	475,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
310 Police Improvements								
	Permanent Rubberized Flooring		0	15,000	0	0	0	The current rubberized flooring in the Police Department fitness room has become worn and is in need of replacement. Desired replacement flooring would be a semi-permanent solution which is seamless and can be left in place in the event of a future flood and not sustain damage.
	Security upgrades at Police Headquarters	SW	0	35,000	0	0	0	In an effort to continue safety improvements at the Cedar Rapids Police headquarters, it is necessary to add window blast film to exterior windows, building access improvements, and fencing improvements. With recent national & international incidents that have focused harm on law enforcement, it is appropriate to continue to provide added levels of security & safety for both sworn and non-sworn employees.
	Security Camera Upgrade	SW	0	0	50,000	0	0	Upgrade technology equipment to ensure the highest safety at the Police Department headquarters.
	Armored Police Vehicle		0	0	0	0	300,000	This vehicle is necessary to enter hostile environment while providing the highest safety possible for officers in the event an emergency escalates that risk lives. The cost of the vehicle continue to go up each year it is not replaced and will likely be more than 300K in FY 2022.
310333	Outdoor Range Facility Reno	SW	850,000	0	0	0	0	Consolidated effort to upgrade the police outdoor firing range. Phase I was completed in FY15/FY16. Phase II was completed in FY16/FY17. Phase III is the final stage necessary to complete the renovations to provide a safe, updated, and quiet range.
Total For Fund	Total Expenses		850,000	50,000	50,000	0	300,000	
	GO Bonds		0	50,000	50,000	50,000	50,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	150,000	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	50,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		850,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		850,000	50,000	50,000	50,000	250,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
312 Riverfront Improvements								
312077	Harbor Sidewalk Repairs & Replacement	NW	0	150,000	150,000	150,000	150,000	Removal and replacement of existing sidewalks, as well as the sheet piling, that are adjacent to the water and are failing or unsafe.
Total For Fund	Total Expenses		0	150,000	150,000	150,000	150,000	
	GO Bonds		0	150,000	150,000	150,000	150,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		0	150,000	150,000	150,000	150,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
314 Veterans Stadium Improvements								
	Seating area Joint and Sealant	SW	0	0	30,000	0	0	Removal and replacement of seating area concrete joint sealant as needed.
	Water Heater Replacement	SW	0	0	25,000	0	0	
	Roof Replacement	SW	0	0	100,000	0	0	
	Seat Replacements	SW	0	90,000	0	0	0	0 Replacement of deteriorated seating throughout the stadium.
314300	Transfer Project for Stadium	SW	250,000	60,000	70,000	75,000	100,000	Recurring annual funds for upgrades to the stadium per lease agreement #2. 3 entities contribute their designated amount over 10 years, ending in FY 2022. Kernals up fronted costs in FY 2016 so no contribution FY 2017 - FY 2019. City up fronted costs in FY 2013 so their share ends in FY 2020, while Memorial and Kernals reach FY 2022.
314349	Replacement Funds	SW	0	50,000	50,000	50,000	50,000	Recurring annual funds for replacement of equipment used to maintain the stadium complex by Kernals staff.
314355	HVAC Replacement	SW	0	50,000	25,000	25,000	0	Rehabilitation or replacement of heating, ventilation, and air conditioning (HVAC) equipment. Likely be an annual cost as equipment ages.
Total For Fund	Total Expenses		250,000	250,000	300,000	150,000	150,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		250,000	440,000	480,000	175,000	150,000	
	Other Revenue		0	0	50,000	50,000	50,000	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	-190,000	-230,000	-75,000	-50,000	
	Total Revenue		250,000	250,000	300,000	150,000	150,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
316 Library Improvements								
	IT Infrastructure Refresh	SE	0	250,000	0	0	0	Replacement of aging computers and electronics being used by patrons of the library.
316750	Books, Periodical and Subscriptions	SE	500,000	500,000	500,000	500,000	500,000	Need to continually circulate books, periodicals, E-books, etc. to maintain new material for patrons and to be accredited with the State of Iowa.
Total For Fund	Total Expenses		500,000	750,000	500,000	500,000	500,000	
	GO Bonds		500,000	500,000	500,000	500,000	500,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	250,000	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		500,000	750,000	500,000	500,000	500,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
321 Downtown Improvements								
321532	Recurring Downtown Amenity Repairs	SE	50,000	0	0	0	0	0 New amenities in downtown area including streetscape brick and tree bands.
Total For Fund	Total Expenses		50,000	0	0	0	0	
	GO Bonds		50,000	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		50,000	0	0	0	0	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
324 Aquatic Improvements								
	Aquatics Replacements & Improvements	MULTIPLE	0	100,000	100,000	100,000	100,000	Large scale or high cost of pool replacements not yet known.
324220	Aquatics Miscellaneous	MULTIPLE	0	0	0	0	0	0 Aquatics local option sales tax funds transferred out to operations for capital equipment purchases.
324252	Permanent Deck Benches	MULTIPLE	19,400	0	0	0	0	0 Permanent deck benches to be installed at Bever (5 benches), Ellis (3 benches), Jones (3 benches), Noelridge (3 benches) & Cherry Hill (4 benches) pools.
324253	Bever Concession Area Canopy	SE	8,000	0	0	0	0	0 Purchase new replacement canopy for shade within the concession area at Bever pool.
324254	Jones Concession Canopy	SW	11,450	0	0	0	0	0 Purchase new replacement canopy for shade within the concession area at Jones pool.
324255	Noelridge Lounge Chair Replacements	NE	17,550	0	0	0	0	0 Replace 135 lounge chairs at Noelridge Aquatic Center.
324256	Cherry Hill Aquatic Play Equipment Replacement	NW	10,000	0	0	0	0	0 Purchase new replacement aquatic play equipment within the Cherry Hill pool.
324257	Cherry Hill Aquatic Center Lounge Chair Replacement	NW	21,060	0	0	0	0	0 Purchase 162 lounge chairs for Cherry Hill Aquatics Center
324258	Bever Pool Lounge Chair Replacement	NW	6,890	0	0	0	0	0 Purchase 53 lounge chairs for Bever Pool.
324259	Ellis Pool Lounge Chair Replacement	NW	7,670	0	0	0	0	0 Purchase 59 lounge chairs for Ellis Pool.
324260	Jones Pool Lounge Chair Replacement	NW	7,930	0	0	0	0	0 Purchase 61 lounge chairs for Jones Pool.
324261	Bender Pool Energy Efficient Light Fixtures	SE	15,050	0	0	0	0	0 Purchase and install new light fixtures throughout Bender Pool. The original fixtures are worn, rusted and falling apart so they need to be upgraded to an energy efficient style fixture that has the candlepower needed to light the pool deck per safety and state standards, as well as entire facility.
Total For Fund	Total Expenses		125,000	100,000	100,000	100,000	100,000	
	GO Bonds		125,000	100,000	100,000	100,000	100,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		27,300	0	0	0	0	
	Transfer Out		-27,300	0	0	0	0	
	Total Revenue		125,000	100,000	100,000	100,000	100,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
325 Trail Improvements								
	Edgwd Rd Trail Blairs to Glass	Multiple	0	0	1,760,000	0	0	0 Create a new concrete trail along Edgewood Road to be accessible from Blairs Ferry Road to Glass Road.
	Bowling fr 33rd to A Ave	SW	0	608,000	0	0	0	0 Combination new trail construction, sidewalk construction and on street bicycle accommodations.
325008	Edgewood Rd Trail O Ave-Ellis	NW	900,000	0	0	0	0	0 New multi-use path extending along the east side of Edgewood Road between O Avenue and Ellis Boulevard NW.
325012	CEMAR Trail Phase I	NE	100,000	0	0	0	0	0 A trail extension consisting of on-street bike lanes, widened sidewalks and off street trail from Shaver Rd and H Ave NE to 20th St and K Ave NE. This is for the Cedar Rapids Marion Trail (CEMAR).
325031	East Post Road From Indian Creek-Trail	SE	256,000	0	0	0	0	0
325036	Edgewood Rd Trail Glass-Ellis	NE	250,000	280,000	0	0	0	0 New trail that will join the northeast side of Cedar Rapids to northwest side. This trail will be included on the bridge that crosses over the Cedar River.
325042	CEMAR Trail Phase III	NE	1,175,000	1,910,000	0	0	0	0 Trail from 1st Avenue north east to Marion. This is for the new Cedar Rapids Marion Trail (CEMAR).
325050	CEMAR Lindale Connector	SE	0	0	1,457,000	0	0	0 This would create a new trail and connect existing Cedar Rapids Marion (CEMAR) trails down 1st Ave to go over the Indian Creek bridge. This connector is phase II of the overall CEMAR trail.
325069	Cherokee Trail-Morgan Creek-River	NW	1,000,000	3,200,000	2,114,000	0	0	0 Various aspects of on street and off street PCC trail development including design, right-of-way acquisition and construction from Morgan Creek Park to the Cedar River.
325071	Lindale Trail Extension	NE	125,000	832,000	1,653,000	0	0	0 Extension of the Lindale trail from just east of C Avenue NE west to connect with the Cedar Valley Nature Trail along Center Point Road NE
Total For Fund	Total Expenses		3,806,000	6,830,000	6,984,000	0	0	
	GO Bonds		1,110,000	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		2,684,000	6,830,000	6,984,000	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		12,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		3,806,000	6,830,000	6,984,000	0	0	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
331 Flood Control System Improvements								
331000	Management-USACE Time and Motion Study	WEST	26,000	0	0	0	0	Management: USACE Time and Motion Study
3311200	Time Check-Acquisitions/Easements: Acquisitions and management for Timecheck Reach, not tied to specific contracts	WEST	403,000	1,053,478	591,691	661,469	0	Acquisitions/Easements: Acquisitions and management for Timecheck Reach, not tied to specific contracts
3311300	Management-Time Check	WEST	64,717	67,304	69,998	72,795	75,709	Management-Time Check
3311410	Engineering-Timecheck- Penn Ave to K Ave Underground		0	0	0	0	16,214	Engineering-Timecheck- Penn Ave to K Ave Underground
3311420	Time Check-E Avenue to I-380 Walls and Gates		0	0	469,482	289,200	98,628	External Engineering/Design: Timecheck - J Ave to I-380 Walls and Gates
3311420	Engineering-Time Check		0	61,012	94,132	0	0	External Engineering/Design: Timecheck - Railroad I-380 Underground
3311420	Engineering-Timecheck- E Avenue Pump Station		0	0	0	0	76,471	Engineering: Time Check- E Avenue Pump Station
3311420	Engineering-Timecheck- E Ave to Railroad Levee		0	0	300,000	0	0	Engineering: Timecheck-E Ave to Railroad Levee
3311520	Time Check-Railroad to I-380 Underground		0	1,407,268	0	0	0	Construction: Timecheck - Railroad to I-380 Underground
3312300	Management-Kingston	WEST	64,717	67,306	69,998	72,798	75,710	Acquisition and Management for Kingston Reach, not tied to specific contracts.
3312410	Kingston-I-380 to 3rd Ave Removeable Walls		0	627,738	336,190	224,146	0	External Engineering/Design: Kingston - I-380 to 3rd Ave Removable Walls
3312420	Kingston-3rd Ave to Amphitheater Walls and Removable Walls		0	0	250,261	327,843	110,276	External Engineering/Design: Kingston - 3rd Ave to Amphitheater Walls and Removable Walls
3312430	Engineering-Kingston- 8th Ave Pump Station	WEST	0	100,000	0	0	0	Engineering-Kingston- 8th Ave Pump Station
3312430	Penford/Czech Village- Amphitheater to 8th Avenue Levee		0	200,000	0	0	0	External Engineering/Design: Amphitheater to 8th Avenue Levee
3312520	ConStruction: 3rd Ave Pump Station		0	0	0	0	2,472,027	Construction: 3rd Ave Pump Station
3312520	Kingston-3rd Avenue to Amphitheater Underground		0	0	0	0	233,959	Construction: Kingston - 3rd Ave to Amphitheater Underground
3312530	Kingston-8th Ave Pump Station		0	0	0	0	1,000,000	Construction: Kingston - 8th Avenue Pump Station
3313300	Czech Village-Management- Penford Czech Village		64,717	67,306	69,998	72,798	75,710	Acquisition and management for Czech Village reach
3313420	Czech Vil-12th Ave to 17th Ave Underground	WEST	170,000	30,000	0	0	0	External Engineering/Design: Czech Village - 12th Ave to 17th Ave Underground
3313420	Czech Vil-12th Ave to 17th Ave Walls	WEST	591,466	458,120	180,000	180,000	180,000	External Engineering/Design: Czech Village - 12th Ave to 17th Ave Walls
3313420	Czech Vil-12th Ave Pump Station	WEST	820,000	150,000	150,000	0	0	External Engineering/Design: Czech Village - 12th Ave Pump Station
3313430	Czech Village-17th Ave to Landfill Levee	WEST	170,000	150,000	0	0	0	External Engineering/Design: Czech Village - 17th Ave to Landfill Levee

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
331 Flood Control System Improvements								
3313430	Penford/Czech Vil-21st Ave Pump Station	WEST	820,000	150,000	150,000	0	0	External Engineering/Design: Czech Village - 21st Ave Pump Station
3313520	Penford/Czech Vil-12th Ave Pump Station		0	0	4,000,000	4,000,000	1,100,000	Construction: Czech Village - 12th Ave Pump Station
3313520	Penford/Czech Vil-12th Ave to 17th Ave Underground	WEST	300,000	100,000	0	0	0	Construction: Czech Village - 12th Ave to 17th Ave Underground
3313520	Penford/Czech Vil-12th Ave to 17th Ave Wall and Gate at 16th Ave		0	0	0	1,000,000	2,500,000	Construction: Czech Village - 12th Ave to 17th Ave Wall and Gate at 16th Ave
3313530	Penford/Czech Vil-21st Ave Pump Station		0	4,600,000	5,000,000	0	0	Construction: Czech Village - 21st Ave Pump Station
3313530	Czech Vil-17th Ave to Landfill Levee	WEST	1,581,788	7,410,697	2,419,026	0	0	Construction: Czech Village - 17th Ave to Landfill Levee
3313530	Penford/Czech Vil-17th Ave to Landfill Underground		968,341	0	0	0	0	Construction: Czech Village - 17th Ave to Landfill Underground
3314200	Quaker/Cedar Lake-North Industrial Levee		0	0	0	268,108	0	Acquisitions/Easements: North Industrial Levee
3314200	Floodwall from Cargill North to Stickle Levee		0	0	0	268,108	142,262	Acquisitions/Easements- Floodwall from Cargill North to Stickle Levee
3314200	Floodwall from Stickle Levee to Quaker Oats		0	0	0	268,108	51,174	Acquisition/ Easements- Floodwall from Stickle Levee to Quaker Oats
3314300	Reach 1-Acquisitions and Mgmt. for Reach 1, not tied to specific contracts		64,717	67,306	69,998	72,798	75,710	Acquisitions and Mgmt. for Reach 1, not tied to specific contracts
3314410	Quaker/Cedar Lake-Floodwall from Cargill North to Stickle Levee	EAST	0	0	0	0	256,285	External Engineering/Design: Floodwall from Cargill North to Stickle Levee
3314410	Quaker/Cedar Lake- North Industrial Levee	EAST	70,000	0	0	0	370,000	External Engineering/Design: North Industrial Levee
3314410	Quaker/Cedar Lake-Reach 1 Stormwater Utilities	EAST	0	0	0	32,741	32,959	External Engineering/Design: Reach 1 Stormwater Utilities
3314410	Quaker/Cedar Lake-Reach 1 Utilities	EAST	145,000	0	0	0	428,440	External Engineering/Design: Reach 1 Utilities
3314410	Engineering- Floodwall Stickle Levee to Quaker Oats		0	0	0	0	391,536	Engineering- Floodwall Stickle Levee to Quaker Oats
3314420	Quaker/Cedar Lake-Quaker Oats Floodwall	EAST	200,000	200,000	200,000	200,000	0	External Engineering/Design: Quaker Oats Floodwall
3314510	Quaker/Cedar Lake-Reach 1 Stormwater Utilities		0	0	0	0	408,845	Construction: Reach 1 Stormwater Utilities
3314520	Quaker/Cedar Lake- Quaker Oats Floodwall		0	4,544,000	5,141,760	5,331,303	1,817,780	Construction: Quaker Oats Floodwall
3315300	Reach 2-Management-Acquisition s and Mgmt. for Reach 2, not tied to specific contracts	WEST	64,717	67,306	69,998	72,798	75,710	Acquisitions and Mgmt. for Reach 2, not tied to specific contracts
3315410	Downtown-Tree of 5 Seasons Stormwater	EAST	45,000	0	0	0	0	External Engineering/Design: Tree of 5 Seasons Stormwater
3315410	Engineering- 5th Ave Pump Station		0	0	0	320,000	500,000	
3315410	Engineering- 2 Gatewells in CRST		40,000	0	0	0	0	Engineering: 2 Gatewells in CRST
3315510	Downtown-Tree of 5 Seasons Stormwater	EAST	220,000	0	0	0	0	Construction: Tree of 5 Seasons Stormwater

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
331 Flood Control System Improvements								
3315510	Construction-2 Gatewells in CRST Building	EAST	250,000	0	0	0	0	Construction: 2 Gatewells in CRST
3316300	Reach 3-Management-NewBo Sinclair-Acquisitions and Mgmt. for reach 3, not tied to specific contracts		64,717	67,306	69,998	72,798	75,710	Acquisitions and Mgmt. for reach 3, not tied to specific contracts
3316409	Newbo/Sinclair-16th Avenue Gate		0	0	0	140,000	34,001	External Engineering/Design: 16th Avenue Gate
3316409	Newbo/Sinclair Phase 2: Pump Station, 16th Ave T-Walls and Alliant Cutoff Walls	EAST	188,115	0	0	0	0	External Engineering/Design: Sinclair Phase 2: Pump Station, 16th Ave T-Walls and Alliant Cutoff Walls
3316409	Newbo/Sinclair-Sinclair Levee and Gatewell	EAST	166,086	0	0	0	0	External Engineering/Design: Sinclair Levee and Gatewell
3316410	Engineering- 10th Ave Pump Station		297,500	0	0	0	0	Engineering- 10th Ave Pump Station
3316410	Newbo/Sinclair-12th Ave Gate and African American Museum Floodwall		0	0	0	0	292,686	External Engineering/Design: 12th Ave Gate and African American Museum Floodwall
3316410	Newbo/Sinclair-8th Avenue Bridge Utility Relocation		100,000	0	0	0	0	External Engineering/Design: 8th Avenue Bridge Utility Relocation
3316410	Newbo/Sinclair-Reach 3 Stormwater Utility Improvements	EAST	30,000	0	0	0	0	External Engineering/Design: Reach 3 Stormwater Utility Improvements
3316410	Newbo/Sinclair-CRANDIC Railroad Closure		0	0	33,441	17,019	6,354	External Engineering/Design: CRANDIC Railroad Closure
3316410	Newbo/Sinclair-8th Avenue Bridge Replacement	EAST	1,800,000	1,200,000	1,000,000	1,000,000	1,000,000	External Engineering/Design: 8th Avenue Bridge Replacement
3316410	Newbo/Sinclair--NewBo Levee - 8th Avenue to 16th Avenue		0	0	300,000	375,000	120,000	External Engineering/Design: NewBo Levee - 8th Avenue to 16th Avenue
3316410	Downtown-Permanent Wall at Federal Courthouse		0	0	224,031	87,372	69,315	External Engineering/Design: Permanent Wall at Federal Courthouse
3316410	Newbo/Sinclair-Reach 3 Levee Trails		0	0	0	0	94,784	External Engineering/Design: Reach 3 Levee Trails
3316509	Construction-Sinclair Phase 3 RACM Removal	EAST	2,506,659	0	0	0	0	Construction-Sinclair Phase 3 RACM Removal
3316509	Newbo/Sinclair-Sinclair Levee and Gatewell	EAST	1,122,220	0	0	0	0	Construction: Sinclair Levee and Gatewell
3316509	Newbo/Sinclair-Sinclair Phase 2: Pump Station, 16th Ave T-Walls, and Alliant Cutoff Walls	EAST	2,645,375	0	0	0	0	Construction: Sinclair Phase 2: Pump Station, 16th Ave T-Walls, and Alliant Cutoff Walls
3316509	Construction: Sinclair Phase 4 Detention Basin		0	230,000	170,000	0	0	Construction: Sinclair Phase 4 Detention Basin
3316510	FCS-Construction-10th Ave Pump Station	SE	2,530,000	0	0	0	0	Construction: 10th Ave Pump Station
3316510	Newbo/Sinclair-8th Avenue Bridge Replacement		0	0	3,500,000	9,500,000	7,000,000	Construction: 8th Avenue Bridge Replacement
3316510	Construction- 8th Avenue Bridge Utility Relocation	EAST	300,000	700,000	0	0	0	Construction: 8th Avenue Bridge Utility Relocation
3316510	Newbo/Sinclair-Reach 3 Stormwater Utility Improvements	EAST	44,027	226,927	0	0	0	Construction: Reach 3 Stormwater Utility Improvements
3316510	Construction- 8th Ave to 16th Ave Levee	EAST	0	0	0	0	3,666,035	Construction: 8th Ave to 16th Ave Levee

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
331 Flood Control System Improvements								
3317300	Reach 4-Management-Acquisitions and Mgmt. for Reach 4, not tied to specific contacts	EAST	64,717	67,306	69,998	72,798	75,710	Acquisitions and Mgmt. for Reach 4, not tied to specific contacts
Total For Fund	Total Expenses		19,003,596	24,070,380	25,000,000	25,000,000	25,000,000	
	GO Bonds		0	10,000,000	10,000,000	10,000,000	10,000,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		2,786,063	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		14,111,001	14,070,380	15,000,000	15,000,000	15,000,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		2,106,532	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		19,003,596	24,070,380	25,000,000	25,000,000	25,000,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
353 Miscellaneous Improvements								
353046	ADA Compliance - Department of Justice Agreement	MULTIPLE	4,750,000	5,000,000	5,000,000	5,000,000	5,000,000	Sidewalk ramp replacement and facility updates to comply with current Americans with Disability Act (ADA) requirements in a timeline outline in the Department of Justice (DOJ) report. The expenditure budget and bonds will be reallocated to projects in various Capital Improvement Project funds, once each project has costs determined.
353047	Medians in Roadways - Parks	MULTIPLE	500,000	0	0	0	0	0 Parks department will be responsible for installing, replacing, and ensuring Medians in roadways are up to date in various locations throughout the City.
Total For Fund	Total Expenses		5,250,000	5,000,000	5,000,000	5,000,000	5,000,000	
	GO Bonds		4,750,000	5,000,000	5,000,000	5,000,000	5,000,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		500,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		5,250,000	5,000,000	5,000,000	5,000,000	5,000,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
354 Information Technology Improvements								
354011	Land Software		350,000	0	0	0	0	The Land Software Project funding that will be spent in FY16 is to implement EnerGov Asset Management throughout City Department including mobility within the field. This will include hardware needs. Expansion of functionality with the EnerGov Land Systems Management to improve operations and development of needed reporting.
354017	Hardware & Software Refresh		150,000	150,000	150,000	150,000	150,000	Operating hardware and software necessary to operate the City's Information Technology needs updated periodically to replace retired equipment or software.
354019	PCI Compliance		106,000	0	0	0	0	This project is to cover both the network core redesign and the Tertiary Data Center cage build out at Central Fire.
354021	Fiber Connection-Lift Stations	MULTIPLE	80,000	0	0	0	0	The budgeted amount will provide for additional sites that were not owned at time of the Citywide Fiber installation. There are new lift stations that were purchased by Water and will need connectivity.
354022	Hyper-Convergence Infrastructure Transition		167,000	0	0	0	0	Replacement of primary production virtualization hardware and software.
354023	Intergraph RMS Upgrade		450,000	0	0	0	0	Cedar Rapids Police Department is currently operating Records Management System (RMS) on version 9.2 and needs to upgrade to the newest version. This is needed in order to leverage the most current technology to maintain and improve 911 dispatch service and efficiency.
354024	Police Body Camera Storage		130,000	0	0	0	0	The Cedar Rapids Police department is seeking the purchase of body cameras to be worn by officers. Network storage is required to save that camera footage. Retention period of footage will determine future year storage needs and purchases.
354099	Misc IT Improvements		0	0	0	0	0	Information Technology capital funds to cover unanticipated costs.
Total For Fund	Total Expenses		1,433,000	150,000	150,000	150,000	150,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
354 Information Technology Improvements								
	GO Bonds		730,000	150,000	150,000	150,000	150,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		167,000	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		703,000	0	0	0	0	
	Transfer Out		-167,000	0	0	0	0	
	Total Revenue		1,433,000	150,000	150,000	150,000	150,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
360 City Facility Improvements								
	Police Department Wall repairs		0	0	0	40,000	0	
	Fire Kitchen Remodels	MULTIPLE	0	30,000	30,000	30,000	30,000	Rebuild kitchen as they are 20+ years old and in disrepair.
	Police Department Maintenance Shop Roof Coating		0	0	0	20,000	0	
	Police Department Exterior Metal Restoration	SW	0	0	60,000	0	0	The exterior metal on the outside of Police Department facility needs to be restored. This would include but not limited to; hand rails, guard rails, and overhangs are the majority of the work.
	Noelridge Pool Roof Replacement	NE	0	0	0	80,000	0	Replace the roof at Noelridge.
	Fire Overhead Doors	MULTIPLE	0	0	100,000	0	0	The doors are nearing the end of their useful life. Plan includes stations 2, 4, 5, 6, 8, 9's overhead doors to be replaced.
	Police Department Range Concrete Floor	SW	0	0	0	0	75,000	Police Department requested installing a concrete floor in a Firing Range Building that currently has a gravel floor. This building is currently housing some police evidence.
	Police Department Air Handlers	SW	0	150,000	0	0	0	The air handlers are approaching the end of their useful life at the Police Department facility. This will allow for replacement or rebuilding of them to ensure proper equipment operation.
	Fire Carpet Replacement	MULTIPLE	0	35,000	0	0	0	Replace the worn carpet in Fire Stations.
	Fire #7 Radiant Heat Upgrade	NE	0	30,000	0	0	0	Replace radiant heat system in apparatus bay of Fire Station #7.
	Police Department Heating, ventilation, and air conditioning Upgrades	SW	0	0	50,000	0	0	Heating, ventilation, and air conditioning (HVAC) upgrades to extend the life of current units at Police Department.
	Police Department Boiler Replacement		0	0	0	60,000	0	
	Ground Transportation Center Air Handler	SE	0	0	75,000	0	0	Replace or rebuild the air handler at Ground Transportation Center (GTC) as it is at the end of its useful life.
3600001	Facility Maintenance Project Management	MULTIPLE	81,900	82,378	84,026	85,706	87,420	Staff time spent on managing CIP through out the year.
360099	Fiscal Year Recurring Miscellaneous Facility Maintenance	MULTIPLE	31,869	33,985	85,974	44,294	28,757	This will allow us to have funds for unforeseen capital issues.
3601000	Catwalk at Bus Garage	NW	66,231	0	0	0	200,000	Because of the design of the facility, it is unsafe in winter and during times of rain or dew on the roof surface for staff to access necessary equipment. Facilities maintenance staff needs to be able to service the heating, ventilation, and air conditioning (HVAC) units year round.
3601001	Water Administration Heating, ventilation, and air conditioning	NE	10,000	13,637	0	0	63,823	Replace heating, ventilation, and air conditioning (HVAC) equipment for overall system improvements at Water Administration building.
3602110	Bever Park Maintenance Shop	SE	0	0	0	50,000	0	This would be tuck-pointing and maintenance on the structure or walls.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
360 City Facility Improvements								
3603007	Police Department Closed Soft Start Traffic Switch		0	100,000	0	0	0	
3603009	Police Department - Roof and Caulk	SW	0	10,000	0	75,000		0 Replacement of the roof at Police Department headquarters. FY19 would include exterior precast panel caulking. This is a reoccurring necessity.
3603012	Police Department - Parking Lot	SW	457,945	0	0	0		0 Concrete replacement of areas adjacent to the Maintenance Building, asphalt overlay on remainder of lot and striping of a deteriorated lot at Police Department. Patch repairs are not holding anymore and makes more sense to do a complete rehab at this point.
3604016	Fire Heating, ventilation, and air conditioning Rotational	MULTIPLE	0	15,000	15,000	15,000	15,000	The heating, ventilation, and air conditioning (HVAC) units at the Fire Stations would be replaced as needed because of age, while doing so we would replace units with a energy efficient unit.
3604017	Fire Generator Upgrades	MULTIPLE	75,000	0	0	0		0 This would be to replace the aged generators to ensure emergency power for 8 of our Fire stations.
3604018	Fire Switch Gear Upgrade	MULTIPLE	75,000	0	0	0		0 The switch gear for the 8 Fire Station generators are aging and needs to be replaced. This new equipment will ensure the transfer to generation power as needed.
Total For Fund	Total Expenses		797,945	500,000	500,000	500,000	500,000	
	GO Bonds		490,000	500,000	500,000	500,000	500,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		10,000	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		297,945	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		797,945	500,000	500,000	500,000	500,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
515 Airport Improvements								
	Eastern Iowa Airport Projects		27,934,989	26,852,101	15,448,419	13,359,200	7,125,000	Improvements at the Eastern Iowa Airport.
Total For Fund	Total Expenses		27,934,989	26,852,101	15,448,419	13,359,200	7,125,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		7,290,899	13,222,119	7,789,399	10,149,200	4,500,000	
	State Grants		325,000	325,000	325,000	325,000	325,000	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		20,319,090	13,304,982	7,334,020	2,885,000	2,300,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		27,934,989	26,852,101	15,448,419	13,359,200	7,125,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
555 Ice Arena Improvements								
	Ice Arena Improvements		100,000	100,000	50,000	50,000	50,000	Improvements at the Ice Arena.
Total For Fund	Total Expenses		100,000	100,000	50,000	50,000	50,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		100,000	100,000	50,000	50,000	50,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		100,000	100,000	50,000	50,000	50,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
615 Water Pollution Control Improvements								
	Nutrient Removal		0	550,000	5,000,000	7,500,000	7,500,000	
	Belt Filter Press Replacement		0	0	450,000	450,000	0	
	Anaerobic Treatment Improvements		0	0	0	750,000	0	
	Rehabilitate Gravity Belt Thickener		0	0	600,000	600,000	0	
	Anchor Launderers to Corbels		0	200,000	200,000	200,000	0	0 Project is to mechanically anchor the launders to the corbels in clarifiers C1, C4, and D1 through D4.
	Two Additional Centrifuges		0	0	0	2,000,000	2,000,000	
	Supervisory Control And Data Acquisition System Upgrades		0	250,000	0	0	0	0 To upgrade the Supervisory Control and Data Acquisition (SCADA) system.
	Storm Water Management		0	100,000	100,000	0	0	
	Roughing Filter Media Replacement		0	500,000	2,000,000	2,000,000	2,000,000	Replace media in each of four roughing filters.
	Wet Chemical Scrubber Upgrades		0	0	200,000	0	0	
	Oil Storage Tank Removal		0	25,000	25,000	0	0	0 Demolish and remove fuel storage tank for incinerator. Oil storage tank is no longer used.
	Roof Replacements		0	0	125,000	100,000	0	0 Replace roofs on New Lime Slaker Bldg, Maintenance Storage Bldg, Intermediate Lift, Bioscrubber Bldg
	Additional Gravity Belt Thickener		0	0	1,350,000	2,100,000	0	
	C Dissolved Air Flotation Thickener Launderers		0	300,000	0	0	0	
6150010	Bioscrubber Addition		2,150,000	2,250,000	0	0	0	0 Additional bio-scrubber to augment existing. Existing bio-scrubber for odor control is undersized.
6150011	Solids Master Plan Update		50,000	50,000	0	0	0	0 Study to evaluate solids disposal alternatives assuming limited life of flood recovery repairs to multiple hearth incinerator.
6150014	Replace Heating, Ventilation and Air Conditioning-Operations and Maintenance building		400,000	0	0	0	0	0 Replace aging heating, ventilation, and air conditioning equipment and controls in the Operations and Maintenance Building.
6150016	Replace Parshall Flume		300,000	0	0	0	0	0 Replace existing Parshall Flume flow measuring device.
6150018	South Hoosier Creek Lift Station Generator Repair		175,000	0	0	0	0	0 Replacement of aging generator at South Hoosier Creek Lift Station.
6150019	Water Line Replacement-Tunnel		75,000	0	0	0	0	0 Replacement of aging internal water supply line in tunnel leading from Solids Handling Building at WPCF.
6150020	Anaerobic Manhole Lining replacement		250,000	0	0	0	0	0 Re-line or replace aging manholes associated with the anaerobic treatment process sewer piping.
6150021	Miscellaneous Hydrogen Sulfide Control Improvements		25,000	0	0	0	0	0 Equipment or machinery needed to enhance safety inspecting hydrogen sulfide gas at WPCF.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
615 Water Pollution Control Improvements								
6150022	A and B Dissolved Air Flotation Thickener Rehabilitate launders		200,000	400,000	0	0	0	Replace water overflow launders in A Dissolved Air Flotation Thickener (DAFT) and rehab of B DAFT mechanism.
6150023	Replace Heating, Ventilation and Air Conditioning Solids Dewatering and Incinerator buildings		750,000	750,000	0	0	0	HVAC and odor control improvements for Solids Dewatering building (SDB) and Incinerator Building.
6150024	Lab Renovations		200,000	0	0	0	0	Counter tops, casework, fume hood renovations.
6150025	Pilot Testing - Nutrient Treatment Options Study		650,000	0	0	0	0	Pilot testing of treatment options for nutrient removal.
6150026	Main Lift Interceptor Gates		150,000	750,000	100,000	0	0	Modification to Main Lift Interceptor pipe gate, addition of a second gate for redundancy.
6150027	Sludge Storage Tank Repairs		550,000	0	0	0	0	Repairs to structure of WPCF Sludge Storage tank.
6150028	C4 Clarifier Rehab		230,000	600,000	0	0	0	Replace failing C4 Clarifier mechanism. Mechanism is nearing end of useful life.
6150029	Replace Heating, Ventilation and Air Conditioning at Lime Stabilization, Oxygen generators, solid pumps buildings		100,000	550,000	0	0	0	Replace HVAC Lime Stabilization, O2 Gen, Solids Pump, Intermed Lift, Bioscrubber Ctrl bldgs.
6150030	Main Lift Scrubber Upgrades		150,000	0	0	0	0	Replacing media in the carbon scrubber at Main Lift
6150031	Roof Replacements		125,000	100,000	0	0	0	Roof replacements for Anaerobic Chemical building, Biogas building, Centrifuge building, New Lime Slaker building
6150032	C4 Return Activated Sludge Repair and Replace Pipe Lining		350,000	0	0	0	0	Repair/Replace the Clarifier C4 Return Activated Sludge(RAS) pipe lining.
6150033	Return Sewer Lining		200,000	600,000	1,000,000	0	0	Evaluate and conduct needed repairs to the Return Sewer pipeline.
615121	Interceptor Repair		0	0	0	500,000	6,000,000	
615123	Anaerobic Transport Slip Lining		250,000	500,000	500,000	0	0	Project initiates as a study of the existing pipe condition, including televising. Any remediation that may be needed will follow based on results of the examination
615127	Electrical System Refurbishment		0	0	0	350,000	0	
615148	Chlorine System Expansion		4,900,000	0	0	0	0	Provide additional safety protections for the staff and the public (cylinder shut-off and scrubber). Address operational concerns (loading/unloading, and weigh scales). Increase capacity (larger building and more feed capacity) and bring system up to code.
615162	Roof replacement for Upflow Anaerobic Sludge Blanket reactor		250,000	200,000	0	0	0	Inspection in FY15 for Up-flow Anaerobic Solids Bioreactor (UASB) Roof, replacement in FY16 and FY17.
615164	Anaerobic Heat Exchange Replacement		1,500,000	1,500,000	0	0	0	Replace three aged and corroding anaerobic treatment process heat exchangers. Tube replacement is not economical. New system designs include improved means of cleaning.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
615 Water Pollution Control Improvements								
615192	Sewer and Main Lift Study		10,000	0	0	0	0	
615196	Reactor Tank Repairs		125,000	125,000	0	0	0	0 Replacement of reactor tank at Anaerobic treatment facility. Replacement needed due to corrosion.
615197	Dual Loop Power Radial Feeds		3,750,000	250,000	0	0	0	0 Dual loop power system for water pollution control facility with radial feeds. Upgrade of electric power distribution in coordination with Alliant substation re-construction on Bertram Rd.
615206	Rebuild Cryogenic Compressors		1,000,000	500,000	0	0	0	0 Rebuild or replace aging compressors for cryogenic oxygen production plant.
615212	Alternative Grit Disposal		800,000	0	0	0	0	0 Change current grit discharge location and transport to a suitable location in which it can be collected and disposed of. Project will ensure that grit is removed from land application - land applied sludge needs to be free of grit.
615222	Mapping Survey Property Lines		0	0	0	100,000	50,000	Mapping of facilities, property lines and underground piping at the facility. Underground piping and miscellaneous buried lines is not comprehensive.
615223	Lime Stabilize Upgrade		0	0	0	250,000	0	0 Second pug mill as a back up for the existing.
615224	Anaerobic Process General		0	0	0	500,000	0	
615230	Intermediate Lift Discharge Piping	SE	0	200,000	0	0	0	0 Piping is corroding. Several repairs already made.
615232	Carbonaceous Activated Sludge Controls System Replace	SE	600,000	400,000	0	0	0	0 Installation of electronically controllable valves on liquid oxygen feed to automate the addition of liquid/gaseous pure oxygen. The goal of the project is to match the amount of pure oxygen used to the biochemical oxygen demand, rather than saturating the liquid effluent entering the Deck. The project will also replace any pneumatic instruments that are part of the existing control system with electronically controllable replacements.
615233	Odor Control Upgrades	SE	900,000	450,000	0	0	0	0 The goal of the project is to repair elements of and provide increased capacity to the odor control system at the WPCF. This will included the replacement of the lava rock media in the existing Bio scrubbers, repair of structural deficiencies within the existing Bioscrubber vessels, replacement or repair of existing odor control ductwork and fans, demolition of an existing backup chemical scrubber, and the installation of two new high rate Biotowers.
615235	I and I Study Update		25,000	0	0	0	0	0 I&I Study Update - WPC CAP- study to evaluate effect of improvements in sanitary sewer system on flows to WPCF
615237	Short Circuit Arc Flash Study		2,000	50,000	0	0	0	0 Short circuit coordination and arc flash study is required by electrical code. The effort is intended to evaluate short circuit protection coordination and

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
615 Water Pollution Control Improvements								
								identify potential arc flash hazards in promotion of employee safety and operating reliability.
615242	National Permit Discharge Elimination System Renewal		10,000	0	0	0	0	0 NPDES Permit Renewal Asst- NPDES permit application renewal due by July 1, 2015. Work to include facility nutrient sampling, process removal evaluation, nutrient treatment capacity determination, projection of nutrient removal CIP and O&M costs.
615243	Property Acquisition		0	1,000,000	0	0	0	
Total For Fund	Total Expenses		21,202,000	13,150,000	11,650,000	17,400,000	17,550,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		13,030,000	9,200,000	6,750,000	12,700,000	13,500,000	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		3,000,000	1,500,000	1,500,000	1,500,000	1,500,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		5,172,000	2,450,000	3,400,000	3,200,000	2,550,000	
	Transfer Out		0	0	0	0	0	
	Total Revenue		21,202,000	13,150,000	11,650,000	17,400,000	17,550,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
625 Water Improvements								
	J Ave Plant Ion Exchange		0	0	0	700,000	700,000	Pilot testing, engineering and construction of ion exchange treatment for nitrate removal. If necessitated by nitrate MCL compliance.
	Collins Road Water Main		0	0	0	0	600,000	1500 ft of 30-inch, 1500 ft of 24-inch water main. Relocate as needed for Collins Rd widening.
	Northwest Water Treatment Plant Ion Exchange		0	0	0	400,000	400,000	Pilot testing, engineering and construction of ion exchange treatment for nitrate removal. If necessitated by nitrate MCL compliance.
	Glass Road Tank Replacement		0	0	250,000	2,000,000	1,500,000	
	Administration Building Improvements		0	0	200,000	0	0	
	Northwest Water Treatment Plant Building 30 Masonry Repairs		0	75,000	150,000	0	0	
	Demolition of River Intake Building		0	50,000	300,000	0	0	
	Relocate Prairie Valley Transmission Main		0	0	150,000	2,000,000	4,500,000	River crossing and transmission main installation from East Well Field to Time Check Area, then south to 36-in Prairie Valley Feeder near I-380 bridge. Install when flood protection system on East side north of Quaker Oats make this necessary, or when needed to provide redundancy for existing main that runs past Quaker Oats on east side of the river. Funding will be determined at that time
	Ground Storage for Southwest Industrial Area		0	0	0	100,000	2,400,000	
	Roof Replace-J Ave Plant Pump and Filters Buildings		0	0	50,000	800,000	500,000	Replace roof on J Ave Plant 1929 through 1969 filter buildings, old pump room roof.
	Variable Frequency Drive for Horizontal Collector Well 3		0	50,000	300,000	0	0	Repair/Replace Horizontal Collector Well No #3 with variable frequency drives.
	Booster Station Renovations - Chandler and F Ave Booster Stations		0	0	75,000	75,000	0	Renovations of Chandler and F Avenue booster stations.
	E Ave Tank Renovation		0	50,000	650,000	0	10,000	
	Fluoride, Zinc-orthophosphate chemical system replacement		0	0	0	0	200,000	
	Well Field Property Northwest Water Treatment Plant		0	0	0	0	250,000	
	Raw Water Main Mohawk Park to J Ave Plant		0	0	25,000	750,000	0	Raw water main reinforcement from Mohawk Park to J Ave Plant.
	5-in-1 Dam Inspection		0	0	20,000	0	0	
	J Ave Plant Softener Renovations - Trains 1 and 2		0	0	200,000	4,000,000	3,800,000	
	J Ave Plant Filter Media, Underdrains, Subsurface Wash		0	0	0	0	200,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
625 Water Improvements								
	Mount Vernon Tank Inspection		0	5,000	0	0	0	
	J Ave Demolition Slow Mix Tanks		0	0	0	300,000	300,000	
	Collins Road - East of Northland		0	0	300,000	0	0	Relocation of 2000 ft of 12-in mains in conjunction with East of Northland to C Ave phase of Collins Rd widening.
	Northwest Water Treatment Plant softener addition		0	0	0	400,000	3,000,000	Add a softener basin to accommodate renovation of existing softeners while preserving treatment capacity.
	Blairs Ferry Booster Station		0	0	0	750,000	750,000	
	Roof Replacements - J Ave aerator, J Ave meter, Bever Park Booster, Bowling Booster, and Dam Gate House buildings		0	0	0	0	30,000	Replace roofs on various structures: J Avenue Plant aerator, J Avenue Plant meter building, Bever Park booster station, Bowling Booster station, 5-in-1 Dam Gatehouse.
	J Ave Plant Ammonia Storage tank, building and scrubber replacement		0	0	0	300,000	150,000	
	Wetlands Improvement and Acquisition		0	0	0	100,000	100,000	
	J Ave Plant Heatng, Ventilation and Air Conditioning replacement		0	0	500,000	0	0	
	Blairs Ferry Booster Property		0	0	65,000	0	0	
	Solids Handling Study - J Ave		0	100,000	100,000	0	0	
6250019	River Crossing at Mohawk Park		0	250,000	1,000,000	500,000	0	Addition of transmission capacity between new collector wells and J Avenue Water Treatment Plant.
6250023	Collins Road Wide East, associated with 301446		110,000	400,000	0	0	0	Re-location of 12-in main in conjunction with East phase of Collins Rd widening, project 301446. Twixt Town Rd to E of Northland, and on Lindale Dr.
6250024	1st Ave East From 27th to 40 associated with 301240		450,000	0	0	0	0	Replacement of aging water main with significant break history, in conjunction with street reconstruction project 301240. Water chartfield 2011022.
6250026	Filter Gallery Piping Backwash		100,000	0	0	0	0	J Avenue Process Improvement Work (Phase 1). Install backwash pump in old high service pump location and replace aging filter gallery piping. Continue conversion to 12.47 kV power, recarb basin rehab, carbon dioxide feed upgrade, flocculation basin rehab. Completed for reduced maintenance and increased operational efficiency.
6250038	Alluvial Aquifer Model		20,000	0	0	0	0	Creation of computer model of well field and data collection for model calibration. Evaluation of well field capacity under normal and drought conditions.
6250040	Kirkwood Elevated Tank		2,700,000	800,000	0	0	0	Construct new elevated tank at site of existing standpipe. Project includes demolition of existing standpipe.
6250041	Northwest Water Treatment Plant Heating, Ventilation and Air		950,000	500,000	0	0	0	Replacement of aging heating, ventilation, and air conditioning at the

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
625 Water Improvements								
	Conditioning renovation							Northwest Water Treatment Plant (NWTP).
6250044	Old Intake Raw Water Main Relocation		150,000	0	0	0	0	0 Relocate raw water line around old intake. Necessary to do this prior to demolition of old river water intake.
6250046	Kirkwood Booster Improvements		250,000	0	0	0	0	0 Engineering and construction of pump and piping upgrades so that Kirkwood Booster will function with the new Kirkwood Elevated Tank.
6250047	Ely Road Water Main		500,000	300,000	0	0	0	0 Water main extension from Old River Rd south to Navajo Ave, east of C Street SW. In conjunction with new Kirkwood Tank.
6250048	Otis-Cole-Fir Road Water Main		400,000	400,000	0	0	0	0 Water main extension from river crossing south of Fir Rd to Otis and Cole Roads. In conjunction with new Kirkwood Tank.
6250049	Seminole Valley-Blairsferry Transmission		0	0	0	0	150,000	24-inch transmission main engineering and construction.
6250050	Utility Billing System Update		500,000	0	500,000	0	0	0 Updating Customer Care and Billing software upgrades.
6250051	Water Main Install-Paving For Progress		6,990,000	4,812,000	4,171,000	4,022,000	3,870,000	Water main installations conducted in coordination with Paving for Progress Projects. Replacements motivated by break history of existing main beneath streets, need to improve capacity, etc.
6250053	J Ave Plant High Service Pumps Variable Frequency Drives		125,000	300,000	0	0	0	0 Add Variable Frequency Drives (VFD) motor controllers to improve operating flexibility at the J Avenue plant.
6250054	Northwest Water Treatment Plant High Service Pumps Variable Frequency Drives		100,000	0	0	0	0	0 Replace aging variable frequency drive (VFD) motor controllers at the Northwest Water Treatment Plant for pumps 3 and 6
6250055	Bever Booster Frequency Drive		100,000	0	0	0	0	0 Add second variable frequency drive (VFD) motor controller to improve operating flexibility.
6250056	J Ave Plant Paving		55,000	460,000	625,000	320,000	420,000	Pave main access, south parking area, and all gravel drive and parking west, south and east of the basins at the J Avenue Water Plant. In conjunction with 625905.
6250057	Hydrant Pumper Quick Connect		15,000	15,000	15,000	15,000	15,000	Quick connects for hydrant pumper nozzles requested by the Fire Department.
6250058	Electromagnetic Geophysical Survey		46,000	0	0	0	0	0 Aerial survey of subsurface geology using electromagnetic sensors to map the depth and character of the alluvial aquifer over a large expanse of the Cedar River in and around Cedar Rapids.
6250059	Water System Model Review		35,000	25,000	0	0	0	0 Review connectivity of model and calibration.
6250060	J Ave Plant Lab Renovations		50,000	0	0	0	0	0 Replacement of aging lab bench tops, and renovation of aging fume hoods in laboratory space.
6250061	60th Ave Booster Upgrades		250,000	250,000	0	0	0	0 Renovate 60th Ave Booster Station to reflect changed system conditions since it was first built in the 1980's.

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
625 Water Improvements								
								Update with new pumps and associated controls.
6250062	Northwest Water Treatment Plant Control Room Lab Renovation		60,000	0	0	0	0	0 Relocate operator station at northwest water treatment plant (NWTP) to existing lunch room to provide access to window light. Re-model existing operator station to provide meeting space.
6250063	Roof Replace-Distribution Maintenance Building		0	25,000	375,000	0	0	0 Replace aging roof on Distribution Maintenance Building.
6250064	Roof Replace- Various buildings occupied by Water		400,000	150,000	0	0	0	0 Replace roofs at J Ave Ammonia building, Reclaim Pump building, Glass Rd Booster building, Wilson Booster building, 60th Ave Booster building, HCW 1 and HCW 2, and Water Admin bldg.
6250065	J Ave Plant Dehumidification Evaluation		40,000	0	0	0	0	0 Evaluate elements of pipe gallery dehumidification for corrosion abatement.
6250066	Centrifuge Replacement - J Ave Plant		600,000	500,000	600,000	0	0	0 Perform as part of Phase 2 project in conjunction with 625902 and 625901. Replace aging centrifuges.
6250067	Corrosion Control Pipe Loop Study		50,000	0	0	0	0	0 Pipe loop study to verify lead and copper corrosion control for service lines.
6250068	Utilities Flood Protection Upgrades post 2016 flood		30,000	0	0	0	0	0 Modifications to electrical gear locations in the well fields.
6250069	Bever Tank Renovation		75,000	250,000	250,000	0	0	0 Study and planning for renovation of aging Bever Park Reservoir.
6250070	J Ave Plant Northeast Booster motor starter replacement		25,000	825,000	0	0	0	0 Replace eight aging motor starters with new "soft start" motor controllers.
625013	New Hydrant Installations		10,000	10,000	10,000	10,000	10,000	Routine purchase of new fire hydrants.
625064	Valve Replacement Program		60,000	60,000	60,000	60,000	60,000	Routine replacement of aging water system valves.
625065	Hydrant Replacement Program		65,000	65,000	65,000	65,000	65,000	Routine replacement of aging or damaged hydrants.
625569	Water Main-Sewer Relocations		35,000	35,000	35,000	35,000	35,000	Relocation of segments of water main to accommodate storm or sanitary sewer projects, as needed.
625667	New Valve Installations		10,000	10,000	10,000	10,000	10,000	Installation of new valves, as needed.
625671	Repaint Ceiling - Northeast Booster		0	0	0	50,000	0	
625863	Collector Wells 5 and 6		500,000	0	0	0	0	0 New collector well construction for reliable raw water supply.
625884	Water Main Install-Replacement		1,105,500	1,000,000	0	0	0	0 Installation of new water mains or replacement of aging water mains, various projects each year. Not Paving for Progress related.
625901	J Ave Plant Lime Feed System Replacement		500,000	1,250,000	1,250,000	0	0	0 Replacement of aging and obsolete lime slaking and feed equipment as part of the J Avenue Plant updating program.
625902	J Ave Secondary Clarifier		3,200,000	3,700,000	1,000,000	0	0	0 Renovations to secondary clarifiers as part of the J Avenue Plant updating

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
625 Water Improvements								
								program.
625905	Access Control System Upgrades		50,000	50,000	50,000	0	0	J Avenue Plant exit loop addition, and Northwest Treatment Plant entrance gate and fencing reconfiguration.
Total For Fund	Total Expenses		20,711,500	16,772,000	13,351,000	17,762,000	24,025,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		15,230,500	12,862,000	10,086,000	14,107,000	13,030,000	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		2,200,000	1,500,000	1,500,000	1,500,000	3,000,000	
	Other Revenue		21,000	0	0	0	0	
	Cash on Hand		3,260,000	2,410,000	1,765,000	2,155,000	7,995,000	
	Transfer Out		0	0	0	0	0	
	Total Revenue		20,711,500	16,772,000	13,351,000	17,762,000	24,025,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
635 Parking Improvements								
635133	DM Elevator Upgrades		325,000	0	0	0	0	
635135	Deferred Maintenance 3rd Avenue Repairs		445,000	0	0	0	0	Repair work on 3rd Ave Structure.
635136	Deferred Maintenance Ground Transportation Center		393,000	0	0	0	0	Repairs to the Ground Transportation Center
635137	Deferred Maintenance 4th Avenue		788,000	0	0	0	0	Repairs to the 4th Avenue Structure
Total For Fund	Total Expenses		1,951,000	0	0	0	0	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		1,951,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		1,951,000	0	0	0	0	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
655 Sanitary Sewer Improvements								
	Miscellaneous Growth Sanitary Sewers	MULTIPLE	0	0	400,000	1,020,000	620,000	Project will provide City cost participation in sanitary sewer extensions to targetted growth areas as defined in the City's comprehensive plan Envision CR.
	C Avenue North of and East of 4th St	NE	0	1,000,000	1,000,000	0	0	Project will relocate a portion of the 36 - inch East Trunk Sewer in the vicinity of 416 6th Street NE. It currently extends under existing structures.
6550001	PW Internal Staff Time		225,000	0	0	0	0	0 Transfer to cover internal staff time expenditures allocated to projects actually worked on during the fiscal year.
6550012	Backwater Valve Program		20,000	20,000	20,000	20,000	20,000	Project provides reimbursement to property owners for installation of backwater valves in known sanitary sewer problem areas. Current maximum reimbursement amount is \$800 per Resolution No. 1368-09-12.
6550016	Sanitary Sewer Master Plan	MULTIPLE	100,000	100,000	100,000	100,000	100,000	Project will provide funding for annual updates to the sanitary sewer master plan.
6550033	Lift Station Improvements	MULTIPLE	250,000	250,000	250,000	0	0	0 Project is to construct Phase 1 improvements to convert private lift stations to public lift stations at 7 or more locations throughout the City.
6550034	Edgewood Road South of Prairie Creek	SW	1,600,000	400,000	0	0	0	0 Project will extend sanitary sewer west of Edgewood Road SW from south of Prairie Creek to 76th Avenue. The sanitary sewer extension will provide sewer service to a targeted growth area
6550047	5th Street Southeast from 12th Avenue to 9th Street	SE	100,000	1,000,000	0	0	0	0 Project will relocate existing 48 inch sanitary sewer from 12th Avenue SE to 9th Street SE. Relocating the sanitary sewer will allow better use of sites in the area for redevelopment.
6550048	Large Diameter Sanitary Sewer Condition Assessment	MULTIPLE	150,000	0	0	0	0	0 Project will provide for televising large trunk and interceptor sanitary sewers for condition assessments.
6550049	TIF C Street Southwest north of Highway 30	SW	900,000	0	0	0	0	0 Project will replace existing sanitary sewer with larger pipe to provide additional capacity for nearby industries.
6550050	TIF Blairs Ferry Road (south of), east of Rockwell Drive	NE	200,000	0	0	0	0	0 Project will relocate existing 18 inch sanitary sewer to allow better use of property for redevelopment.
6550051	11th Avenue Southeast from alley to 5th Street	SE	75,000	0	0	0	0	0 Project will extend an 18 inch sanitary sewer on 11th Avenue SE from alley between 5th Street and 6th Street. The project will eliminate a capacity bottleneck at 12th Avenue SE.
655028	Prairie Creek From 6th - J Street	SW	5,000,000	3,000,000	0	0	0	0 Project is to replace existing 42-inch sanitary sewer between J Street and Hawkeye Downs. Project is needed to replace aging infrastructure and to provide additional capacity for the southwest growth area.
655032	I and I Reduction Program	MULTIPLE	500,000	1,000,000	1,000,000	1,000,000	1,000,000	Project will facilitate the removal of infiltration and inflow (I/I) from private sources such as sump pump

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
655 Sanitary Sewer Improvements								
								connections or foundation drains. By removing excessive I/I, there will be less risk of basement backups and sanitary sewer overflows.
655625	Indian Creek From Otis - Dry Creek	SE	330,000	920,000	1,000,000	1,000,000	1,000,000	Project will replace existing sanitary trunk sewer with a new sanitary sewer to provide additional capacity to upstream areas. Project is a joint effort between several jurisdictions.
655762	Highway 100 San Sewer Crossing	MULTIPLE	325,000	0	0	0	0	Project will install casing pipes as part of Highway 100 grading projects that will be used for future sanitary sewer crossings.
655990	Fiscal Year Recurring Miscellaneous Sanitary Sewer	Multiple	250,000	250,000	250,000	250,000	250,000	Project will provide funding to repair major defects in sanitary sewers and manholes as they are discovered during internal inspection activities by Sewer Maintenance.
655996	Fiscal Year Recurring Replace Project	Multiple	500,000	680,000	1,500,000	1,430,000	1,500,000	Annual program to replace sanitary sewers that are in poor condition as determined by the City's pipe inspection and evaluation program. Goal is to replace or rehabilitate 1 to 2% of the sanitary sewers annually (80 year cycle).
655998	Fiscal Year Recurring Manhole Project	Multiple	100,000	100,000	100,000	100,000	100,000	Annual program to replace or rehabilitate sanitary sewer manholes as identified during the City's pipe inspection and evaluation program.
655999	Fiscal Year Recurring Lining Project	MULTIPLE	500,000	1,000,000	1,000,000	1,500,000	1,500,000	Annual program to rehabilitate sanitary sewers that are in poor condition by installing a liner within the pipe. Goal is to replace or rehabilitate 1 to 2 percent of the collection system annually (80 year cycle).
Total For Fund	Total Expenses		11,125,000	9,720,000	6,620,000	6,420,000	6,090,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		4,270,000	3,920,000	3,220,000	3,020,000	2,620,000	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		4,725,000	3,400,000	3,400,000	3,400,000	3,470,000	
	Other Revenue		1,400,000	2,400,000	0	0	0	
	Cash on Hand		730,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		11,125,000	9,720,000	6,620,000	6,420,000	6,090,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
665 Transit Improvements								
665159	Buses - Light and Medium duty		80,000	175,000	175,000	180,000	180,000	Purchase medium-duty/light-duty bus(es) for our mandated paratransit service that is contracted with LIFTS.
665277	Heavy Duty Bus		1,752,000	876,000	0	900,000	900,000	Purchase buses.
Total For Fund	Total Expenses		1,832,000	1,051,000	175,000	1,080,000	1,080,000	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		700,000	272,000	0	864,000	864,000	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		1,132,000	779,000	175,000	216,000	216,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		1,832,000	1,051,000	175,000	1,080,000	1,080,000	

Project Number	Project Name	Project Quadrant	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	Scope of Work
695 Golf Improvements								
	Golf Contracted stump removal	MULTIPLE	0	55,000	60,000	60,000	60,000	funding to contract the removal of tree stumps from trees removed by city staff. Golf staff do not currently have the equipment to remove the stumps of trees that need to be cut down and removed on city golf courses.
695128	Golf Cart Corrals and Security	MULTIPLE	0	0	30,000	0	0	0 Installation of golf cart corrals to improve security at the various facilities.
Total For Fund	Total Expenses		0	55,000	90,000	60,000	60,000	
	GO Bonds		0	55,000	90,000	60,000	60,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		0	55,000	90,000	60,000	60,000	

ROUTINE CAPITAL EXPENDITURES





Routine Capital Expenditures



Included in the FY 2018 budget are \$6.8M of routine capital expenditures such as machinery, vehicles, and equipment. Typically these expenditures are budgeted in operating funds and are not considered capital projects.

General fund departments are authorized to only purchase the approved itemized capital expenditures (deviations from the approved expenditures require approval from Finance). Joint Communications is authorized to only purchase the approved itemized capital expenditures (deviations from the approved expenditures require approval from Finance since the department is mainly funded with property tax revenue). Other internal service and enterprise fund departments are allowed to make changes to the capital expenditures due to changes in need, maintenance issues, etc.

FY 2018 approved internal service fund routine capital expenditures are detailed below. Facility Maintenance expenditures are funded from operations. Fleet Services funding for tools is from operations and vehicle and equipment funding is from lease charges, department contributions, or existing cash on hand.

Internal Service - To be Funded From Operations		
Fleet Services		
Tools	\$	34,991
Vehicles and Equipment	\$	5,300,000
	\$	5,334,991
Facilities Maintenance		
Tools	\$	13,000
	\$	13,000

Internal Service - To be Funded From Property Taxes		
Joint Communications Agency		
Dispatch chairs		2,000
Radio Equipment		45,000
	\$	47,000



Routine Capital Expenditures



The FY 2018 approved general fund capital expenditures and funding sources are as follows.

General Fund - Funded from Property Tax

Fire

Fire Fighting Turnout Gear	\$	50,000
Thermal Imaging Camera	\$	30,000
Fire Fighting Tools and Equipment	\$	10,000
Mobile Display Computers, Dock, Mounting Hardware	\$	40,000
Portable Scene Light	\$	2,500
Production Plotter Printer	\$	15,000
Cardio and Strength Fitness Equipment	\$	10,000
	\$	157,500

Information Technology

Network Infrastructure Upgrades	\$	100,000
Annual Server Upgrades	\$	50,000
	\$	150,000

Parks & Recreation

Septic Pump	\$	1,300
Park Dumpster	\$	7,200
Park Grill	\$	4,200
Park Grill	\$	2,640
Wrestling Mat	\$	7,000
Ice Machine	\$	1,800
	\$	24,140

Police

Tasers	\$	24,570
Body Cameras	\$	35,650
Ballistic Vest	\$	71,404
Tactical Ballistic Vest Replacement	\$	33,800
Police Patrol Rifles	\$	28,800
Automated External Defibrillators	\$	18,000
Ballistic/Riot Helmets	\$	12,900
	\$	225,124

Public Works

Concrete Screed	\$	8,400
Hot Box Patcher	\$	65,000
Utility (GPS) Locator	\$	8,000
GPS Survey Equipment	\$	20,000
Arrow Boards	\$	14,000
16" Concrete Saws	\$	3,100
	\$	118,500

General Fund - Funded from Pool LOST

Parks & Recreation

Chemtroller Bcs 5	\$	17,600
Pool Slide Canopy	\$	1,600
Pool Slide Canopy	\$	1,600
Bender Building Sign	\$	3,000
Wibit Play Elements	\$	3,500
	\$	27,300



Routine Capital Expenditures



The FY 2018 approved enterprise fund capital expenditures is detailed below. Funding is from operations.

Enterprise - To be Funded From Operations		
Water Pollution Control		
Used hydrocrane	\$	100,000
Flatbed trailer	\$	8,000
Used tandem Axle Dump Truck	\$	40,000
Replacement Hook Truck	\$	70,000
ICPMS Unit	\$	185,000
	\$	403,000
Water		
Microbiology Incubator	\$	8,000
laptop computers	\$	12,000
Trench Box	\$	8,000
Shell cutters and pilot bits for large tap machine	\$	5,500
Pipe Saw	\$	1,100
2" Hydraulic Trash Pump	\$	2,000
Automatic Flushing Units	\$	5,000
Magnetic Locators	\$	2,500
Leak Detection Sensor	\$	3,000
Line Tracers	\$	16,000
Call Center Recording Software	\$	25,000
Server Equipment	\$	15,000
GPS Survey Equipment	\$	42,000
Project Management Software	\$	20,000
	\$	165,100
Solid Waste & Recycling		
Truck DVR systems	\$	8,000
Plow Blades and Mounting Brackets for pick-up trucks	\$	10,000
Weigh Scale Systems	\$	7,300
	\$	25,300
Sanitary Sewer		
Pole Camera	\$	10,000
Landscape Rake	\$	12,000
Jumping Jack tamper	\$	4,000
Light weight vibraplate	\$	2,500
	\$	28,500
Storm Sewer		
Pole Camera	\$	10,000
Landscape Rake	\$	12,000
	\$	22,000
Golf		
Golf Simulator	\$	35,000
	\$	35,000

Supplemental Information



CASH TRANSERS

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.





Cash Transfers



FY 2018 budgeted transfers are summarized below.

	FY 2018 Budget		FY 2018 Budget
Transfers In		Transfers In (continued)	
Liability & Property	(157,517)	RVM Roadside Vegetation Mgmt	(366,000)
Fleet Svc - Overhead	(41,449)	FOR Forestry	(1,332,000)
FMS-City Services Fac (6th St)	(10,284)	UF Administration	(25,000)
FMS-City Hall (1st St SE)	(79,344)	Pooled Revenues	(15,931,729)
Finance - Admin-Overhead	(20,000)	Street Construction	(22,658,580)
Finance - Risk Mgmt	(184,000)	Stormwater Construction	(2,650,000)
Attorney	(248,900)	Traffic Construction	(100,000)
HR - Admin-Overhead	(230,938)	Veterans Stadium Improvements	(250,000)
Applications Development (AD&D	(83,805)	Growth Reinvestment Initiative	(14,111,001)
City Manager	(35,000)	City Facilities CIP	(10,000)
City Manager - Newsletter	(28,573)	GO Bonds	(3,151,114)
City Manager - Communications	(87,614)	US Cellular Center Debt	(3,197,024)
Development Services Dept	(101,904)	Ice Arena - Debt Service	(725,199)
PW Bridge Inspections	(48,770)	Ice Arena - Construction	(100,000)
Administrative Overhead	(9,944,650)	Double Tree by Hilton - Debt	(1,152,256)
Fire	(1,770,209)	Water - Construction	(300,000)
Police	(2,993,243)	Parking - Debt	(1,154,000)
Patrol-Watch Command-Districts	(129,003)	Sanitary Sewer - Construction	(2,100,000)
PW Street Lighting	(250,000)	Transit	(32,880)
Administration	(7,719)	Golf - Debt	(270,546)
REC General Pools	(7,000)	SSMID	(247,028)
REC Bender Pool	(3,000)	SSMID - Medical District	(2,565)
REC Bever Pool	(1,600)	SSMID - Czech Village New Bo	(1,627)
REC Cherry Hill Pool	(19,200)	Economic Development Fund	(750,000)
PKS Parks Superintendent	(7,652)	Total Transfers in	(87,109,923)
Transfers Out		Transfers Out (continued)	
Liability & Property	375,000	All Iowa Agricultural Assn	95,000
Workers Compensation	278,838	Central Business District TIF	1,224,790
FMS Overhead	41,449	Technology Park TIF	900,000
Memorial - Vets Mem Ballpark	100,000	Quality Chef TIF	30,619
Contingent - Policy & Administ	400,000	Southwestern Urban Renewal TIF	112,270
Fire 411 Pension	1,770,209	Youngs Hill-Kingston TIF	432,565
Police 411 Pension	2,993,243	Village Urban Renewal TIF	55,111
FICA - Policy & Administration	2,516,155	OSADA	83
IPERS - Policy & Admin	2,516,155	Riverside - Oak Hill TIF	1,065,322
Group Medical Ins - Policy&Adm	10,779,419	Coe - Mt Vernon TIF	585,426
State Unemplmnt Comp-Pol &Adm	120,000	Cedar Lake - Daniels TIF	79,478
Swimming Pool Improvements	27,300	Time Check - St Pat's TIF	97,681
GO Bonds	3,371,544	Mid Town TIF	911,179
WPC	1,440,000	Council Street TIF	1,936,386
WPC Administration	5,000	Westdale TIF	527,913
Water	568,815	Recreation Trust	3,500
WTR Administration	5,000	Ice Arena Endowment	50,000
Parking - Debt	656,358	New Ballpark Contributions	260,142
Solid Waste & Recycling Dept	78,080	Flood - Local Option Sales Tax	2,774,399
Sanitary Sewer - Operations	30,000	Streets-Local Option Sales Tax	18,000,000
Stormwater Util - Operations	2,680,000	Growth Reinvestment Initiative	11,761,001
Road Use Tax	14,200,000	Solid Waste - Landfill Reserve	19,228
Hotel-Motel Tax	1,235,265	Total Transfers Out	87,109,923

FUND BALANCE





Fund Balance



Fund balance is the difference between assets and liabilities on the governmental funds balance sheet. It is City policy to maintain in reserves a minimum of 25% of the next fiscal year's budgeted general fund expenditures. 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. Below is a schedule showing beginning fund balances, increases and decreases in fund balance, and ending fund balances.

	General Fund	Enterprise Funds	Capital Project Funds	Internal Service Funds	Trust & Agency Funds	Special Revenue Funds	Debt Service Funds	Total
Projected Ending Fund Balance 6/30/2017	35,704,763	614,005,663	7,391,745	81,476,572	4,696,122	40,884,487	2,978,174	787,137,526
FY 2018 Adopted Revenue								
Taxes	63,296,592	5,153,744	-	-	20,452,301	28,044,984	17,933,506	134,881,127
Licenses & Permits	2,438,309	4,400	-	-	-	30,000	-	2,472,709
Intergovernmental Grants	2,391,910	12,412,595	9,689,063	-	776,806	34,868,126	662,943	60,801,444
Charges for Services	15,500,018	135,919,228	-	23,212,072	-	40,887	-	174,672,205
Fines & Forfeits	812,500	-	-	-	-	105,000	-	917,500
Proceeds of Long Term Liabilities	-	32,530,500	13,395,000	-	-	-	-	45,925,500
Other Revenue	2,304,824	22,270,668	225,000	30,377,222	5,630	701,611	249,010	56,133,965
Inter Fund Transfers In	33,857,509	9,031,904	39,779,581	288,594	-	1,001,220	3,151,114	87,109,923
Total Revenue	120,601,662	217,323,040	63,088,644	53,877,888	21,234,737	64,791,828	21,996,574	562,914,373
FY 2018 Adopted Expenditures								
Personal Services	88,618,959	41,907,356	-	10,093,754	-	1,697,376	-	142,317,445
Discretionary Expenses	13,026,759	49,637,622	737,534	31,468,006	538,000	13,251,646	-	108,659,567
Fleet & Facilities	9,160,015	6,065,675	-	408,058	-	94,247	-	15,727,995
Non-discretionary Expenses	8,537,898	19,273,035	-	5,884,038	1,555	482,001	-	34,178,527
Capital Outlay	758,031	88,255,124	71,179,441	6,042,991	-	15,251	-	166,250,838
Debt Service	-	29,444,491	-	-	-	-	19,514,682	48,959,173
Inter Fund Transfers Out	500,000	5,463,252	27,300	695,287	20,695,182	56,357,357	3,371,544	87,109,923
Total Expenditures	120,601,662	240,046,553	71,944,275	54,592,134	21,234,737	71,897,878	22,886,226	603,203,466
Projected Ending Fund Balance 6/30/2018	35,704,763	591,282,150	(1,463,886)	80,762,326	4,696,122	33,778,437	2,088,521	746,848,433
Change in Fund Balance	0%	-4%	-120%	-1%	0%	-17%	-30%	

Tax supported capital project fund balance is budgeted to decrease. The decrease relates to the timing of revenue and a budgeted aggressive expenditure plan for flood control. It is budgeted that some expenses will be incurred in FY 2018 for flood control while a portion of the funding from growth reinvestment revenue will be received in FY 2019.

Tax supported debt service fund balance is budgeted to decrease \$890K from FY 2017 to FY 2018 as the City will be relieving some of the pressure on the debt service levy in FY 2018 by using fund balance reserves in the debt service fund. The reserves were created by excess revenue from FY 2016 in the general fund.

Special revenue fund balance is budgeted to decrease due to timing of debt payments and economic development agreements.

STATISTICAL INFORMATION





About City Rapids

The City of Cedar Rapids lies on both banks of the Cedar River and is the second largest city in Iowa. The City is 70.80 square miles and is located in Linn County. *Did you know...*

- We are the second largest city in the state.
- The largest corn-processing city in the world.
- One of the leading manufacturing regions in the United States.
- One of the leading bio-processing and food ingredient centers in North America.
- Cedar Rapids is home to almost 300 different manufacturing plants and two dozen Fortune 500 companies, including Rockwell Collins, AEGON, General Mills, Cargill, Penford, Quaker Oats, Archer Daniels Midland and Nordstrom. Our city anchors Iowa's Creative Corridor.
- Cedar Rapids was named one of the 10 Best Affordable Places to Live, 2016 by Livability.com.
- Cedar Rapids was named the best place in America to raise a child, 2016 by SmartAsset.com.
- Cedar Rapids was named the All-America City winner by the National Civic League in 2014.



History of the “City of Five 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 (CVB) 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



Statistical Information



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.



Community

Population

Cedar Rapids Population 128,829	Median Age 35.6 years	Cedar Rapids Population % Change since 2000 6.7%	Linn County Population 216,640
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Population by Age		Population by Race	
Under 18	29,630	White	111,848
18 – 24	15,073	African American	7,840
25 – 34	18,551	Asian	2,818
35 – 49	24,349	Other	1,772
50 – 64	23,705	Identified by 2 or more categories	4,551
65 and over	17,521		

Source: American Community Survey. (2015). *American Fact Finder*. Retrieved from <http://factfinder.census.gov/>

Key Point → Road use tax revenue from the State is distributed on a per capita basis for the City. Changes from an official census impacts the revenue a City receives to assist with construction, repair, and maintenance of Iowa’s road infrastructure. Over the past decade the City of Cedar Rapids, which is considered an urban area in Iowa, has seen one of the highest increases in population while rural Iowa communities has seen a decrease in population over the same time period.

**Education**

Cedar Rapids has a variety of education opportunities available including private, public, secondary, and higher education institutions. Education attainment information is as follows.

- High school graduate or higher
 - Percent of persons age 25-34 years 94.8%
 - Percent of persons age 35-44 years 95%
 - Percent of persons age 45-64 years 94%
 - Percent of persons age 65 years and older 89.8%
- Bachelor's degree or higher
 - Percent of persons age 25-34 years 34.4%
 - Percent of persons age 35-44 years 35.3%
 - Percent of persons age 45-64 years 29.9%
 - Percent of persons age 64 years and older 23.4%

Source: American Community Survey. (2015). *American Fact Finder*. Retrieved from <http://factfinder.census.gov/>

Median Household Income

Cedar Rapids	Iowa
\$53,581	\$53,183

Source: American Community Survey. (2015). *American Fact Finder*. Retrieved from <http://factfinder.census.gov/>

The City of Cedar Rapids median household income of \$53,581 is \$398 more than the median household income in Iowa of \$53,183.

Climate

- Average Temperature 48.2F
- Average Annual Precipitation 34.61 inches
- Average Annual Snowfall 26.7 inches

Source: National Weather Service. (2010). *Climate normals*. Retrieved from <http://www.weather.gov/dmx/climatenormals>

Key Point → The climate can have a strong impact on City services and budget in several departments across the City such as water, public works, golf, parks and recreation, building services, and public safety.

In a typical year the City budgets for 20 – 25 snow or ice events of which 6 of these events are considered all plows or major events. In years with above average snow and ice events, the City either has to increase funding to public works through use of reserve funds or decrease operating expenditures set aside for spring/summer programs.

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 the season and cause revenues to be under budget. Water revenues can also be impacted during rainy periods as less water is consumed for watering lawns and vegetation which reduces water revenues.

Utilities

The City of Cedar Rapids provides the utilities of water, sewer, storm sewer, solid waste, recycling, and yard waste. Private entities provide telecommunications, wireless, and electric service.



Key Point → *The City of Cedar Rapids has a large concentration of industries that take advantage of the water and sewer infrastructure currently in place. For instance, the City distributes enough water to serve one million residential customers and treats sewage that would be produced for one and half million residential customers. The large infrastructure currently in place makes the City of Cedar Rapids an attractive place to locate an industry. Adding additional industries and other customers increases the property tax base.*

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.

Health Care

A medical Self-Supporting Municipal Improvement District (SSMID) was approved in 2010. A medical district is where many healthcare needs are met in one area. Cedar Rapids' major medical service providers include Mercy Medical Hospital, Physicians Clinic of Iowa, and St. Luke's Hospital.

Cedar Rapids ranked #9 "Healthiest Small Cities in America".

Source: Dailyfinance. (February 2014). Retrieved from <http://www.dailyfinance.com/on/america-healthiest-small-cities/>

Public Safety

The Cedar Rapids Police Department provides crime prevention and investigation services, as well as patrol and community policing programs. The Cedar Rapids Fire Department provides firefighting, emergency medical services, hazardous materials teams, and fire prevention services. Program statistics for these areas are noted below.

Function/Program		Calendar Year 2016
Police	Calls for service	141,678
	Adult arrests	6,618
	Juvenile arrests	996
	Speeding citations	1,457
	Traffic citations	6,885
Fire	Total fire runs	5,115
	Total rescue runs	6,008

Parks and Recreation

The Parks and Recreation Department provides park maintenance, recreation programs, activities, facilities, and aquatic options. Program statistics are noted below.

Function/Program		Calendar Year 2016
Parks and Recreation		
	Recreation Program Attendance	182,740
	Aquatics Program Attendance	234,816
	Golf rounds played	107,145



Statistical Information



Cedar Rapids offers a variety of cultural, park, and recreational activities such as:

- 2 outdoor aquatic centers, 3 outdoor pools, and 1 indoor pool, splash pads
- 4 golf courses – Ellis, Gardner, Twin Pines, and Jones
- 3,360 acres of city owned park property such as Noelridge Park greenhouse and flower gardens, athletic fields, pavilions, volleyball courts, and playgrounds
- A year round schedule of recreational and leisure activities for all ages and special programs for people with disabilities
- Ushers Ferry Historic Village – historical perspective of a small town at the turn of the 20th century
- Trails
- Farmers market
- Municipal band

For more additional activities and information, visit the City's website at www.cedar-rapids.org.



Cherry Hill Aquatic Center



Usher's Ferry Historic Village



Trails & Recreation



Noelridge Flower Garden



Golf

**Economy**

Cedar Rapids principal employers are in the manufacturing or service industry.

2016 Principal Employers - Top 10

Employer	Employees
Rockwell Collins, Inc.	8700
Transamerica	3800
UnityPoint Health - St. Luke's Hospital	2979
Cedar Rapids Community School District	2879
Nordstrom Direct	2150
Mercy Medical Center	2140
City of Cedar Rapids	1280
Four Oaks	1100
Kirkwood Community College	1062
Wal-Mart Stores, Inc.	1048

Source: Cedar Rapids Metro Economic Alliance. (2016).

Key Point → The City of Cedar Rapids has a large and diverse tax base due to substantial commercial, health care, food processing, manufacturing, telecommunication, and aerospace companies. This diversification allows the City to continue to see moderate growth in its tax base each year during a time of economic downturn in many communities.

Residential Home Sales

The average residential home sale price over the recent past 5 years reported in Cedar Rapids has been \$173K.

Calendar Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Average Sale Price	157,194	152,746	151,211	154,852	153,547	162,291	172,619	169,903	178,498	183,064
Sold Price/List Price	97.44%	93.10%	95.98%	97.27%	97.21%	96%	97.8%	97.8%	98%	98.5%

Source: Cedar Rapids Association of Realtors. (2017)

Key Point → The average sales price in 2016 was a 10 year high for Cedar Rapids.

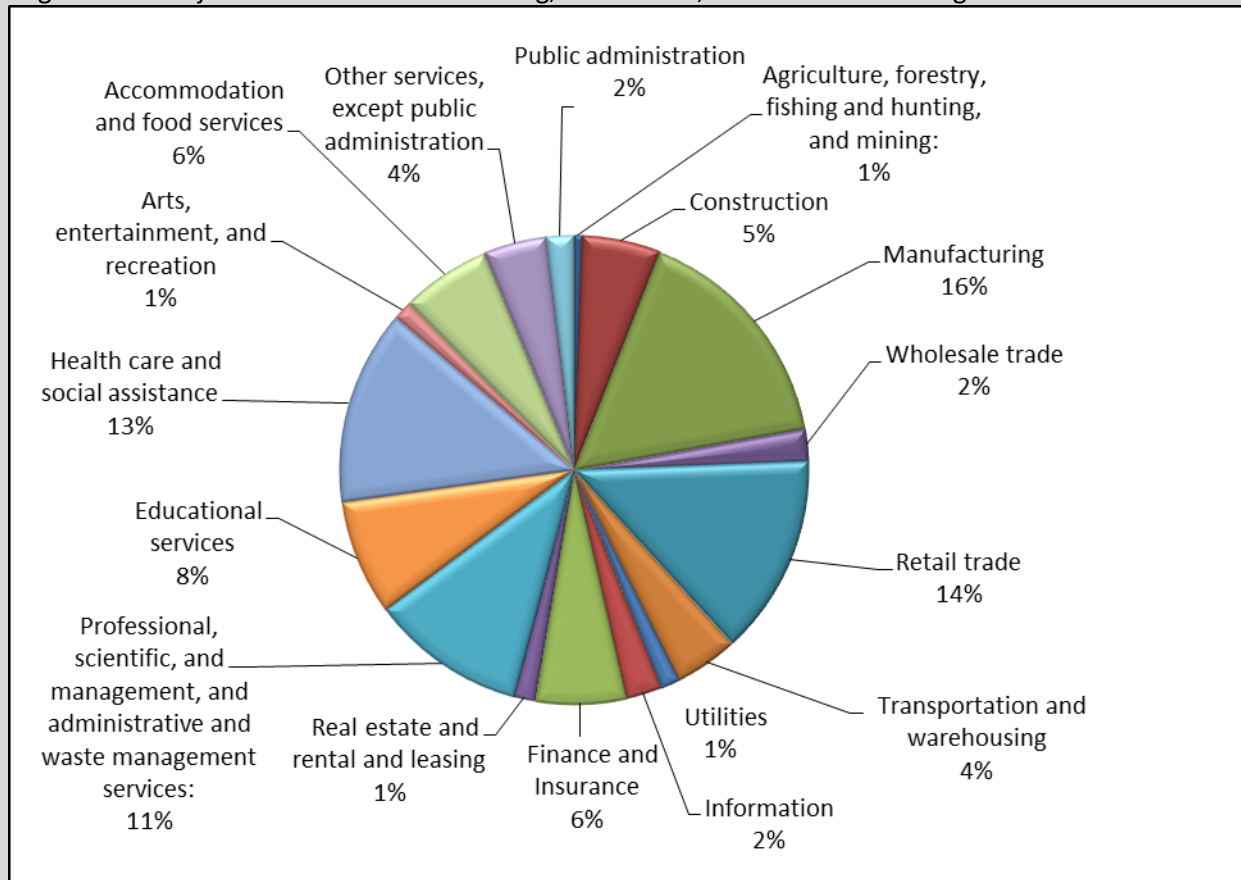


Statistical Information



Employment by Industry

The largest share of jobs are in the manufacturing, health care, and retail trade categories.



Source: United States Census. (2011-2015). *American Fact Finder*. Retrieved from <http://factfinder.census.gov/>

2016 Principal Property Taxpayers

Taxpayer	Taxable Assessed Value
Alliant Industries	196,268,112
ADM Corn Processing	139,641,253
Midamerican Energy	24,691,003
SDG Macerich Properties (Linale Mall)	34,422,085
International Paper	32,580,000
St. Lukes Hospital & Clinics	31,365,759
Terraza 5 LLC	29,748,652
Transamerica Life Insurance Co	23,453,093
Rockwell International	23,080,121
General Mills Cereals Properties	21,560,239
Total	556,810,317

Source: Linn County Auditor's Office. (2016).

Key Point → The top ten taxpayers account for approximately 9% or \$557M of the total City assessed taxable value of \$6.4 billion. This group consists of electrical/gas utilities, manufacturing, insurance, commercial, and



aerospace companies. The variety of companies in the top ten property taxpayers is one reason the City has seen a steady increase in taxable values every year.

Cedar Rapids Employment Level

Labor force	Employed Persons	Unemployed Persons	Unemployment Rate
70,800	68,200	2,600	3.7%

Source: Iowa Workforce Development. (February 2016). *Iowa local labor force data*. Retrieved from <http://www.iowaworkforce.org/lmi/laborforce/locallaborforce.html>

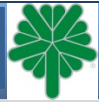
According to Iowa Workforce Development, the overall Cedar Rapids unemployment rate for February 2017 was 3.7%. In comparison, the overall United States unemployment rate was 4.7% in February 2017.

OTHER SUPPLEMENTAL INFORMATION

Description

This section contains additional information not detailed in department sections. Such information includes approved capital equipment allocations and requests submitted from departments that are not included in the budget.





General Fund Capital Equipment Requests NOT Included in the BUDGET

Fire (\$164K)

- City/Fire Department Incident Command Post Audio Visual equipment upgrade
- Large Diameter, 2 1/2", and 1 3/4" Fire Hose
- CPR Devices
- Hose Washer
- Firefighting Tools and Equipment (partially funded)
- Hazmat Equipment
- Great Wall of Rescue

Police (\$43K)

- Tactical Ballistic Vest Replacement (partially funded)
- Automated External Defibrillators (partially funded)
- Crash Data Recorder Cables
- Digital Camera Equipment
- Hand Held Thermal Imaging Camera
- Hotel/Motel Surveillance Kit

Public Works (\$279K)

- GPS Survey Equipment (partially funded)
- Hardware Replacement
- Roundabouts
- Large Material Screen

Internal Services Fund Capital Equipment Requests NOT Included in the BUDGET

Joint Communications (\$1.2M)

- Security Cameras
- Dispatch Chairs (partially funded)
- Radio Equipment (partially funded)
- Workstation treadmill

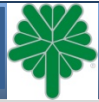
General Fund Operating Requests NOT Included in the BUDGET

Police (\$12K)

- CALEA Accreditation Fee (department could fund from special revenue funds)
- Records Software Maintenance (department could fund from special revenue funds)

Fire (\$379K)

- Training Software
- Increase for Tools and Equipment
- Increase for Recruiting Expenses
- 4 Firefighter FTEs



Public Works (\$37K)

- Maintenance Software
- Traffic Control Evaluation
- Study for Alternate Pavement Markings
- 1 Inspector FTE (department could add position if funded within existing resources)

Parks & Recreation (\$37K)

- Increase for Median Maintenance
- Increase for Aquatic Maintenance

Internal Services Fund Operating Requests NOT Included in the BUDGET

Joint Communications (\$110K)

- Conversion of Lead Dispatcher Positions to Non-Bargaining
- 1 Dispatcher FTE
- Increase in Overtime

GLOSSARY





911 – EMERGENCY SERVICES PHONE NUMBER

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

BOD - BIOCHEMICAL OXYGEN DEMAND – Is the amount of dissolved oxygen needed by aerobic biological organisms in a body of water to break down organic material present in a given water sample at certain temperature over a specific time period.

CABS - COALITION TO AUGMENT THE BUS SERVICE – A program to provide reduced cost transportation to passengers with disabilities during hours when the buses are not operating.

CAFR - COMPREHENSIVE ANNUAL 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).

CALEA - COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES – The Commission on Accreditation for Law Enforcement Agencies, Inc., was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive associations. The purpose of CALEA's Accreditation Programs is to improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives, establishing and administering an accreditation process, and recognizing professional excellence.

CCF - 100 CUBIC FEET – Equivalent to 748 gallons.

CDBG - 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.

CEMAR – CEDAR RAPIDS-MARION – Name of a trail that begins in Cedar Rapids and is planned for completion to the City of Marion.

CIP - CAPITAL IMPROVEMENT PROJECTS – Account for capital expenses and resources related to a specific capital facility, improvements other than a building, and other major fixed assets.

CMPO - CORRIDOR METRO PLANNING ORGANIZATION – An entity composed of local elected officials and state agency representatives that are tasked with reviewing and approving transportation investments in a metropolitan area.

CPR – CARDIOPULMONARY RESUSCITATION – The manual application of chest compressions and ventilations to patients.

CRANDIC – CEDAR RAPIDS AND IOWA CITY RAILWAY COMPANY – Regional rail transportation provider.

CRST – CRST International – Privately held transportation company.

DNR - DEPARTMENT OF NATURAL RESOURCES – A department/agency charged with maintaining state parks and forests, protecting the environment, and managing energy, fish, wildlife, land resources, and water resources.



Acronyms



DOJ – DEPARTMENT OF JUSTICE – United States federal department responsible for enforcing federal laws.

EPA - ENVIRONMENTAL PROTECTION AGENCY – Is an agency of the federal government of the United States charged with protecting human health and the environment, by writing and enforcing regulations based on laws passed by Congress.

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.

FEMA - FEDERAL EMERGENCY MANAGEMENT AGENCY – Is an agency of the United States Department of Homeland Security.

FTE - FULL TIME EQUIVALENT – An FTE is considered to be 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 – The standard framework of guidelines for financial accounting. GAAP includes the standards, conventions, and rules followed in recording and summarizing, and in the preparation of financial statements.

GASB - GOVERNMENTAL ACCOUNTING STANDARDS BOARD – The Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States of America.

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.

GOB - 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.

GPS – GLOBAL POSITIONING SYSTEM – A system by which signals are sent from satellites to a special device, used to show the position of a person or thing on the surface of the earth very accurately.

GRI - GROWTH REINVESTMENT INITIATIVE – Legislation allowing the City to use incremental growth from the City's sales tax to pay for flood protection.

GTC - GROUND TRANSPORTATION CENTER – City of Cedar Rapids transit system.

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

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

IT- INFORMATION TECHNOLOGY – City of Cedar Rapids department providing technology services.

JARC - JOB ACCESS REVERSE COMMUTE – A program to provide reduced cost transportation to work and life skill classes for low income individuals during hours when the buses are not operating.



Acronyms



JC – Joint Communcations Agency – City of Cedar Rapids department providing 911 emergency and dispatch services.

K - THOUSAND

LIFTS - LINN COUNTY LIFTS – LIFTS provides safe door-to-door transportation for the elderly and disabled citizens in the metro area of Cedar Rapids, Marion, and Hiawatha. LIFTS also provides transportation to all Linn County residents outside the metro area.

LLC – LIMITED LIABILITY COMPANY – Combines the features of a corporation and a partnership.

LOST – LOCAL OPTION SALES TAX

- **STREETS LOCAL OPTION SALES TAX** – Approved by citizens of Cedar Rapids vote to have a 1% local option sales tax to fund streets for a period of 10 years starting July 1, 2014, ending June 30, 2024.
- **SWIMMING POOL IMPROVEMENT LOCAL OPTION SALES TAX** – Approved by citizens of Cedar Rapids vote to have a 1% local option sales tax to fund swimming pool improvements for a period of 1 year starting January 1, 2002, ending December 31, 2002.
- **90% FLOOD LOCAL OPTION SALES TAX** – Approved by citizens of Cedar Rapids vote to have a 1% local option sales tax to fund flood recovery projects for a period of 5 years starting April 1, 2009, ending June 30, 2024.

M – MILLION

MGD – MILLION GALLONS PER DAY

MCL – MAXIMUM CONTAINMENT LEVEL – Water quality standard.

MFPRSI - MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA – Provides pension benefits for municipal police officers and fire fighters in Iowa.

NFIP – 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.

NFPA – NATIONAL FIRE PROTECTION ASSOCIATION – Trade association that creates and maintains private, copyrighted standards and codes for usage and adoption by local governments.

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.

NTS - NEIGHBORHOOD TRANSPORTATION SERVICE – A private non-profit organization that operates a curb-to-curb van service, and provides affordable night and weekend transportation to work, school, or life skill classes during times when the fixed route city buses do not operate.

PCC – PORTLAND CEMENT CONCRETE – A composite stone like material formed by mixing an aggregate (stone or crushed rock) with cement and water.



Acronyms



PGA – PROFESSIONAL GOLFERS' ASSOCIATION OF AMERICA – Organization mission is to promote enjoyment and involvement of the game of golf and to contribute to its growth by providing services to golf professionals, consumers and the golf industry.

SSMID - SELF SUPPORTED MUNICIPAL IMPROVEMENT DISTRICT – A self-supported municipal improvement district is informally referred to as a SSMID district. Generally, it is an area of contiguous property within a city – often in the downtown or central areas – either zoned for commercial or industrial purposes or a duly designated historic district. A tax levy is imposed on property within the SSMID district in addition to all other tax levies. The added revenues can be used for improvements to the district, administrative fees, and debt for the cost of improvements.

TIF - TAX INCREMENT FINANCING – Financing method to use taxes to finance improvements.

USACE – UNITED STATES ARMY CORPS OF ENGINEERS – Delivers public and military engineering services.

UV – Ultraviolet light is electromagnetic radiation with a wavelength shorter than that of visible light, but longer than X-rays.



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 when they are earned and expenses when they are incurred.

ADMINISTRATIVE CHARGES – Administrative charges is funding transferred to the general fund from enterprise or other funds for specific central administrative functions that benefit those funds. Departments such as the City Manager's Office, Council & Mayor, Purchasing, Attorney, Human Resources Department, Downtown, and Contingent have Administrative Charges.

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

AMENDED BUDGET – The original adopted budget plus/minus any amendments passed by the City Council each year.

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

ASSESSED VALUATION – A sets valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

BACKFILL – Iowa Senate File 295 provision that the state of Iowa agrees to appropriate money to local governments to replace lost revenue due to reductions in valuation of commercial and industrial properties to a 90% level of assessment.

BALANCED BUDGET – A budget in which revenues meet expenditures.

BOND COUNSEL – Specialized attorney (law firm) with primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption.

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. Bonds are usually sold/purchased in the universal amount of \$5,000.

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

BUDGET TIME TABLE – The schedule of key dates in the preparation and adoption of the budget.

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

CAPITAL ASSET – Capital asset includes land, buildings and structures, and improvements other than buildings, which include infrastructure, construction in progress, and machinery and equipment.

CAPITAL EXPENDITURES – Expenditure for capital items of less than permanent nature and normally at a lower costs than a capital improvement.

CAPITAL IMPROVEMENT PROGRAM – Selection & scheduling of improvements over a multi-year period. Contains funds that are financed with tax support debt, enterprise or internal service monies, or other funding sources.



Terminology



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.

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

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

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 which 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 EXPENDITURES – Non-personal service expenses are expenses that are 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 – A payment that is a decrease in resources.

FEES – Fees are charges for services.

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

FINES AND FORFEITS – Court fines, library fines, traffic enforcement fines.

FRANCHISE FEES – A cable or utility fee paid to the City.

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



Terminology



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

FUNDING 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 meet budgeted requirements.

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.

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 GRANTS – 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 AND PERMITS – Fees derived from a number of sources including building, plumbing, mechanical, and electrical permits as well as liquor licenses and right of way permits.

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

LINE ITEM BUDGET – An object of expenditure level within each department.

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

NON-DISCRETIONARY EXPENDITURES – Expenses that are considered not fully controllable by City Departments as they are subject to external or economic factors.

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 REVENUES – Other revenue in financial summaries refers to a variety of sources such as interest, building rental, parking fees, landing fees, insurance premiums, capital contributions, etc.

PAY AS YOU GO CAPITAL IMPROVEMENT FUNDING – Funding capital outlay from current revenues and user fees rather than through borrowing.



Terminology



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 general obligation bonds, revenue bonds, tax increment financing bonds, state revolving fund proceeds, etc.

PROGRAM – A service or activity provided.

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

RESOLUTION – An order of a legislative body formally approved.

REVENUE – Sources of financing expenditures.

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.

REZONE CEDAR RAPIDS – Project to update zoning code of Cedar Rapids.

ROLLBACK – Section 441.21 of the Code of Iowa that provides for the reduction of property tax valuations according to assessment limitations to cushion the impact of inflation.

SCHOOL RESOURCE OFFICER – A officer that collaborates with the school and the community as a resource for safety and security issues, engaging in law enforcement, teaching, and mentoring in schools.

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.

STATE REPORTS AND FORMS – Forms and reports prescribed by the State of Iowa which must be used by all cities in preparing their budgets.

SUBSIDY – In the case of a general fund department, a department partially or fully supported by property tax or other funding sources not specifically associated to the department's purpose.

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

TAXES – A revenue source levied by a government for purposes of funding expenditures.

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.



Terminology



TYPICAL RESIDENTIAL CUSTOMER – A household that uses 10 units of water and 10 units of sewer. 1 unit is 100 cubic feet or 748 gallons.

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