



# **CITY OF CEDAR RAPIDS, IOWA**

## Fiscal Year 2024 Budget

### Book 1



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# Introduction



# Introduction

## ABOUT CEDAR RAPIDS

### Did You Know?

- Second largest city in Iowa
- Lies on both banks of the Cedar River
- 71 square miles
- Located in Linn County
- Services an 8 county area with a combined population over 483K
- Largest corn-processing city in the world
- One of the leading manufacturing regions in the United States
- One of the leading bioprocessing and food ingredient centers in North America
- Home to almost 300 different manufacturing plants and two dozen Fortune 500 companies, including The Quaker Oats Company, Archer Daniels Midland and Nordstrom.
- Anchors Iowa's Creative Corridor

### History of the “City of 5 Seasons”

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

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



### Population

The population of Cedar Rapids based upon the 2020 census is 139,986. Population size has direct correlation to certain revenues received by the City. For instance, road use tax revenue is distributed from the State on a per capita basis and is used to assist in funding construction, repair and maintenance of roads and related infrastructure. Other revenues also have a connection to population such as Federal Transit Administration revenue for transit operations and U.S. Department of Housing and Urban Development revenue for housing programs.

## Economy and Tax Base

The City of Cedar Rapids has a large and diverse tax base due to a variety of commercial, health care, food processing, manufacturing, telecommunication and aerospace companies. Based on FY 2022 information, below is a list of the City's principal property taxpayers.

Principal Property Taxpayers	Percentage of	
	Taxable Assessed Value	Total Estimated Actual Valuation
ADM Corn Processing	136,458,617	24.91%
Transamerica Life Insurance Co	76,985,343	14.05%
St. Lukes Methodist Hospital	70,427,430	12.85%
Lindale Mall LLC	45,819,900	8.36%
Casey's Marketing Co	44,037,720	8.04%
Rockwell Collins	40,673,717	7.42%
International Paper Company	39,617,190	7.23%
Terraza 5 LLC	36,483,030	6.66%
Frew Development Group LLC	29,875,889	5.45%
Kwik Trip Inc	27,497,790	5.02%
<b>Total</b>	<b>547,876,626</b>	<b>100.00%</b>

SOURCE: LINN COUNTY AUDITOR'S OFFICE. (2022).

The top 10 principal employers in FY 2022 are shown below.

Employer	Employees
Collins Aerospace	8,200
Unity Point Health-St. Luke's Hospital	3,000
TransAmerica/TATA	2,600
Hy-Vee Food Stores	2,425
Nordstrom Direct	2,150
Cedar Rapids Community School District	1,824
Mercy Medical Center	1,300
City of Cedar Rapids	1,267
Linn-Mar Community School District	1,200
UFG Insurance	1,200

SOURCE: CEDAR RAPIDS AREA CHAMBER OF COMMERCE AND WOODS AND POOLE ECONOMICS. (2022).

The total value of building permits in FY 2022 was approximately \$733M which is a substantial increase from \$411.1M in FY 2021. The increase has a variety of factors including the continuation of permits relating to August 2020 derecho repairs and new development. Future years are not anticipated to be at this level.

Cedar Rapids' unemployment rate decreased from 5.7% to 3.0% for fiscal year ending 2022, which is higher than the state unemployment rate of 2.7% and is lower than the national unemployment rate of 3.8% for the same time period. The Cedar Rapids median household income in 2022 decreased to \$60,787, as compared to \$65,657 in 2021.



## Climate

- Average Temperature 48.1°F
- Average Annual Precipitation 34.61 inches
- Average Annual Snowfall 26.7 inches

SOURCE: NATIONAL WEATHER SERVICE. (2010).

The climate can have a financial impact on City services and budget in several departments across the City. For instance, in a typical year the City budgets for 20 – 25 snow or ice events of which 6 of these events are considered all plows or major events. In years with above average snow and ice events, the City may need to use reserves or decrease operating expenditures to compensate for additional weather related costs.

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

## Flood Control

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

The City approved a \$750M plan that includes a three-part focus for building a greater Cedar Rapids that includes improving flood protection, reinvesting in housing, businesses & neighborhoods and rebuilding public facilities.

The current focus is on flood protection. The flood control system is designed to convey the same water volume as the flood of 2008, reducing flood risk through the heart of Cedar Rapids on both the west and east sides of the river. The system will include a combination of floodwalls, levees and gates and incorporate aesthetic elements that reflect our community's culture, history and vision.



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

- Czech Village: Levee south of 16<sup>th</sup> Avenue SW, 16<sup>th</sup> Avenue SW flood gate, Czech Museum floodwall, detention basin and storm sewer shut off gate.
- New Bohemia: Two levee segments, two pump stations, detention basin and 16th Avenue SE flood gate.

- Kingston: McGrath Amphitheater levee and floodwall.
- Downtown: CRST Floodwall, 3rd Avenue SE removable gate and utility relocations.
- Time Check: Infrastructure removal (to clear way for flood control) and NW Gateway and Memorial Plaza
- Northeast side Industrial: Quaker Oats Floodwall and railroad closure gate.



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

- 6<sup>th</sup> Street Extension to Ellis Boulevard NW (calendar 2022-23): Extends from 6th Street NW through former Mid-American site to Ellis Boulevard NW, opening connectivity into Time Check neighborhood. Provides new connections for traffic, pedestrians, bikes and transit. Work includes sidewalk, bike lanes, brick pavers, raised medians, utility improvements and is integrated with permanent flood control plans in Time Check.
- Cedar Lake levee construction (calendar 2023-25): Along the west lake shoreline to be part of a continuous line of protection coming north from Quaker Oats and ending at I-380 and J Avenue NE.
- McCloud Run Levee construction (calendar 2023-2024): To be part of a continuous line of protection coming north from Quaker Oats and ending at I-380 and J Avenue NE. Also include new trail and trail bridge, and naturalization and fishing channel component improvements to the current concrete channel on McCloud Run.
- 1<sup>st</sup> Avenue East Flood Closure Gate construction (Summer 2022-Spring 2023).
- Shaver Road NE Bridge Elevation (calendar 2022-23): Includes removing and reconstructing 8 feet higher than the 2008 flood elevation. Project will maintain truck route access during flooding and is one of two bridge raisings in the flood control system.
- 2<sup>nd</sup> Avenue SE floodgate (calendar 2023): Includes permanent columns on sidewalk, stackable panel gate during flood, protects to 2008 volume and is deployed for a 22 foot river elevation.
- Tree of Five Seasons Park (calendar 2023): Includes relocating sculpture to accommodate levee, a pump station, permanent full height floodwall with elevated park to allow views of the river, a new bike trail connecting E Avenue with downtown, new landscaping and tree plantings.
- Czech Village (calendar 2023-24): Includes construction of news pump station, floodwall, trail, and floodgate on trail.
- Czech Village (calendar 2023): Includes construction of detention pond and replacement of displaced skate park and playground from detention basin construction.
- O Avenue NW Gateway at Levee (calendar 2023): Includes elevating O Avenue NW over levee, will serve as a gateway to Greenway and includes new accessible ramp from raised O Avenue to Memorial Plaza.

- 1st Street NW/SW Reconfiguration (calendar 2022-23): Re-aligns 1st Street vertically and horizontally to accommodate flood control walls along the river, adjoining development and future river recreational opportunities.
- 12<sup>th</sup> Avenue SE Floodgate (Summer 2022 – Spring 2023): Includes roller gate, aesthetics to complement 16th Avenue SE gate, paired with intersection improvements at 2nd Street for new roundabout and 12th Avenue Bridge elevation will mean west side does not require a floodgate.
- 8th Avenue Bridge & Riverfront Improvements (calendar 2023+): Utilities will continue to be relocated out of the 8<sup>th</sup> Avenue corridor (2023 construction includes storm sewer) to make way for new 8<sup>th</sup> Avenue bridge, which will be elevated 15 feet and above 2008 volume level, along with floodwall and pump station. This change will allow the bridge to remain open during flood events and will include fewer piers in river.

## Utilities

The City of Cedar Rapids provides the utilities of water, sanitary sewer, storm water, solid waste, recycling and yard waste. Private entities provide telecommunications, wireless, natural gas and electric service. The City of Cedar Rapids has a large concentration of industries that use the water and sewer infrastructure currently in place. The volume of water used by industries would serve approximately 360K



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

## Transportation

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

## Parks and Recreation



The City has a variety of park, recreation, golf and aquatic programs, activities and facilities. There is over 4K acres of city owned park property including athletic fields, pavilions, volleyball courts, playgrounds and the Noelridge Park greenhouse and flower gardens. There are 2 outdoor aquatic centers, 3 outdoor pools, 1 indoor pool and 11 splash pads. Golf offers 3 courses and 1 miniature golf course. The beautiful, modern Ellis Clubhouse & Event Center opened in July 2022 and is available for rent. There is a year round schedule of recreational and leisure activities for all ages and special programs for people with disabilities. Other features include the Ushers Ferry Historic Village offering a historical perspective of a small town at the turn of the 20<sup>th</sup> century, trails, farmers market and a mobile recreation program bringing opportunities to neighborhood parks.



## 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.

## CITY OF CEDAR RAPIDS MAYOR AND CITY COUNCIL



Tiffany O'Donnell  
Mayor



Tyler Olson  
At Large



Ann Poe  
At Large



Patrick Loeffler  
At Large



Marty Hoeger  
District 1



Scott Overland  
District 2



Dale Todd  
District 3



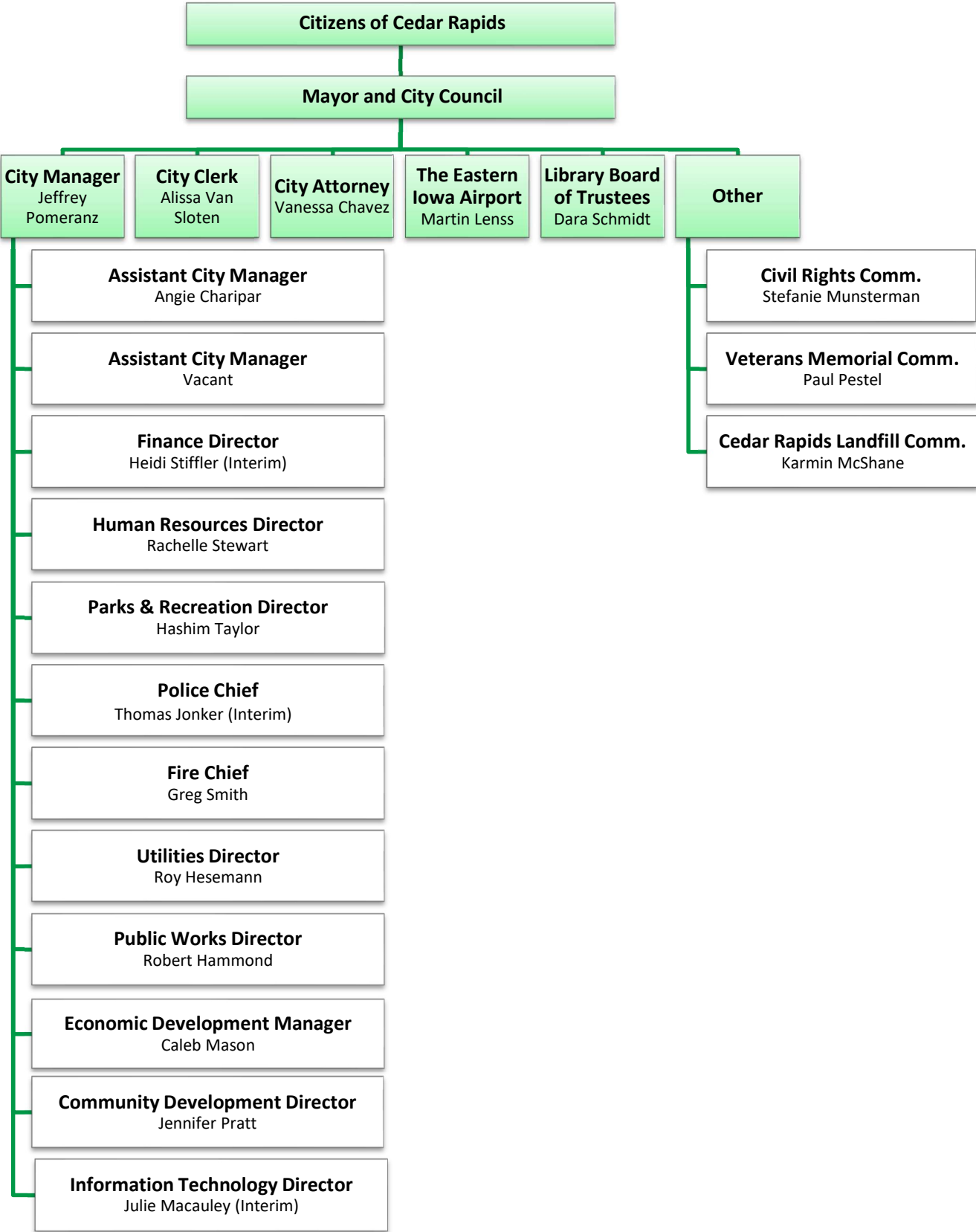
Scott Olson  
District 4



Ashley Vanorny  
District 5



# CITY OF CEDAR RAPIDS ORGANIZATION CHART



The mayor and council are responsible for setting policy, goals, priorities, 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 and prepares a recommended budget for the council's consideration. The City's leadership team is responsible for the day to day operations and ensuring the City meets the goals and policies set forth.

CITY VISION AND VALUES

Vision Statement	Core Values
Cedar Rapids, a vibrant urban hometown – a beacon for people and businesses invested in building a greater community now and for the next generation.	We Serve Enthusiastically We Find a Way We Team Up

DISTINGUISHED BUDGET AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Cedar Rapids, Iowa, for its Annual Budget for the fiscal year beginning July 1, 2022. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished  
Budget Presentation  
Award

PRESENTED TO

City of Cedar Rapids  
Iowa

For the Fiscal Year Beginning  
July 01, 2022

Christopher P. Morrell  
Executive Director

# INTRODUCTION TO THIS DOCUMENT

This document is broken down into multiple sections that highlight the city policies, guidelines and processes surrounding budget as well as detail of the FY 2024 budget. The budget detail is separated by the different funds and also contains combined information where appropriate such as cash transfers, five-year capital improvement plan and other additional information. Departments are shown in alphabetical order under each section. We believe the format of this book enhances user readability.

The City accounting system is organized into funds with a self-balancing set of accounts. The funds are based on governmental accounting standards and are used to maintain control over resources, liabilities, operating and capital activity, allowing the City to monitor inflows and outflows. For FY 2024, all of the City of Cedar Rapids funds are appropriated and actual expenditures may not exceed appropriations. The City reports and budgets for the following funds.

General Fund	
The primary operating fund of the City that accounts for all financial resources and expenditures not required to be accounted for by other funds. This <b>major fund</b> is further broken down into departments and divisions:	
<ul style="list-style-type: none"><li>• Building Services</li><li>• City Attorney</li><li>• City Clerk</li><li>• City Manager</li><li>• Civil Rights</li><li>• Community Development</li><li>• Development Services</li><li>• Finance</li><li>• Fire</li><li>• Human Resources</li><li>• Information Technology</li><li>• Library</li><li>• Mayor and City Council</li><li>• Memorial</li><li>• Parks and Recreation</li><li>• Police</li></ul>	<ul style="list-style-type: none"><li>• Public Works</li><li>• Other General Fund Divisions include:<ul style="list-style-type: none"><li>➢ Agricultural Lands</li><li>➢ Band</li><li>➢ Bridge Maintenance</li><li>➢ Building Demolition</li><li>➢ Capital Replacement</li><li>➢ Cedar Rapids Tourism Office</li><li>➢ Contingent</li><li>➢ Downtown District</li><li>➢ Gateway Maintenance</li><li>➢ Investment Earnings</li><li>➢ Pooled Revenues</li><li>➢ School Crossing Guards</li><li>➢ Street Lighting</li></ul></li></ul>
Enterprise Funds	
Funds that are financed and operated in a manner similar to a private business enterprise and where the cost of providing goods and services is expected to be recovered primarily through user charges. Each area has separate funds to record operations, debt and capital improvement project activity. The areas include departments and divisions as follows:	
<b>Major Enterprise Funds</b> <ul style="list-style-type: none"><li>• Sanitary Sewer</li><li>• Water</li><li>• Water Pollution Control</li><li>• Included with Other Enterprise Divisions:<ul style="list-style-type: none"><li>➢ Alliant Energy Powerhouse and Doubletree by Hilton</li></ul></li></ul>	<b>Non-major Enterprise Funds</b> <ul style="list-style-type: none"><li>• Golf</li><li>• Parking</li><li>• Solid Waste and Recycling</li><li>• Stormwater</li><li>• The Eastern Iowa Airport</li><li>• Transit</li><li>• Included with Other Enterprise Divisions:<ul style="list-style-type: none"><li>➢ Cedar Rapids Linn County Solid Waste Agency</li><li>➢ ImOn Ice</li><li>➢ Paramount Theatre</li></ul></li></ul>

## Internal Service Fund

Funds that account for goods and services provided by one city department to other city departments on a cost reimbursement basis. Each area has separate funds to record operations, debt and capital improvement project activity. The departments include:

- Facility Maintenance
- Fleet Services
- Joint Communications
- Risk Services

## Special Revenue Fund

Funds that account for revenues received that are restricted or committed for a specific purpose. The funds include:

### Major Special Revenue Funds

- Animal Control
- Civil Rights
- Community Development
- Economic Development
- Fire
- ImOn Ice
- Library
- Other Miscellaneous
- Parks and Public Property
- Police
- Real Estate Disposal

### Non-major Special Revenue Funds

- HOME (Development)
- Hotel Motel
- Iowa Flood Mitigation
- Leased Housing
- Local Option Sales Tax
- Road Use Tax
- Self-Supported Municipal Improvement District
- Tax Increment Financing

## Capital Improvement Fund – Tax Supported

Funds that account for project costs associated with facilities, improvements, infrastructure and where each project must exceed \$5K with an estimated useful life in excess of two years. These funds record financial activity for the following tax supported areas:

### Major Capital Improvement Funds

- Infrastructure Construction Fund
  - Bridge
  - Downtown
  - Stormwater
  - Street
  - Traffic
- Flood Control System Fund

### Non-major Capital Improvement Funds

- Areas include:
  - Aquatic
  - Building Demolitions
  - City Facility
  - Connect CR
  - Financial System
  - Fire
  - Forestry
  - Information Technology
  - Library
  - Miscellaneous
  - Park
  - Police
  - Recreation
  - Riverfront
  - Riverwall
  - Trail
  - Urban Renewal
  - Ushers Ferry
  - Veterans Memorial Building
  - Veterans Stadium



<b>Debt Fund – Tax Supported</b>	
<b>Non-major</b> funds that account for the resources and expenses associated with paying principal, interest and related costs for tax supported debt. A separate fund is setup for each series of debt issued.	
<b>Trust and Agency Fund</b>	
Funds that account for financial activity relating to property tax other benefit levies and public safety retirement funds. The funds include:	
<ul style="list-style-type: none"> <li>• Fire Pension</li> <li>• Payroll Fund</li> </ul>	<ul style="list-style-type: none"> <li>• Police Pension</li> </ul>

RESOLUTION NO. 0594-04-23

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, 2024, 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 Interim Finance Director is directed to make the filings required by law to include the adopted budget summary and the adoption of budget and certification of taxes and to set up the books in accordance with the summary and details as adopted, and

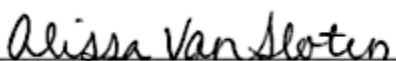
BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR RAPIDS, IOWA, that the Interim Finance Director is hereby authorized to transfer funds as per the attached listing and as included in the annual budget for the fiscal year ending June 30, 2024.

Passed this 25th day of April, 2023.

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

  
Tiffany D. O'Donnell, Mayor

Attest:

  
Alissa Van Sloten, City Clerk

**TRANSFER RESOLUTION: FISCAL YEAR 2024 BUDGET**

<b>Purpose</b>	<b>Fund Name</b>	<b>Transfer Out Amount</b>	<b>Transfer In Amount</b>
Transfer from special revenue funds for Self-Supported Municipal Improvement District (SSMID) uses	TIF Cedarapids No. 2	3,858.00	
	TIF Central Business District	429,085.00	
	TIF Coe-Mt Vernon	46,154.00	
	TIF Mid Town	91,803.00	
	TIF Riverside-Oak Hill	21,940.00	
	SSMID - Czech Village New Bo		(8,490.00)
	SSMID - Downtown		(472,886.00)
	SSMID - Medical District		(111,464.00)
Transfer from capital project fund for operating uses	Improvements - Finance System	79,544.00	
	General Fund		(79,544.00)
Transfer from special revenue funds for operating uses	Police - ATEs	247,310.00	
	Road Use Tax	46,000.00	
	General Fund		(293,310.00)
Transfer from utility operations for fleet expenses related to sharing of equipment	Stormwater-Operations	247,016.81	
	Sanitary Sewer - Operations		(247,016.81)
Transfer from general fund for sustainability program	General Fund	215,000.00	
	Community Climate Action Plan		(215,000.00)
Transfer from general fund for City share of Parking employees wages and benefits	General Fund	15,797.00	
	Parking - Operations		(15,797.00)
Transfer from general fund for economic development program	General Fund	390,000.00	
	Economic Development Fund		(390,000.00)
	General Fund	100,000.00	
Transfer from special revenue fund for capital projects	Improvements - Miscellaneous		(100,000.00)
	New Ballpark Contributions	330,000.00	
Transfer from general fund for historic rehab program	Improvements - Vets Stadium		(330,000.00)
	General Fund	25,000.00	
	Historic Rehab Loan		(25,000.00)
Transfer from general fund for Neighborhood Finance Corporation program	General Fund	500,000.00	
	Neighborhood Finance Corp		(500,000.00)
	General Fund	448,862.00	
Transfer from general fund for insurance costs	Facility Maint - Operations		(181,500.00)
	General Fund - Memorial		(72,361.00)
	Risk - Liability and Property		(195,001.00)
	General Fund	5,000.00	
Transfer from general fund for visual arts program	Fire - Safety Education		(5,000.00)
	General Fund	125,000.00	
	Other Special Revenue		(125,000.00)
Transfer from general fund for internal staff costs associated with the Americans with Disabilities Act capital projects	General Fund	96,702.00	
	Facility Maint - Operations		(96,702.00)
	Solid Waste - Operations	4,800.00	
Transfer from utility operations for information technology services	Water - Operations	109,517.00	
	WPC - Operations	106,008.00	
	General Fund		(220,325.00)
	Solid Waste - Operations	30,635.67	
Transfer from utility operations for communication services and associated costs	Water - Operations	30,635.66	
	WPC - Operations	30,635.67	
	General Fund		(91,907.00)
	Solid Waste - Operations	5,000.00	
Transfer from utility operations for graphic design services	Water - Operations	15,000.00	

**TRANSFER RESOLUTION: FISCAL YEAR 2024 BUDGET**

Purpose	Fund Name	Transfer Out Amount	Transfer In Amount
Transfer from utility operations for Human Resources applicant software	WPC - Operations	15,000.00	
	General Fund		(35,000.00)
	Solid Waste - Operations	8,000.00	
Transfer from utility operations for internal staff costs associated with capital projects	Water - Operations	8,000.00	
	WPC - Operations	8,000.00	
	General Fund		(24,000.00)
	Stormwater-Operations	324,000.00	
	Improvements - Stormwater		(324,000.00)
Transfer from utility operations for city newsletter shared expenses	Solid Waste - Operations	10,257.00	
	Water - Operations	26,376.00	
	General Fund		(36,633.00)
Transfer from utility operations for internal staff costs associated with stormwater costs	Stormwater-Operations	120,000.00	
	General Fund		(120,000.00)
Transfer from utility operations for internal staff costs	Sanitary Sewer - Operations	72,072.48	
	Stormwater-Operations	42,460.83	
	General Fund		(114,533.31)
Transfer from utility operations for street sweeping costs	Stormwater-Operations	450,000.00	
	General Fund		(450,000.00)
Transfer from utility operations for sustainability program	Water - Operations	102,203.00	
	General Fund		(102,203.00)
Transfer from special revenue funds for operating, debt, and capital uses	Hotel Motel Tax	1,153,018.74	
	Alliant Energy PowerHouse-Debt		(85,518.74)
	Doubletree Hotel - Debt		(400,000.00)
	Economic Development Fund		(120,000.00)
	General Fund		(45,000.00)
	ImOn Ice - Debt		(252,500.00)
	ImOn Ice - Improvements		(250,000.00)
	Iowa Flood Mitigation Program	15,000,000.00	
	Flood Control System		(15,000,000.00)
	Joint Comm Network Maintenance	27,485.00	
Transfer from utility operations and special revenue fund for organizational health programs	General Fund		(27,485.00)
	Solid Waste - Operations	958.00	
	Training and Development	22,612.00	
Transfer from special revenue funds for parks and recreation operating uses	Water - Operations	3,194.00	
	WPC - Operations	2,236.00	
	General Fund		(29,000.00)
	Parks & Rec - Recreation Trust	4,000.00	
	General Fund		(4,000.00)
Transfer from trust and agency funds for FICA, IPERS, and other benefit expenses	Payroll Funds	18,923,700.49	
	General Fund		(18,923,700.49)
Transfer from trust and agency funds for public safety expenses	Fire 411 Pension	2,018,109.97	
	Police 411 Pension	4,046,328.68	
	General Fund		(6,064,438.65)
Transfer from risk funds for internal staff and associated operating costs	Risk - Liability and Property	446,637.04	
	Risk - Workers Compensation	565,718.75	
	General Fund		(1,012,355.79)
Transfer from special revenue funds for operating uses and capital projects	Road Use Tax	18,050,000.00	



**TRANSFER RESOLUTION: FISCAL YEAR 2024 BUDGET**

Purpose	Fund Name	Transfer Out Amount	Transfer In Amount
	General Fund		(15,850,000.00)
	Improvements - Downtown		(200,000.00)
	Improvements - Streets		(948,000.00)
	Improvements - Traffic		(1,052,000.00)
Transfer from utility operations for capital projects	Stormwater-Operations	5,100,650.00	
	Improvements - Stormwater		(5,100,650.00)
Transfer from special revenue funds for capital projects	Streets-Local Option Sales Tax	23,000,000.00	
	Improvements - Bridge		(1,200,000.00)
	Improvements - Streets		(21,800,000.00)
Transfer from general fund for automated traffic camera uses	General Fund	150,000.00	
	Police - ATEs		(150,000.00)
Transfer from tax supported debt funds and special revenue funds for debt expenditures	Alliant Energy PowerHouse-Debt		(2,880,605.00)
	Doubletree Hotel - Debt		(1,305,246.50)
	Golf - Debt		(70,545.01)
	Paramount - Debt		(30,311.04)
	Parking - Debt		(720,963.99)
	Tax Supported Debt		(3,500,464.46)
	Transit - Debt		(14,217.15)
Transfer from tax supported debt funds, parking and special revenue funds for debt expenditures	Parking - Debt	200,000.00	
	Tax Supported Debt	2,260,290.69	
	TIF Cedar Lake-Daniels	70,515.40	
	TIF Central Business District	2,561,598.00	
	TIF Coe-Mt Vernon	248,544.45	
	TIF Commerce Park URA	401,709.50	
	TIF Council Street	130,045.00	
	TIF Earhart Lane	158,929.50	
	TIF Edgewood Town Center URA	45,181.43	
	TIF Mid Town	1,531,929.69	
	TIF Riverside-Oak Hill	353,849.97	
	TIF Time Check-St Pat's	120,456.40	
	TIF West Side Corp Park URA	101,651.01	
	TIF Youngs Hill-Kingston	337,652.11	
Transfer from facility operations for shared staff costs	Facility Maint - Operations	42,971.50	
	Fleet - Operations		(42,971.50)
Transfer from utility operations for development services and associated costs	Water - Operations	131,979.00	
	General Fund		(131,979.00)
Transfer from general fund and special revenue funds for capital projects	Connect CR Fundraising	1,440,000.00	
	General Fund	350,000.00	
	Public Library Grants	50,000.00	
	TIF BAE Systems URA	2,562,500.00	
	TIF Central Business District	350,000.00	
	TIF Commerce Park URA	2,012,500.00	
	TIF Earhart Lane	2,597,500.00	
	TIF Riverside-Oak Hill	6,190,000.00	
	TIF West Side Corp Park URA	267,500.00	
	Improvements - Bridge		(1,200,000.00)
	Improvements - Connect CR		(2,440,000.00)
	Improvements - Downtown		(250,000.00)
	Improvements - Fire		(50,000.00)
	Improvements - Forestry		(300,000.00)
	Improvements - Miscellaneous		(248,500.00)
	Improvements - Public Library		(50,000.00)
	Improvements - Recreation		(700,000.00)
	Improvements - Streets		(9,546,500.00)

**TRANSFER RESOLUTION: FISCAL YEAR 2024 BUDGET**

Purpose	Fund Name	Transfer Out Amount	Transfer In Amount
	Improvements - Traffic		(400,000.00)
	Improvements - Trail		(100,000.00)
	Sanitary Sewer - Improvements		(535,000.00)
Transfer from utility operations for operating uses	Water - Operations	5,000.00	
	WPC - Operations	2,200.00	
	General Fund		(7,200.00)
Transfer excess operating funds for operating uses	Improvements - Miscellaneous	424,000.00	
	General Fund		(424,000.00)
Transfer for hotel motel uses (state reporting only)	General Fund	3,905,000.00	
	Hotel Motel Tax		(3,905,000.00)
Transfer for transit uses (state reporting only)	General Fund	5,965,041.00	
	Transit - Operations		(5,965,041.00)
Transfer for GO bond debt uses (state reporting only)	Alliant Powerhouse & Doubletree by Hil	6,334,005.00	
	Golf - Debt	70,545.00	
	Paramount - Debt	30,311.00	
	Parking - Debt	720,964.00	
	Sanitary Sewer - Debt	935,638.00	
	Transit - Debt	14,217.00	
	Water - Debt	1,554,400.00	
	WPC - Debt	780,388.00	
	Tax Supported Debt		(10,440,468.00)
Transfer for internal loans (state reporting only)	Golf - Debt	9,442.22	
	ImOn Ice - Debt	74,215.76	
	General Fund		(9,442.22)
	Risk - Liability and Property		(74,215.76)

RESOLUTION NO. 0280-02-23

WHEREAS, the City Council of the City of Cedar Rapids, Iowa have considered the proposed fiscal year 2024 city maximum property tax dollars for the affected levy total, and

WHEREAS, a notice concerning the proposed city maximum property tax dollars was published as required and posted on city web site and social media accounts if applicable,

WHEREAS, a public hearing concerning the proposed city maximum property tax dollars was held on February 28, 2023,

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Cedar Rapids, Iowa, that the maximum property tax dollars for the affected tax levies for fiscal year 2024 shall not exceed the following total:

Total maximum levy revenue for affected property tax levies - \$93,736,949

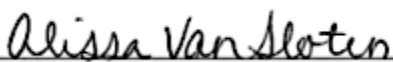
The maximum property tax dollars requested in the total maximum levy for affected property tax levies for fiscal year 2024, represents a 4.62% increase in property tax revenue for the affected levies.

Passed this 28th day of February, 2023.

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

  
Tiffany D. O'Donnell, Mayor

Attest:

  
Alissa Van Sloten, City Clerk

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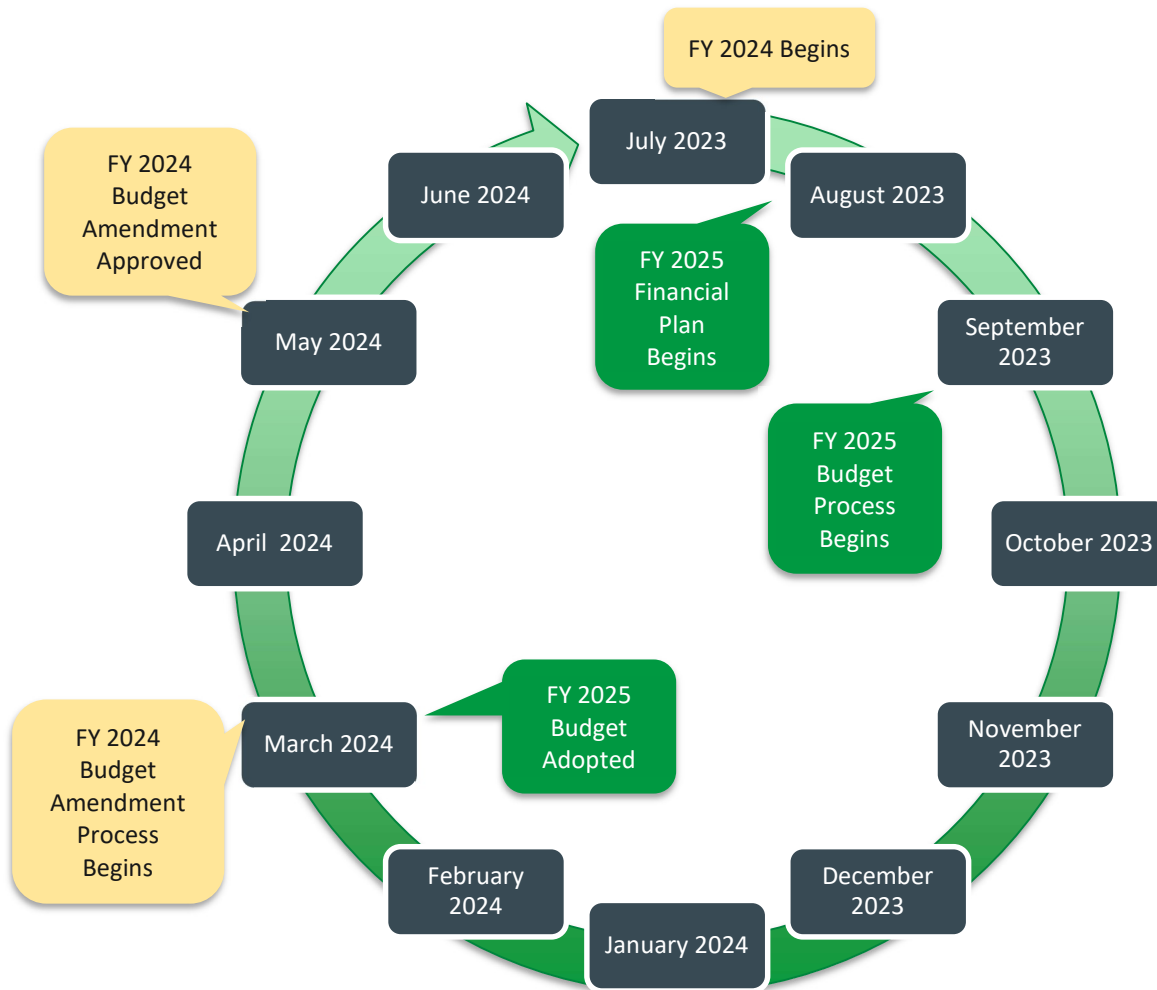
# Processes, Policies and Guidelines



# Processes, Policies and Guidelines

## PROCESSES

Budget is a year-long process beginning with financial plan, budget and then budget amendment. FY 2024 will begin in July 2023 and throughout the year, amendments to the budget will be tracked until they are officially reviewed and adopted in May 2024. At the same time FY 2024 commences, the City will begin putting together the next financial plan for FY 2025 – FY 2029. In September 2023, the budget process for FY 2025 will begin and over the course of several months, the budget will be created and then adopted in March 2024.



### Financial Plan Process

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

## Budget Process

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

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

In February, the City Manager presents the proposed budget to the City Council per city ordinance and state law. Feedback is provided. Later in February, a public hearing is held and a resolution is adopted to set the total maximum property tax dollars for the 8.1 general fund, transit, tort and special revenue levies associated with employee benefits.

In March, the notice of the public hearing is published in the newspaper. The state budget report is made available for citizen inspection as required by the State of Iowa on the City's internet site and in hard copy form at City Hall, Finance and the Library. Additional detail of the budget is made available on

**SEPTEMBER** - Capital improvement project and operating process begins.

**OCTOBER - NOVEMBER** Personal service budget is finalized. Operating and capital requests are submitted. Operating changes, rates and charges are finalized.

**DECEMBER** - Requests and changes are reviewed. Annual utilities meeting with large industrial users is held.

**JANUARY** - Property valuations are available. General fund is balanced. Proposed budget for Council including the Council budget book is finalized.

**FEBRUARY** - Budget is presented to City Council. Public hearing and adoption of total maximum property tax dollars is held and approved. Adopted budget book is finalized.

**MARCH** - Public hearing and adoption of budget is held and approved. Budget is submitted to the County and State.

**MAY** - The final budget book is submitted to Government Finance Officers Association for award review.



the City’s internet site. Subsequently, the public hearing is held to present the budget and citizens are encouraged to provide comments before or at the public hearing. Once the budget is adopted by City Council, the budget is certified to the Linn County Auditor by March 31 as required by the State of Iowa.

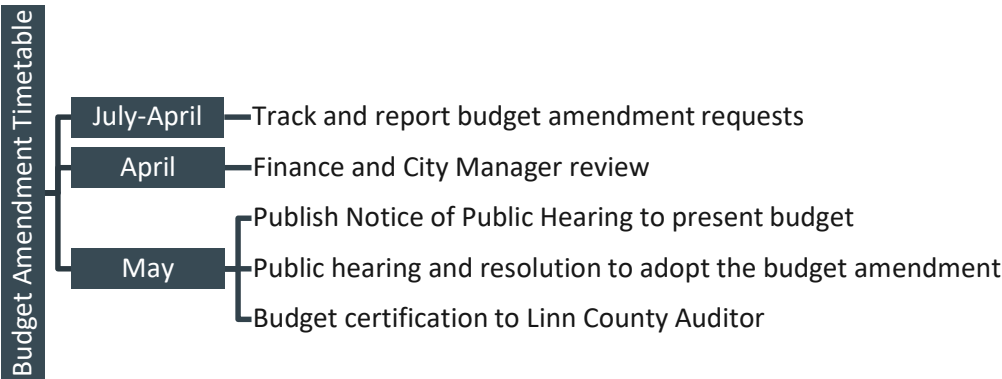
Throughout the year citizen input, including a survey, is reviewed. The annual budget survey typically asks questions on property tax rates, where property tax revenue should be spent and progress or service level related questions.

**Budget Amendment Process**

The 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. 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.

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.

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 31<sup>st</sup> each fiscal year in accordance with the State of Iowa. Below is the typical budget amendment timeline:



**POLICIES AND GUIDELINES**

Financial policies and guidelines are in place to ensure the effective delivery of services and to minimize the financial burden on the taxpayers while maintaining the integrity of the City’s finances. The policies and guidelines are reviewed annually and are outlined on the following pages. Currently, the City complies with the policies and follows established guidelines.

**Basis of Accounting**

The basis of accounting refers to when revenues and expenditures are recorded and reported in financial statements.

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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pensions and claims and judgments, are recorded only when payment is due (matured).

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

The City's budget is comparable to operating statements in the City's Annual Comprehensive Financial Report. The only exception from the above, for budget purposes, is special assessment revenue and grant revenue are budgeted in the fiscal year the related expenditures are budgeted.

## **Internal Control**

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

## **Balanced Budget**

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

In FY 2024, the general fund is balanced whereas revenues equal expenditures. Other operating budgets are generally balanced with current revenues with a few exceptions of where prior year revenue collected in excess of expenditure requirements are being utilized as funding sources. In some cases, revenues are being built up over a 2-3 year period to fund large capital needs in future years. The special revenue and capital project budgets are balanced with current revenues, existing cash on hand from past fiscal years, or have financially sustainable plans that allow for spending prior to receipt of future year revenue.

## Budgetary Controls & Department Accountability

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

- 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

- 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 policies for general fund departments (fund 101 only)

- 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 items approved as part of budget. Changes from the approved list should be discussed with the assistant finance director.
- Controllable expenses – Departments are to manage expenses considered controllable expenses, to ensure total actual expenses do not exceed total budgeted expenses. These expenses include:
  - Overtime, temporary/seasonals, other benefit expenses for uniforms, tuition or stipends
  - Discretionary expenses (I.e. office supplies, training, etc.)
  - Admin charges – other relating to inter department charges
- 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 (Note - services and associated materials provided above the standard service level are considered controllable and departments will need to identify a way to fund the expense)
  - Non-discretionary other expenses (I.e. fuel, electricity, etc.)

## Fund Balance

Fund balance is the difference between assets and liabilities on the balance sheet. For Water, Water Pollution Control and Sanitary Sewer, it is City policy that each maintain 50% (6 months) of the next fiscal year's budgeted operating expenditures in operating reserve to balance the need to maintain sufficient cash on hand to address unexpected changes in industries, disasters, etc. and to support issuance of revenue bonds. All other areas, including the general fund maintain 25% (3 months) operating reserve unless approved otherwise.

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

## Cash Transfers

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

## Capital Versus Operating Expenditures

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

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

## Capital Improvement Policy Statements

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

- The City will annually budget for all of its capital improvements.
- The City will determine the least costly financing method for all new projects.
- Any capital project financed through the issuance of debt will be programmed to be paid off completely within the expended useful life of the project.
- The City will utilize intergovernmental contributions, when available, to finance capital improvements that are consistent with the City's plans and priorities.
- Prior to undertaking a capital project, a projection of the ongoing operations and maintenance costs will be analyzed in relation to operating budget forecasts.
- Pay as you go financing of capital improvements will be utilized where feasible. Enterprise funds should develop reserves to pay for new capital improvements.
- Total general obligation debt will not exceed 5% of the City's actual assessed value as required by Iowa law.
- Where possible, the City will maintain a project Mini Fund at a minimum level of \$1M from which the investment earnings may 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.

## Capital Financing

The City normally relies on internally generated funds and/or grants and contributions from other governments to finance its capital needs. Debt will be issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users, or in the case of an emergency capital need. Bond proceeds 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 typically 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. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds. The City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast. Recognizing that bond issuance costs add to the total interest costs of financing, bond financing should not be used if the aggregate cost of projects to be financed by the bond issue does not exceed \$1M.

## **Debt**

The 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 5% of actual value of property within the city. These levels are consistent with the City's creditworthy 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.

The City strives to repay 30-60% of the principal amount of its general obligation debt within five years and at least 60% within 10 fiscal years. Capital projects financed through issuance of debt are programmed to be paid off completely within the expected useful life of the capital project.

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

## **Other General Policy Statements**

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

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# Planning





# Strategic Planning FY 2024 & Beyond

## GOALS

The City Council has seven strategic goals that provide direction and areas of focus for both current and future planning and budget decisions. Annually, City Council meets to formally discuss the goals, specific initiatives and accomplishments. These goals guide City leaders when making decisions on priorities and funding. The strategic goals are:

### STRENGTHEN CR

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

### GROW CR

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

### CONNECT CR

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

### GREEN CR

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

### INVEST CR

- Make Cedar Rapids a desirable place for businesses to start, move and grow by leveraging resources to invest in business districts and amenities that keep and attract a skilled workforce.

### PROTECT CR

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

### PROMOTE CR

- Lead regionally, think Cedar Rapids first by telling our story strategically, emphasizing intergovernmental relations and branding and marketing the City of Cedar Rapids.

## GOAL SETTING SESSION

At the February 2022 goal setting session, City Council set priorities as outlined below.

- Flood Control System and Greenway
- Affordable Housing
- Strengthen and Stabilize Neighborhoods
- Quality of Life Enhancements
- Targeted Development Hubs

Since the last formal goal setting session, the following have been accomplished.

Secured additional flood control system funding from external funds	Launched request for quotes of Greenway Plan	Secured Community Development Block Grants for residential/multi-residential derecho recovery	Council allocated funds from American Rescue Plan Act for affordable housing and support services
Invested in renovation of former Colonial Building for affordable housing	City is funding initiative with Linn County to bring Alliance to End Homelessness to our Community to recommend strategies	Council adopted the Westdale Area Action Plan	Council allocated funds from American Rescue Plan Act for permanent westside Library
1st & 1st West Development underway	Conducting feasibility study for dual-use Intergenerational Community Center and Sports Complex	City is targeting areas for micro-area plans for targeted development	City is participating in Downtown Vision Planning

## 5 YEAR FINANCIAL PLAN

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

The five year general fund financial plan for FY 2024 – FY 2028 was based on FY 2023 level of service and budget as well as percent increases in the categories of property tax (1.94% increase per year), personal services (4% increase per year), discretionary expenses (2% increase per year) and other expenses (2-4% increase per year) that were based on historical information and projections. Revenue adjustments were also made and based on historical information and projections.

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

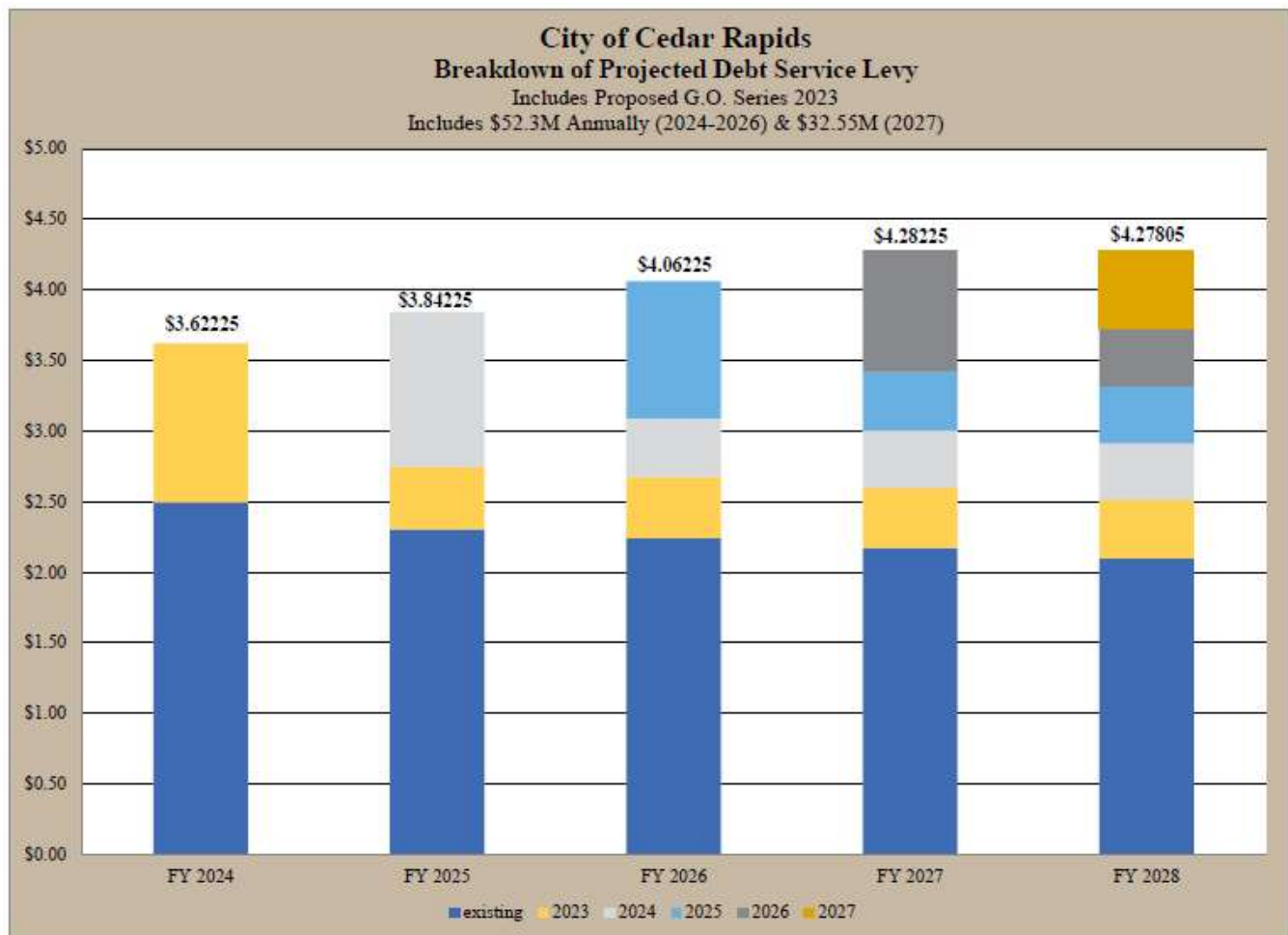
General Fund	FY 2024 Plan	FY 2025 Plan	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2024 Budget
<b>Revenues</b>						
Taxes	\$ 73,713,425	\$ 74,923,948	\$ 76,157,972	\$ 77,415,953	\$ 78,698,358	\$ 74,476,417
Licenses & Permits	\$ 3,725,400	\$ 3,725,400	\$ 3,725,400	\$ 3,725,400	\$ 3,725,400	\$ 3,721,000
Intergovernmental Revenue	\$ 1,919,690	\$ 1,640,455	\$ 1,366,633	\$ 1,103,693	\$ 843,278	\$ 3,413,801
Charges for Services	\$ 20,381,266	\$ 20,830,454	\$ 21,297,609	\$ 21,783,451	\$ 22,288,727	\$ 18,360,012
Fines & Forfeits	\$ 6,203,185	\$ 6,447,612	\$ 6,447,612	\$ 6,447,612	\$ 6,447,612	\$ 7,276,067
Transfers In	\$ 40,991,516	\$ 41,391,678	\$ 41,777,048	\$ 42,205,664	\$ 42,646,684	\$ 44,158,975
Other Revenue	\$ 2,175,628	\$ 2,175,628	\$ 2,175,628	\$ 2,175,628	\$ 2,175,628	\$ 5,230,838
<b>Total Revenues</b>	<b>\$ 149,110,110</b>	<b>\$ 151,135,174</b>	<b>\$ 152,947,903</b>	<b>\$ 154,857,403</b>	<b>\$ 156,825,687</b>	<b>\$ 156,637,111</b>
<b>Expenditures</b>						
Personal Services	\$ 106,074,051	\$ 110,658,513	\$ 115,456,154	\$ 120,477,533	\$ 125,733,770	\$ 107,702,992
Discretionary Expenses	\$ 23,741,401	\$ 24,202,702	\$ 24,676,901	\$ 25,164,403	\$ 25,665,626	\$ 25,165,557
Other Expenses	\$ 19,970,276	\$ 20,645,064	\$ 21,344,363	\$ 22,069,105	\$ 22,820,255	\$ 20,539,891
Capital Outlay	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 807,310
Transfers Out	\$ 2,483,938	\$ 2,487,743	\$ 2,491,697	\$ 2,195,804	\$ 2,200,073	\$ 2,421,361
<b>Total Expenditures</b>	<b>\$ 153,069,666</b>	<b>\$ 158,794,022</b>	<b>\$ 164,769,115</b>	<b>\$ 170,706,845</b>	<b>\$ 177,219,724</b>	<b>\$ 156,637,111</b>
<b>Funding Available / (Funding Gap)</b>	<b>\$ (3,959,556)</b>	<b>\$ (7,658,847)</b>	<b>\$ (11,821,213)</b>	<b>\$ (15,849,442)</b>	<b>\$ (20,394,037)</b>	<b>\$ -</b>

The FY 2024 general fund expenditure budget is \$156.6M, whereas the FY 2024 financial plan was \$153.1M. This is a difference of \$3.6M. The key differences include:

- Revenue and expense increases relating to amphitheater ticket sales and artist expense and increases for the Cedar Rapids Tourism office.
- Health cost increases 11% higher than anticipated.
- Increases in property insurance expenses due to increased property values (based on an appraisal) as well as City claims experience and global underwriting performance.
- Changes in service levels by adding a position to support existing service volume to reduce turnaround time as well as adding a position to support information technology systems/infrastructure.
- Unanticipated costs for facilities (due to the City acquiring the City Hall Annex) and fleet (rising costs for parts, steel, increases in vendor freight charges, and maintenance needs due to factory delays for new vehicles).

Similar to the financial plan, the FY 2024 budget started with a funding gap that was addressed by reviewing revenue performance in FY 2023 and adjusting FY 2024 to projected levels for such sources as interest income, franchise fees, road use tax and automated traffic cameras.

A financial plan was also prepared for tax supported debt and the associated impact on the property tax levy. The scenario below shows forecasts if the City issues \$52.3M in general obligation bonds per year from fiscal year 2024 through 2026, \$32.6M in fiscal year 2027 and \$16M in fiscal year 2028 assuming property valuations grow at 2.5% per year. The decrease in bond issuance in fiscal year 2027 and 2028 represents the final year of issuing debt in fiscal year 2027 for the flood control system based on the approved plan of \$264M in general obligation bonds. This shows the debt service levy increasing 22 cents per fiscal year through fiscal year 2027 then decreasing slightly in fiscal year 2028. This scenario assumes use of reserves to fund a portion of debt payments, interest rates for borrowing remain consistent and current debt paid by non-property tax supported sources continue.



The City teamed up with its financial advisors to prepare five year financial plans for utility areas that have multi-million dollar infrastructure systems to maintain. Utility area financial plans are a critical piece of their operations, allowing them to plan not only for operational impacts, but also system infrastructure needs while reviewing customer impacts and ensuring long term sustainability. FY 2024 – FY 2028 plans were based on FY 2023 level of services and budget with annual adjustments to revenues and expenses based on historical information, known or anticipated changes and projections. These are simply plans that will likely change in future years as operational and capital needs and priorities can change year to year and revenue sources can fluctuate as well.

The Water Pollution Control financial plan shows 4% annual increases in operating expenses. Capital improvement project expenses for FY 2024 – FY 2027 range from \$44M to \$77M per year to allow for the completion of a large infrastructure project and then return to an estimated \$10M per year in FY 2028 for normal annual infrastructure improvements. The plan for Water Pollution Control is based on 4% - 9% annual revenue increases for FY 2025 – 2028. The FY 2024 budget for charges for services revenue is \$1.6M less than the financial plan estimate due to updated projections for special wastewater and contractual wastewater revenues. The FY 2024 budget for operating expenditures was reduced for cost savings to compensate for the reduction in projected revenue.

Water Pollution Control	FY 2024 Plan	FY 2025 Plan	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2024 Budget
<b>Operating Expenses</b>						
Operational Expenses	\$27,997,194	\$29,097,284	\$ 30,262,138	\$31,470,014	\$32,637,914	\$26,873,942
Transfer out for capital improvement projects	\$10,000,000	\$10,000,000	\$ 10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Transfer out for debt service	\$ 6,656,250	\$ 8,949,274	\$ 12,074,735	\$14,049,010	\$16,518,041	\$ 7,349,258
<b>Operating Revenue</b>						
Charges for Services	\$45,375,459	\$47,182,153	\$ 49,655,109	\$54,286,926	\$57,138,188	\$43,806,321
Other Revenue	\$ 192,984	\$ 195,271	\$ 193,599	\$ 187,378	\$ 170,548	\$ 417,300
<b>Net Operating Revenues over/(under) Expenses</b>	<b>\$ 914,999</b>	<b>\$ (669,134)</b>	<b>\$ (2,488,165)</b>	<b>\$ (1,044,720)</b>	<b>\$ (1,847,219)</b>	<b>\$ 422</b>
<b>Capital Improvement Project Expenses</b>	<b>\$43,706,396</b>	<b>\$75,800,000</b>	<b>\$ 76,700,000</b>	<b>\$52,650,150</b>	<b>\$10,000,000</b>	<b>\$46,926,395</b>
<b>Project Revenue</b>						
Funding from revenue bonds or state revolving loans	\$33,706,396	\$65,800,000	\$ 66,700,000	\$34,000,000	\$ -	\$33,531,395
Funding from other sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding from operations	\$10,000,000	\$10,000,000	\$ 10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Fuding from cash on hand	\$ -	\$ -	\$ -	\$ 8,650,150	\$ -	\$ 3,395,000
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Sanitary Sewer financial plan shows 3.4% annual increases in operating expenses with capital improvement project expenses ranging between \$6.6M and \$11.5M per year. The largest source of revenue for Sanitary Sewer is their share of waste water revenue. Due to the capital project investment needs of Water Pollution Control, the financial plan for Sanitary Sewer shows revenues for their portion of the total waste water revenue fluctuating with an average increase of 9.5% to support operating and capital investments while maintaining current bond ratings. The budget for FY 2024 is comparable to the FY 2024 plan.

Sanitary Sewer	FY 2024 Plan	FY 2025 Plan	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2024 Budget
<b>Operating Expenses</b>						
Operational Expenses	\$ 5,399,595	\$ 5,583,182	\$ 5,773,010	\$ 5,969,292	\$ 6,172,249	\$ 5,703,272
Transfer out for capital improvement projects	\$ 6,401,000	\$ 8,850,000	\$ 9,850,000	\$10,000,000	\$ 9,850,000	\$ 6,401,000
Transfer out for debt service	\$ 2,649,918	\$ 2,539,280	\$ 2,231,205	\$ 1,882,955	\$ 1,717,230	\$ 2,649,918
<b>Operating Revenue</b>						
Charges for Services	\$13,212,837	\$16,046,035	\$ 18,583,501	\$18,687,902	\$18,732,181	\$13,212,837
Other Revenue	\$ 266,745	\$ 264,317	\$ 262,662	\$ 265,142	\$ 267,894	\$ 347,017
<b>Net Operating Revenues over/(under) Expenses</b>	<b>\$ (970,931)</b>	<b>\$ (662,110)</b>	<b>\$ 991,948</b>	<b>\$ 1,100,797</b>	<b>\$ 1,260,596</b>	<b>\$ (1,194,336)</b>
<b>Capital Improvement Project Expenses</b>	<b>\$ 6,551,000</b>	<b>\$11,500,000</b>	<b>\$ 10,000,000</b>	<b>\$10,150,000</b>	<b>\$10,000,000</b>	<b>\$11,198,000</b>
<b>Project Revenue</b>						
Funding from revenue bonds or TIF bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,000
Funding from other sources	\$ 6,401,000	\$ 8,850,000	\$ 9,850,000	\$10,000,000	\$ 9,850,000	\$ 6,401,000
Funding from operations	\$ 150,000	\$ 2,650,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Fuding from cash on hand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,262,000
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (150,000)</b>

The Stormwater financial plan reflects a 3.5% average annual increase in non-flood control related operating expenses. The plan also includes operating expenses related to the maintenance of the flood control system increasing from \$373K in FY 2024 to \$1.1M in FY 2027 and FY 2028. The plan includes capital improvement project expenses averaging \$5M per year. The plan is based on a 5% average annual increase in total revenue to support operating and capital investments. The budget for FY 2024 is comparable to the FY 2024 plan except the budget includes transferring an additional \$700K of surplus operating revenue to capital improvement project reserves for future capital improvement projects.

Stormwater	FY 2024 Plan	FY 2025 Plan	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2024 Budget
<b>Operating Expenses</b>						
Operational Expenses	\$ 2,846,172	\$ 3,207,147	\$ 3,420,256	\$ 3,735,574	\$ 3,803,178	\$ 2,909,172
Transfer out for capital improvement projects	\$ 4,724,650	\$ 5,045,700	\$ 5,388,750	\$ 5,000,000	\$ 5,000,000	\$ 5,424,650
Transfer out for debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Revenue</b>						
Charges for Services	\$ 8,552,924	\$ 8,980,570	\$ 9,429,598	\$ 9,901,078	\$ 10,396,132	\$ 8,552,924
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>Net Operating Revenues over/(under) Expenses</b>	<b>\$ 982,102</b>	<b>\$ 727,723</b>	<b>\$ 620,592</b>	<b>\$ 1,165,504</b>	<b>\$ 1,592,954</b>	<b>\$ 234,102</b>
<b>Capital Improvement Project Expenses</b>	<b>\$ 4,724,650</b>	<b>\$ 5,045,700</b>	<b>\$ 5,388,750</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,065,150</b>
<b>Project Revenue</b>						
Funding from revenue bonds or TIF bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding from other sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding from operations	\$ 4,724,650	\$ 5,045,700	\$ 5,388,750	\$ 5,000,000	\$ 5,000,000	\$ 5,424,650
Funding from cash on hand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,010,500
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,370,000)</b>

The Water financial plan shows 4% annual increases in operating expenses with capital improvement project expenses averaging \$17M per year. The plan is based on a 4% average annual increase in total revenue to support operating and capital investments while maintaining current bond ratings. The FY 2024 budget for charges for service revenue is an increase of \$1.1M from the financial plan estimate due to increased rates to fund higher than anticipated cost increases and to eliminate an operating deficit.

Water	FY 2024 Plan	FY 2025 Plan	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2024 Budget
<b>Operating Expenses</b>						
Operational Expenses	\$29,212,590	\$30,293,810	\$ 31,417,198	\$31,645,397	\$32,858,118	\$29,770,500
Transfer out for capital improvement projects	\$ 5,500,000	\$ 5,000,000	\$ 6,000,000	\$ 7,000,000	\$ 7,000,000	\$ 5,500,000
Transfer out for debt service	\$13,076,183	\$13,407,264	\$ 13,596,520	\$14,491,034	\$15,171,583	\$13,162,903
<b>Operating Revenue</b>						
Charges for Services	\$46,666,698	\$48,916,659	\$ 50,835,751	\$52,831,499	\$54,906,963	\$47,788,297
Other Revenue	\$ 612,478	\$ 624,938	\$ 626,978	\$ 628,100	\$ 628,908	\$ 708,000
<b>Net Operating Revenues over/(under) Expenses</b>	<b>\$ (509,597)</b>	<b>\$ 840,523</b>	<b>\$ 449,011</b>	<b>\$ 323,168</b>	<b>\$ 506,170</b>	<b>\$ 62,894</b>
<b>Capital Improvement Project Expenses</b>	<b>\$17,296,500</b>	<b>\$17,000,000</b>	<b>\$ 17,000,000</b>	<b>\$17,000,000</b>	<b>\$17,000,000</b>	<b>\$19,999,000</b>
<b>Project Revenue</b>						
Funding from revenue bonds or state revolving loans	\$11,796,500	\$12,000,000	\$ 11,000,000	\$10,000,000	\$10,000,000	\$ 9,769,000
Funding from other sources						
Funding from operations	\$ 5,500,000	\$ 5,000,000	\$ 6,000,000	\$ 7,000,000	\$ 7,000,000	\$ 5,500,000
Funding from cash on hand				\$ -		\$ 4,730,000
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## OTHER PLANNING PROCESSES

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

Community Development's staff coordinate planning and budget review with other City Departments and stakeholders to capitalize on development opportunities that maintain and enhance the quality of life in the community for everyone. Public outreach is included and can have many focuses such as land use, connectivity,



character and design of buildings, streetscapes such as lighting and landscaping and placemaking such as aesthetics, attractions and perceptions.

The City Planning Commission consists of 9 volunteer members who are appointed by the Mayor and City Council for a term of approximately 3 to 5 years. The City Planning Commission reviews and make recommendations to City Council on various land development issues including proposed City Comprehensive Plans, zoning regulations, requests for the rezoning of land, site development plans, conditional use requests and subdivision of land.

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

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

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

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

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# Budget Message



# Budget Message

## CITY MANAGER'S MESSAGE

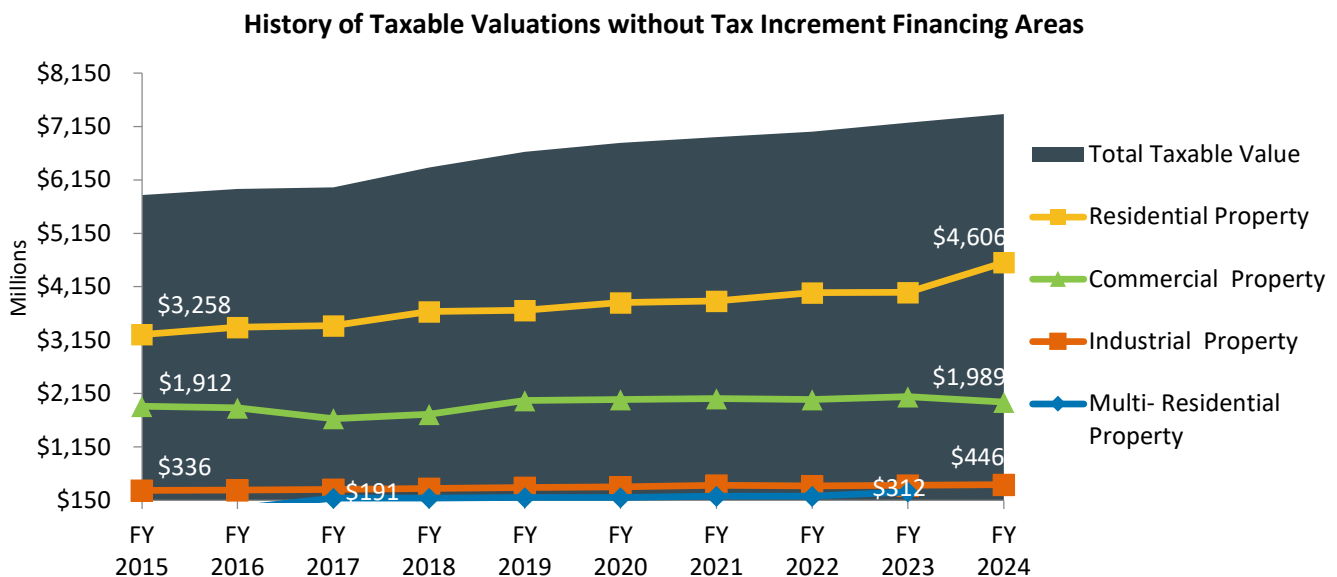
The budget for the FY beginning July 1, 2023 will serve as the City's financial and spending plan for the year. Similar to FY 2023, FY 2024 budget authorizes resources, establishes a direction for our programs and services for the coming year and aligns with City Council strategic goals and priorities. The adoption of the budget is undoubtedly the single-most important action taken by the City's elected officials each year.

The FY 2024 budget details are included in the Budget Overview and Financial Summaries and Fund Highlights sections of this document. This section focuses on key budget highlights as well as current and potential challenges. The budget proposed to City Council in February 2023, was adopted with no changes in April 2023.

## KEY HIGHLIGHTS

### Property Tax Valuations and Levy Rate

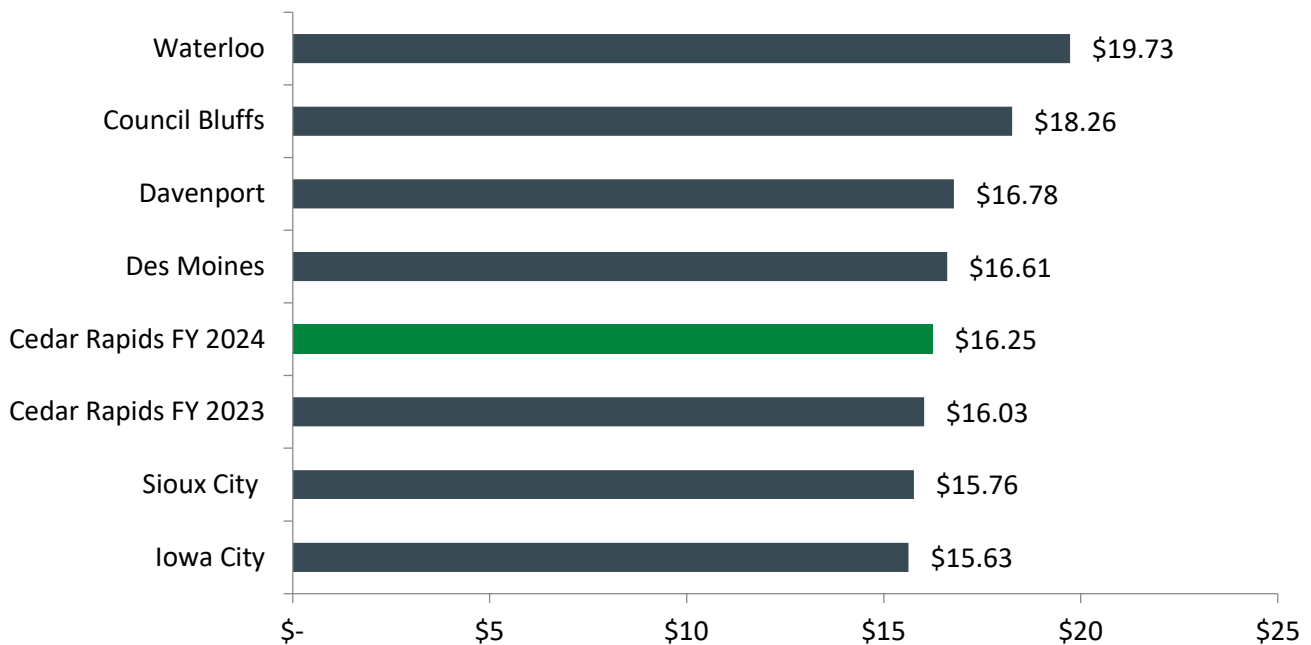
Property tax revenue generated from annual growth in property values is a critical piece of funding city services. Over the past 10 years, total taxable property valuations have grown each year. The 10 year average annual growth is 2.41%.



Despite this growth, it is not enough to fund the City's \$750M flood control system designed to reduce flood risk on both sides of the Cedar River. In 2018, City Council approved a plan to increase the property tax levy rate annually in order to issue debt as one mechanism to fund the flood control system. The FY 2024 budget includes an increase in the City property tax levy rate of \$.22/\$1000 of taxable valuation to \$16.2462/\$1000. This increase will allow the City to issue \$36M in general obligation bonds to continue progress on the flood control system. In addition, the budget reallocates 2 cents from the Transit operating levy to other levies supporting the general fund that will be used to fund increased insurance costs for property and health expenses.

The City strives to provide quality services that meet taxpayer needs while approving a property tax levy rate that is comparable to other cities in Iowa. With this increase in the levy rate, the City's overall property tax levy rate still compares favorably with other Iowa cities rate even when factoring in Cedar Rapids is paying for a \$750M flood control system.

### FY 2024 Property Tax Levy Rate Compared to Other Cities



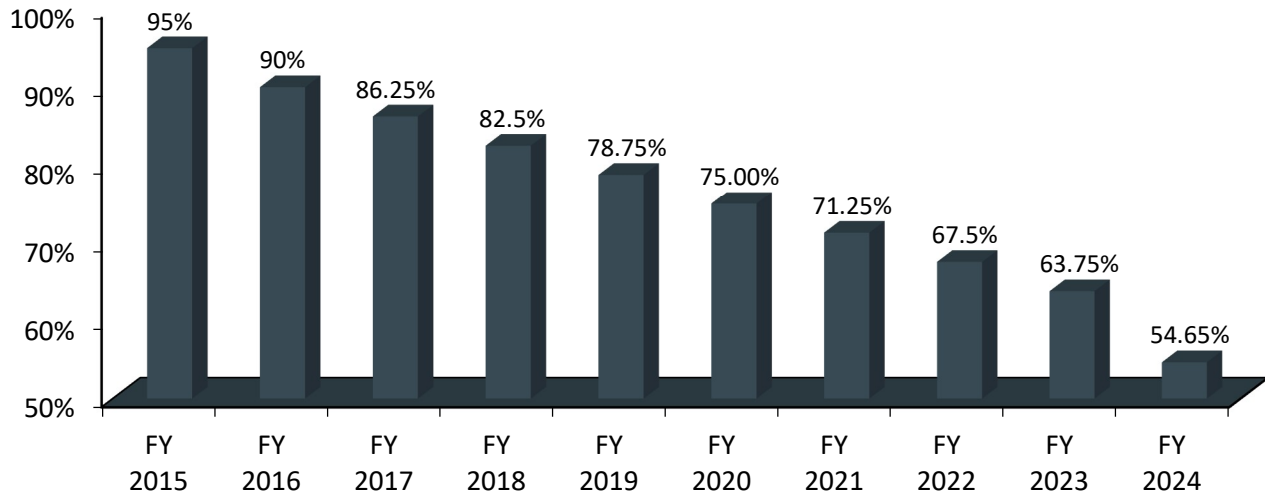
### Revenue Impacts

Stable and growing revenue sources are critical to financing City expenditures. Due to the COVID-19 pandemic, these revenue sources continue to be impacted in the FY 2024 budget. These include:

- Interest income budgeted in FY 2024 has increased from FY 2023 for the general fund, but is \$1.1M lower than pre-pandemic levels.
- Transit/bus passenger fare revenue is decreasing as a result of a new fare structure that was implemented in FY 2023 and a decline in ridership due to COVID-19 impacts. Budgeted revenue is \$605K lower than pre-pandemic levels.
- Hotel / Convention Center / Arena – As operations return to normal levels, the budget in FY 2024 assumes some funding from the Doubletree Hotel for debt payments in FY 2024 with the balance of debt payments funded from hotel motel revenue, property tax revenue and Downtown TIF due to anticipated COVID-19 impacts.
- Parking - Due to COVID-19 impacts, Downtown Parking Management, Inc. was not able to fund the entire debt payment in FY 2023 and it is anticipated they will not be able to fund the entire debt payment in FY 2024.

State legislative changes have also impacted City revenue sources. Prior to FY 2015, multi-residential properties were considered commercial properties and were taxed at 100% of taxable value. Since FY 2015, a rollback was implemented through State property tax reform to decrease the rollback over a 10-year period to the residential rollback value. In FY 2024, these properties have the same rollback percentage as residential properties.

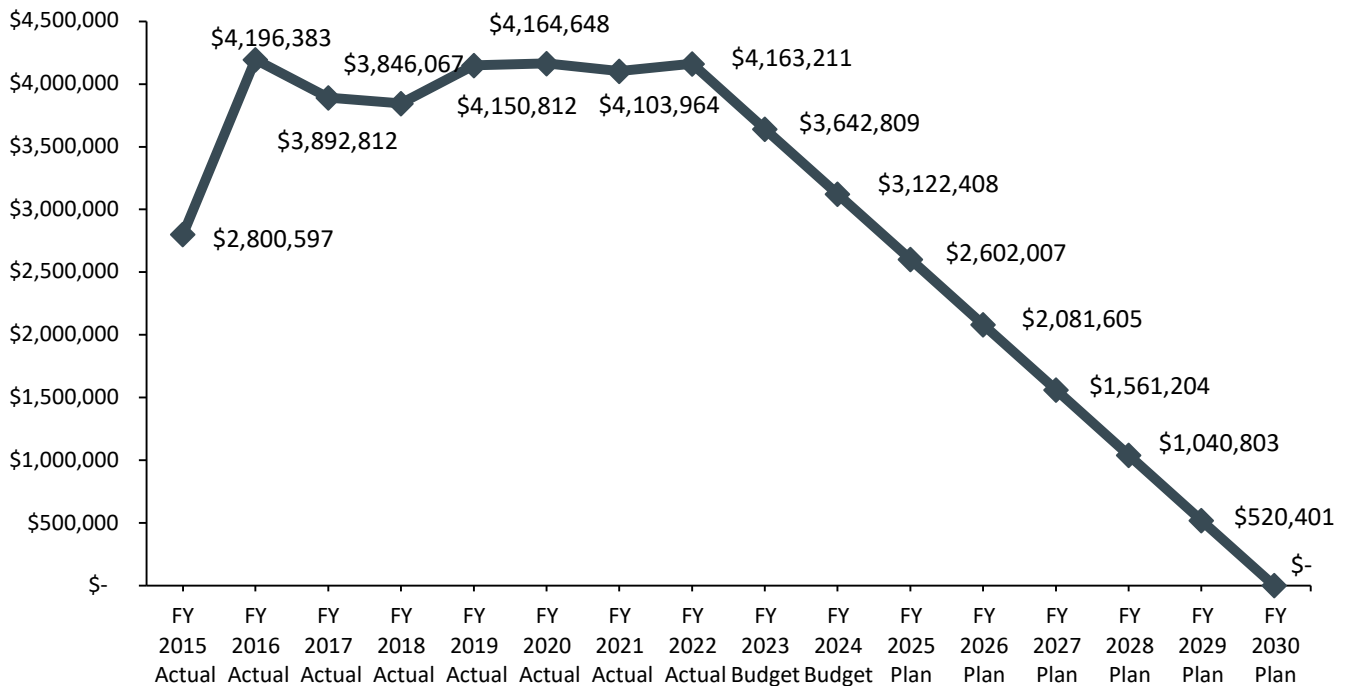
### History of Multi-Residential Rollback Percent



This decline in the rollback value means each year a smaller portion of a property's assessed value is taxable. If multi-residential properties were still taxed at 100% valuation the City would have an additional \$5M in property tax revenue for FY 2024.

New legislation passed in 2021 will also impact FY 2024 revenue for the City. Prior to FY 2015, commercial and industrial classes of property were taxed at 100% of value. In FY 2015 these properties were taxed at 95% of value and since FY 2016 these properties have been taxed at 90% of value. Since FY 2015 the State has "backfilled" the lost revenue to cities. The legislation passed in 2021 phases out backfill to cities, with Cedar Rapids backfill being phased out over eight years. Below is the amount of backfill received by the City since the state property tax reform took effect through budget for FY 2030 when the phase out will be complete.

### State Property Tax Backfill Revenue



Legislation was passed for FY 2024, that ended the business property tax credit and instead commercial and industrial properties will have a two-tiered rollback. The first \$150K of assessed value will be rolled back and taxed at the residential rollback rate of 54.6501%. Then value above \$150K will be rolled back and taxed at 90% of assessed property value. The state's property tax reform bill requires the State to replace property tax revenue lost by cities for changes relating to the first \$150K of assessed value. In FY 2024, the City estimates it will receive \$1.4M in backfill relating to this change. It is anticipated in a future year the State will eliminate this backfill.

Taking all State Legislation changes into account, the City will receive \$4.5M in backfill for FY 2024. These dollars will be used to fund a portion of ongoing operations and debt payments.

Subsequent to the adoption of the FY 2024 budget the State passed legislation aimed at limiting property tax growth in Iowa. At the time this book was prepared, the impacts of the bill were being further reviewed.

### Service and Program Changes / Expansions

The FY 2024 budget includes several service and program changes. Included is an additional Fire Department position for building plan reviews to decrease turnaround time and a Water department position to decrease response times to better meet customer needs.

Pursuing sustainability in City operations means addressing and improving environmental, social and economic health concurrently. On September 28, 2021, City Council approved Cedar Rapids' Community Climate Action Plan. The Plan was developed in response to City Council's 2020 Climate Resolution calling for the community to take urgent action to respond to the impacts of climate change.

Sustainability is and continues to be incorporated into city departments and operations. The FY 2024 budget includes additional funding in support of the City's sustainability programs and initiatives.



Priorities for sustainability in FY 2024 include such projects as electric vehicle infrastructure for public facilities and renewable energy (solar). The City will look to leverage new federal funding opportunities to support these efforts while exploring potential community partnerships.

Sustainability funds will also continue to support an expansion of community gardens, improving food access for all residents. In FY 2024, the City will pilot a bike/e-bike program to provide transit-dependent residents additional options — in turn improving their ability to participate in the workforce and access health care, community services and activities. The City will continue to support sustainability educational programming for residents and organizations through such efforts as the second annual Sustainable Economy and Transportation conference in Fall 2024.

### Infrastructure

Similar to past years, the FY 2024 budget focuses on maintaining and improving the City's infrastructure by allocating funding to critical capital improvements that have been determined to be a priority for the community as a whole. The City has a large infrastructure system from buildings, streets, trails, flood control, vehicles to the City's water and sewer system.



The City continues to build its \$750M flood control system. \$64.8M in spending is planned in FY 2024. The 5-year CIP plan includes \$199.2M in estimated spending for the flood control system. FY 2024 construction projects include 12th Avenue Pump Station and floodwall, Riverside Park Detention Basin and Skatepark, 1st Street from E Avenue NW to 2nd Avenue SW roadway, levee, and floodwall, McCloud Run levee and channel, Cedar Lake levee and F Avenue NW up and Over.

Over \$51M will be spent on streets in FY 2024. Some of the larger street projects include Innovation Drive from 18<sup>th</sup> Street to 6<sup>th</sup> Street, Walford Road from 6<sup>th</sup> Street from 2,500 feet West and Mt Vernon Road SE from Memorial Drive to 10<sup>th</sup> Street. Over the next 5 years, it is estimated \$189M will be spent on street improvements.



ConnectCR is a community infrastructure improvement initiative to revitalize Cedar Lake with several new amenities and build a trail bridge for pedestrians and bicycles across the Cedar River, just south of NewBo and Czech Village. The total ConnectCR initiative is estimated to be completed for approximately \$20M by the end of FY 2028. Total planned expense budget for FY 2024 is \$4.7M. The new bridge rendered to the left will be named Alliant Energy Lightline Bridge.

The City was awarded Destination Iowa funding from the Iowa Economic Development Authority (IEDA) of \$3M in February of 2023. The projects represent a total investment of approximately \$19.3 Million, with 16% of the funding to come from the Destination Iowa grant, with expected completion by 2027.

Projects included as match to the grant include Alliant Energy Lightline Bridge & trail loop, Czech Village NewBo Pedestrian Plaza, Woonerf and Roundhouse. Total FY 2024 expenses budgeted at \$1.7M. Grant dollars will be used for design and construction of the Roundhouse. A preliminary rendering, used to aid the Destination Iowa application, is shown on the right.



Replanting of trees lost due to the August 2020 derecho storm received a contribution commitment of \$100K during FY 2024. The City will spend an additional \$1.1M to plant trees in the right of way, in parks and on golf courses.

FY 2024 includes large, multiple year improvements to the City's water and sewer systems. The budget includes \$46.9M for water pollution control improvements and \$20M for water improvements. The largest budgeted sewer expense is \$38.7M for solids handling and nutrient reduction improvements. Over the next 5 years, the capital improvement plans include \$252.8M for water pollution control improvements and \$90M for water improvements.

## Community

Cedar Rapids has a longstanding reputation as a strong, supportive business environment, with community leaders whose flexible and responsive attitudes have helped local companies succeed. The central location, workforce productivity, extensive transportation network and broad mix of industry are just some of the ways Cedar Rapids is positioned as the perfect place to do business.

The City of Cedar Rapids is committed to taking all feasible action to support conditions that encourage business expansion, job creation and private sector investment in our community. In 2022, the Cedar Rapids Economic Services Division updated its Target Industry Report — and, for the first time, created a formal roadmap to guide City-led workforce initiatives. The City undertook economic development strategic assessment revisions as a direct result of current and anticipated market changes — including an increasing pace of digital transformation within many industries, skills mismatch and qualified-worker shortages, COVID-19-pandemic related economic shock and the need to support continued provision of high-quality public services through strong local tax-base growth.

To implement the study's findings, the City will work to restructure its models of service delivery for the extended network of service providers active in the local economic development process. The City intends to build new capacity in activities designed to expand the local economy of Cedar Rapids. This will address gaps in economic development partner services, accelerate positive outcomes from workforce solutions and execute a scope of work with the single purpose of driving above trend growth in higher-wage/higher-skill job creation and investment in the City's economy — thus ensuring long-term prosperity. The activities will ramp up over a period of a few years, with anticipated annual City investments of \$500K per year (in addition to current levels) of funding for the economic development program when fully implemented.

The City of Cedar Rapids FY 2024 budget also includes the Cedar Rapids Tourism Office. The Cedar Rapids Tourism Office markets the Cedar Rapids area as a destination for tourism, conventions, meetings, sports events and special events through the active solicitation of tournament directors, convention and meeting planners and through engagement with leisure travelers. The tourism office attracts events to the Cedar Rapids area that will continue to be the economic driver for hotels, restaurants and local businesses.

In FY 2024, the Cedar Rapids Tourism Office will generate more than \$9M in economic impact by hosting a variety events, including tournaments with the NCAA, NAIA, NJCAA and Women's Collegiate Wrestling National Championships; conferences with the Future Business Leaders of America, League of Cities, the International Conference on Roads with the Transportation Research Board and Small Market Meetings Conference that will bring corporate meeting planners from across the country to visit and experience the City.

## Challenges

The City's financial health remains very strong in FY 2024. As the City looks toward future budgets, we will need to balance operational, capital and potential external impacts. Below are several areas of focus for which we will monitor and plan to alleviate City impacts:

- COVID-19-affected revenue sources of interest income and hotel and parking revenue for debt payments;
- Increased costs due to inflation;
- Balancing the cost of goods and services while charging affordable rates;
- Delays from vendors for equipment, vehicles and supplies;
- Phase out of commercial and industrial property tax backfill revenue from the State;
- Other State Legislation changes that may cause City financial and operational impacts;
- Continued education for State legislators on the benefits of traffic enforcement cameras;
- Utility capital needs currently exceed the average utility rate increase the City has been willing to pass onto its community members on an annual basis. City staff need to continue to look at other funding avenues to ensure utility rate increases do not have a negative impact on the Cedar Rapids community;

- Updated flood control system costs and a long-term funding plan to address; and
- Balancing City capital improvement needs while ensuring affordability, financial sustainability and maintaining reasonable debt capacity.

All of this will require the City to continue planning and working together to look for ways to increase the property tax base, identify revenue diversification options and look at ways to reduce expenses while maintaining a high level of service to the citizens of Cedar Rapids.

## **Conclusion**

The FY 2024 budget as presented in this document includes service changes and program expansions, funding to maintain City infrastructure, replace trees and continue building the flood control system and a plan to address COVID-19 impacted revenue sources. Also included is expanded program support for economic development, continued funding for sustainability while investing in our community and demonstrating commitment to the long-term future of Cedar Rapids and maintaining the City's financial strength. All of these items continue to demonstrate commitment and support to the City Council's seven strategic goals of STRENGTHEN CR, GROW CR, CONNECT CR, GREEN CR, INVEST CR, PROTECT CR AND PROMOTE CR.

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# Budget Overview



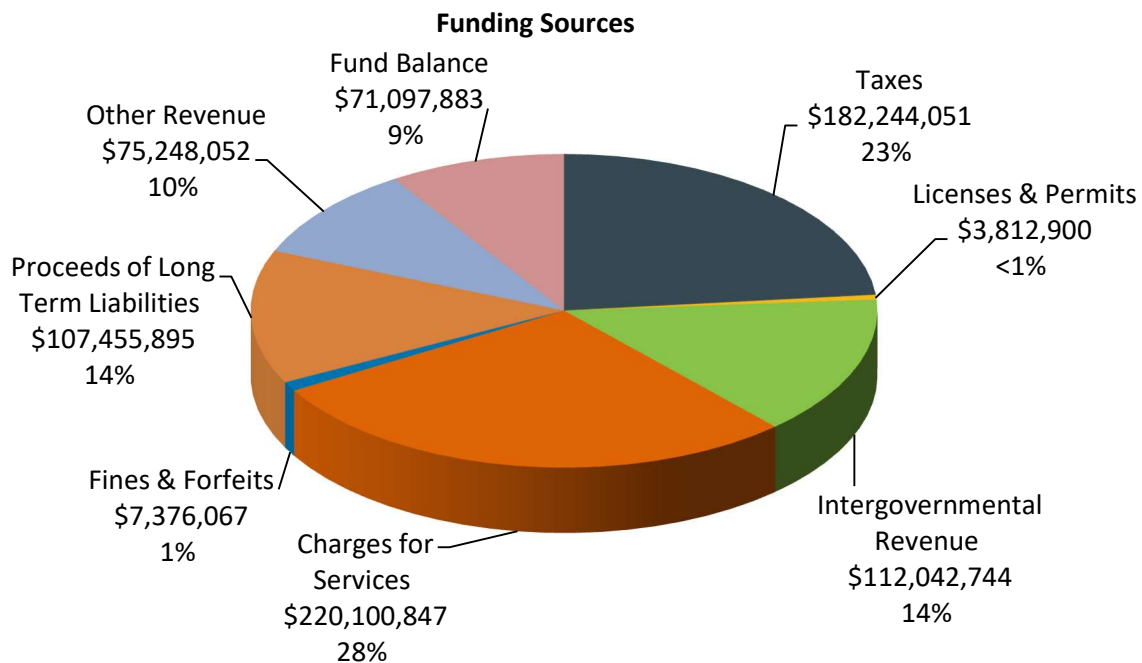
# Budget Overview

## REVENUE HIGHLIGHTS

Revenues are funding sources (such as property taxes, user fees and franchise fees) to finance expenditures. The overall FY 2024 revenue budget is \$779.4M which is an increase of \$86.5M from the FY 2023 budget of \$692.9M. In FY 2024, revenues were budgeted conservatively with the expectation that actual revenues will meet or exceed budget. The chart below details the change from FY 2023 to FY 2024 by revenue source.

Major Revenue Object	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
Taxes	\$ 171,627,853	\$ 182,244,051	\$ 10,616,198	6%
Licenses & Permits	\$ 3,491,700	\$ 3,812,900	\$ 321,200	9%
Intergovernmental Revenue	\$ 103,114,352	\$ 112,042,744	\$ 8,928,392	9%
Charges for Services	\$ 205,843,773	\$ 220,100,847	\$ 14,257,074	7%
Fines & Forfeits	\$ 6,139,900	\$ 7,376,067	\$ 1,236,167	20%
Proceeds of Long Term Liabilities	\$ 118,767,500	\$ 107,455,895	\$ (11,311,605)	-10%
Other Revenue	\$ 60,944,837	\$ 75,248,052	\$ 14,303,215	23%
Fund Balance	\$ 22,967,929	\$ 71,097,883	\$ 48,129,954	210%
<b>Total Revenues</b>	<b>\$ 692,897,844</b>	<b>\$ 779,378,439</b>	<b>\$ 86,480,595</b>	<b>12%</b>

The chart below depicts the \$779.4M FY 2024 revenue budget by major object of revenue source.



### Charges for Services (Largest Budgeted Revenue Source – 28%)

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 2024, of the \$779.4M budgeted for revenue city wide, 28% or \$220.1M is budgeted for charges for services. This is an increase of \$14.3M from FY 2023 largely due to an increase in entertainment venue revenues, utility user charges and Fleet charges for internal services between departments. The largest charges for service revenue sources include:

- \$56.2M – Waste water service charge and volumetric revenue, special waste water revenue and contractual waste water revenue
- \$44.3M – Water service charge and volumetric revenue
- \$44.2M – 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
- \$28.9M – Entertainment venues (amphitheater, ice arena, hotel/arena/convention center)
- \$11.9M – Solid waste and recycling fees

Utility Departments determined their operating charges for service revenue based on operating, debt, capital needs and direction for allowable rate increases. Charges for service revenue for Water, Water Pollution Control / Sanitary Sewer and Stormwater is increasing due to rate increases between 5% - 10% for projected usage levels. These increases will fund operating costs and capital improvement project expenditures. Solid Waste & Recycling rate decreased by 1% but overall charges for service revenue is increasing due to projected usage levels.

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

### Taxes (Second Largest Budgeted Revenue Source – 23%)

Taxes include property tax on residential, industrial and commercial property as well as local option sales tax, hotel-motel tax and franchise fees. In FY 2024, \$182.2M is budgeted for taxes, which is an increase of \$10.6M from FY 2023.

### Property Tax Revenue

In FY 2024, \$122.8M is budgeted for property tax revenue, which is an increase of \$4.5M from FY 2023. The increase is due to increased valuations and an increase in the property tax levy of \$.22/\$1000 to \$16.2462/\$1000 of taxable valuation for the flood control system. The amount of property tax revenue generated is based on property valuations, the state rollback percentage and the City's property tax rate.

The City Assessor estimates the value of each property, which is called the assessed property value. The FY 2024 assessed value with tax increment financing district valuations is \$13.6 billion which is an increase of 4.46% or \$581.1M from FY 2023. All property types showed growth from FY 2023 assessed values. The assessed values are 100% valuations before the property tax rollback is applied.

Property Type	FY 2023	FY 2024	Change	
	Assessed	Assessed		
	Valuation as of January 1, 2021	Valuation as of January 1, 2022	Increase/(Decrease)	
Residential	\$ 8,230,376,192	\$ 8,731,053,023	\$ 500,676,831	6.08%
Commercial	\$ 2,803,540,102	\$ 2,820,722,656	\$ 17,182,554	0.61%
Industrial	\$ 492,667,100	\$ 534,462,900	\$ 41,795,800	8.48%
Total Real Property	\$ 11,526,583,394	\$ 12,086,238,579	\$ 559,655,185	4.86%
Utilities	\$ 1,517,683,443	\$ 1,538,660,992	\$ 20,977,549	1.38%
Total	\$ 13,044,266,837	\$ 13,624,899,571	\$ 580,632,734	4.45%
Less: Military Exemptions	\$ (8,772,924)	\$ (8,261,772)	\$ 511,152	-5.83%
Net Assessed Valuation	\$ 13,035,493,913	\$ 13,616,637,799	\$ 581,143,886	4.46%

FY 2023 residential includes multi-residential class for comparison purposes as multi-residential property classification no longer exists in FY 2024

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

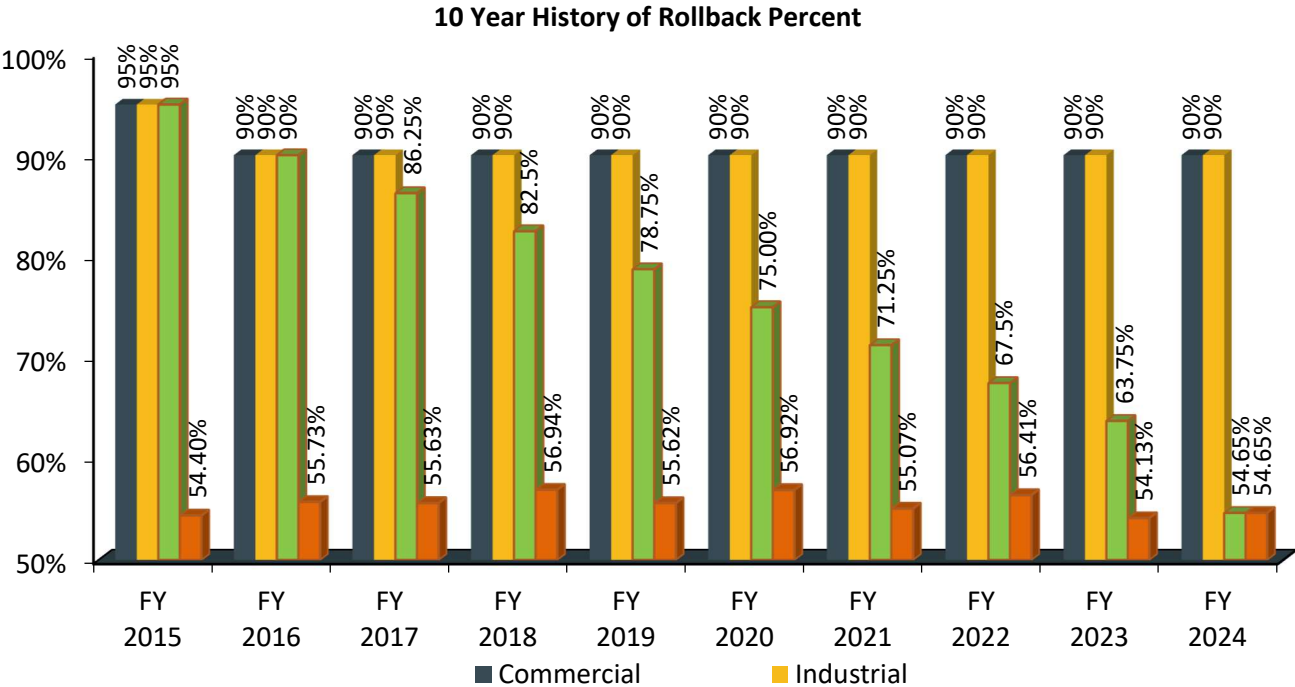
The assessed values are 100% valuations before the property tax rollback is applied.



The state rollback reduces the assessed value of a property to the taxable value by multiplying a percentage of value subject to tax. Since FY 2016, commercial and industrial properties have been rolled back and taxed at 90% of assessed property value. Beginning in FY 2024, legislation ended the business property tax credit and instead commercial and industrial properties will have a two-tiered rollback. The first \$150K of assessed value will be rolled back and taxed at the residential rollback rate of 54.65%. Then value above \$150K will be rolled back and taxed at 90% of assessed property value. The state’s property tax reform bill requires the State to replace property tax revenue lost by cities for changes relating to the first \$150K of assessed value.

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 2024, set by the Iowa Department of Revenue, is 54.65% of assessed value, which is an increase of .52% from the FY 2023 amount of 54.13%. In calendar 2013, the State passed a property tax reform bill that moved certain property from the commercial classification to a multi-residential classification. Then starting in FY 2017, for an 8-year period the multi-residential classification began a shift to the residential classification and rollback value. For FY 2024, these properties will have the same rollback percentage as residential properties of 54.65% compared to 63.75% in FY 2023.

The state’s historical rollback values are shown below.



\*\*Starting in FY 2024, the first \$150K of a commercial and industrial valuation is rolled back at the residential rate.  
 \*\*Starting in FY 2024, multi-residential property is considered residential and is rolled back at the residential rate.

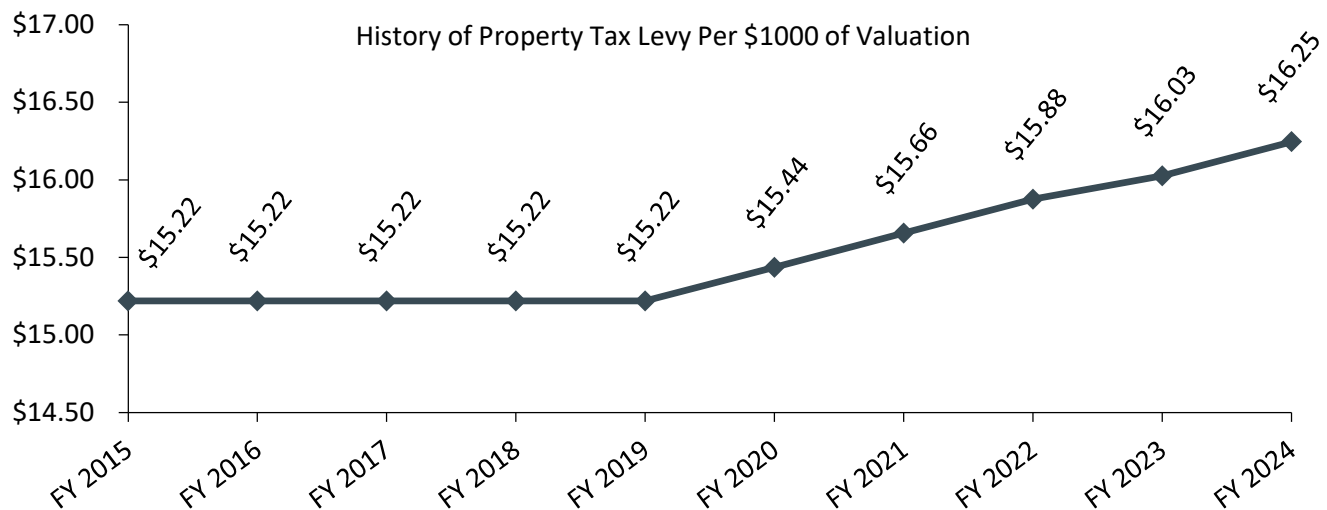
The taxable property valuation serves as the basis for calculating property taxes. As of January 1, 2022, property tax valuations increased 2.25% to \$7.4 billion, which is an increase of \$162.3M from FY 2023. The decrease in commercial is mainly due to changes in legislation that decreased the rollback percentage for the first \$150K of assessed value.

Property Type	FY 2023 Taxable Valuation as of	FY 2024 Taxable Valuation as of	Change	
	January 1, 2021	January 1, 2022	Increase/(Decrease)	
Residential	\$ 4,355,572,687	\$ 4,606,280,584	\$ 250,707,897	5.76%
Commercial	\$ 2,091,707,137	\$ 1,988,932,479	\$ (102,774,658)	-4.91%
Industrial	\$ 428,918,624	\$ 445,825,168	\$ 16,906,544	3.94%
<b>Subtotal</b>	<b>\$ 6,876,198,448</b>	<b>\$ 7,041,038,231</b>	<b>\$ 164,839,783</b>	<b>2.40%</b>
Utilities	\$ 353,844,996	\$ 350,785,133	\$ (3,059,863)	-0.86%
<b>Subtotal</b>	<b>\$ 7,230,043,444</b>	<b>\$ 7,391,823,364</b>	<b>\$ 161,779,920</b>	<b>2.24%</b>
Less: Military Exemptions	\$ (8,772,924)	\$ (8,261,772)	\$ 511,152	-5.83%
<b>Net Taxable Valuation</b>	<b>\$ 7,221,270,520</b>	<b>\$ 7,383,561,592</b>	<b>\$ 162,291,072</b>	<b>2.25%</b>

FY 2023 residential includes multi-residential class for comparison purposes as multi-residential property classification no longer exists in FY 2024

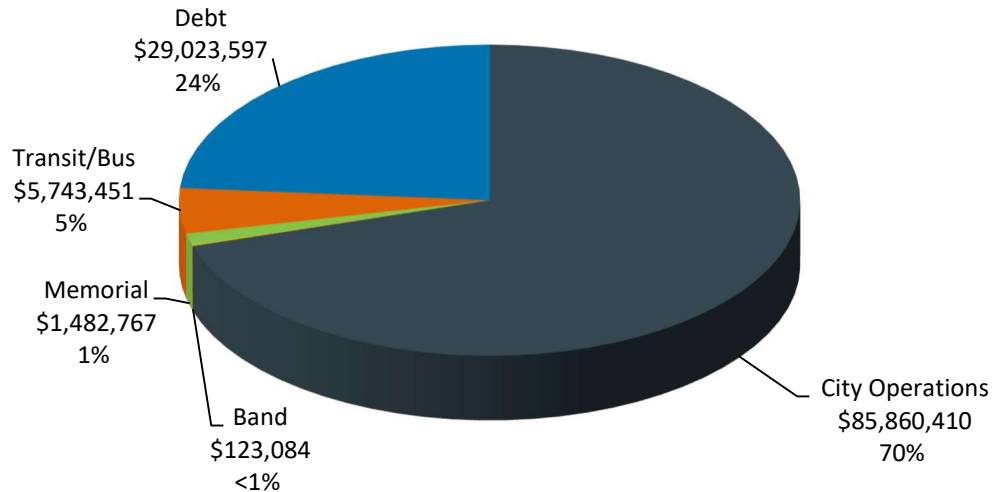
Excludes tax increment financing districts and ag values

With the increase in the property tax levy rate of \$.22/\$1000 of taxable valuation for the flood control system, the City's property tax rate will be \$16.2462/\$1000 for FY 2024. In addition, the budget will reallocate 2 cents from the Transit operating levy to other levies supporting general fund insurance costs for property and health expenses. A history of the City of Cedar Rapids' property tax levy is shown below.



This levy rate applied to taxable property values will generate \$122.2M in property tax revenue (excluding self supported municipal improvement districts and ag lands). The following chart shows the allocation of property tax revenue for FY 2024.

### Allocation of Property Tax Revenue



For a typical home valued at \$160,000, the increase in the rollback and increase in the city levy rate will translate to an increase of 2.35% or a \$33 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 \$160,000 is outlined below.

#### Taxes Paid on Residential Property

	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Assessed Value	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Rollback Percentage	56.918%	55.074%	56.4094%	54.1302%	54.6501%
Taxable Value	\$ 91,069	\$ 88,119	\$ 90,255	\$ 86,608	\$ 87,440
City Levy Rate (per \$1000)	\$15.43621	\$15.65620	\$15.87620	\$16.02620	\$16.24620
Total City Property Tax Per Year	\$1,406	\$1,380	\$1,433	\$1,388	\$1,421
Change Per Year	\$9 0.67%	(\$26) -1.86%	\$53 3.86%	(\$45) -3.13%	\$33 2.35%

For a commercial or industrial property valued at \$1M, the application of the two-tiered rollback and the increase in the city levy rate will translate to a decrease of 4.6% or a \$663 annual decrease in taxes paid to the City of Cedar Rapids.

#### Taxes Paid on Commercial & Industrial Property

	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Assessed Value	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Rollback Percentage	90.000%	90.000%	90.000%	90.000%	**
Taxable Value	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 846,975
City Levy Rate (per \$1000)	\$15.43621	\$15.65620	\$15.87620	\$16.02620	\$16.24620
Total City Property Tax Per Year	\$13,893	\$14,091	\$14,289	\$14,424	\$13,760
Change Per Year	\$198 1.45%	\$198 1.43%	\$198 1.41%	\$135 0.94%	(\$663) -4.60%

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

## Tax Increment Property Tax Revenue

Tax increment financing is a financing method that is used to fund redevelopment, new development, infrastructure and other community-improvement projects in certain areas. The associated tax revenue funds capital improvement projects, debt payments, economic development payments, administrative costs and contributions.

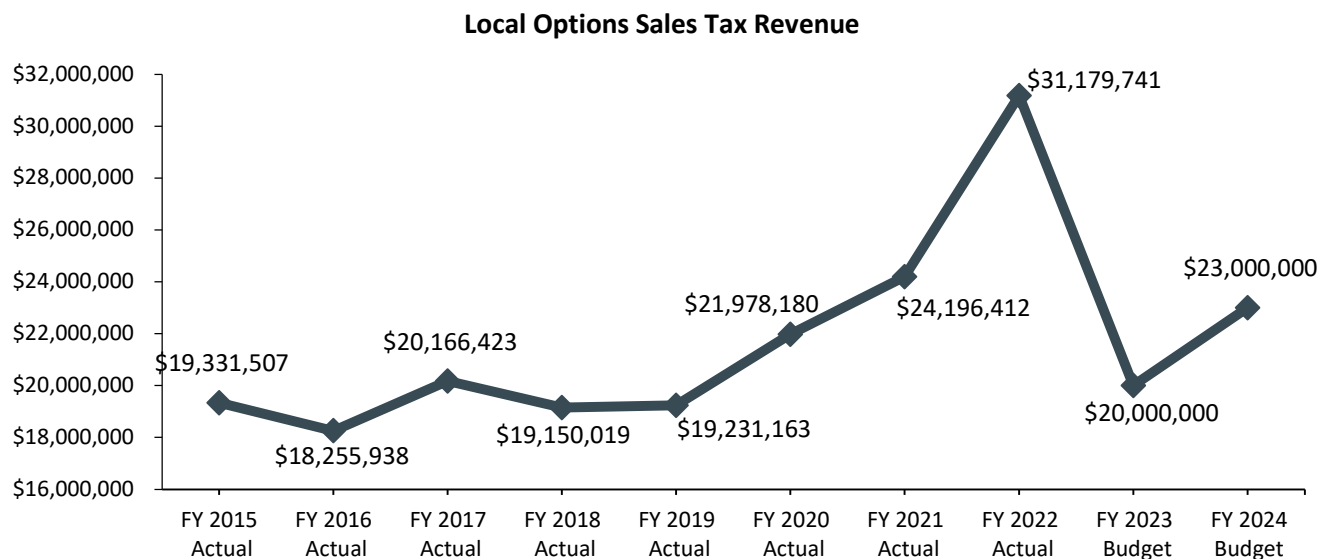
Tax increment financing area assessed valuations increased \$30.9M or 5.17% to \$629M.

Property Type	FY 2023		FY 2024		Change	
	Assessed		Assessed			
	Valuation as of		Valuation as of			
	January 1, 2021		January 1, 2022		Increase/(Decrease)	
Residential	\$	152,134,679	\$	165,249,811	\$	13,115,132 8.62%
Commercial	\$	431,478,966	\$	434,905,571	\$	3,426,605 0.79%
Industrial	\$	14,481,766	\$	28,870,976	\$	14,389,210 99.36%
Net Assessed Valuation	\$	598,095,411	\$	629,026,358	\$	30,930,947 5.17%
FY 2023 residential includes multi-residential class for comparison purposes as multi-residential property classification no longer exists in FY 2024						

In FY 2024, \$20.7M is budgeted for tax increment property tax revenue, which is an increase of \$430K from FY 2023. \$31.2M in expenditures are budgeted for economic development payments (\$10.2M), debt (\$6.1M), capital improvement projects (\$14M) and SSMID expenses (\$593K) relating to TIF areas.

## Local Option Sales Tax Revenue

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

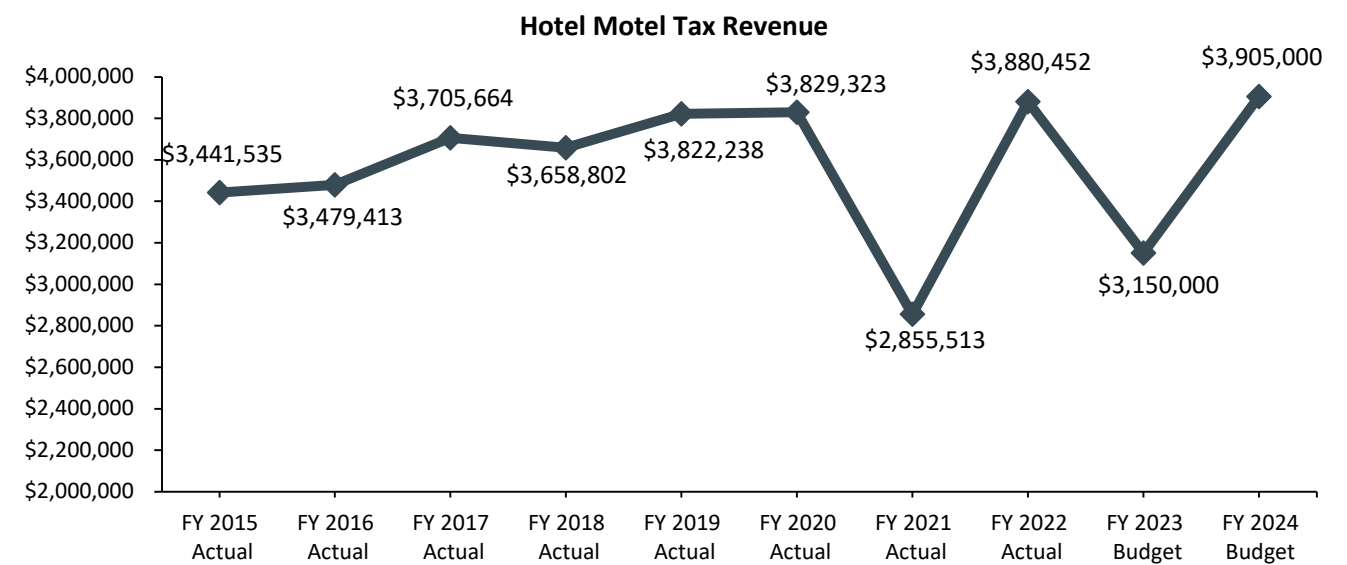


The increase in FY 2022 is from a State of Iowa true up payment of \$6M for sales that occurred July 1<sup>st</sup>, 2020 thru June 30<sup>th</sup>, 2021 due to an increase in online taxable purchases during the pandemic. Starting in FY 2023, the City is receiving actual monthly sales tax revenue from the State of Iowa so no delayed true up payments will be

received. In FY 2024, the City is budgeting \$23M for local option sales tax revenue based on recent history and current projections. This is an increase of \$3M from FY 2023.

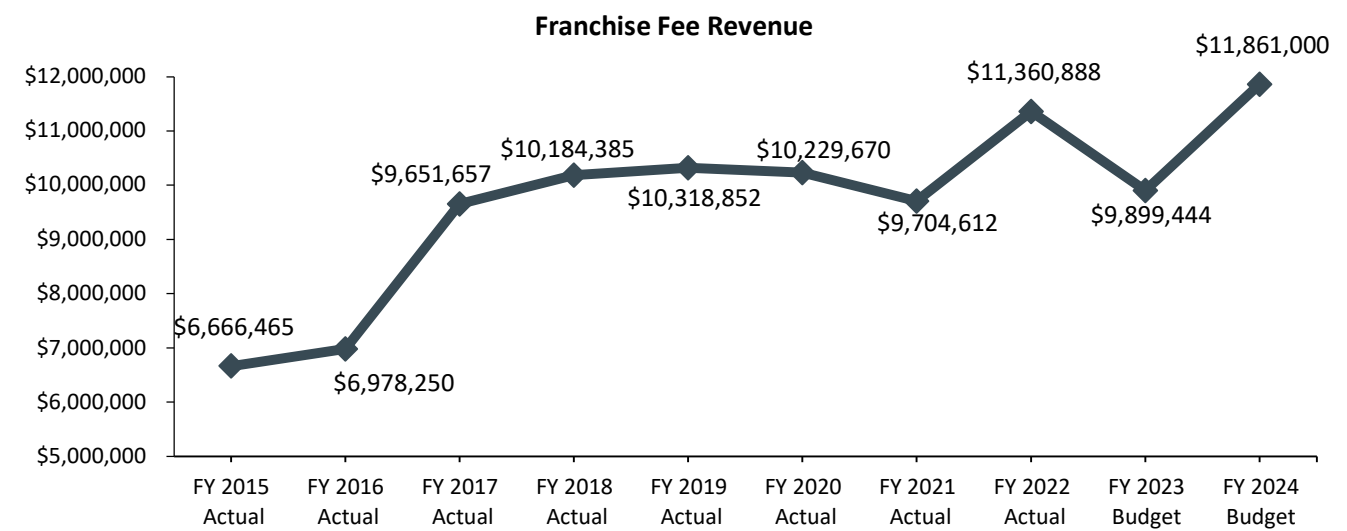
**Hotel Motel Tax Revenue**

Hotel motel tax is imposed on gross receipts from the renting of sleeping rooms at any hotel, motel, bed and breakfast, etc. In FY 2024, the City is budgeting \$3.9M for hotel motel tax revenue. This is an increase of \$755K from FY 2023 of \$3.2M. Expenditures are budgeted at \$3.9M. The budget includes funding for City expenditures such as debt payments (I.e. portion of hotel), enterprise operating deficits, economic development and the Cedar Rapids Tourism Office. In addition, the City will use some of the hotel motel revenue for organizations who apply for funding through the hotel motel application program. Below is a history of hotel motel tax revenue.



**Franchise Fee Revenue**

The City assesses a franchise fee on gas, utility and cable bills. Franchise fees are designed to allow cities to recoup the cost of the utility companies’ use of public space. Franchise fee revenue is used to offset unfunded costs of general fund departments. Below is a history of franchise fee revenue.



In FY 2024, the City is budgeting \$11.9M for franchise fee revenue. This is an increase of \$2M from FY 2023 based on historical and projected information and includes no change in the 3% gas franchise fee, 3% utility franchise fee and 5% cable franchise fee.

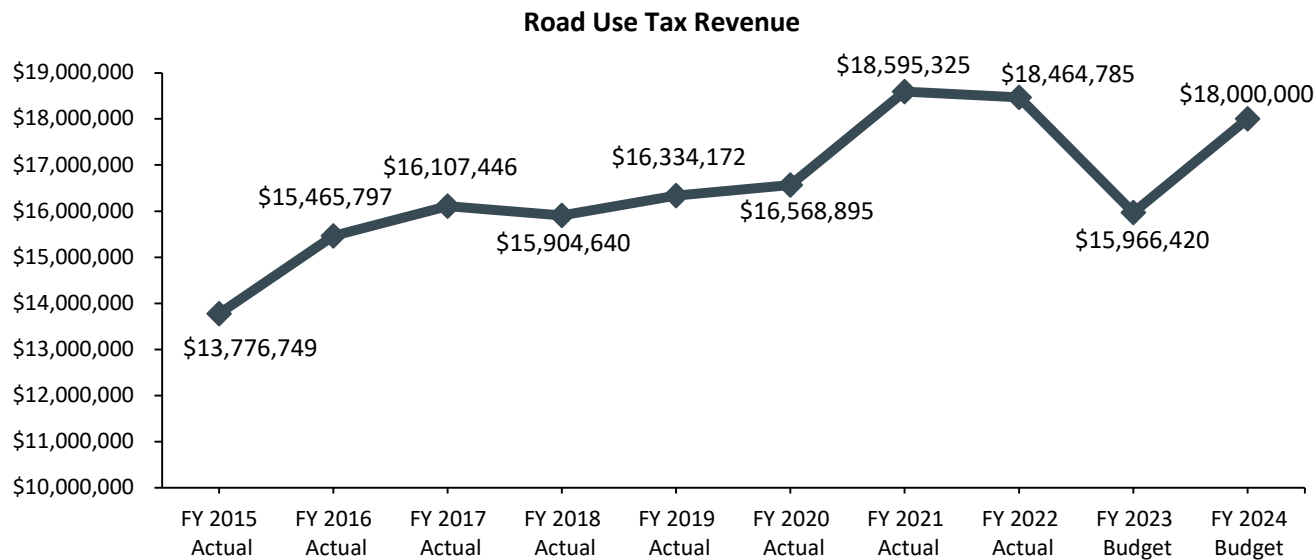
**Intergovernmental Revenues (Third Largest Budgeted Revenue Source – 14%)**

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

In FY 2024, of the \$779.4M budgeted for revenue city wide, 14% or \$112M is budgeted for intergovernmental revenues. This is an increase of \$8.9M from FY 2023. The largest intergovernmental revenue source is \$52.1M for grants associated with capital improvement projects. Of this, \$48.8M relates to The Eastern Iowa Airport, \$2.2M relates to roadways and \$1.1M is for Transit buses. For FY 2023, departments reviewed their budgeted expenses and grant agreements and then projected the associated federal, state and local grant revenue to be budgeted.

**Road Use Tax Revenue**

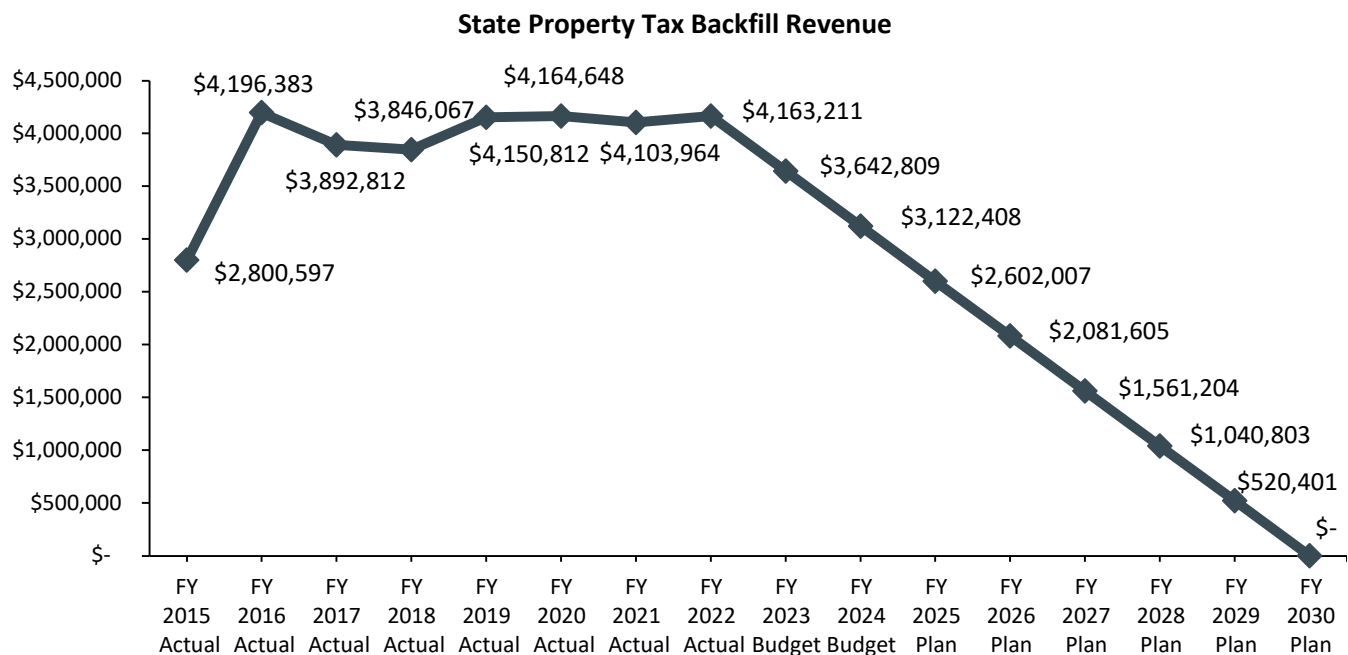
Road use tax revenue is funded through a distribution from the State of Iowa relating to fuel taxes and vehicle registration fees. The City receives their allocated share from the state to assist with construction, repair and maintenance of Iowa’s road infrastructure. In FY 2024, the City is budgeting \$18M for road use tax revenue. This is an increase of \$2M from FY 2023. The City will transfer \$15.9M to the City’s general fund to pay for operating costs related to Public Works, bridge inspections, street lighting and Forestry. The remainder will be used for capital improvement projects. Below is a history of road use tax revenue.



**State Property Tax Backfill**

Commercial and industrial classes of property were taxed at 100% of assessed value prior to FY 2015. Then due to property tax reform in FY 2015, these properties were taxed at 95% of value and since FY 2016, these properties have been taxed at 90% of value. Since FY 2015, the State has “backfilled” the lost revenue to cities. In 2021, the State passed legislation to phase out the backfill provided to cities over an eight-year period until FY 2030 when no distribution of backfill will be received. In FY 2024, the City will receive \$3.1M of backfill relating to this legislative change.





Then in 2023, the State passed legislation that ended the business property tax credit and instead implemented a two-tier tax system for commercial and industrial classes of property that begins in FY 2024. Under this new system, the first \$150K of value is rolled back and taxed at 54.65% value (the residential rollback rate). Then value over \$150K is taxed at 90% of value. As part of the legislation changes, the State will “backfill” the lost revenue to cities. In FY 2024, it is estimated the City will receive \$1.6M of backfill relating to this legislative change.

The backfill from both legislation changes is used to fund ongoing operations and a portion of debt payments.

### Iowa Flood Mitigation Revenue

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

In FY 2024, the City is budgeting \$15M for Iowa Flood Mitigation Program revenue based on the agreement with the state. This is the 10<sup>th</sup> year for budgeting Iowa Flood Mitigation Program revenue for the flood control system.

### Proceeds of Long Term Liabilities (Fourth Largest Budgeted Revenue Source – 14%)

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

In FY 2024, of the \$779.4M budgeted for revenue city wide, 14% or \$107.5M is budgeted for proceeds of long-term liabilities. This is a decrease of \$11.3M from FY 2023 based on planned projects funded with state revolving fund proceeds. The City plans to issue \$52.2M of general obligation bonds compared to \$52M budgeted in FY

2023. The FY 2024 budget includes these funding sources of long-term liabilities for capital improvement projects:

General Obligation Bonds - \$52,155,500	
Amount	Description
\$ 36,000,000	Flood Control System Improvements
\$ 8,055,000	Public Works (streets, bridges, signals, sidewalks, trails, downtown)
\$ 1,635,500	Parks, Recreation, Aquatics
\$ 1,100,000	Releaf Cedar Rapids
\$ 2,500,000	Americans with Disabilities Act Improvements
\$ 855,000	Fire ladder truck
\$ 510,000	City Facility Improvements
\$ 500,000	Library circulation material
\$ 1,000,000	Information Technology Improvements
Tax Increment Financing Bonds - \$12,000,000	
Amount	Description
\$ 12,000,000	Public Works (streets)
Revenue Bonds - \$9,769,000	
Amount	Description
\$ 9,769,000	Water Improvements
State Revolving Funds Loan - \$33,531,395	
Amount	Description
\$ 33,531,395	Water Pollution Control Improvements

### Other Revenues (Fifth Largest Budgeted Revenue Source – 10%)

Other revenues include interest revenue, building rental, insurance premiums, special assessments, contributions, airport parking and airport landing fees. Other revenues increased by \$14.3M to \$75.2M mainly due to contributions and donations for a new westside library, increases in insurance premiums and interest revenue.

### Licenses and Permits

License and permit revenue is derived from several sources including building, plumbing, mechanical and electrical permits as well as liquor licenses and right of way permits. License and permit revenue increased \$321K to \$3.8M based on historical information and future projections.

### Fines and Forfeits

Fines and forfeits include traffic enforcement camera fines as well as court and library fines. Fines and forfeits are increasing by \$1.2M to \$7.4M due to historical information and future projections.

### Fund Balance / Transfers In

\$71.1M of fund balance will be used to fund expenses of the upcoming budget. \$39.5M relates to the timing of capital improvement expenses compared to revenue sources. Operating budgets are generally balanced with current revenues with a few exceptions of where prior year revenue collected in excess of expenditure requirements are being utilized as funding sources in FY 2024. The Eastern Iowa Airport budget is using \$11.8M of fund balance in FY24 due to the timing of revenue compared to expenses. Most special revenue budgets are balanced with current revenues or use existing cash on hand from past fiscal years to fund expenditures due to the timing of expenditures. Tax increment financing special revenue budget reflects a deficit due to the timing of improvements, debt payments and economic development payments that will be recovered through future year

increment collections. Debt funds are balanced with current revenues, cash on hand, or use TIF funds that will be recovered through future year increment collections. 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.

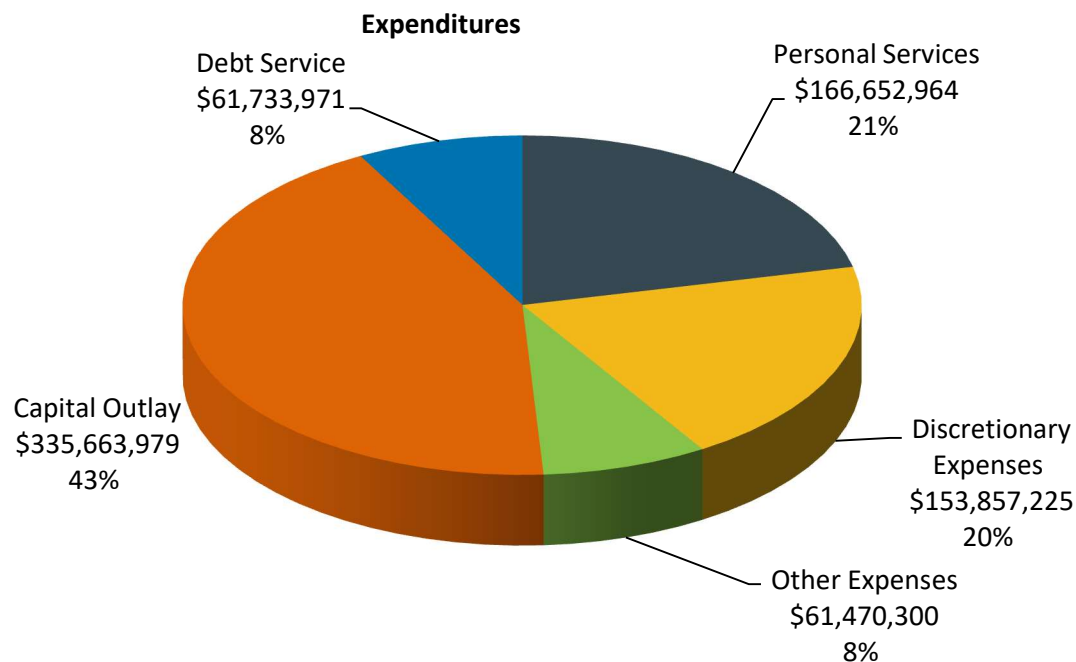
## EXPENDITURE HIGHLIGHTS

Expenditures include the purchase of goods and services and other costs of the City such as personnel to maintain streets, provide public safety, etc. The overall FY 2024 expenditure budget is \$779.4M which is an increase of \$86.5M from the FY 2023 budget of \$692.9M. The chart below details the change from FY 2023 to FY 2024 by major expenditure object.

Major Expenditure Object	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
Personal Services	\$ 159,180,329	\$ 166,652,964	\$ 7,472,635	5%
Discretionary Expenses	\$ 136,790,804	\$ 153,857,225	\$ 17,066,421	12%
Other Expenses	\$ 55,121,225	\$ 61,470,300	\$ 6,349,075	12%
Capital Outlay	\$ 284,979,002	\$ 335,663,979	\$ 50,684,977	18%
Debt Service	\$ 56,826,485	\$ 61,733,971	\$ 4,907,487	9%
Transfers Out	\$ 183,063,527	\$ 202,441,951	\$ 19,378,424	11%
<b>Total Expenditures</b>	<b>\$ 875,961,371</b>	<b>\$ 981,820,390</b>	<b>\$ 105,859,019</b>	<b>12%</b>
<b>Total Expenditures (Net of Transfers Out)</b>	<b>\$ 692,897,844</b>	<b>\$ 779,378,439</b>	<b>\$ 86,480,595</b>	<b>12%</b>

The largest expenditure area is capital outlay, which includes capital improvement projects and purchases of vehicles, equipment and other capital items. The largest capital project funds for FY 2024 budget include \$72M for The Eastern Iowa Airport, \$65M for the flood control system, \$51M for street improvements and \$47M for Water Pollution Control improvements.

The chart below depicts the \$779.4M FY 2024 expenditure budget by major object of expenditure.



## Personal Services

Personal service expenses are the salaries, wages and benefits for city employees (full time equivalents - FTEs). The personal services budget is increasing \$7.5M to \$166.7M. Health insurance costs increased 13% or \$2.8M between FY 2023 and FY 2024 due to the cost of health care. Personal service costs account for 21% of the City budget.

Personal Services	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
Wages	\$ 103,787,952	\$ 114,915,355	\$ 120,562,689	\$ 5,647,333	5%
Benefits	\$ 40,332,931	\$ 44,264,973	\$ 46,090,275	\$ 1,825,302	4%
	\$ 144,120,883	\$ 159,180,329	\$ 166,652,964	\$ 7,472,635	5%

Iowa Public Employees' Retirement System has determined the city's contribution rate effective July 1, 2023 will be 9.44%, which is unchanged from FY 2023.

The Municipal Fire and Police Retirement System of Iowa Board of Trustees has determined the City's contribution rate, effective July 1, 2023, will be 22.98% which is a decrease of 0.92% from the FY 2023 rate of 23.90%. In FY 2024, \$7.8M is budgeted for these retirement expenses, of which \$6.9M is funded from the police and fire retirement property tax levy.



### CORE VALUES

#### We Serve Enthusiastically

- We have a people-first attitude
- We take initiative
- We go the extra mile



#### We Find a Way

- We are problem solvers
- We listen and learn
- We explore creative alternatives



#### We Team Up

- We are open and approachable
- We value relationships
- We serve with generous intent

The FY 2024 FTE count is increasing by 6.00 FTEs. Below is a three-year comparison of FTE counts.

Full Time Equivalent (FTE) Employee Analysis for FY 2022 - FY 2024				
Department Name	FY 2022 Adjusted	FY 2023 Adjusted*	FY 2024 Budget	Change
<b>General Fund</b>				
Building Services	32.00	33.00	33.00	-
City Attorney	6.00	8.00	8.00	-
City Clerk	5.50	5.50	5.50	-
City Council and Mayor	3.33	3.33	3.33	-
City Manager	19.00	21.00	21.00	-
Civil Rights	5.00	5.00	5.00	-
Community Development	13.10	13.10	13.10	-
Development Services	13.00	16.00	16.00	-
Finance	45.25	44.00	44.00	-
Fire	148.48	148.48	149.48	1.00
Human Resources	10.00	11.00	11.00	-
Information Technology	35.00	38.00	39.00	1.00
Library	68.31	69.97	69.97	-
Memorial	9.28	9.28	9.28	-
Parks and Recreation	125.50	126.55	126.55	-
Police	270.00	270.00	270.00	-
Public Works	167.45	166.45	166.45	-
<b>General Fund Total</b>	<b>976.20</b>	<b>988.66</b>	<b>990.66</b>	<b>2.00</b>
<b>Enterprise Funds</b>				
Golf	21.10	21.10	21.10	-
Parking	2.00	2.00	2.00	-
Sanitary Sewer	31.35	31.35	31.35	-
Solid Waste and Recycling	49.00	49.30	49.30	-
Stormwater	9.00	9.00	9.00	-
The Eastern Iowa Airport	57.40	57.90	60.90	3.00
Transit	65.00	65.00	65.00	-
Water	112.49	114.09	115.09	1.00
Water Pollution Control	86.74	86.74	86.74	-
<b>Enterprise Funds Total</b>	<b>434.08</b>	<b>436.48</b>	<b>440.48</b>	<b>4.00</b>
<b>Internal Service Funds</b>				
Facility Maintenance	26.00	26.00	26.00	-
Fleet Services	36.00	36.00	36.00	-
Joint Communications	27.00	27.00	27.00	-
<b>Internal Service Funds Total</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>-</b>
<b>Special Revenue Funds</b>				
HOME (Development)	5.00	5.00	5.00	-
Leased Housing	8.00	11.00	11.00	-
Library	2.00	2.00	2.00	-
Real Estate Disposal	1.00	1.00	1.00	-
<b>Special Revenue Funds Total</b>	<b>16.00</b>	<b>19.00</b>	<b>19.00</b>	<b>-</b>
<b>Total FTEs</b>	<b>1,515.28</b>	<b>1,533.14</b>	<b>1,539.14</b>	<b>6.00</b>
<b>City of Cedar Rapids FTEs</b>				
<b>less Airport</b>	<b>1,457.88</b>	<b>1,475.24</b>	<b>1,478.24</b>	<b>3.00</b>

\*As of October 2022

The FY 2023 adjusted FTE count reflects changes made to the FTE count since creation of the FY 2023 adopted budget due to changes approved via council resolution, reclassifications of positions approved by a position change form or transfers of positions between departments.

FY 2024 FTE changes include:

- Fire – Addition of 1 Fire position for building plan reviews and business/industrial safety inspections.
- Information Technology – Addition of 1 Security Architect for information technology systems.
- The Eastern Iowa Airport – Addition of 1 Airport Facilities Supervisor, 1 Sustainability/Environmental Coordinator and 1 Airport Repair Worker.
- Water – Addition of 1 Customer Service Representative to decrease response times.

## Discretionary Expenses

Discretionary non-personal service expenses are considered controllable by city departments (I.e. office supplies, training, street materials, etc.). Overall discretionary expenses across the City increased \$17.1M to \$153.9M. The increase is largely due to budgeted expenses for health services, professional services, grants & contributions and entertainment venues returning to full operating levels. Other changes to this category are outlined for each fund and department in subsequent sections of this book.

## Other Expenses

Other expenses include costs that are subject to external or economic factors and not fully controllable by city departments and internal cost of services provided by Facility Maintenance and Fleet Services. Overall other expenses are increasing by \$6.3M to \$61.5M, largely due to fuel and insurance. Fuel surcharge billings are going up from 17 cents to 22 cents per gallon to cover routine operating costs and capital improvements to the fuel tanks and fuel islands. Also included are increases to fuel due to inflation; the large increase from FY 2023 to FY 2024 is partially related to timing of preparing the budget as FY 2023 budget was set before fuel rates started increasing significantly in calendar 2022. Property insurance increases are attributed to increased property values (based on an appraisal) as well as City claims experience and global underwriting performance.

## Capital Outlay

Capital outlay is capital assets such as land, buildings, structures and improvements other than buildings that include infrastructure, construction in progress, machinery and equipment. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5K that have an estimated useful life in excess of two years. In FY 2024, capital outlay expenditures are increasing by \$50.7M to \$335.7M mainly due to planned improvements for the library, sanitary sewer, flood control system, new 1<sup>st</sup> and 1<sup>st</sup> west parking ramp and The Eastern Iowa Airport.

## 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 and in the debt obligations section.

## 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. In FY 2024, overall transfers out increased \$19.4M to \$202.4M, based on planned expenditures, timing of projects and funding needs.

## 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 changes, employee health insurance plan changes, workers compensation, social security contributions, retirement contributions and special pays.
- Changes to category of other expenses such as property, liability and vehicle insurance, fleet maintenance, fleet lease charges and fuel, facility maintenance and rental, electricity, natural gas, other internal charges.
- Various adjustments between accounts to reflect where actual revenue or costs are anticipated.
- Adjustments to increase or decrease revenue based on past history and/or future expected changes including valuation changes, changes for existing revenue sources, or from movement of positions between departments.



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# Financial Summaries and Fund Highlights

A fund is a self-balancing set of accounts used to maintain control over resources that are segregated for specific activities or objectives. The City of Cedar Rapids recognizes seven types of funds; the general fund, enterprise funds, internal services funds, trust and agency funds, capital project funds, debt service funds, and special revenue funds.





# Financial Summaries and Fund Highlights

## COMBINED FINANCIAL SUMMARY

The table below summarizes the revenues and expenditures for all City of Cedar Rapids funds and business units. A business unit is an organizational entity that maintains its own transaction data. The City of Cedar Rapids recognizes two business units, the City of Cedar Rapids and the Cedar Rapids Linn County Solid Waste Agency.

All Funds	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
<b>Revenues</b>					
Taxes	\$ 179,645,747	\$ 171,627,853	\$ 182,244,051	\$ 10,616,198	6%
Licenses & Permits	\$ 4,811,910	\$ 3,491,700	\$ 3,812,900	\$ 321,200	9%
Intergovernmental Revenue	\$ 116,296,883	\$ 103,114,352	\$ 112,042,744	\$ 8,928,392	9%
Charges for Services	\$ 214,464,834	\$ 205,843,773	\$ 220,100,847	\$ 14,257,074	7%
Fines & Forfeits	\$ 15,432,043	\$ 6,139,900	\$ 7,376,067	\$ 1,236,167	20%
Proceeds of Long Term Liabilities	\$ 75,236,887	\$ 118,767,500	\$ 107,455,895	\$ (11,311,605)	-10%
Transfers In	\$ 215,201,006	\$ 183,063,527	\$ 202,441,951	\$ 19,378,424	11%
Other Revenue	\$ 53,945,297	\$ 60,944,837	\$ 75,248,052	\$ 14,303,215	23%
<b>Total Revenues</b>	<b>\$ 875,034,606</b>	<b>\$ 852,993,442</b>	<b>\$ 910,722,507</b>	<b>\$ 57,729,065</b>	<b>7%</b>
<b>Expenditures</b>					
Personal Services	\$ 144,120,883	\$ 159,180,329	\$ 166,652,964	\$ 7,472,635	5%
Discretionary Expenses	\$ 146,512,568	\$ 136,790,804	\$ 153,857,225	\$ 17,066,421	12%
Other Expenses	\$ 71,406,823	\$ 55,121,225	\$ 61,470,300	\$ 6,349,075	12%
Capital Outlay	\$ 176,619,731	\$ 284,979,002	\$ 335,663,979	\$ 50,684,977	18%
Debt Service	\$ 54,072,501	\$ 56,826,485	\$ 61,733,971	\$ 4,907,487	9%
Transfers Out	\$ 215,201,006	\$ 183,063,527	\$ 202,441,951	\$ 19,378,424	11%
<b>Total Expenditures</b>	<b>\$ 807,933,512</b>	<b>\$ 875,961,371</b>	<b>\$ 981,820,390</b>	<b>\$ 105,859,019</b>	<b>12%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 67,101,094</b>	<b>\$ (22,967,929)</b>	<b>\$ (71,097,883)</b>	<b>\$ (48,129,954)</b>	



## GENERAL FUND

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

- General fund departments with expenditures in excess of revenues are considered subsidized by the overall general fund. The subsidy is the amount of support from funding sources such as property taxes or franchise fees.
- When reviewing actual revenue and expenditures of general fund departments, internal department charges (administration charges) from general fund departments to general fund departments are included in actuals to show the cost of service provided. These revenues and expenditures are not included in the adopted budget, but rather are adjusted for during budget amendment.

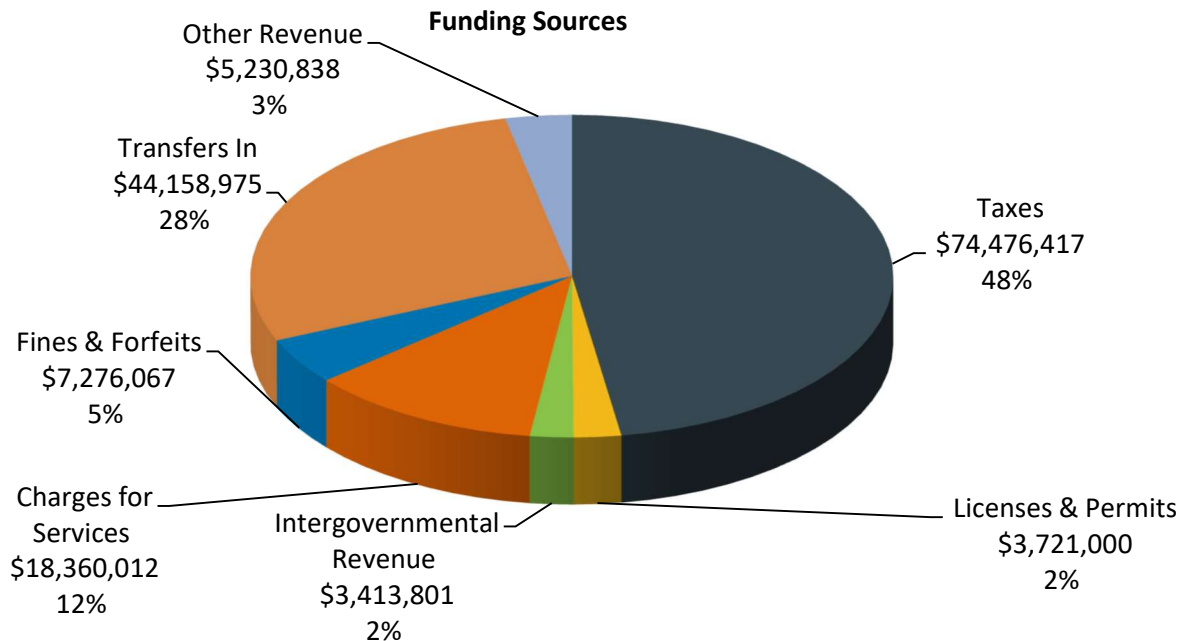


The table below summarizes the FY 2024 General Fund budget.

General Fund	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
<b>Revenues</b>					
Taxes	\$ 71,437,476	\$ 71,064,512	\$ 74,476,417	\$ 3,411,905	5%
Licenses & Permits	\$ 4,681,008	\$ 3,419,060	\$ 3,721,000	\$ 301,940	9%
Intergovernmental Revenue	\$ 3,682,262	\$ 2,335,932	\$ 3,413,801	\$ 1,077,869	46%
Charges for Services	\$ 30,522,175	\$ 18,465,054	\$ 18,360,012	\$ (105,041)	-1%
Fines & Forfeits	\$ 15,377,823	\$ 6,034,900	\$ 7,276,067	\$ 1,241,167	21%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Transfers In	\$ 39,182,619	\$ 42,039,570	\$ 44,158,975	\$ 2,119,406	5%
Other Revenue	\$ (2,827,565)	\$ 3,558,772	\$ 5,230,838	\$ 1,672,067	47%
<b>Total Revenues</b>	<b>\$ 162,055,798</b>	<b>\$ 146,917,799</b>	<b>\$ 156,637,111</b>	<b>\$ 9,719,312</b>	<b>7%</b>
<b>Expenditures</b>					
Personal Services	\$ 96,195,287	\$ 101,971,055	\$ 107,702,992	\$ 5,731,937	6%
Discretionary Expenses	\$ 22,692,899	\$ 23,073,607	\$ 25,165,557	\$ 2,091,949	9%
Other Expenses	\$ 35,467,523	\$ 19,023,808	\$ 20,539,891	\$ 1,516,084	8%
Capital Outlay	\$ 455,405	\$ 869,053	\$ 807,310	\$ (61,743)	-7%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ 5,336,295	\$ 1,980,276	\$ 2,421,361	\$ 441,085	22%
<b>Total Expenditures</b>	<b>\$ 160,147,409</b>	<b>\$ 146,917,799</b>	<b>\$ 156,637,111</b>	<b>\$ 9,719,312</b>	<b>7%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 1,908,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## Revenues

The total FY 2024 general fund revenue budget is increasing \$9.7M to \$156.6M. The following chart highlights the FY 2024 funding sources used to balance the general fund.



The largest revenue source is taxes, which includes franchise fees and property tax revenue. Franchise fee revenue is increasing \$2M to \$11.9M based on historical and future projections with no change in the fee percentage. Property tax revenue is increasing \$1.5M to \$62.6M due to growth in property valuations. The total City property tax levy is \$16.24620/\$1000 of taxable valuation, of this 52% or \$8.48/\$1000 of taxable valuation provides funding to general fund services. The property tax levies recorded directly to the general fund include:

- \$8.10/\$1000 of valuation for operations (\$59.8M)
- \$.15882/\$1000 of valuation for liability, property and vehicle insurance costs (\$1.2M)
- \$.01667/\$1000 of valuation for band operations (\$123K)
- \$.20082/\$1000 of valuation for memorial building operations (\$1.5M)

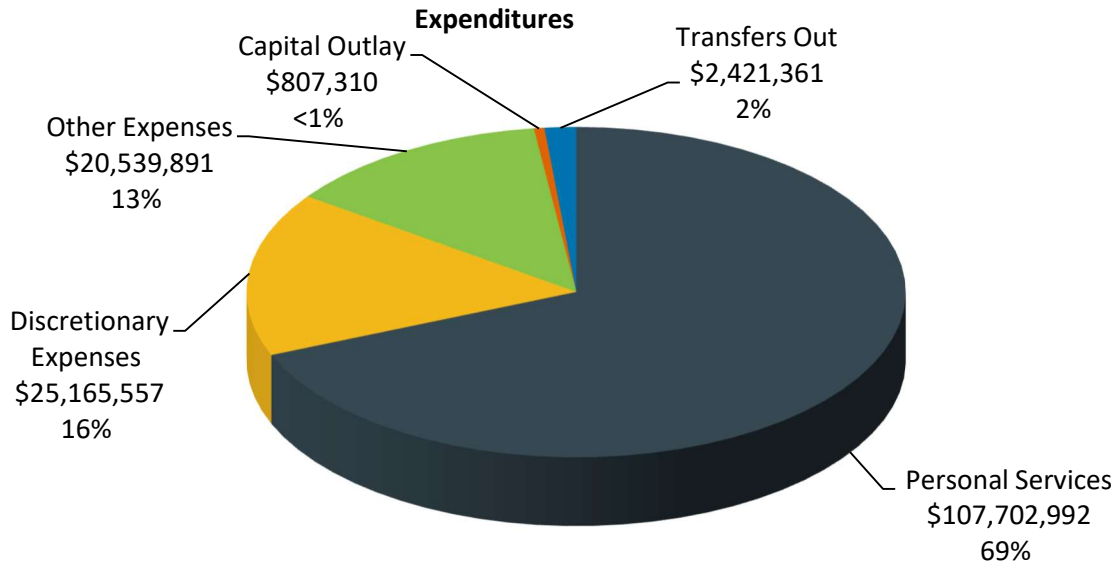
In addition, there is \$24.9M of property tax revenue initially recorded to trust and agency funds that is transferred to the general fund for the City's share of police & fire retirement expense, Federal Insurance Contributions Act (FICA), Iowa Public Employee's Retirement System (IPERS) and employee benefits.

Additional revenue changes include:

- License and permit revenue is increasing \$302K to \$3.7M based on historical and future projections for building permits.
- Interest revenue is increasing \$1M to \$1.7M based on projections.
- Transfers in is increasing \$2.1M from road use tax funds to fund both existing and new expenses for FY 2024.
- Fines and forfeit revenues relating to automated traffic camera revenue is increasing \$1.3M to \$7.2M to fund police revenue decreases from FY 2023 to FY 2024 due to the conclusion of a grant, no longer providing animal control services to Marion and a reduction in the number of school resources officers for Cedar Rapids' schools as well as increases in police wages and benefits.
- Other changes include increases for the Cedar Rapids Tourism Office and Amphitheater (offset by increases in expenses) based on projections.

## Expenditures

The total FY 2024 general fund expenditure budget is increasing \$9.7M to \$156.6M. The chart below details the FY 2024 budget by major object of expenditure for the general fund.



## Personal Services

Personal services, which include the wage and benefit costs for the services provided by general fund departments, are the largest general fund expense at \$108M. Personal service costs account for 68% of the general fund budget. For the FY 2024 budget, 76% of the personal service cost is wages and 24% is benefits.

The FY 2024 personal services budget includes:

- A \$3.5M reduction in personal services for anticipated vacancies during the year, increase of \$1.2M from FY 2023 based on historical information and projections.
- A decrease in the City's contribution rate to the Municipal Fire and Police Retirement System of Iowa from 23.9% to 22.98%. In FY 2024, \$7.8M is budgeted for these expenses.
- There is no change in the City's contribution rate of 9.44% to the Iowa Public Employees' Retirement System. In FY 2024, \$3.9M is budgeted for these expenses.





## Funding Increases

The general fund budget contains the following key funding increases:

City Goal - GREEN CR		
Department	Amount	Description
Parks & Recreation	\$50K	Parks Maintenance temporary/seasonal wages increase between \$1 to \$3 per hour
Parks & Recreation	\$63K	Recreation temporary/seasonal wages increase between \$1 to \$3 per hour
Parks & Recreation	\$1K	Forestry intern temporary/seasonal wages increase by \$2 per hour
City Goal - GROW CR		
Department	Amount	Description
Contingent	\$250K	Sustainability initiative, one time funding
City Goal - INVEST CR		
Department	Amount	Description
Parks & Recreation	\$30K	Increase for repainting/caulking of pool basins/decks, one time funding
Library	\$30K	Increase for electricity costs
Fire	\$103K	Add 1 Fire Position FTE for building plan reviews and business/industrial safety inspections.
Human Resources	\$9K	Increase for applicant tracking software
City Goal - PROTECT CR		
Department	Amount	Description
Contingent	\$80K	Police promotional assessments, one time funding
Contingent	\$50K	Costs associated with a new fire truck, one time funding
Public Works	\$28K	Increase for bridge inspections
Information Technology	\$10K	Increase for other professional services for fiber connectivity to Bever Park, one time funding
Information Technology	\$126K	Add 1 Security Architect FTE for information technology systems
City Goal - PROMOTE CR		
Department	Amount	Description
City Manager	\$18K	Increase for community engagement software
City Manager	\$20K	Increase for cost to produce OurCR newsletter
Parks & Recreation	\$43.7K	Aquatics cashiers and swim instructor temporary/seasonal wages increase between \$1.25 to \$3 per hour
Parks & Recreation	\$3.6K	Usher Ferry temporary/seasonal wages increase between \$1.50 to \$3 per hour

## Capital Equipment

The general fund budget includes \$868K for capital equipment with \$213K funded from special revenue funds, property taxes or fund balance due to anticipated revenue exceeding expenses in FY 2023.

## Other Key Items in the Budget

- Transfer out of \$337K to fund flood insurance costs associated with City Hall, Memorial, Police Station and the Paramount.
- \$390K for economic development program.
- \$77K for annual facility maintenance of the City Hall Annex.
- \$80K contribution for staffing a winter overflow shelter.
- \$120K contribution for staffing a day center to provide supportive services.
- \$500K for Neighborhood Finance Corporation
- \$350K for City Manager and City Council discretionary spending.

- \$125K for visual arts program (one time funding of \$65K annually for repairs in each FY 2024 – FY 2028).
- An increase of \$30K in revenue and expenses for Parks and Recreation associated with banking expenses.
- An increase in revenue and expenses of \$411K for amphitheater ticket sales and artist expense. \$2.3M in revenue and expenses are budgeted.
- An increase of \$577K in revenue and expenses for the Cedar Rapids Tourism Office. \$2.3M in revenue and expenses are budgeted.
- Various revenue and expense increases/decreases based on historical and projected information.

### Allocation of General Fund Budget

The total FY 2024 budget by general fund department is detailed below. The largest expenditures relate to public safety, public works, park and recreational activities, information technology and library.

General Fund Budget by Department		% of
Department	FY 2024 Expenditure Budget	General Fund Budget
Police	\$ 48,204,919	31%
Public Works	\$ 25,763,305	16%
Fire	\$ 22,770,602	15%
Parks and Recreation	\$ 14,520,454	9%
Information Technology	\$ 8,318,499	5%
Library	\$ 7,740,181	5%
Finance	\$ 5,883,983	4%
Building Services	\$ 3,870,519	2%
City Manager	\$ 3,196,842	2%
Cedar Rapids Tourism Office	\$ 2,266,000	1%
Street Lighting	\$ 2,239,250	1%
Development Services	\$ 1,966,924	1%
Memorial	\$ 1,742,335	1%
Community Development	\$ 1,637,211	1%
Human Resources	\$ 1,518,849	1%
City Attorney	\$ 1,120,679	1%
City Council and Mayor	\$ 778,941	<1%
City Clerk	\$ 667,763	<1%
Contingent	\$ 594,111	<1%
Civil Rights	\$ 528,832	<1%
Capital Replacement	\$ 395,000	<1%
Investment Earnings	\$ 275,263	<1%
Downtown	\$ 196,051	<1%
Band	\$ 127,832	<1%
Bridge Maintenance	\$ 106,220	<1%
Building Demolition	\$ 100,000	<1%
School Crossing Guards	\$ 62,830	<1%
Ag Lands	\$ 30,060	<1%
Gateway Maintenance	\$ 13,655	<1%
<b>Total</b>	<b>\$ 156,637,111</b>	<b>100%</b>

## ENTERPRISE FUND

Enterprise funds account for operations and activities that are financed and operated in a manner similar to a private business enterprise and where the cost of providing goods and services to the general public on a continuing basis is expected to be financed or recovered primarily through user charges. These funds include areas such as water, sewer, stormwater, golf, transit and solid waste and recycling. The Cedar Rapids Linn County Solid Waste Agency (CRLCSWA) is also an enterprise fund even though it is a separate business unit. CRLCSWA is included in the reports for this section.

The table below summarizes the FY 2024 Enterprise Fund budget.

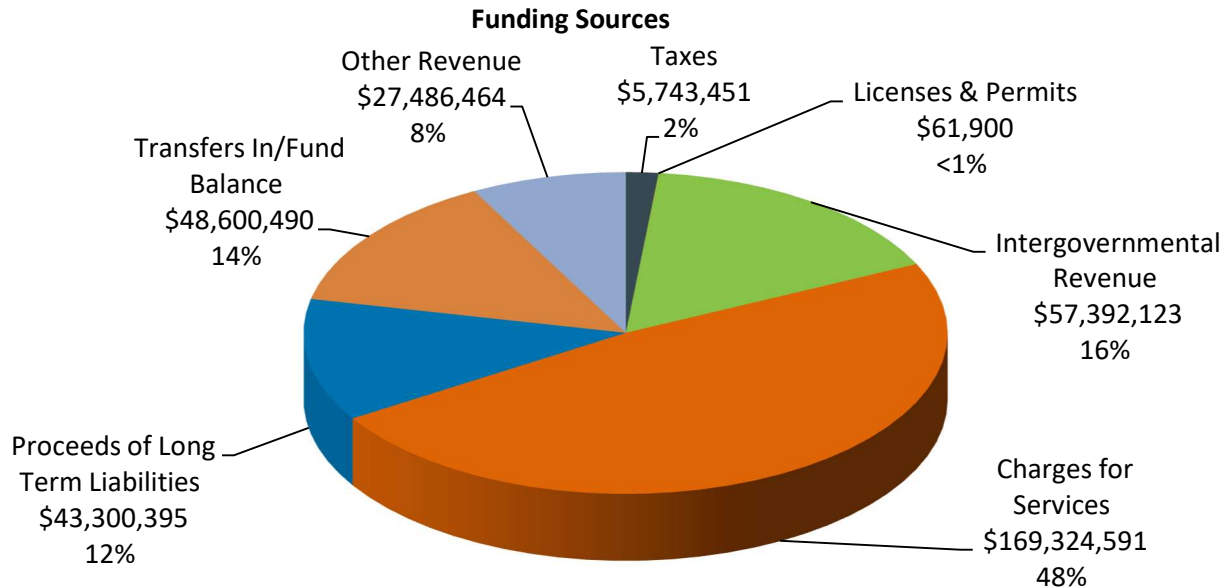
Enterprise Fund	FY 2022	FY 2023	FY 2024	Change	
	Actual	Adopted	Budget	From FY 2023	
		Budget		Incr / (Decr)	
Revenues					
Taxes	\$ 5,719,059	\$ 5,761,635	\$ 5,743,451	\$ (18,184)	0%
Licenses & Permits	\$ 62,501	\$ 42,640	\$ 61,900	\$ 19,260	45%
Intergovernmental Revenue	\$ 28,610,629	\$ 45,436,090	\$ 57,392,123	\$ 11,956,033	26%
Charges for Services	\$ 156,263,816	\$ 157,925,812	\$ 169,324,591	\$ 11,398,779	7%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 20,973,078	\$ 61,937,000	\$ 43,300,395	\$ (18,636,605)	-30%
Transfers In	\$ 56,367,518	\$ 73,427,771	\$ 89,048,676	\$ 15,620,905	21%
Other Revenue	\$ 18,320,901	\$ 22,177,096	\$ 27,486,464	\$ 5,309,368	24%
Total Revenues	\$ 286,317,503	\$ 366,708,044	\$ 392,357,600	\$ 25,649,556	7%
Expenditures					
Personal Services	\$ 41,115,895	\$ 46,992,397	\$ 47,977,505	\$ 985,109	2%
Discretionary Expenses	\$ 56,326,423	\$ 55,938,663	\$ 63,376,867	\$ 7,438,205	13%
Other Expenses	\$ 25,498,653	\$ 25,368,224	\$ 27,873,901	\$ 2,505,677	10%
Capital Outlay	\$ 54,076,957	\$ 136,100,770	\$ 175,245,252	\$ 39,144,482	29%
Debt Service	\$ 27,981,338	\$ 28,625,699	\$ 30,224,052	\$ 1,598,354	6%
Transfers Out	\$ 55,165,942	\$ 72,704,699	\$ 89,452,790	\$ 16,748,092	23%
Total Expenditures	\$ 260,165,208	\$ 365,730,450	\$ 434,150,368	\$ 68,419,918	19%
Net Revenues over/(under) Expenditures	\$ 26,152,296	\$ 977,594	\$ (41,792,768)	\$ (42,770,362)	





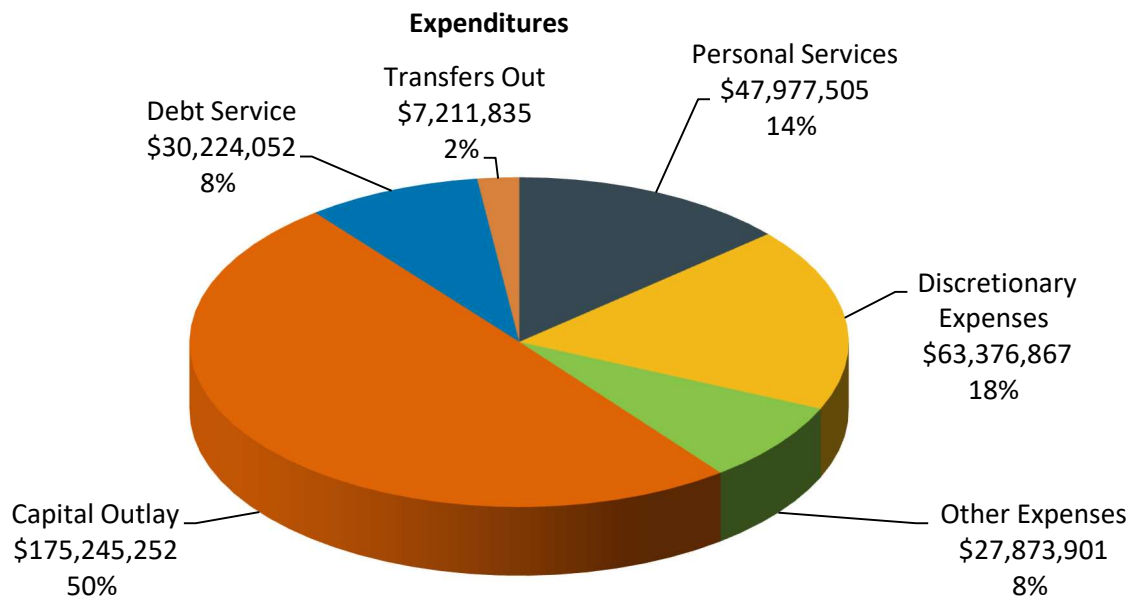
## Revenues

The total FY 2024 enterprise fund revenue budget and use of fund balance is \$351.9M. In FY 2024, the largest budgeted revenue source for enterprise funds is charges for services of \$169.3M. 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 2024.



## Expenditures

The total FY 2024 enterprise fund expenditure budget is increasing \$52M to \$351.9M, excluding intrafund transfers. The largest budgeted expense of \$175.2M are capital outlay expenditures. The capital project funds with the largest budgeted capital outlay expenditures are The Eastern Iowa Airport (\$72M), Water Pollution Control (\$46.9M) and Water (\$20M). Discretionary expenses make up \$63.4M or 18% of the FY 2024 enterprise fund budget. The following chart shows the enterprise fund by major object of expenditure for FY 2024.



Utility Services

The City of Cedar Rapids provides the following utilities:

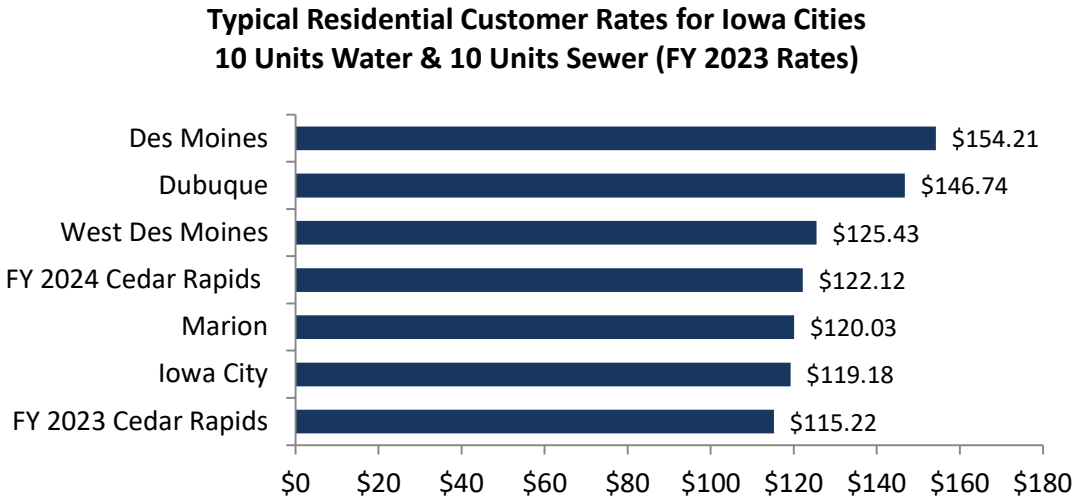
- Water
- Water Pollution Control / Sanitary Sewer
- Stormwater
- Solid Waste, Recycling and Yard Waste

These utilities are in a combined billing. Total residential utility billings will increase 6% for 10 units of water and 10 units of sewer. One unit is equivalent to 748 gallons. The majority of the increase in FY 2024 will be used to fund operations and capital improvement projects. The following chart details the effect of the rate increase for a typical residential customer.

Typical or Average Consumption for Residential Customer (10 Units Water & 10 Units Sewer)				
	Monthly FY 2023	Monthly FY 2024	FY 2023 Vs FY 2024 Percent Increase	Annual Impact
Water	\$42.23	\$45.18	7.0%	\$ 35.40
Iowa & Local Water ExciseTax**	\$2.53	\$2.71	7.1%	\$ 2.16
Water Pollution Control/Sanitary Sewer	\$40.31	\$43.93	9.0%	\$ 43.44
Storm Water	\$7.62	\$8.00	5.0%	\$ 4.56
Solid Waste/Yard Waste/Recycling	\$22.53	\$ 22.30	-1.0%	\$ (2.76)
Total Charges - Monthly Bill	\$ 115.22	\$ 122.12	6.0%	\$ 82.80
Cost per Day	\$ 3.79	\$ 4.02		

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

The following chart shows utility rates for cities in Iowa for a typical residential customer compared to Cedar Rapids’ FY 2023 and FY 2024 rates.



Utility Service Rates

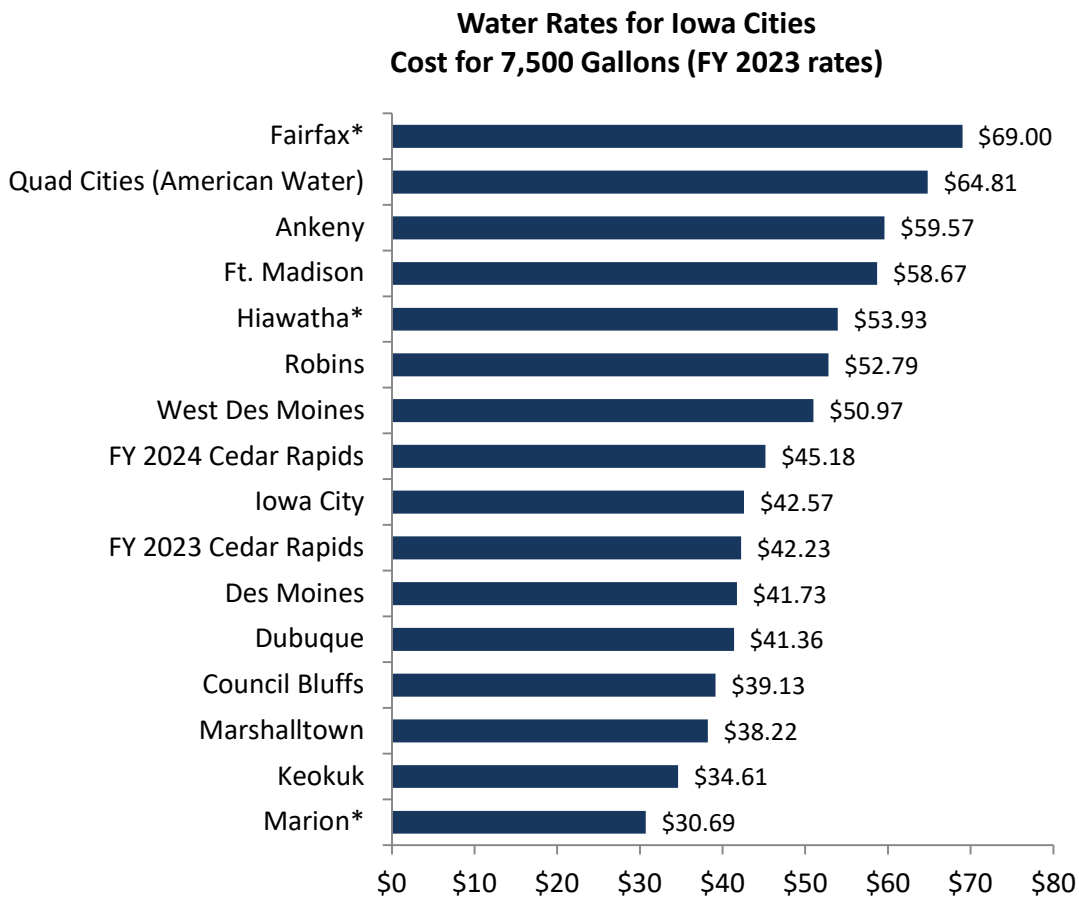
In FY 2024, utility service rates will change as follows:

- The water daily service charge is increasing by 7%. Water volumetric is measured in four steps with steps one through three increasing 7% and step four increasing 2%. These rate increases will fund operating costs and capital improvement project expenditures for the Water Department.
- Both the sewer daily service charge and volumetric charge will increase by 9%. Water Pollution Control industrial rates will increase by 6% for biochemical oxygen demand, 9% for flow and 10% for total

suspended solids and total Kjeldahl nitrogen. These rate increases will fund operating costs for the Sanitary Sewer Department and both operating costs and capital improvement project expenditures for the Water Pollution Control department.

- The stormwater utility rate will increase by 5%. This increase will fund operating costs and capital improvement project expenditures for the Stormwater Department.
- The solid waste and recycling rates will decrease by 1%. Overall, user fee revenue will increase due to increased customer counts, snow or weed abatements and the garbage tag increase of \$1.50 to \$2.00 per tag.

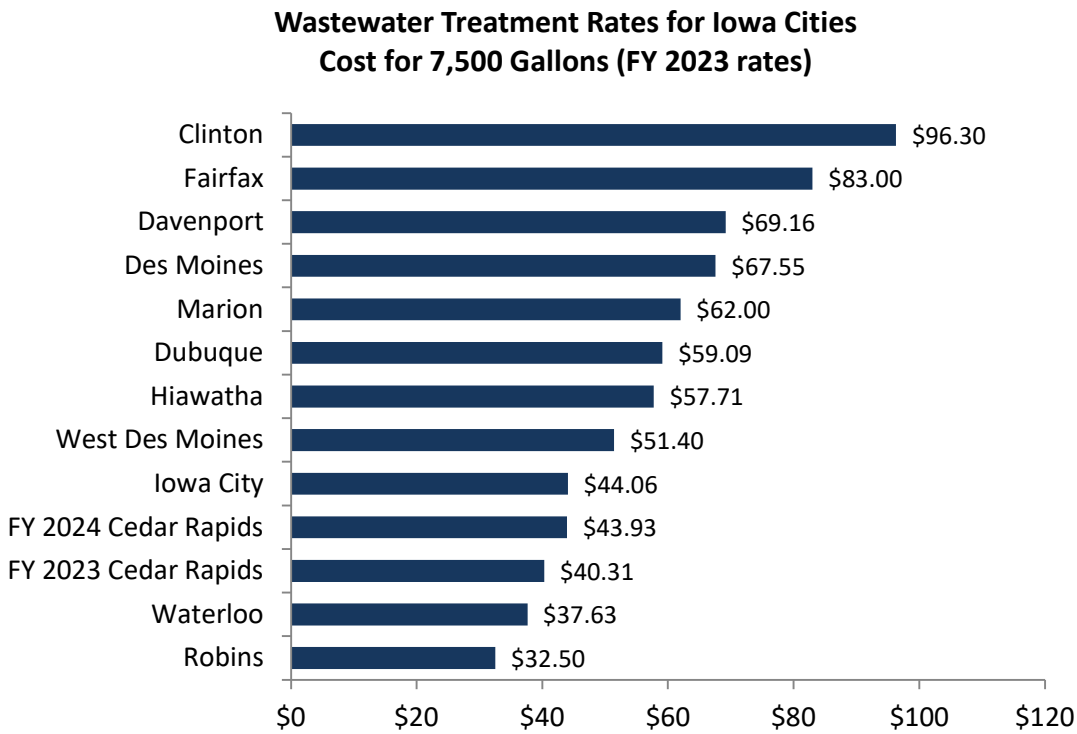
The following charts show FY 2023 water rates for cities in Iowa compared to Cedar Rapids' FY 2023 and FY 2024 rate for a typical residential customer using 10 units, or 7,500 gallons of water. Note – the City of Robin's water is supplied by Cedar Rapids.



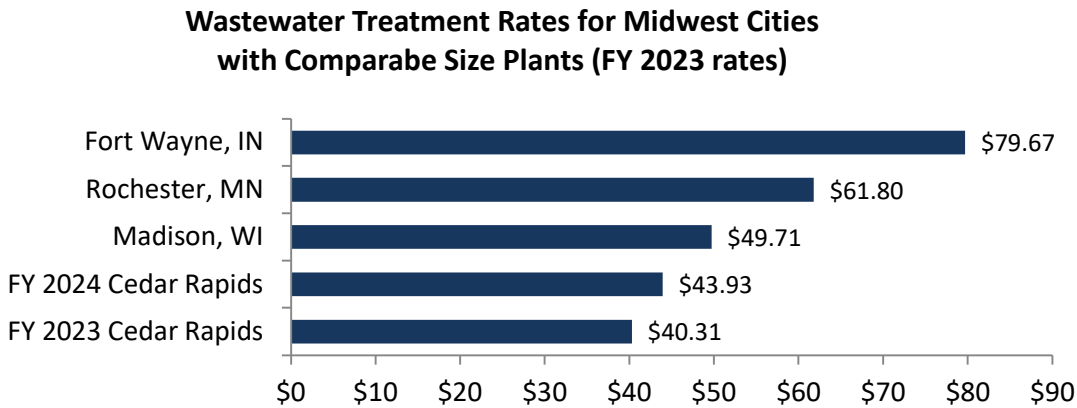
\*These cities provide non-softened water. All other cities provide softened water.



The following chart shows FY 2023 wastewater treatment rates for cities in Iowa compared to Cedar Rapids' FY 2023 and FY 2024 rate.



The following chart shows FY 2023 wastewater treatment rates for Midwest cities compared to Cedar Rapids' FY2023 and FY 2024 rate.



### Utility Service Capital Improvement Projects

In FY 2024, the Utility Services budgets include the following capital improvement project expenditures. Stormwater capital improvement projects are recorded in the non-enterprise capital improvement project fund.

- Sanitary Sewer – Total budgeted expenditures of \$11.2M. The largest item is \$3M for cost participation in capacity improvements for the Indian Creek trunk sewer which serves portions of Cedar Rapids, Hiawatha, Robins, Marion and Linn County. The project is a joint effort between these jurisdictions to support ongoing development and will span several years.
- Water – Total budgeted expenditures of \$20M. The largest item is \$6.3M for water main installations and replacements including \$4.1M for paving for progress projects.

- Water Pollution Control – Total budgeted expenditures of \$46.9M. The largest item is \$38.7M for solids handling and nutrient reduction improvements.

FY 2024 through FY 2028 capital improvement plans include the following:

- Sanitary Sewer 5 year estimated expenditures: \$63.4M. This plan is based on 4-9% annual increases in total revenue to support annual operating and capital needs while maintaining current bond ratings.
- Water 5 year estimated expenditures: \$90M. This plan is based on 4-5% annual increases in total revenue to support annual operating and capital needs while maintaining current bond ratings.
- Water Pollution Control 5 year estimated expenditures: \$252.8M. This plan is based on 4-9% annual increases in total revenue to support annual operating and capital needs while maintaining current bond ratings.

## Golf

The FY 2024 operating budget includes \$3.1M in revenue and \$3M in expenditures for an operational surplus of \$56K. Budget includes year 3 of 10 miniature golf course loan repayment to the general fund from golf operating revenues. Also included are wage increases for temporary/seasonal positions of \$40K to hire and retain employees.



## Transit

The transit property tax levy rate will decrease \$.02/\$1000 to \$.77787/\$1000 which will produce \$5.7M in property tax revenue in FY 2024, a decrease of \$18K from FY 2023. Intergovernmental revenue is decreasing \$73K to \$6.3M due to a net reduction in operating capital grant revenue of \$118K offset by an increase in state property tax backfill of \$44K. Passenger fare revenue is decreasing \$90K due to the new fare structure that allows for free fares for elderly and passengers with disabilities. Also included in the budget are purchases of new buses for \$1.3M.

## Parking

Included in the City's FY 2024 budget is the City's activity relating to parking. This includes personal services for the employees originally hired by the City of Cedar Rapids and managed by DPMI, debt payments and estimated capital improvement costs for development of the First and First West parking ramp (\$13.5M).



## INTERNAL SERVICE FUND

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

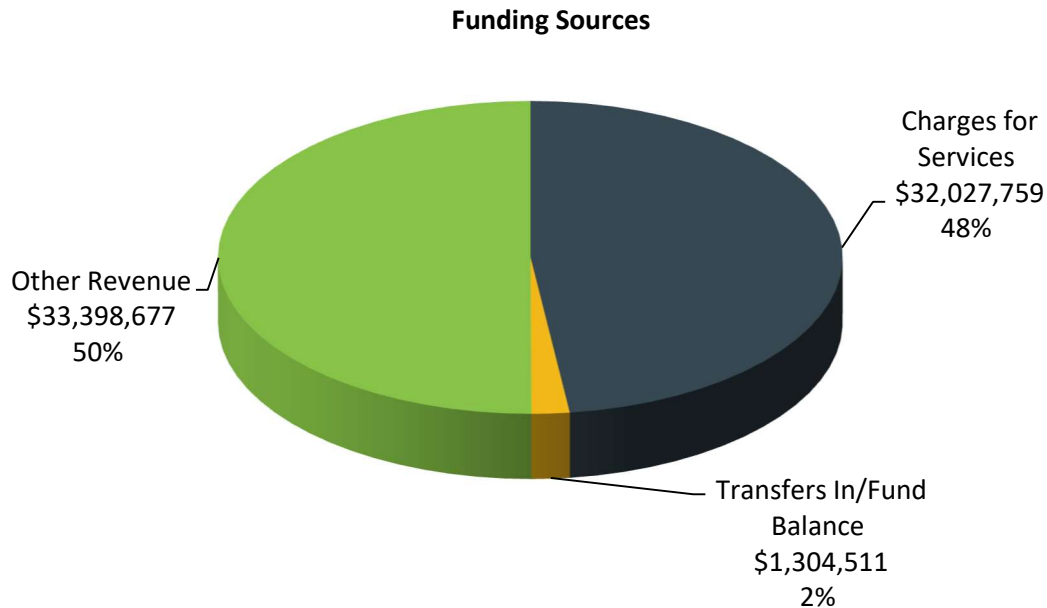
The table below summarizes the FY 2024 Internal Service Fund budget.

Internal Service Fund	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 70,728	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 27,281,943	\$ 29,109,908	\$ 32,027,759	\$ 2,917,851 10%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 2,715,075	\$ 1,748,672	\$ 1,792,060	\$ 43,388 2%
Other Revenue	\$ 29,353,643	\$ 29,714,227	\$ 33,398,677	\$ 3,684,450 12%
<b>Total Revenues</b>	<b>\$ 59,421,389</b>	<b>\$ 60,572,806</b>	<b>\$ 67,218,496</b>	<b>\$ 6,645,690 11%</b>
<b>Expenditures</b>				
Personal Services	\$ 5,445,201	\$ 8,721,946	\$ 9,081,041	\$ 359,095 4%
Discretionary Expenses	\$ 36,839,979	\$ 33,143,841	\$ 35,827,058	\$ 2,683,217 8%
Other Expenses	\$ 9,969,492	\$ 10,488,951	\$ 12,819,520	\$ 2,330,568 22%
Capital Outlay	\$ 4,952,854	\$ 6,873,883	\$ 7,948,000	\$ 1,074,117 16%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 3,146,743	\$ 2,351,753	\$ 2,331,213	\$ (20,540) -1%
<b>Total Expenditures</b>	<b>\$ 60,354,270</b>	<b>\$ 61,580,374</b>	<b>\$ 68,006,832</b>	<b>\$ 6,426,459 10%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (932,882)</b>	<b>\$ (1,007,568)</b>	<b>\$ (788,336)</b>	<b>\$ 219,231</b>



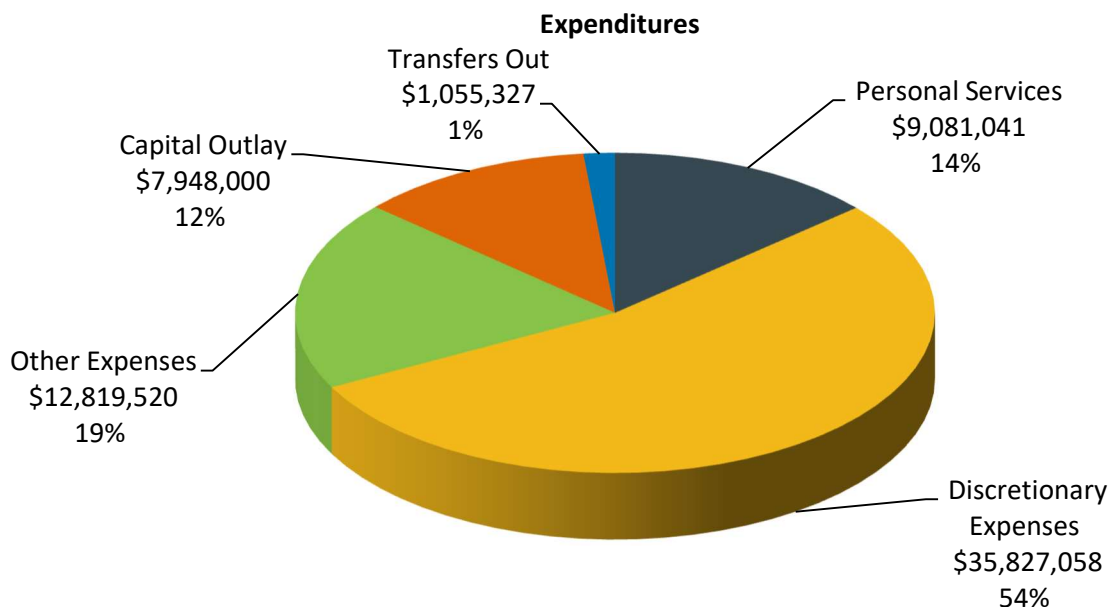
## Revenues

The FY 2024 Internal Service Fund revenue budget and use of fund balance is \$66.7M. The largest FY 2024 Internal Service Fund revenue category is other revenue at \$33.4M. Of this amount, charges for insurance premiums are the largest revenue source at \$26.8M. The second largest revenue category are charges for services at \$32M, which includes fleet service charges, fleet lease, fuel charges, charges to the Police and Fire Departments for Joint Communications, risk, property and liability insurance charges and facility maintenance and rental charges.



## Expenditures

The expenditure budget is increasing \$6.5M to \$66.7M, excluding intrafund transfers. Of the increase, \$802K is due to increases for property, liability and vehicle insurance, \$1.2M for citywide fuel purchases, \$801K for vehicle and equipment parts and services and \$2.5M for health services. Overall, the largest FY 2024 Internal Service Fund expense is \$27.2M for health services.





## SPECIAL REVENUE FUND

Special Revenue Funds account for revenues derived from sources for a specific use which are required to be accounted for as a separate fund. These funds include areas such as tax increment financing districts, road use tax and hotel motel. There are several funds for multiple departments including Police, Civil Rights, Fire, Community Development, Ice Arena, Library and Parks & Recreation. Budget in special revenue funds were based on historical information and projections of actual revenue and expenditures for FY 2024.

The table below summarizes the FY 2024 Special Revenue Fund budget.

Special Revenue Fund	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 53,996,292	\$ 43,936,460	\$ 48,119,682	\$ 4,183,222 10%
Licenses & Permits	\$ 68,400	\$ 30,000	\$ 30,000	\$ - 0%
Intergovernmental Revenue	\$ 44,561,282	\$ 40,230,407	\$ 44,474,393	\$ 4,243,986 11%
Charges for Services	\$ 347,006	\$ 343,000	\$ 368,485	\$ 25,485 7%
Fines & Forfeits	\$ 54,220	\$ 105,000	\$ 100,000	\$ (5,000) -5%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 10,353,943	\$ 1,903,529	\$ 2,122,840	\$ 219,311 12%
Other Revenue	\$ 1,178,542	\$ 3,991,575	\$ 2,334,142	\$ (1,657,433) -42%
<b>Total Revenues</b>	<b>\$ 110,559,685</b>	<b>\$ 90,539,971</b>	<b>\$ 97,549,542</b>	<b>\$ 7,009,571 8%</b>
<b>Expenditures</b>				
Personal Services	\$ 1,275,886	\$ 1,368,773	\$ 1,753,314	\$ 384,541 28%
Discretionary Expenses	\$ 19,362,871	\$ 22,357,584	\$ 26,590,843	\$ 4,233,260 19%
Other Expenses	\$ 239,045	\$ 215,399	\$ 214,382	\$ (1,017) 0%
Capital Outlay	\$ 285,916	\$ -	\$ 1,340,544	\$ 1,340,544 100%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 81,559,616	\$ 76,138,729	\$ 80,005,328	\$ 3,866,600 5%
<b>Total Expenditures</b>	<b>\$ 102,723,334</b>	<b>\$ 100,080,485</b>	<b>\$ 109,904,412</b>	<b>\$ 9,823,927 10%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 7,836,351</b>	<b>\$ (9,540,514)</b>	<b>\$ (12,354,870)</b>	<b>\$ (2,814,356)</b>

### Budget Highlights

FY 2024 special revenue fund revenue is increasing by \$7M to \$97.5M. Most increases in revenue are due to history and projections related to streets local option sales tax (\$3M), road use tax (\$2M), Hotel Motel (\$755K), TIF property tax revenue (\$430K) and housing grants (\$2M) offset by reductions from one-time funding sources in FY 2023.

The expenditure budget is increasing \$9.8M to \$109.9M. The increase in expenses is associated with TIF activity including economic development payments, debt payments and capital improvement projects. In many TIF areas, FY 2024 expenditures will exceed property tax revenue budgeted. These deficits will be recovered through future year increment collections.

Other increases in expenses are associated with the forementioned increases in revenue relating to transfers of streets local option sales tax for capital improvement projects, transfers of road use tax for operational funding, Hotel Motel for program uses and housing costs associated with grants. There are also several decreases in FY 2024 compared to FY 2023 due to one-time expenses in FY 2023.

## TAX SUPPORTED CAPITAL PROJECT FUND

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 do not contain enterprise or internal service capital project funds in these reports are included in the enterprise and internal service fund sections.

The table below summarizes the FY 2024 Capital Project Fund budget.

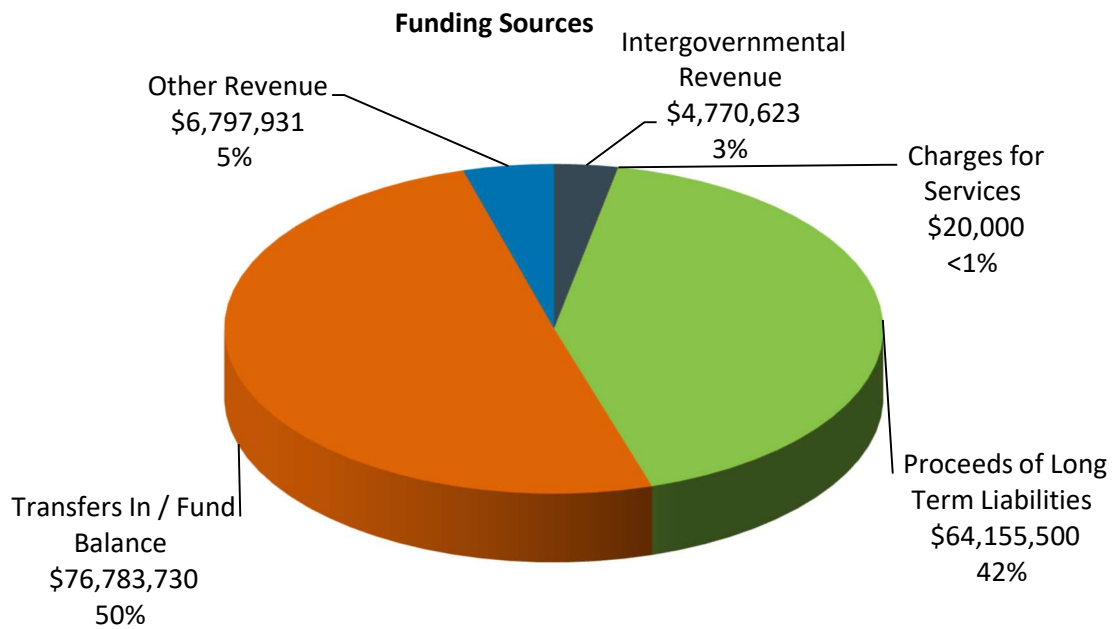
Tax Supported Capital Project Fund	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 37,099,317	\$ 13,608,732	\$ 4,770,623	\$ (8,838,109) -65%
Charges for Services	\$ 49,894	\$ -	\$ 20,000	\$ 20,000 100%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 54,022,238	\$ 56,830,500	\$ 64,155,500	\$ 7,325,000 13%
Transfers In	\$ 99,364,888	\$ 60,834,300	\$ 61,604,650	\$ 770,350 1%
Other Revenue	\$ 7,744,958	\$ 1,500,000	\$ 6,797,931	\$ 5,297,931 353%
<b>Total Revenues</b>	<b>\$ 198,281,296</b>	<b>\$ 132,773,532</b>	<b>\$ 137,348,704</b>	<b>\$ 4,575,172 3%</b>
<b>Expenditures</b>				
Personal Services	\$ 88,613	\$ 126,158	\$ 138,111	\$ 11,953 9%
Discretionary Expenses	\$ 10,061,338	\$ 1,673,842	\$ 2,066,800	\$ 392,957 23%
Other Expenses	\$ 104,279	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ 116,854,694	\$ 141,135,296	\$ 150,322,873	\$ 9,187,577 7%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 39,467,487	\$ 3,229,698	\$ 768,544	\$ (2,461,154) -76%
<b>Total Expenditures</b>	<b>\$ 166,576,411</b>	<b>\$ 146,164,995</b>	<b>\$ 153,296,328</b>	<b>\$ 7,131,333 5%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 31,704,885</b>	<b>\$ (13,391,463)</b>	<b>\$ (15,947,624)</b>	<b>\$ (2,556,161)</b>

### Budget Highlights

In FY 2024, the total revenue budget and use of fund balance is \$152.5M. Funding includes a variety of sources including \$52.2M from general obligation bonds (\$2.5M is budgeted for ADA projects, \$36M for flood control system projects and \$13.7M for annual City projects), \$12M from tax increment financing bonds, \$4.8M from federal, state, or local grants, \$6.8M from contributions and \$61.6M from transfers.

Transfers include \$2.2M of road use tax revenue, \$23M of streets local option sales tax revenue, \$15M of Iowa Flood Mitigation Program revenue, \$13.4M from tax increment financing revenue, \$150K from general fund operations, \$1.8M from special revenue fund and \$5.7M from storm water utility user fees.

The balance of funding will come from cash on hand in projects. The following chart shows the capital project fund by major revenue source for FY 2024.



In FY 2024, the total expenditure budget is increasing \$9.6M to \$152.5M, excluding transfers. The largest fund area is flood control system improvements with an expenditure budget of \$64.8M. The next largest fund area is street improvements with an expenditure budget of \$51.4M.

### Infrastructure Funds

Infrastructure funds include streets, stormwater, bridges, traffic and downtown improvements. The expenditure budget for FY 2024 is \$63.3M (net of transfers) which is a decrease of \$4.4M from FY 2023.

The table below summarizes the FY 2024 Infrastructure Capital Project Funds budget.

Infrastructure Capital Funds	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
Bridge	\$ 1,291,557	\$ 4,675,000	\$ 3,845,000	\$ (830,000) -18%
Downtown	\$ 628,102	\$ 370,000	\$ 800,000	\$ 430,000 116%
Stormwater	\$ 3,295,225	\$ 10,374,300	\$ 5,065,150	\$ (5,309,150) -51%
Streets	\$ 50,611,991	\$ 50,818,258	\$ 51,379,123	\$ 560,865 1%
Traffic	\$ 1,267,461	\$ 1,485,000	\$ 2,252,000	\$ 767,000 52%
<b>Total Expenditures</b>	<b>\$ 57,094,337</b>	<b>\$ 67,722,558</b>	<b>\$ 63,341,273</b>	<b>\$ (4,381,285) -6%</b>



## Non-Infrastructure Funds

Non-infrastructure funds include areas such as park and recreation, fire, forestry, veteran's building & stadium, library, riverwall, trail, financial system, information technology and city facility improvement projects. The expenditure budget for FY 2024 is \$24.4M (net of transfers) which is an increase of \$2.2M from FY 2023. The main projects included in FY 2024 budget are trail improvements, year two of two to fund a fire ladder truck, Americans with Disabilities Act improvements, Connect CR to design and construct a trail bridge as well as Cedar Lake amenities, facility improvements, information technology improvements, construction of a new Westside library, library circulation materials, ReLeaf Cedar Rapids tree replacement program, park, recreation and aquatics improvements.

The table below summarizes the FY 2024 Non-Infrastructure Capital Project Funds budget.

Non-Infrastructure Capital Funds	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
Aquatic	\$ 221	\$ 85,000	\$ 219,911	\$ 134,911 159%
Building Demolitions	\$ -	\$ -	\$ -	\$ - 0%
City Facility	\$ 936,160	\$ 510,000	\$ 580,000	\$ 70,000 14%
Connect CR	\$ 1,552,575	\$ 6,550,000	\$ 4,665,000	\$ (1,885,000) -29%
Financial System	\$ 388,575	\$ -	\$ -	\$ - 0%
Fire	\$ 823,814	\$ 855,000	\$ 905,000	\$ 50,000 6%
Forestry	\$ 1,295,622	\$ 1,300,000	\$ 1,500,000	\$ 200,000 15%
Information Technology	\$ 549,738	\$ 895,000	\$ 1,330,000	\$ 435,000 49%
Library	\$ 500,000	\$ 600,000	\$ 6,171,600	\$ 5,571,600 929%
Miscellaneous	\$ 511,610	\$ 2,600,000	\$ 2,858,500	\$ 258,500 10%
Park	\$ 1,789,962	\$ 1,715,000	\$ 1,465,500	\$ (249,500) -15%
Police	\$ -	\$ -	\$ -	\$ - 0%
Recreation	\$ 23,772	\$ 215,500	\$ 700,000	\$ 484,500 225%
Riverfront	\$ 93,400	\$ -	\$ 150,000	\$ 150,000 100%
Riverwall	\$ 60,733	\$ 500,000	\$ -	\$ (500,000) -100%
Trail	\$ 2,927,981	\$ 1,350,000	\$ 3,296,000	\$ 1,946,000 144%
Urban Renewal	\$ 25,567	\$ -	\$ -	\$ - 0%
Ushers Ferry	\$ -	\$ -	\$ -	\$ - 0%
Veterans Memorial Building	\$ 39	\$ 300,000	\$ 205,000	\$ (95,000) -32%
Veterans Stadium	\$ 195,758	\$ 4,737,238	\$ 340,000	\$ (4,397,238) -93%
<b>Total Expenditures</b>	<b>\$ 11,675,527</b>	<b>\$ 22,212,738</b>	<b>\$ 24,386,511</b>	<b>\$ 2,173,772 10%</b>

## Flood Control System Fund

\$64.8M of expenditures are budgeted for flood control system projects. FY 2024 construction projects include 12<sup>th</sup> Avenue Pump Station and floodwall, Riverside Park Detention Basin and Skatepark, 1<sup>st</sup> Street from E Avenue NW to 2<sup>nd</sup> Avenue SW roadway, levee and floodwall, McCloud Run levee and channel, Cedar Lake levee and F Avenue NW up and Over.

The table below summarizes the FY 2024 Flood Control System Fund budget.

Flood Control System Fund	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
Flood Control System	\$ 46,983,912	\$ 53,000,000	\$ 64,800,000	\$ 11,800,000 22%
<b>Total Expenditures</b>	<b>\$ 46,983,912</b>	<b>\$ 53,000,000</b>	<b>\$ 64,800,000</b>	<b>\$ 11,800,000 22%</b>

## TAX SUPPORTED DEBT SERVICE FUND

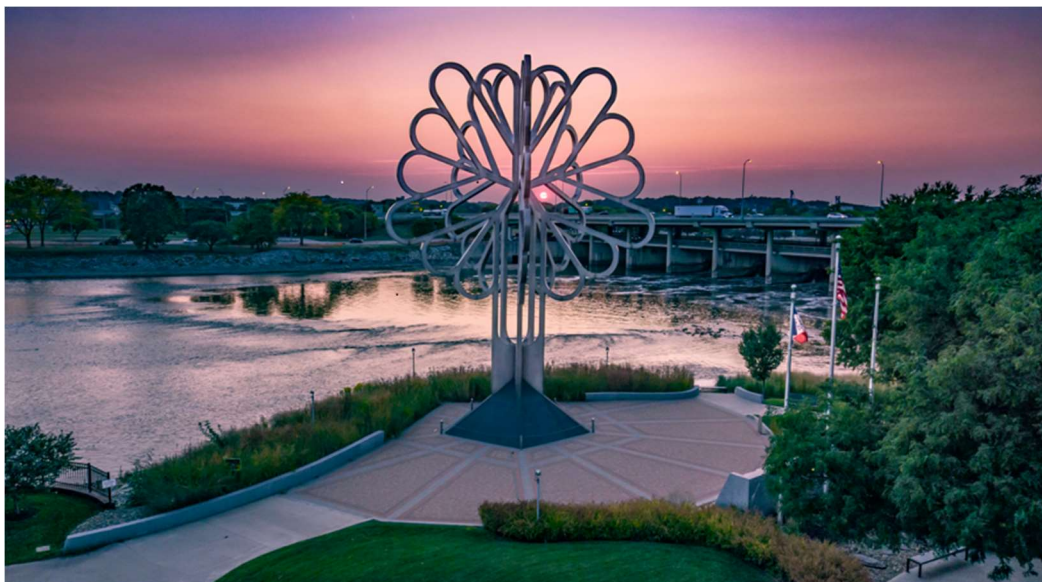
The tax supported debt service fund accounts for the accumulation of resources for and the payment of principal, interest and related costs for general long-term debt and special assessment debt.

The table below summarizes the FY 2024 Debt Service Fund budget.

Tax Supported Debt Service Fund	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 24,779,286	\$ 26,603,438	\$ 29,023,597	\$ 2,420,159 9%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 833,176	\$ 756,317	\$ 1,031,864	\$ 275,547 36%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 241,570	\$ -	\$ -	\$ - 0%
Transfers In	\$ 7,216,962	\$ 3,109,685	\$ 3,714,749	\$ 605,064 19%
Other Revenue	\$ 94,441	\$ 3,168	\$ -	\$ (3,168) -100%
<b>Total Revenues</b>	<b>\$ 33,165,437</b>	<b>\$ 30,472,608</b>	<b>\$ 33,770,210</b>	<b>\$ 3,297,602 11%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 13	\$ 3,168	\$ -	\$ (3,168) -100%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ 26,091,141	\$ 28,200,786	\$ 31,509,919	\$ 3,309,133 12%
Transfers Out	\$ 6,644,077	\$ 2,274,632	\$ 2,474,575	\$ 199,943 9%
<b>Total Expenditures</b>	<b>\$ 32,735,230</b>	<b>\$ 30,478,586</b>	<b>\$ 33,984,494</b>	<b>\$ 3,505,908 12%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 430,206</b>	<b>\$ (5,978)</b>	<b>\$ (214,285)</b>	<b>\$ (208,306)</b>

### Budget Highlights

In FY 2024, the debt service cost for general long-term debt is \$31.5M. Debt service expenses will be funded from property tax revenue, tax increment financing revenue, backfill proceeds from the state and fund balance. Debt related to enterprise funds is shown by fund in the enterprise fund section of this book.





## TRUST AND AGENCY FUND

Trust and 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. Trust and agency funds include the police retirement, fire retirement and payroll funds.

The table below summarizes the FY 2024 Trust and Agency Fund budget.

Trust and Agency Fund	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 23,713,634	\$ 24,261,808	\$ 24,880,904	\$ 619,096 3%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 857,430	\$ 746,874	\$ 959,940	\$ 213,066 29%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ (635)	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 24,570,429</b>	<b>\$ 25,008,682</b>	<b>\$ 25,840,844</b>	<b>\$ 832,162 3%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 812,695	\$ 600,100	\$ 830,100	\$ 230,000 38%
Other Expenses	\$ 27,606	\$ 24,842	\$ 22,605	\$ (2,237) -9%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 23,880,846	\$ 24,383,740	\$ 24,988,139	\$ 604,399 2%
<b>Total Expenditures</b>	<b>\$ 24,721,146</b>	<b>\$ 25,008,682</b>	<b>\$ 25,840,844</b>	<b>\$ 832,162 3%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (150,717)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Budget Highlights

The FY 2024 Trust and Agency Funds revenue and expenditure budget is increasing by \$832K to \$25.8M. In FY 2024, \$.01 of the Transit levy is being reallocated to the other employee benefits levy to fund a portion of the increase in employee benefit expenses. This will increase the other benefit levy to \$1.70980/\$1000 of taxable valuation. The police and fire retirement levy remains unchanged at \$.90000/\$1000 and the FICA and IPERS levy remains unchanged at \$.75997/\$1000 of taxable valuation. The majority of property tax revenue received to these funds are transferred to the general fund to fund eligible expenses.

## FUND BALANCE

Fund balance is the difference between assets and liabilities on the balance sheet. For Water, Water Pollution Control and Sanitary Sewer, it is City policy that each maintain 50% (6 months) of the next fiscal year's budgeted operating expenditures in reserve to balance the need to maintain sufficient cash on hand to address unexpected changes in industries, disasters, etc. and to support issuance of revenue bonds. All other operating areas maintain 25% (3 months) reserve unless approved otherwise. By maintaining an appropriate reserve balance, the City is able to react to both known and unknown events that will have an impact on the City finances without disrupting services provided to its citizens in the short term.

Below is a schedule showing beginning fund balances, increases and decreases in fund balance and ending fund balances.

Fund Balance	General Fund	Enterprise Fund	Internal Fund	Special Revenue Fund	Tax Supported Capital Project Fund	Tax Supported Debt Service Fund	Trust & Agency Fund	Total
Fund Balance (6/30/2022)	46,275,704	553,673,111	77,343,426	58,526,301	61,316,161	4,594,169	5,487,228	807,216,100
with airport	-	810,277,706	-	-	-	-	-	810,277,706
with CRLCSWA	-	819,642,376	-	-	-	-	-	819,642,376
Fund Balance 6/30/2022	46,275,704	819,642,376	77,343,426	58,526,301	61,316,161	4,594,169	5,487,228	1,073,185,365
FY 2023 Amended Revenue								
Taxes	72,284,512	5,761,635	-	44,745,404	-	26,603,438	24,261,808	173,656,797
Licenses & Permits	3,419,060	42,640	-	30,000	-	-	-	3,491,700
Intergovernmental Grants	4,133,268	41,275,741	227,883	56,470,483	23,449,607	756,317	746,874	127,060,172
Charges for Services	33,082,439	163,196,282	31,311,848	388,485	20,000	-	-	227,999,054
Fines & Forfeits	16,010,723	-	-	105,000	-	-	-	16,115,723
Proceeds of Long Term Liabilities	-	36,254,261	-	-	56,435,500	1,502,000	-	94,191,761
Other Revenue	3,460,851	29,463,069	33,112,392	4,015,856	11,593,004	3,168	-	81,648,339
Inter Fund Transfers In	41,588,941	8,232,217	1,452,150	3,144,268	89,436,027	3,104,165	-	146,957,768
Total Revenue	173,979,794	284,225,845	66,104,273	108,899,496	180,934,138	31,969,088	25,008,682	871,121,315
FY 2023 Amended Expenditures								
Personal Services	102,783,627	46,963,675	8,791,946	1,468,122	126,158	-	-	160,133,528
Discretionary Expenses	28,548,108	69,694,673	41,635,219	38,313,027	7,418,068	3,168	690,100	186,302,362
Non-discretionary Expenses	37,792,629	25,955,663	12,368,089	222,257	-	-	24,907	76,363,545
Capital Outlay	1,202,123	111,148,005	9,500,758	2,755,963	167,058,300	-	-	291,665,149
Debt Service	-	29,346,518	-	-	-	29,703,458	-	59,049,976
Inter Fund Transfers Out	3,653,307	8,143,691	2,189,031	94,921,791	11,372,861	2,293,347	24,383,740	146,957,768
Total Expenditures	173,979,794	291,252,224	74,485,044	137,681,160	185,975,387	31,999,973	25,098,747	920,472,329
<b>Projected Ending Fund Balance 6/30/2023</b>	<b>46,275,704</b>	<b>812,615,996</b>	<b>68,962,656</b>	<b>29,744,637</b>	<b>56,274,912</b>	<b>4,563,284</b>	<b>5,397,163</b>	<b>1,023,834,351</b>
FY 2024 Adopted Revenue								
Taxes	74,476,417	5,743,451	-	48,119,682	-	29,023,597	24,880,904	182,244,051
Licenses & Permits	3,721,000	61,900	-	30,000	-	-	-	3,812,900
Intergovernmental Grants	3,413,801	57,392,123	-	44,474,393	4,770,623	1,031,864	959,940	112,042,744
Charges for Services	18,360,012	169,324,591	32,027,759	368,485	20,000	-	-	220,100,847
Fines & Forfeits	7,276,067	-	-	100,000	-	-	-	7,376,067
Proceeds of Long Term Liabilities	-	43,300,395	-	-	64,155,500	-	-	107,455,895
Other Revenue	5,230,838	27,486,464	33,398,677	2,334,142	6,797,931	-	-	75,248,052
Inter Fund Transfers In	44,158,975	6,807,721	516,175	2,122,840	61,339,650	3,500,464	-	118,445,825
Total Revenue	156,637,111	310,116,645	65,942,610	97,549,542	137,083,704	33,555,925	25,840,844	826,726,382
FY 2024 Adopted Expenditures								
Personal Services	107,702,992	47,977,505	9,081,041	1,753,314	138,111	-	-	166,652,964
Discretionary Expenses	25,165,558	63,376,867	35,827,058	26,590,843	2,066,800	-	830,100	153,857,225
Non-discretionary Expenses	20,539,891	27,873,901	12,819,520	214,382	-	-	22,605	61,470,299
Capital Outlay	807,310	175,245,252	7,948,000	1,340,544	150,322,873	-	-	335,663,979
Debt Service	-	30,224,052	-	-	-	31,509,919	-	61,733,971
Inter Fund Transfers Out	2,421,361	7,211,835	1,055,327	80,005,328	503,544	2,260,291	24,988,139	118,445,825
Total Expenditures	156,637,111	351,909,413	66,730,947	109,904,411	153,031,328	33,770,210	25,840,844	897,824,263
<b>Projected Ending Fund Balance 6/30/2024</b>	<b>46,275,703</b>	<b>770,823,229</b>	<b>68,174,319</b>	<b>17,389,768</b>	<b>40,327,288</b>	<b>4,348,999</b>	<b>5,397,163</b>	<b>952,736,469</b>
Change in Fund Balance	0%	-5%	-1%	-42%	-28%	-5%	0%	



### **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, 2024 will be 29% (\$46M) of FY 2024 annual operating budget of \$156.6M.

### **Tax Supported Capital Project Fund Reserves**

In FY 2024, the tax supported capital project fund balance is budgeted to decrease due to the timing of revenue compared to expenses for capital improvement projects. This is mainly from planned flood control system projects in FY 2024 compared to the bond issuance in FY 2025.

### **Special Revenue Fund Reserves**

The fund balance for special revenue funds is budgeted to decrease due to timing of capital improvement projects or economic development payments to be funded from future year tax increment financing proceeds.

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# General Fund Departments

The General Fund is the primary operating fund of the City that accounts for all financial resources and expenditures, except those required to be accounted for in other funds. This fund is further broken down into departments and divisions.



# Building Services

## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Housing Inspections**—inspections of all residential rental properties within Cedar Rapids' limits, as well as rental property complaints.
- ✓ **Building and Trades**—provides code inspection for all construction work permitted in Cedar Rapids, including building, plumbing, electrical and mechanical permits.
- ✓ **Zoning Enforcement**—enforces requirements set forth in the Cedar Rapids Zoning Ordinance.
- ✓ **Code Enforcement**—enforces violations of the Housing & Property Maintenance Code involving owner-occupied and commercial properties.
- ✓ **Administration**—personnel administration, customer service, training and certification, budget, procurement and asset management.



### Did You Know?

#### Our Statistics...

- In FY 2022, issued approximately 13.7K building trade permits, including building, mechanical, electrical and plumbing permits.
- In FY 2022, issued 169 new single-family building permits.
- In FY 2022, performed 15.5K trade inspections.
- The reported value for all construction reported in FY 2022 was \$733M. This is the highest permit valuation ever recorded in the City of Cedar Rapids.

#### Our Recent Accomplishments...

- In FY 2022, Insurance Services Office provided Cedar Rapids their updated Building Code Effectiveness Grading Schedule rating. The office assesses community's building codes and their enforcement and provides a rating for both commercial and residential. The City of Cedar Rapids received a 3 for commercial and a 4 for residential. The City of Cedar Rapids ranks in the top 10 percentile of all communities graded in the nation, as well ranks well above the average for the state of Iowa.
- Building Services updated the Housing Code to the 2021 International Property Maintenance Code with local amendments to the Cedar Rapids Housing and Property Maintenance Code. Staff worked with internal and external stakeholders to incorporate best practices for the local community.
- Staff created an online Rental Business Training portal which allows rental property owners or property managers the ability to complete the required training at any time (June 2022). This online portal was created to improve customer service.

# GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
City Goal – PROTECT CR					
Provide plan review of single-family dwelling construction to meet industry standards.	Plans examination within 3 days of plan submission	≥95%	97%	95%	95%
Perform inspections to meet industry standards	Inspections occur in 48 hours of request	≥95%	95%	95%	95%
Reference Key					
Meets or exceeds goal		Working to meet goal			

# CHALLENGES & OPPORTUNITIES

Encourage voluntary compliance with the City’s Housing and Property Maintenance Code, respond to citizen complaints in a timely manner and develop innovative strategies for code compliance, reduction of neighborhood blight and safety of the community.

Work towards updating the trade codes, including the commercial and residential building code, mechanical code, electrical code and plumbing code. In addition, work with our stakeholders and trades boards to foster cooperation as we complete this task.

With the addition of a new Permit Technician position, continue to enhance our customer service though timely issuance of all permits, resulting in a significantly reduced wait time for our customers.



## FINANCIAL SUMMARY

Building Services	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 4,088,177	\$ 2,957,530	\$ 3,259,370	\$ 301,840 10%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 488,610	\$ 438,570	\$ 450,070	\$ 11,500 3%
Fines & Forfeits	\$ 14,778	\$ 22,500	\$ 14,000	\$ (8,500) -38%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 3,153	\$ 1,500	\$ 3,000	\$ 1,500 100%
<b>Total Revenues</b>	<b>\$ 4,594,718</b>	<b>\$ 3,420,100</b>	<b>\$ 3,726,440</b>	<b>\$ 306,340 9%</b>
<b>Expenditures</b>				
Personal Services	\$ 3,081,368	\$ 3,360,157	\$ 3,450,958	\$ 90,801 3%
Discretionary Expenses	\$ 135,984	\$ 181,875	\$ 179,875	\$ (2,000) -1%
Other Expenses	\$ 729,357	\$ 213,980	\$ 239,686	\$ 25,705 12%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 3,946,709</b>	<b>\$ 3,756,012</b>	<b>\$ 3,870,519</b>	<b>\$ 114,507 3%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 648,009</b>	<b>\$ (335,912)</b>	<b>\$ (144,079)</b>	<b>\$ 191,833</b>

### Budget Highlights

- Total budgeted FTEs of 33 remains unchanged from adjusted FY 2023 budget.
- Overall revenue is increasing \$306K to \$3.7M based on historical and projected information for building permits.
- Decrease of \$2K in discretionary expenses for one time funding in FY 2023.



## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **General Representation**— Provides comprehensive legal services to the City, including officials, employees, departments, boards and commissions.
- ✓ **Litigation**—Represents the City in lawsuits and actions brought in state and federal courts.
- ✓ **Municipal Infractions**— Prosecutes violations of the City's Municipal Code affecting the public health, welfare and safety.
- ✓ **Legislative Drafting**— Drafts ordinances and resolutions and provides representation during public meetings.
- ✓ **Transactional Law**— Negotiates and drafts contracts, agreements and other documents on behalf of the City.
- ✓ **Training**—Identifies areas of priority and provides training to City staff and officials.



### Did You Know?

#### Our Statistics...

- More than 75 contracts reviewed in FY 2022.
- FY 2022 litigation case load:
  - Approximately 65 commercial, industrial and multi-residential property tax appeals
  - Over 40 litigation cases in numerous causes of action
  - More than 150 municipal infractions
  - More than 180 simple misdemeanors

#### Our Recent Accomplishments...

- Successfully on-boarded three new staff members, who account for half of the department's six-member staff (September 2021 – June 2022).
- Obtained successful outcomes in numerous high profile litigation cases, in state and federal district and appellate courts (FY 2022).
- Successfully managed new municipal infractions filed on behalf of the City that tripled in FY 2022.
- Provided training, advice and representation to the 2022 Charter Review Commission.
- Conducted legal training for the Police Department Academy (Spring 2022).
- Assisted in revising numerous code sections, including Chapter 69 regarding the Civil Rights Commission (March 2022).



## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - PROTECT CR</b>					
Increase early engagement of legal services by the departments	Number of consultation requests prior to engaging in an activity	120 requests for legal advice before action taken	75	90	100
Turnaround requests for legal services within 5 working days	Percent of items completed within 5 working days	≥80%	40%	50%	60%
80% or greater success rate on municipal infractions for code violations and simple misdemeanor criminal actions	Cases where an enforcement is granted or resulting in a plea or guilty verdict	≥80%	87%	85%	85%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

City Attorney	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ 21,292	\$ 21,292 100%
Charges for Services	\$ 597,666	\$ 239,012	\$ 206,504	\$ (32,508) -14%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 272,900	\$ 272,900	\$ 282,900	\$ 10,000 4%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 870,566</b>	<b>\$ 511,912</b>	<b>\$ 510,696</b>	<b>\$ (1,216) 0%</b>
<b>Expenditures</b>				
Personal Services	\$ 735,679	\$ 888,058	\$ 1,046,152	\$ 158,094 18%
Discretionary Expenses	\$ 89,415	\$ 24,983	\$ 24,983	\$ - 0%
Other Expenses	\$ 131,912	\$ 47,899	\$ 49,544	\$ 1,645 3%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 957,007</b>	<b>\$ 960,940</b>	<b>\$ 1,120,679</b>	<b>\$ 159,739 17%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (86,441)</b>	<b>\$ (449,028)</b>	<b>\$ (609,983)</b>	<b>\$ (160,955)</b>

### Budget Highlights

- Total budgeted FTEs of 8 remains unchanged from adjusted FY 2023 budget.





## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- In FY 2022, the following documents were processed in the City Clerk's Office:
  - 2,012 resolutions, 55 ordinances, 183 letters/petitions
  - 137 cigarette permits, 445 beer/liquor/wine permits, 83 miscellaneous licenses
  - 14K documents were entered into the document management system (OnBase)
  - 197 board and commission appointments, reappointments and votes of thanks

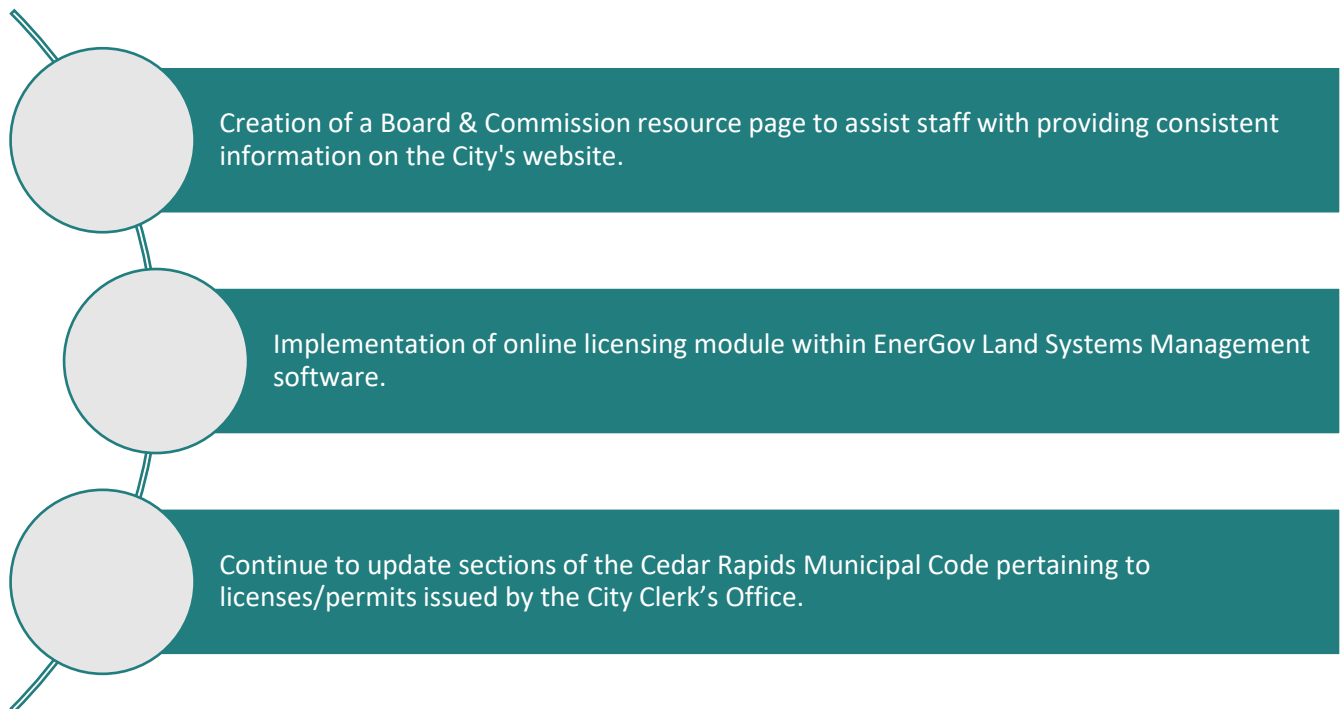
#### Our Recent Accomplishments...

- Due to the pandemic, the Governor temporarily suspended the expiration and deferred fees for certain alcohol licenses and permits. After the suspension expired on July 25, 2021, the Clerk's Office worked with the Alcoholic Beverages Division to ensure all fees were received in order to make up for the budget shortfall in FY 2021.
- In December 2021, the City Council adopted an ordinance setting new precinct and district boundaries based on the results of the 2020 Federal Census. The City Clerk worked with the Linn County Auditor's Office to complete the redistricting and reprecincting process. This process is done every 10 years, per Iowa Code.
- In spring 2022, the Clerk's Office worked with the Information Technology department to implement a board and commission software solution through OnBase, the City's existing document management system, to streamline the appointment process.

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - PROMOTE CR</b>					
Process council proceedings and related documents with 90% accuracy	Percent of accuracy	≥90%	95%	95%	95%
Process licenses and permits with 90% accuracy.	Percent of accuracy	≥90%	95%	95%	95%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

City Clerk	FY 2022		FY 2023		FY 2024		Change	
	Actual		Adopted Budget		Budget		From FY 2023	
							Incr / (Decr)	
<b>Revenues</b>								
Taxes	\$	-	\$	-	\$	-	\$	0%
Licenses & Permits	\$	268,921	\$	167,090	\$	167,190	\$	100 0%
Intergovernmental Revenue	\$	-	\$	-	\$	-	\$	0%
Charges for Services	\$	360,625	\$	126,183	\$	124,394	\$	(1,789) -1%
Fines & Forfeits	\$	3,600	\$	2,500	\$	2,500	\$	- 0%
Proceeds of Long Term Liabilities	\$	-	\$	-	\$	-	\$	- 0%
Transfers In	\$	-	\$	-	\$	-	\$	- 0%
Other Revenue	\$	1,110	\$	900	\$	900	\$	- 0%
<b>Total Revenues</b>	\$	634,257	\$	296,673	\$	294,984	\$	(1,689) -1%
<b>Expenditures</b>								
Personal Services	\$	417,010	\$	493,720	\$	529,388	\$	35,668 7%
Discretionary Expenses	\$	15,376	\$	44,455	\$	44,455	\$	- 0%
Other Expenses	\$	182,778	\$	91,670	\$	93,920	\$	2,250 2%
Capital Outlay	\$	-	\$	-	\$	-	\$	- 0%
Debt Service	\$	-	\$	-	\$	-	\$	- 0%
Transfers Out	\$	-	\$	-	\$	-	\$	- 0%
<b>Total Expenditures</b>	\$	615,163	\$	629,845	\$	667,763	\$	37,918 6%
<b>Net Revenues over/(under) Expenditures</b>	\$	19,094	\$	(333,172)	\$	(372,779)	\$	(39,607)

### Budget Highlights

- Total budgeted FTEs of 5.5 remains unchanged from adjusted FY 2023 budget.
- Reallocated Zoning & Subdivision Fees (\$15K) to the Development Services budget to align with associated expenses.



## DEPARTMENT DESCRIPTION

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

## FINANCIAL SUMMARY

City Manager	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 2,105,276	\$ 985,423	\$ 1,068,337	\$ 82,914 8%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 272,964	\$ 304,221	\$ 301,943	\$ (2,278) -1%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 2,378,240</b>	<b>\$ 1,289,644</b>	<b>\$ 1,370,280</b>	<b>\$ 80,636 6%</b>
<b>Expenditures</b>				
Personal Services	\$ 2,114,757	\$ 2,422,006	\$ 2,713,662	\$ 291,656 12%
Discretionary Expenses	\$ 379,897	\$ 324,845	\$ 362,845	\$ 38,000 12%
Other Expenses	\$ 302,201	\$ 117,029	\$ 120,335	\$ 3,305 3%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 2,796,856</b>	<b>\$ 2,863,880</b>	<b>\$ 3,196,842</b>	<b>\$ 332,961 12%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (418,616)</b>	<b>\$ (1,574,236)</b>	<b>\$ (1,826,562)</b>	<b>\$ (252,326)</b>

## Budget Highlights

- Total budgeted FTEs of 21 remains unchanged from adjusted FY 2023 budget.
- Increase in OurCR newsletter expenses of \$20K with \$4K of the increase being funded by utility areas (PROMOTE CR).
- Increase for community engagement software of \$18K with \$7K of the increase being funded by utility areas (PROMOTE CR).





## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did you know?

#### Our Statistics...

- Provided programs and presentations to over 3.3K community members, a 381% increase (calendar 2021).
- Social media following grew by 81% across all platforms (December 2021).
- Investigated 27 cases: 14 employment, 12 housing and 2 public accommodations (calendar 2021).

#### Our Recent Accomplishments...

- Conducted a Toiletry and Hygiene Drive to benefit the Catherine McAuley Center, providing over 25 boxes full of supplies (March 2021).
- Conducted Art Contest for K-12 students, resulting in 10 youth awarded funding for post-secondary education (April 2021).
- Partnered with over 50 schools, businesses and organizations to provide programming and training for children and adults on the following topics in calendar 2021.
  - Domestic Violence; Legislative 101; Sexual Assault; Credit and Lending; Fair Housing; Unconscious Bias/Implicit Bias; Human Trafficking; Americans with Disabilities Act; Allyship; Racism; LGBTQIA+; Employment Practices, Diversity, Equity, Inclusion and Belonging (DEIB); Sex Discrimination and Harassment; Disability and Assistance Animals.

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - PROMOTE CR</b>					
Parties appearing before the Commission receive timely, quality resolutions	Non-housing cases will be investigated in 300 days or less	≥80%	70%	80%	85%
Parties appearing before the Commission receive timely, quality resolutions	Housing cases will be investigated in 100 days or less	≥50% <sup>1</sup>	50%	65%	100%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

<sup>1</sup>The goal of investigating 50% of housing cases in 100 days or less is determined by HUD.

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Civil Rights	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 3,750	\$ 1,500	\$ 1,500	\$ - 0%
Charges for Services	\$ -	\$ 500	\$ 500	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	\$ 3,750	\$ 2,000	\$ 2,000	\$ - 0%
<b>Expenditures</b>				
Personal Services	\$ 454,378	\$ 488,524	\$ 471,781	\$ (16,743) -3%
Discretionary Expenses	\$ 22,728	\$ 28,400	\$ 28,400	\$ - 0%
Other Expenses	\$ 123,935	\$ 28,543	\$ 28,651	\$ 108 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	\$ 601,041	\$ 545,467	\$ 528,832	\$ (16,635) -3%
<b>Net Revenues over/(under) Expenditures</b>	\$ (597,291)	\$ (543,467)	\$ (526,832)	\$ 16,635

### Budget Highlights

- Total budgeted FTEs of 5 remains unchanged from adjusted FY 2023 budget.





# Community Development

## DEPARTMENT DESCRIPTION

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

### **Core Services**

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



### **Did You Know?**

#### **Our Statistics...**

- \$2.6M in federal grant funding has been successfully awarded for the production of affordable housing. A building has been acquired for rehabilitation and will go out for bid in fall, 2022.
- In FY 2022, Section 8 housing programs provided over \$6.5M in rental assistance, serving over 1K families, of which more than half are elderly or disabled.
- Historic Preservation efforts in FY 2022 included funding \$80K for 18 Historic Rehabilitation projects, 1 new local landmark designation and Bever Woods National Historic District nomination.

#### **Our Recent Accomplishments...**

- Developed City's first Public Art Master Plan which includes priority locations for future art, detailed maintenance recommendations and a 5-year restoration plan (April 2022).
- Westdale Area Action Plan was created with extensive outreach to residents and businesses, identifying ways to enhance walkability, green space, showcase the multicultural community and promote future investment (Winter 2022).
- Maximized the City's and Linn County's American Rescue Act Plan funds through coordinated Joint Competitive Application, streamlining the process for non-profits and ensuring significant projects, such as a permanent Westside Library & Opportunity Center received the public funding needed (November 2022).
- Promoting the creation of Neighborhood Associations has resulted in two new Neighborhood Associations with two more potential ones being developed during FY 2022.

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - STRENGTHEN CR</b>					
Provide safe, sanitary and sustainable housing assistance	Housing assistance payments	≥1,000 families	1,208	1,100	1,100
Increase percentage of under-represented population in public engagement opportunities	Percent of under-represented providing input	≥15% under-represented population	22% under-represented population	20% under-represented population	20% under-represented population
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES

Conducting a feasibility study to determine the viability of a combined intergenerational community center and sports complex facility.

Maximize Community Development Block Grant Disaster Funds by partnering with Iowa Economic Development Authority staff and local developers to promote construction of sustainable and attractive affordable housing.

Provide leadership in conducting an inventory of our local homelessness resources to identify gaps and continue to strengthen our immigrant services network within the community.



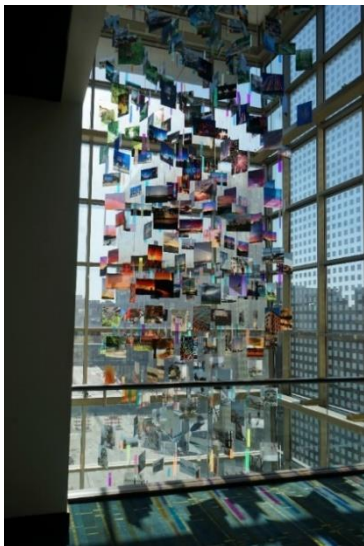


## FINANCIAL SUMMARY

Community Development	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 389,845	\$ 486,421	\$ 486,421	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ (770)	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 389,075</b>	<b>\$ 486,421</b>	<b>\$ 486,421</b>	<b>\$ - 0%</b>
<b>Expenditures</b>				
Personal Services	\$ 951,659	\$ 1,292,571	\$ 1,350,300	\$ 57,729 4%
Discretionary Expenses	\$ 51,981	\$ 73,517	\$ 73,517	\$ - 0%
Other Expenses	\$ 494,967	\$ 86,067	\$ 88,394	\$ 2,327 3%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 150,000	\$ 125,000	\$ 125,000	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 1,648,608</b>	<b>\$ 1,577,155</b>	<b>\$ 1,637,211</b>	<b>\$ 60,056 4%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (1,259,532)</b>	<b>\$ (1,090,734)</b>	<b>\$ (1,150,790)</b>	<b>\$ (60,056)</b>

### Budget Highlights

- Total budgeted FTEs of 13.1 remains unchanged from adjusted FY 2023 budget.







# Development Services

## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Land Planning and Zoning Reviews** — Reviews plans and permits for new development and re-development projects, ensuring responsive and efficient service to the construction industry.
- ✓ **Administration** — coordinates closely with Public Works, Community Development, Fire, Building Services and Utilities for land development.



### Did You Know?

#### Our Statistics...

- January-August 2022 City issued 142 commercial building permits valued at \$214M.
- Processed 325 new land development cases in FY 2022.
- Approved residential development plans will provide up to 768 single/duplex units and up to 1.9K multi-family units (FY 2022).

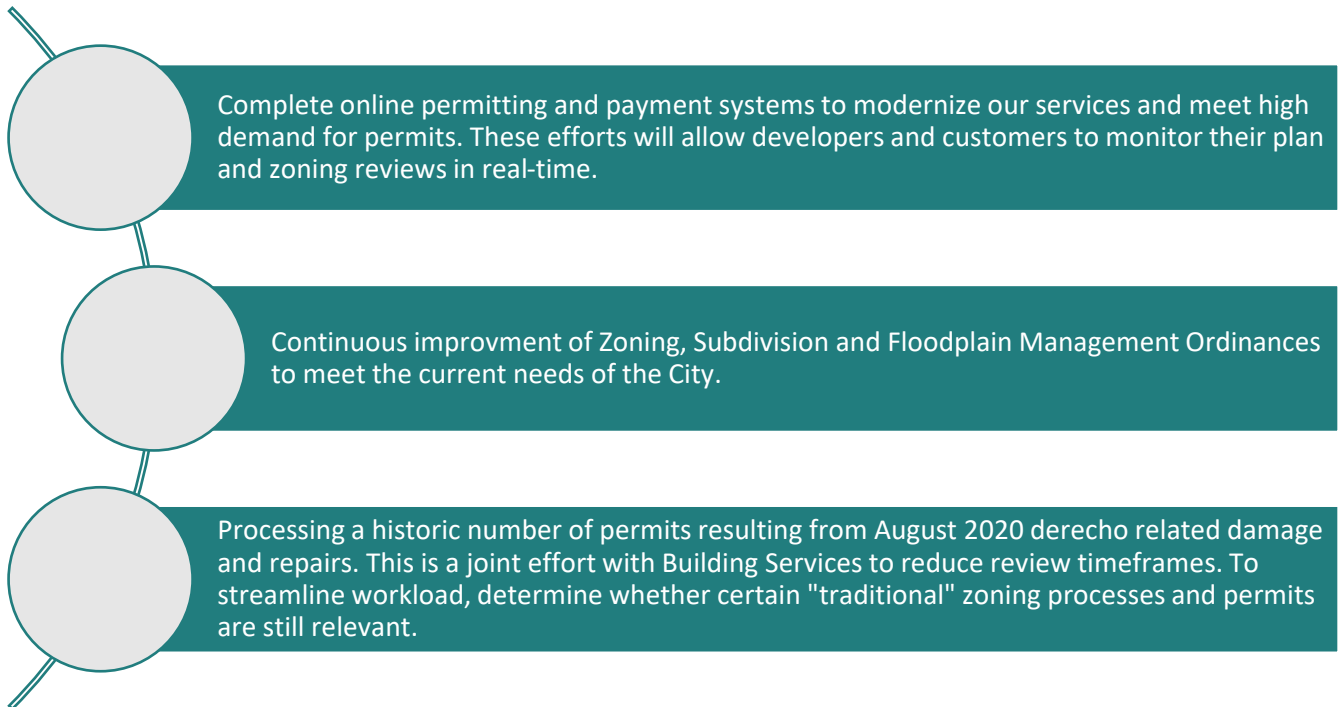
#### Our Recent Accomplishments...

- Added a second plans examiner for faster turnaround of commercial building permits (July 2022).
- Collaborated with Public Works to streamline permits for derecho fence repairs located in public easements (August – October 2022).
- New floodplain management platform is helping to assure that residents can continue to receive a 20% discount on flood insurance (July 2022).

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - INVEST CR</b>					
Efficiently manage applications for development projects	# of days to review site development plans	≤ 30	25	30	30
Cultivate a confidence in the future of Cedar Rapids and continue the momentum of redevelopment and recovery	Valuation of building permits	≥\$255M	\$451M	\$325M	\$275M
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Development Services	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 3,302	\$ 1,880	\$ 190,360	\$ 188,480 10026%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 1,192,628	\$ 240,613	\$ 274,813	\$ 34,200 14%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 112,435	\$ 123,329	\$ 131,979	\$ 8,650 7%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 1,308,365</b>	<b>\$ 365,822</b>	<b>\$ 597,152</b>	<b>\$ 231,330 63%</b>
<b>Expenditures</b>				
Personal Services	\$ 1,397,531	\$ 1,684,118	\$ 1,913,991	\$ 229,873 14%
Discretionary Expenses	\$ 57,331	\$ 31,133	\$ 31,133	\$ - 0%
Other Expenses	\$ 146,835	\$ 19,841	\$ 21,800	\$ 1,959 10%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 1,601,698</b>	<b>\$ 1,735,092</b>	<b>\$ 1,966,924</b>	<b>\$ 231,832 13%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (293,333)</b>	<b>\$ (1,369,270)</b>	<b>\$ (1,369,772)</b>	<b>\$ (502)</b>

### Budget Highlights

- Total budgeted FTEs of 16 remains unchanged from adjusted FY 2023 budget.
- Reallocated Zoning & Subdivision Fees (\$15K) from City Clerk budget to align with associated expenses.
- Reallocated Right of Way Permit Fees (\$188K) from Public Works budget as Right of Way permitting function was moved to Development Services. Personal services expenses related to this function including \$1K in overtime was also reallocated.





## DEPARTMENT DESCRIPTION

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

### Core Services

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Cedar Rapids  
Iowa**

For the Fiscal Year Beginning  
**July 01, 2022**

*Christopher P. Merrill*  
Executive Director

### Did You Know?

#### Our Statistics...

- Managed 63 grants and submitted 328 grant reimbursement requests totaling \$64M in FY 2022.
- Processed 104K accounts payable transactions, 16K accounts payable payments, 38K payroll advices, 30K accounts receivable invoices in FY 2022.
- Processed 402 purchasing bids/proposals/contracts and administered an additional 297 long term contracts in FY 2022.

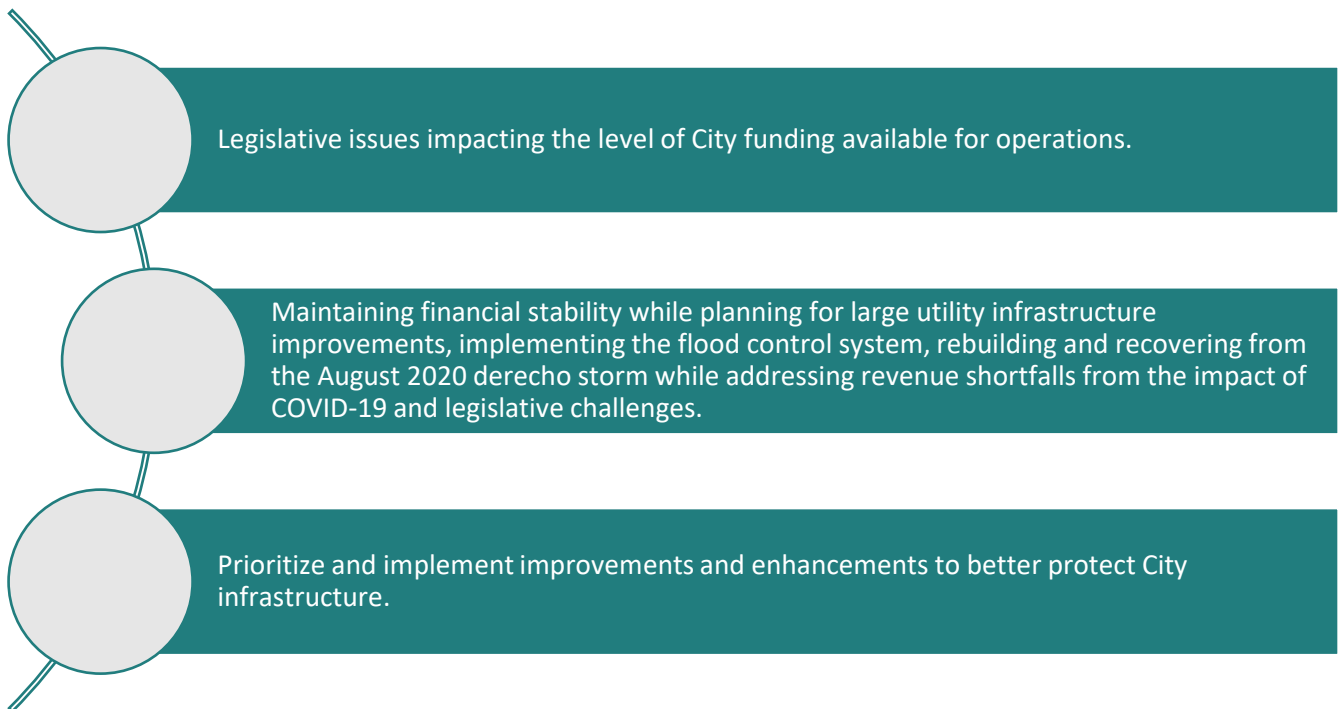
#### Our Recent Accomplishments...

- City rated Aa1 for general obligation bonds and Aa2 for revenue bonds by Moody's Investors Services in April 2022.
- Received Certificate of Achievement in Financial Reporting for FY 2021, in December 2022 (41<sup>st</sup> consecutive year).
- Received Certificate of Achievement in Budget for FY 2023 in June 2022 (12<sup>th</sup> consecutive year).
- Implemented cost-efficient, reloadable debit card for Section 8 utility reimbursements to replace checks that often present challenges for recipients (FY 2022).
- Implemented Governmental Accounting Standard number 87 that requires the City to record lease transactions within the City financial system (FY 2022).

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - INVEST CR</b>					
Maintain 25% or greater general fund reserve balance.	% of general fund reserve	25% or greater	32%	30%	29%
<b>City Goal - STRENGTHEN CR</b>					
Limit debt to 80% or less of allowable state debt limit.	% of debt limit	80% or less	54%	55%	60%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Cedar Rapids  
Iowa**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christophe P. Morrell*  
Executive Director/CEO

## FINANCIAL SUMMARY

Finance	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ 7,500	\$ 7,500 100%
Charges for Services	\$ 4,026,520	\$ 1,967,177	\$ 1,918,351	\$ (48,826) -2%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 671,150	\$ 745,305	\$ 729,878	\$ (15,427) -2%
Other Revenue	\$ 144,321	\$ 141,500	\$ 159,500	\$ 18,000 13%
<b>Total Revenues</b>	<b>\$ 4,841,991</b>	<b>\$ 2,853,982</b>	<b>\$ 2,815,229</b>	<b>\$ (38,753) -1%</b>
<b>Expenditures</b>				
Personal Services	\$ 4,248,463	\$ 4,693,585	\$ 4,844,666	\$ 151,081 3%
Discretionary Expenses	\$ 528,215	\$ 594,758	\$ 674,452	\$ 79,694 13%
Other Expenses	\$ 892,242	\$ 364,023	\$ 364,865	\$ 842 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 159,209	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 5,828,130</b>	<b>\$ 5,652,366</b>	<b>\$ 5,883,983</b>	<b>\$ 231,617 4%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (986,139)</b>	<b>\$ (2,798,384)</b>	<b>\$ (3,068,754)</b>	<b>\$ (270,370)</b>

### Budget Highlights

- Total budgeted FTEs of 44 remains unchanged from adjusted FY 2023 budget.
- Increase of \$18K to \$158K for pcard rebate revenue partially offset by an increase of \$5K in pcard user fees.
- Reallocated \$5K of revenue and expenses to the Human Resources budget for occupational health costs.
- Increase of \$80K for software maintenance with funding from savings set aside in prior years for associated expenses.





## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Emergency Response**—fire suppression, emergency medical services, hazardous materials mitigation and special operations response.
- ✓ **Employee Training and Preparedness**—ensures all department employees have adequate training and certifications.
- ✓ **Fire Marshal's Office**—includes fire code compliance inspections and fire investigations.
- ✓ **Support Division**—includes emergency management, public education on fire and life safety programs and coordination of facility maintenance.
- ✓ **Administration**—planning, organizing and directing all department operations including personnel administration, customer feedback, performance measures, budget, organization management, procurement and asset management.



### Did You Know?

#### Our Statistics...

- In FY 2022, the total value of property saved was \$146M. Property lost to fire was valued at \$6.9M with 209 fire incidents with direct fire loss. This was achieved through a consistent fire prevention program and effective firefighting operations.
- For two consecutive years exceeded 15,000 calls for service (FY 2022).
- Completed 2,802 inspections which is an increase of more than 1,000 fire prevention as inspectors clear out the backlog from the pandemic (FY 2022).
- Investigated 95 fire and explosive-related incidents (FY 2022).

#### Our Recent Accomplishments...

- Received 4<sup>th</sup> annual accreditation evaluation from the Center for Public Safety Excellence through the annual compliance reporting process (FY 2022).
- Worked consistently to implement the lessons learned from the After Action Review of the Derecho including drafting and completing the City's Continuity of Operations plan (FY 2022).
- Trained and developed a new plan for high-rise operations. Implemented the new plan at the Geneva Tower fire on February 20<sup>th</sup>, 2022, with no loss of life.
- Placed the order for a new Ladder 3. This apparatus will achieve a long-term goal of the City and the Fire Department to broaden the areas of the community with aerial ladder coverage (FY 2022).
- Followed a path to re-engage in-person training including skill sessions, hands-on sessions and drills with partner industries (FY 2022).

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal – PROTECT CR</b>					
Arrive at scene within 7 ½ minutes from dispatch for at least 90% of emergency calls	Percentage of calls within response time	≥90%	82%	90%	90%
Contain fires to the room or object of origin for at least 75% of all residential and commercial fires	Percentage of fires contained to origin	≥75%	73%	75%	75%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES

Maintain accreditation process and schedule for preparation of Center for Public Safety Excellence site visit in 2023.

Evaluate Fire Department operations and station locations to develop a plan for the location and staffing of the department in the future.

Identify partnerships and opportunities to assist individuals in our community who need frequent emergency responses. This will increase availability of Fire Department resources and likely increase the quality of life for those individuals in our community.



## FINANCIAL SUMMARY

Fire	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 27	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 627	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 916,743	\$ 778,830	\$ 844,330	\$ 65,500 8%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 2,233,636	\$ 2,125,103	\$ 2,018,110	\$ (106,993) -5%
Other Revenue	\$ 5,845	\$ 5,000	\$ 1,500	\$ (3,500) -70%
<b>Total Revenues</b>	<b>\$ 3,156,878</b>	<b>\$ 2,908,933</b>	<b>\$ 2,863,940</b>	<b>\$ (44,993) -2%</b>
<b>Expenditures</b>				
Personal Services	\$ 18,603,135	\$ 18,677,863	\$ 20,036,627	\$ 1,358,764 7%
Discretionary Expenses	\$ 1,003,340	\$ 1,096,298	\$ 1,148,959	\$ 52,661 5%
Other Expenses	\$ 2,821,622	\$ 1,382,750	\$ 1,580,016	\$ 197,265 14%
Capital Outlay	\$ 83,197	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 5,000	\$ 5,000	\$ 5,000	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 22,516,293</b>	<b>\$ 21,161,912</b>	<b>\$ 22,770,602</b>	<b>\$ 1,608,690 8%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (19,359,415)</b>	<b>\$ (18,252,979)</b>	<b>\$ (19,906,662)</b>	<b>\$ (1,653,683)</b>

### Budget Highlights

- Total budgeted FTEs of 149.48 is an increase of 1 for the adjusted FY 2023 budget of 148.48.
  - Addition of 1 Fire position (\$103K) for building plan reviews and business/industrial safety inspections (INVEST CR).
- Net increase in charges for service and other revenues by \$62K to \$846K based on historical and projected revenue.



# Human Resources

## DEPARTMENT DESCRIPTION

Under the responsibility of the Human Resources Director, the Human Resources Department supports departments to positively impact the quality of services of the City organization. Visit the department's [website](#) for additional information.

### Core Services

- ✓ **Compensation and Benefits**—manage competitive wage and benefit package, develop and implement benefits and compensation plans and compliance reporting.
- ✓ **Organization Development**—creates and provides employee and leadership training, manages annual appraisal process, assists with initiatives that create a positive workplace culture.
- ✓ **Employee and Labor Relations**—provides support to managers and supervisors in order to comply with employment laws, regulations, City personnel policies and collective bargaining agreements.
- ✓ **Recruiting**—recruits for open City positions both internally and externally.
- ✓ **Leave of Absence & Workers Comp** — manage personal and medical leaves for all employees. Administer workers compensation.



### Did You Know?

#### Our Statistics...

- In FY 2022:
  - Processed 1,815 Personnel Action Forms (hires/rehires, terminations, pay changes, job/position changes).
  - Processed 640 new hires and rehires (includes 475 seasonal/temporary).
  - Received and reviewed 7,853 job applications.

#### Our Recent Accomplishments...

- Successfully partnered with five unions to negotiate four 5-year contracts and one 3-year contract (February 2022).
- Worked with a newly recognized union to develop a first-time contract (April – June 2022).
- Contracted with a new EAP provider, expanding on the benefits available to employees (June 2022).



## GOALS

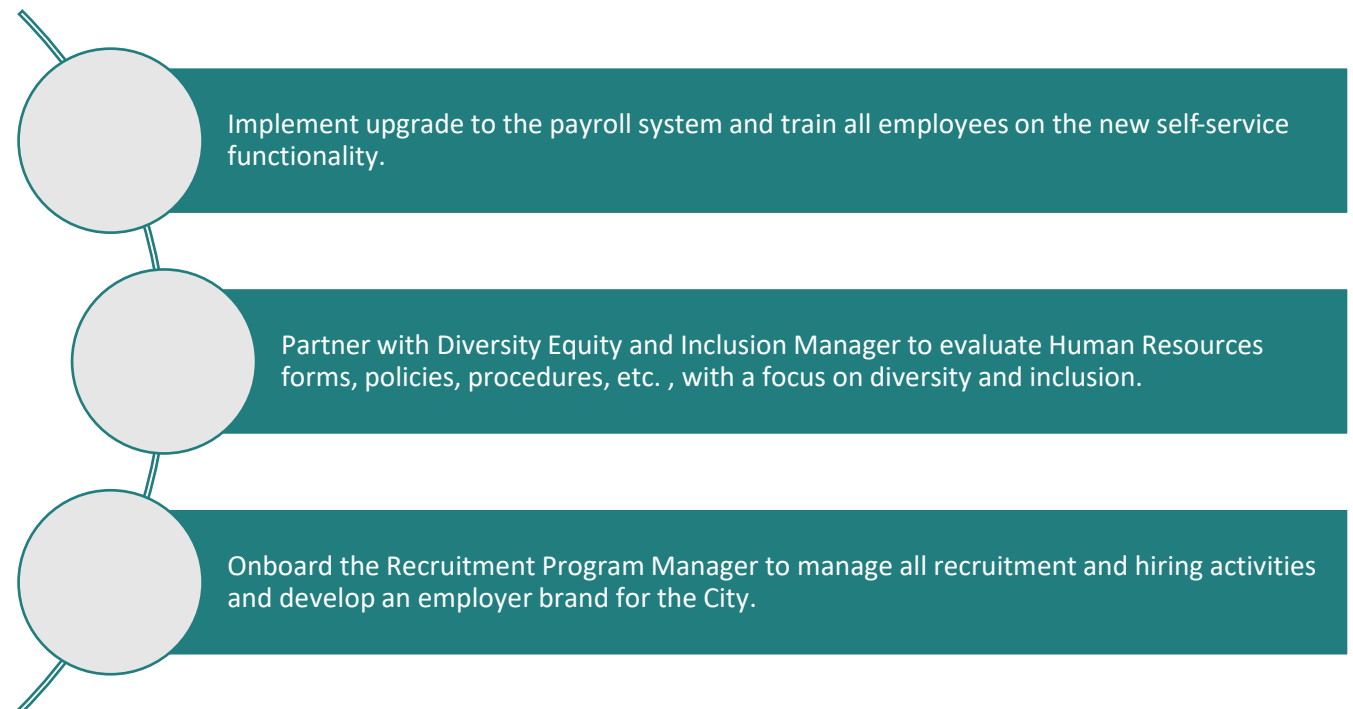
Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal – INVEST CR</b>					
Achieve a workforce that reflects the diversity of our community <sup>1</sup>	Percent of new hires who are people of color	>10.1% <sup>1</sup>	9.3%	10%	10.5%
Maintain industry standard for attrition rate <sup>2</sup>	Annual attrition rate	<18% <sup>2</sup>	13%	11%	11%
Meet industry standard for time to fill positions (excludes seasonals) <sup>3</sup>	Days from when position is approved to fill until the candidate is cleared to start	<130 days <sup>3</sup>	74	70	70
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

<sup>1</sup>Cedar Rapids' workforce availability for people of color is 10.1% per 2020 Iowa Workforce Development data

<sup>2</sup> State and local attrition rate for 2021 according to Bureau of Labor Statistics is 18.1%

<sup>3</sup> Per NeoGov's 2020 Public Sector Time-to-Hire Report the average time-to-fill is 130 days for local governments. Previous years' goals listed private sector attrition rates.

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Human Resources	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ 9,000	\$ 9,000 100%
Charges for Services	\$ 1,076,021	\$ 440,623	\$ 451,828	\$ 11,205 3%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 15,000	\$ 15,000	\$ 123,122	\$ 108,122 721%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 1,091,021</b>	<b>\$ 455,623</b>	<b>\$ 583,950</b>	<b>\$ 128,327 28%</b>
<b>Expenditures</b>				
Personal Services	\$ 1,009,479	\$ 1,092,313	\$ 1,251,993	\$ 159,680 15%
Discretionary Expenses	\$ 200,275	\$ 167,527	\$ 181,177	\$ 13,650 8%
Other Expenses	\$ 260,124	\$ 93,010	\$ 85,679	\$ (7,331) -8%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 1,469,878</b>	<b>\$ 1,352,850</b>	<b>\$ 1,518,849</b>	<b>\$ 165,999 12%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (378,857)</b>	<b>\$ (897,227)</b>	<b>\$ (934,899)</b>	<b>\$ (37,672)</b>

### Budget Highlights

- Total budgeted FTEs of 11 remains unchanged from adjusted FY 2023 budget.
- Reallocated \$5K of revenue and expenses from the Finance budget for occupational health costs.
- Increase of \$9K for applicant tracking software with funding from utility departments (INVEST CR).





# Information Technology

## DEPARTMENT DESCRIPTION

Under the responsibility of the Information Technology Director, 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 Information Technology Department focuses on critical security needs for all technology systems. Visit the department's [website](#) for additional information.

### Core Services

- ✓ **Enterprise Application Solutions**—develops and supports a vast array of software and systems that are used both citywide and specific to departments within the city.
- ✓ **Customer Support**—serves as the customer-facing element between City departments and all information technology sections. They support computers, mobility devices, Microsoft 365, new user setup, software applications and voice services.
- ✓ **Geographic Information Systems**—responsible for a comprehensive database of geographical, topological and statistical information for use in the major development and capital projects of the city.
- ✓ **Infrastructure**—responsible for maintaining the collection of servers, network equipment and connections for voice and data services resulting in high continuity of electronic communications between City facilities.



### Did You Know?

#### Our Statistics...

- Received approximately 8.5K calls during business hours, 151 after hour calls and completed over 13.5K customer service tickets in FY 2022.
- Handles over 30K utility locates, maintains over 50 data layers, 106K address points and 16K street segments (June 2022).
- Added 333K documents to our Electronic Content Management system for a total of 1.8M documents (June 2022).
- The City maintains around 250 virtual servers, running on 25+ hosts, contained within 8 virtual environments (June 2022).
- The Joint Communication Fiber Network is currently over 144 miles, serving over 60 buildings in the City, Linn County and Cedar Rapids Community School District.

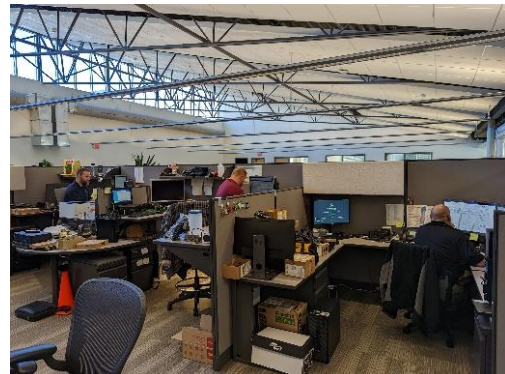
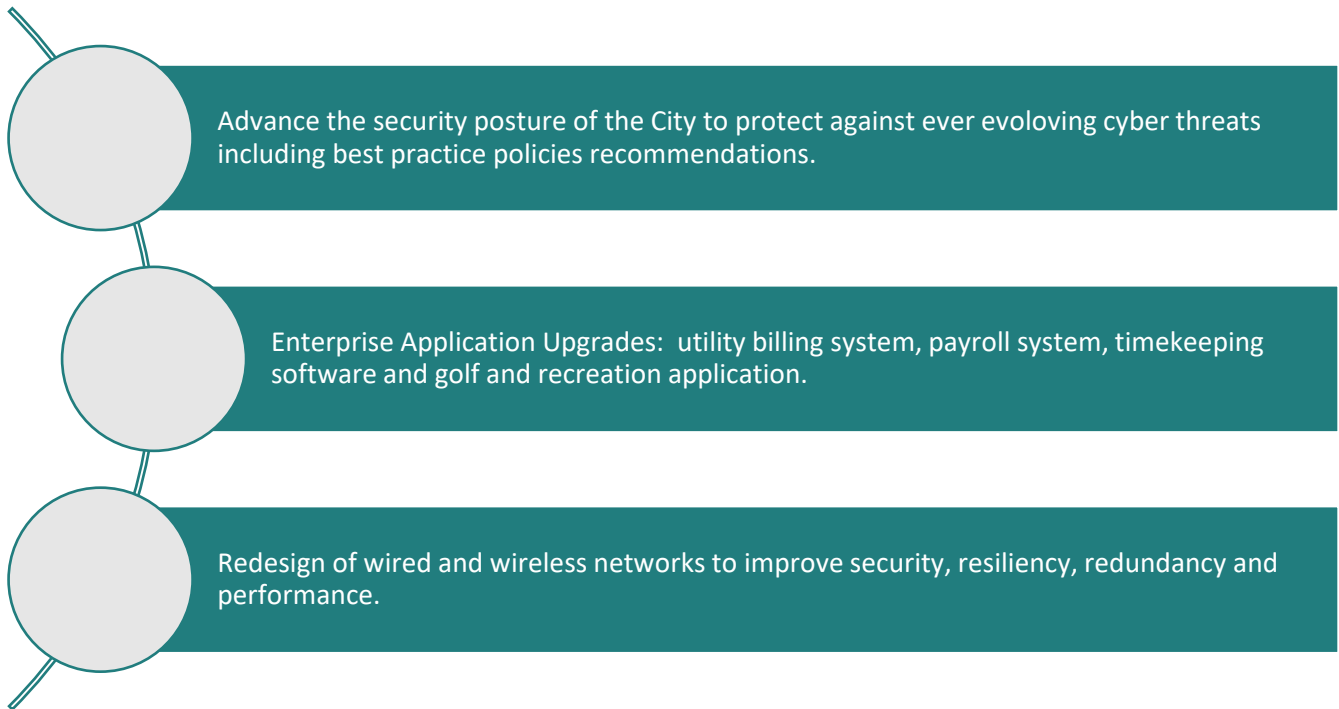
#### Our Recent Accomplishments...

- Completed many significant technology upgrades in FY 2022 including but not limited to plan design software, Microsoft Office Application Suite, document management software, and new virtual private network (VPN) access solution.
- Implemented new technology in FY 2022 including document knowledge transfer and compliance software for policies and procedures, asset tracking software including tree stump removal for various City departments, call recording software and multifactor authentication for additional security implementations.

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - INVEST CR</b>					
Acknowledge service requests within the specified timeframe on the service priority chart	Acknowledgement of service request meets the priority chart timeframe	≥ 90%	85%	85%	90%
Resolve maximum number of calls to service desk on the initial call	Service desk calls resolved within one day	≥70%	65%	65%	65%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Information Technology	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 72,143	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 6,321,444	\$ 2,165,228	\$ 2,263,167	\$ 97,939 5%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 202,489	\$ 202,512	\$ 247,810	\$ 45,298 22%
Other Revenue	\$ 4,125	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 6,600,200</b>	<b>\$ 2,367,739</b>	<b>\$ 2,510,977</b>	<b>\$ 143,237 6%</b>
<b>Expenditures</b>				
Personal Services	\$ 3,123,556	\$ 3,899,900	\$ 4,541,859	\$ 641,959 16%
Discretionary Expenses	\$ 2,391,472	\$ 3,364,768	\$ 3,374,768	\$ 10,000 0%
Other Expenses	\$ 646,845	\$ 362,007	\$ 401,872	\$ 39,865 11%
Capital Outlay	\$ 60,742	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 6,222,615</b>	<b>\$ 7,626,675</b>	<b>\$ 8,318,499</b>	<b>\$ 691,823 9%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 377,585</b>	<b>\$ (5,258,936)</b>	<b>\$ (5,807,522)</b>	<b>\$ (548,586)</b>

### Budget Highlights

- Total budgeted FTEs of 39 is an increase of 1 from the adjusted FY 2023 budget of 38.
  - Addition of 1 Security Architect FTE (\$126K) for information technology systems with partial funding (\$24K) through utility user fees (PROTECT CR).
- Increase of \$10K of one-time funding for other professional services for fiber for Bever Park (PROTECT CR).



## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- Circulation increased 18% in the last year to nearly 1 million with almost 500,000 physical items checked out in FY 2022.
- Visitors to the physical branch locations increased by 65% over the previous year with 358K visits in FY 2022.
- More than 138 volunteers supported library services in FY 2022, providing more than \$64K in value.

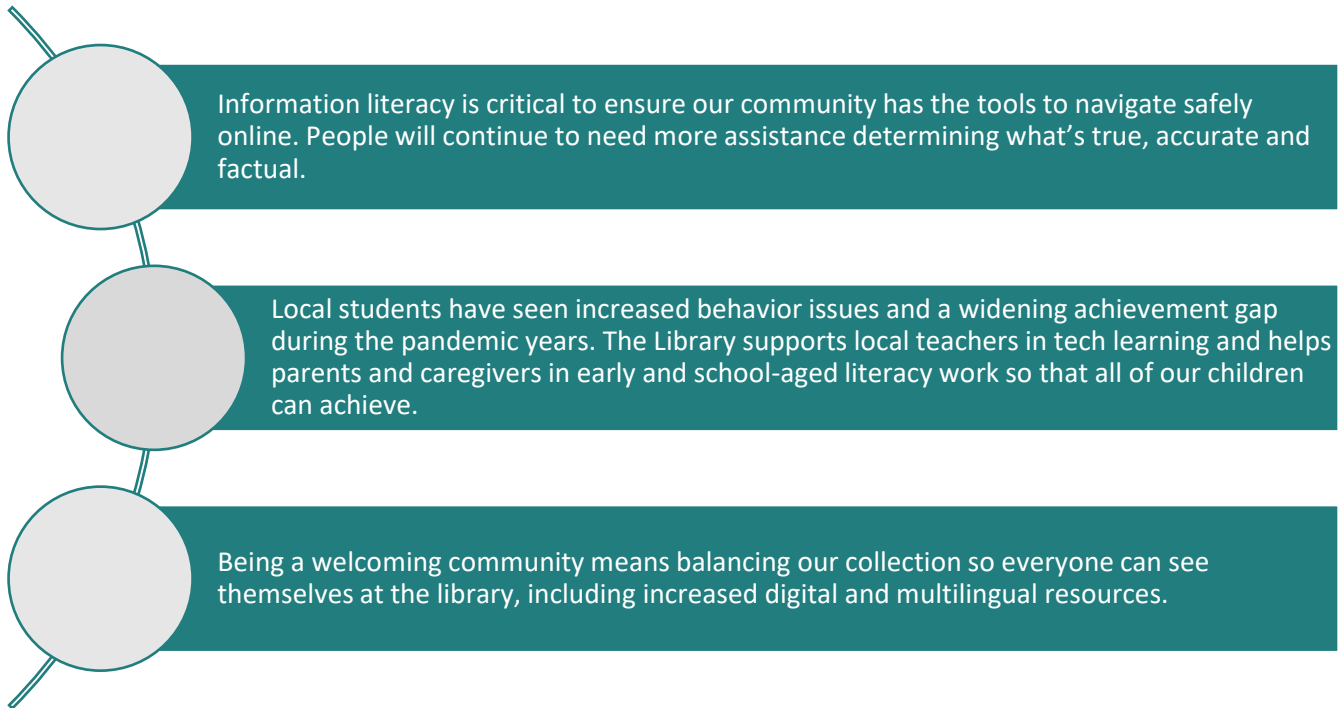
#### Our Recent Accomplishments...

- Winner of the Jerry Kline Community Impact Prize because of its place as a vital community asset. The prize includes \$250K in unfettered grant monies from the Gerald M Kline Family Foundation and cover story of Library Journal (2022).
- 2022 Summer Dare: 1,947 patrons read nearly 700K minutes in 2022. More than 7K patrons at nearly 200 programs were held in both library locations and at over a dozen locations around the city.
- In May 2022, the library partnered with McKinley STEAM Academy to train 40 teachers on technology that can be used in their classrooms. The collaboration was a chance for the teachers to get real-world experience with the technology and go home with ideas on using it in their classrooms.
- The library became Certified Sensory Inclusive in FY 2022 through KultureCity. This included training for library staff to recognize patrons with sensory needs and handling sensory overload situations. Additionally, there are designated quiet areas at both libraries marked with signage for those who may need a quieter and more secure environment. Prior to visiting the library, visitors can also view digital Social Stories with previews of what to expect when visiting the library.

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal – PROMOTE CR</b>					
Increase patron visits by providing a safe welcoming library space for all.	Number of visits	≥625,000	358,225	400,000	500,000
<b>City Goal - INVEST CR</b>					
Increase active cardholder members	Active Cardholders	≥75,000	102,094	100,000	100,000
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES





## FINANCIAL SUMMARY

Library	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 260,168	\$ 240,000	\$ 240,000	\$ - 0%
Charges for Services	\$ 378,742	\$ 440,392	\$ 445,392	\$ 5,000 1%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 14,000	\$ 11,000	\$ -	\$ (11,000) -100%
Other Revenue	\$ 72,930	\$ 118,955	\$ 118,955	\$ - 0%
<b>Total Revenues</b>	<b>\$ 725,840</b>	<b>\$ 810,347</b>	<b>\$ 804,347</b>	<b>\$ (6,000) -1%</b>
<b>Expenditures</b>				
Personal Services	\$ 5,093,163	\$ 5,689,457	\$ 5,844,409	\$ 154,952 3%
Discretionary Expenses	\$ 906,915	\$ 809,544	\$ 823,037	\$ 13,493 2%
Other Expenses	\$ 923,913	\$ 1,005,142	\$ 1,072,735	\$ 67,593 7%
Capital Outlay	\$ 109,862	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 7,033,853</b>	<b>\$ 7,504,143</b>	<b>\$ 7,740,181</b>	<b>\$ 236,038 3%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (6,308,013)</b>	<b>\$ (6,693,796)</b>	<b>\$ (6,935,834)</b>	<b>\$ (242,038)</b>

### Budget Highlights

- Total budgeted FTEs of 69.97 remains unchanged from adjusted FY 2023 budget.
  - Temporary/Seasonal wages includes a \$3 per hour wage increase or \$11K annual increase.
  - \$135K reduction in personal services (wages and benefits) is included for anticipated vacancies.
- Increase of \$5k for phone service expense, offset by increase in user fee revenue of \$5K.
- Increase of \$30K for electricity (INVEST CR).







# Mayor and City Council

## DEPARTMENT DESCRIPTION

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

## FINANCIAL SUMMARY

Mayor and City Council	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 580,741	\$ 203,157	\$ 241,366	\$ 38,209 19%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 75,000	\$ -	\$ 75,000	\$ 75,000 100%
<b>Total Revenues</b>	<b>\$ 655,741</b>	<b>\$ 203,157</b>	<b>\$ 316,366</b>	<b>\$ 113,209 56%</b>
<b>Expenditures</b>				
Personal Services	\$ 222,979	\$ 230,351	\$ 250,933	\$ 20,582 9%
Discretionary Expenses	\$ 412,800	\$ 314,965	\$ 419,065	\$ 104,100 33%
Other Expenses	\$ 158,609	\$ 107,447	\$ 108,943	\$ 1,496 1%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 794,388</b>	<b>\$ 652,763</b>	<b>\$ 778,941</b>	<b>\$ 126,178 19%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (138,647)</b>	<b>\$ (449,606)</b>	<b>\$ (462,575)</b>	<b>\$ (12,969)</b>

## Budget Highlights

- Total budgeted FTEs of 3.33 remains unchanged from adjusted FY 2023 budget.
- Increase of \$75K in contribution revenue based on historical and projected information.
- Increase in expenses by \$96K to \$120K for federal lobbyists costs (previously partially budgeted) and a net increase of \$8K for dues, memberships, grants and contributions based on historical and projected information.



## DEPARTMENT DESCRIPTION

Under the responsibility of the Executive Director, the Memorial Department is responsible for the management, development, operations and maintenance of the Veterans Memorial Building, Veterans Memorial Stadium and the All Veterans Memorial Park. The Memorial Department expenditures are mainly funded through the Memorial Building property tax levy. Visit the department's [website](#) for additional information.

## FINANCIAL SUMMARY

Memorial	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 1,421,641	\$ 1,450,176	\$ 1,482,767	\$ 32,591 2%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 51,403	\$ 44,642	\$ 57,207	\$ 12,565 28%
Charges for Services	\$ 1,980	\$ 6,340	\$ -	\$ (6,340) -100%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 50,000	\$ 50,000	\$ 72,361	\$ 22,361 45%
Other Revenue	\$ 137,102	\$ 129,519	\$ 130,000	\$ 481 0%
<b>Total Revenues</b>	<b>\$ 1,662,127</b>	<b>\$ 1,680,677</b>	<b>\$ 1,742,335</b>	<b>\$ 61,658 4%</b>
<b>Expenditures</b>				
Personal Services	\$ 732,116	\$ 856,820	\$ 897,690	\$ 40,869 5%
Discretionary Expenses	\$ 270,227	\$ 362,856	\$ 328,139	\$ (34,717) -10%
Other Expenses	\$ 385,443	\$ 461,001	\$ 516,507	\$ 55,506 12%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 100,000	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 1,487,786</b>	<b>\$ 1,680,677</b>	<b>\$ 1,742,335</b>	<b>\$ 61,658 4%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 174,341</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Highlights

- Total budgeted FTEs of 9.28 remains unchanged from adjusted FY 2023 budget.
- Various adjustments to revenue and expenses based on historical and projected information.



# Parks and Recreation

## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Parks**—manage and maintain nearly 100 city named parks, over 45 miles of trails, public land held in trust for watershed and wildlife management.
- ✓ **Forestry**—maintenance of trees in city owned Parks and right of way. The ReLeaf Cedar Rapids plan includes planting of more than 42K trees by 2031.
- ✓ **Aquatics**—operate three neighborhood swimming pools, two large aquatic centers and an indoor swimming pool. Swim lessons, water safety, exercise and leisure programs are offered.
- ✓ **Recreation**—provide programs, activities and facilities emphasizing personal leisure and focusing on overall quality of life of citizens of Cedar Rapids and surrounding areas. Includes Ushers Ferry Historical Village, Northwest Recreation Center and Old McDonald's Farm.



### Did You Know?

#### Our Statistics...

- In partnership with the Streets Division, over 8,500 stumps have been removed throughout the city. There are approximately 1,227 left to grind. This should be completed in the spring or early summer of calendar year 2023.
- In FY 2022, the 7 diamonds between Tait Cummins and Ellis hosted 183 adult softball teams and 66 youth baseball teams.
- Old MacDonald's Farm closed out the 2022 season with the free annual "County Fair" event where we had 15 booths/activities with over 1,500 visitors participate. The farm saw a total number of visitors of over 34K this season.
- In 2022 there were 802 pavilion rentals, 3,491 plants sold at the Easter or Mother's Day Greenhouse events and parks crews continued the maintenance of 334 acres of pollinator habitat/prairie, including 51 acres of prescribed burning.

#### Our Recent Accomplishments...

- The Rollin' Recmobile program reached 15 parks with approximately 3K youth participating. In collaboration with 50 partners, 1,500 free meals or snacks were served through the Boys and Girls Club (2022).
- The Growing Futures Program (partnered with Trees Forever) engages at-risk youth in the planting and watering of right-of-way trees. In FY 2022, 550 trees were planted and watered.
- For the first time since 2019, all five outdoor pools opened during the summer of 2022 along with our indoor pool. FY 2022 saw over 125K admissions to the pools along with over 4,300 swimming lesson participants.
- Hughes Park, a nature-based destination with a pavilion, basketball court/ice rink, restroom, trails and naturized play area, held its grand opening in Fall 2022.

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - GREEN CR</b>					
Develop and foster an engaged community	Number of people served	≥1.5M	1M	850K	1M
Optimize the utilization of volunteers	Number of volunteer hours	≥20K	16K	21K	22K
Administer ReLeaf Cedar Rapids Plan	Number of trees planted	≥3,000	797 <sup>1</sup>	1,961	2,500
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

<sup>1</sup>This number reflects the number of trees planted and mapped in GIS since the adoption of the ReLeaf plan in February 2022.

## CHALLENGES & OPPORTUNITIES

Design and implement improvements to our city's greenspaces, including Jones and Riverside Parks. Continue to grow partnerships with non-profits that enhance youth opportunities throughout programs and the community.

Work with other City departments and community partners to implement the Cedar Rapids ReLeaf plan. This includes the completion of stump removal in Parks or greenway areas, meeting yearly tree planting goals and ensuring that all newly planted trees receive adequate water during establishment.

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



## FINANCIAL SUMMARY

Parks and Recreation		FY 2023		Change	
	FY 2022	Adopted	FY 2024	From FY 2023	
	Actual	Budget	Budget	Incr / (Decr)	
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ 27,609	\$ 30,000	\$ 30,000	\$ -	0%
Intergovernmental Revenue	\$ 677,993	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 3,694,080	\$ 3,605,166	\$ 4,020,118	\$ 414,952	12%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Transfers In	\$ 1,358,994	\$ 1,361,000	\$ 1,361,000	\$ -	0%
Other Revenue	\$ 550,960	\$ 539,254	\$ 525,041	\$ (14,213)	-3%
<b>Total Revenues</b>	<b>\$ 6,309,636</b>	<b>\$ 5,535,420</b>	<b>\$ 5,936,159</b>	<b>\$ 400,739</b>	<b>7%</b>
<b>Expenditures</b>					
Personal Services	\$ 6,490,757	\$ 7,494,577	\$ 7,921,790	\$ 427,213	6%
Discretionary Expenses	\$ 3,735,157	\$ 3,145,125	\$ 3,574,828	\$ 429,703	14%
Other Expenses	\$ 3,615,342	\$ 2,399,927	\$ 2,627,135	\$ 227,207	9%
Capital Outlay	\$ 18,625	\$ -	\$ -	\$ -	0%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ 378,747	\$ 387,124	\$ 396,702	\$ 9,578	2%
<b>Total Expenditures</b>	<b>\$ 14,238,628</b>	<b>\$ 13,426,753</b>	<b>\$ 14,520,454</b>	<b>\$ 1,093,702</b>	<b>8%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (7,928,993)</b>	<b>\$ (7,891,333)</b>	<b>\$ (8,584,295)</b>	<b>\$ (692,963)</b>	

### Budget Highlights

- Total budgeted FTEs of 126.55 remains unchanged from adjusted FY 2023 budget.
  - Temporary/Seasonal wages include \$50K increase for maintenance staff, \$63K for recreation staff, and \$1K for Forestry intern. This equates to \$1 to \$3 per hour wage increase (GREEN CR).
  - Temporary/Seasonal wages include \$43.7K for aquatics cashiers and swim instructor staff and \$3.6K for Ushers Ferry staff. This equates to \$1.25 to \$3 per hour wage increase (PROMOTE CR).
  - Temporary/Seasonal wages also includes \$132K increase for lifeguards and aquatics seasonal managers approved in Spring 2022, after adoption of FY 2023 budget. This equates to \$2.50 to \$3 per hour wage increase.
- Decrease of \$45K in expenses and \$40K in revenues for one time funding in FY 2023.
- Increase in external banking fees of \$30K to be funded from increase in program revenue (INVEST CR).
- Increase of \$30K of one time funding for repainting and caulking pool basins and decks (INVEST CR).
- Budgeted amphitheater revenue and expenditures are \$2.3M for a balanced budget. Included is an increase in revenue and expenses of \$411K for ticket sales and artist expense.



## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- Police Officers handled over 140K calls for service in FY 2022. Calls include both citizen and officer generated activity.
- The Police records department processed approximately 20K reports in FY 2022.
- In calendar 2021, over 1,500 cases were assigned to investigators within the Criminal Investigation Division.
- From July 2021 – September 2022, the Police Department recovered 303 firearms through criminal investigations or other police involvement/actions.
- Animal Control investigated 514 bite reports and 65 animal-on-animal attacks in FY 2022.

#### Our Recent Accomplishments...

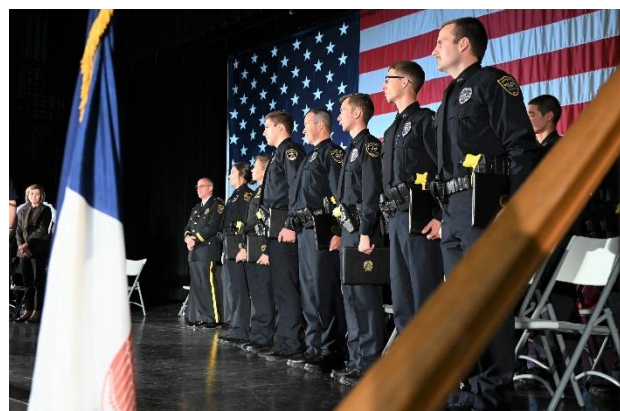
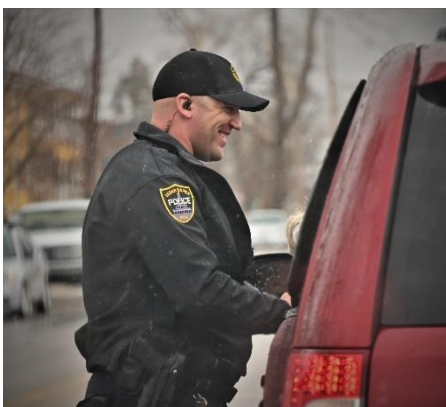
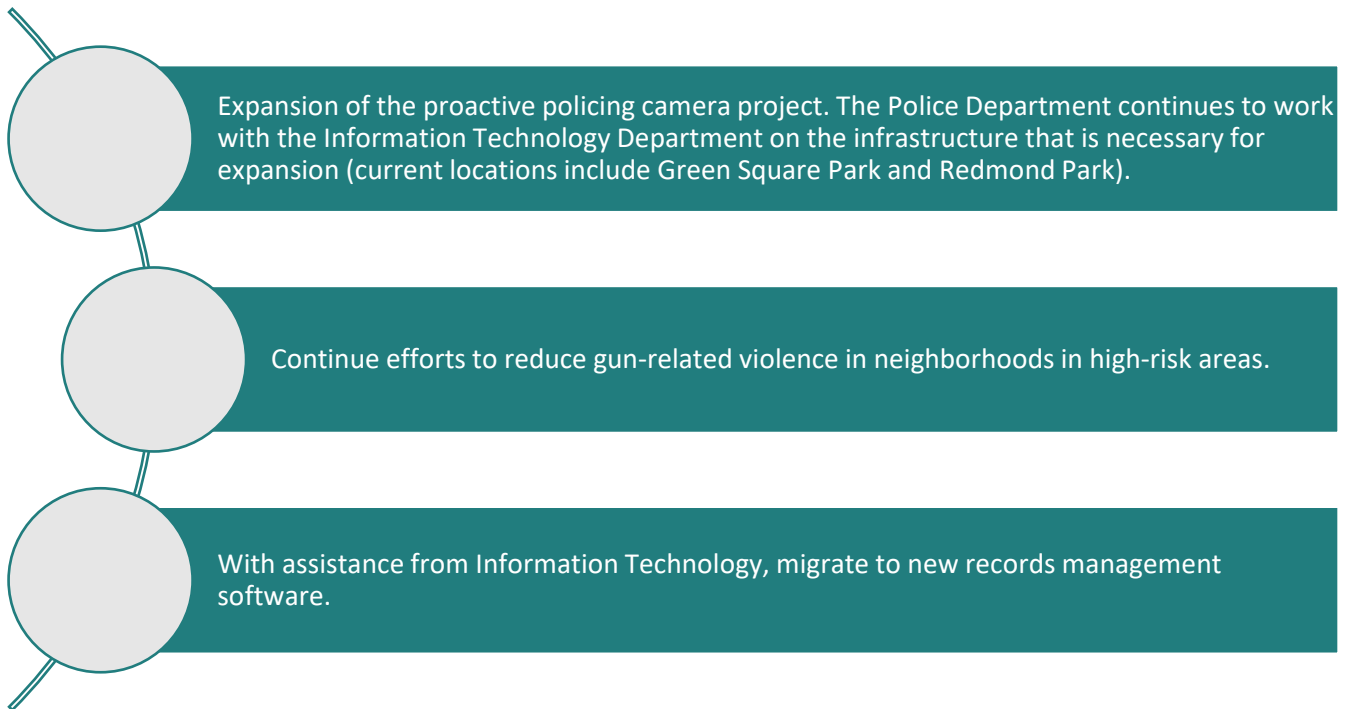
- In FY 2022, the City of Cedar Rapids renewed the contract for Automated Traffic Enforcement. The use of Automated Traffic Enforcement has resulted in a significant reduction of both crashes and crashes with injuries in the City.
- In FY 2022, the department researched, acquired and implemented a new use of force simulator for use by new recruits and all sworn officers for in-service training. This state-of-the-art system allows for personnel to assess training techniques, enhance decision making skills and permits for the delivery of higher quality of training of police personnel.
- In FY 2022, the department completed the third year of review for the effort to remain accredited by the Commission on Accreditation for Law Enforcement Agencies.



## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal – PROTECT CR</b>					
Expansion of proactive policing camera system and the voluntary surveillance camera registration program.	Number of registered cameras	≥300	142	175	225
SRO team increase diversion and intervention opportunities for at-risk students by assisting/leading outreach programs	Number of diversions/interventions	≥10	53	65	75
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Police	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 24,877	\$ 14,060	\$ 14,060	\$ - 0%
Intergovernmental Revenue	\$ 264,813	\$ 131,431	\$ 635,277	\$ 503,846 383%
Charges for Services	\$ 1,207,297	\$ 1,159,485	\$ 379,424	\$ (780,061) -67%
Fines & Forfeits	\$ 15,330,564	\$ 5,939,900	\$ 7,209,567	\$ 1,269,667 21%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 3,743,759	\$ 3,966,947	\$ 4,046,329	\$ 79,382 2%
Other Revenue	\$ 11,907	\$ 2,500	\$ -	\$ (2,500) -100%
<b>Total Revenues</b>	<b>\$ 20,583,217</b>	<b>\$ 11,214,323</b>	<b>\$ 12,284,656</b>	<b>\$ 1,070,333 10%</b>
<b>Expenditures</b>				
Personal Services	\$ 31,827,266	\$ 33,429,889	\$ 35,948,730	\$ 2,518,841 8%
Discretionary Expenses	\$ 6,945,822	\$ 6,393,181	\$ 7,284,772	\$ 891,591 14%
Other Expenses	\$ 13,871,119	\$ 4,377,527	\$ 4,821,417	\$ 443,890 10%
Capital Outlay	\$ 145,451	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 1,767,203	\$ -	\$ 150,000	\$ 150,000 100%
<b>Total Expenditures</b>	<b>\$ 54,556,860</b>	<b>\$ 44,200,597</b>	<b>\$ 48,204,919</b>	<b>\$ 4,004,323 9%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (33,973,643)</b>	<b>\$ (32,986,273)</b>	<b>\$ (35,920,263)</b>	<b>\$ (2,933,990)</b>

### Budget Highlights

- Total budgeted FTEs of 270 remains unchanged from adjusted FY 2023 budget.
- Decrease of \$46K in expenses for one time funding in FY 2023.
- Decreases in revenue due to conclusion of a grant, no longer providing animal control services to Marion and a reduction in the number of school resources officers for Cedar Rapids' schools.
- Included in the budget is \$7.2M for automated traffic camera revenue. This is an increase of \$1.3M from FY 2023 that will be used to fund the previously mentioned revenue shortfalls as well as increased police operating costs mostly due to increases in wages and benefits. Of the \$7.7M budgeted, \$4.8M funds the wages and benefits for police officers, \$1.7M is for the camera service provider and collection costs and the balance is for public safety equipment and designated programs.



## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Engineering**—planning, design and construction of capital improvement projects.
- ✓ **Traffic**—engineering, operation and maintenance of all traffic control on the City's transportation network.
- ✓ **Streets**—maintenance and rehabilitation of streets and winter maintenance/snow removal.
- ✓ **Real Estate and Right of Way**—securing property interest for City projects, right of way use oversight and the disposition of City assets.
- ✓ **Administration**—planning and directing all operations of the public works department including asset management, budget, customer service and training.



### Did You Know?

#### Our Statistics...

- Currently maintains over 640 centerline street miles (almost 2K lane miles).
- Oversees the design and construction of projects with a total construction cost of over \$100M each year.
- Uses, on average, over 9K tons of salt to improve roadway conditions during snow and ice events each winter.
- Currently maintains 175 traffic signals, 19 pedestrian signals, 2.5M linear feet of pavement markings and 32K traffic signs.
- Issued over 3.3K right-of-way permits in FY 2022, a 23% increase from FY 2021.
- The Streets Division completed 57 Paving for Progress and General Fund projects (July – November 2021).

#### Our Recent Accomplishments...

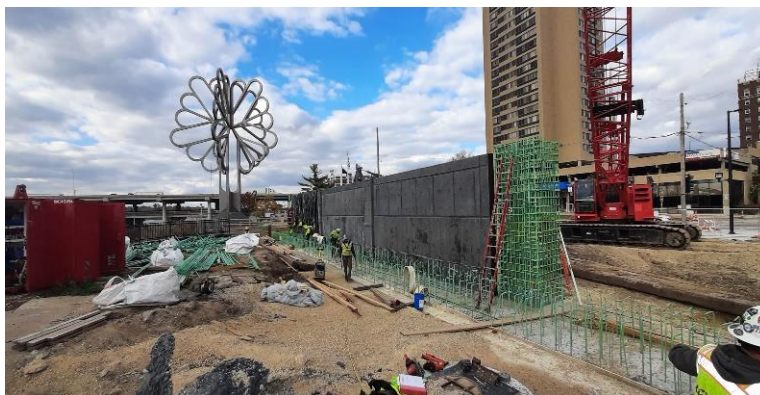
- Process and payment automation continues with the Right-of-Way Obstruction Permit Application and Encroachment Request in FY 2022.
- Completed the O Avenue NW Reconstruction project. This multi-phase, multi-year project is the largest completed within the Paving for Progress program to date and drastically improved one of the City's major corridors (August 2022).
- Completed construction of the CeMar Trail through Cedar Rapids. This significant regional trail has been under development for several years. The last segment completed included an underpass of 1st Avenue East (September 2022).
- Constructed the McGrath Amphitheater Floodwall, Storage and Restroom Building. This project not only provided a permanent element of flood control but also enhances the amphitheater experience for the community (September 2021).

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - CONNECT CR</b>					
Replace aging signalized intersections	Number of signals or major intersections impacted	≥10	13	11	13
<b>City Goal - INVEST CR</b>					
Utilize Paving for Progress funds to improve City's street system	Linear miles of roadway improved	≥15	8.8	9.1	10.1
<b>City Goal - PROTECT CR</b>					
Construct a permanent flood control system	Percentage Complete	≥6% annually	2%	5%	5%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet the goal			

## CHALLENGES & OPPORTUNITIES

- Expanding the City's street and utility infrastructure to meet the needs of development within the 5 growth areas in EnvisionCR.
- As the Cedar River Flood Control System expands each year, additional focus will need to be placed on budgeting for operations and maintenance activities. Staff and equipment will be needed to inspect and mow levees, exercise gates and operate pumps on an ongoing and annual basis.
- With renewal of the Local Option Sales Tax, the City will be able to continue to improve the street system through the Paving for Progress program through 2034.



## FINANCIAL SUMMARY

Public Works	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 268,095	\$ 248,500	\$ 60,020	\$ (188,480) -76%
Intergovernmental Revenue	\$ 202,651	\$ 78,948	\$ 82,603	\$ 3,655 5%
Charges for Services	\$ 4,617,898	\$ 4,920,115	\$ 5,089,068	\$ 168,953 3%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 10,908,051	\$ 11,047,740	\$ 13,145,763	\$ 2,098,023 19%
Other Revenue	\$ 123,357	\$ 41,500	\$ 41,500	\$ - 0%
<b>Total Revenues</b>	<b>\$ 16,120,051</b>	<b>\$ 16,336,804</b>	<b>\$ 18,418,954</b>	<b>\$ 2,082,150 13%</b>
<b>Expenditures</b>				
Personal Services	\$ 15,188,314	\$ 16,947,198	\$ 17,703,063	\$ 755,865 4%
Discretionary Expenses	\$ 2,302,602	\$ 2,221,192	\$ 2,256,192	\$ 35,000 2%
Other Expenses	\$ 7,375,440	\$ 5,445,550	\$ 5,804,050	\$ 358,500 7%
Capital Outlay	\$ 32,018	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 24,898,374</b>	<b>\$ 24,613,940</b>	<b>\$ 25,763,305</b>	<b>\$ 1,149,365 5%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (8,778,323)</b>	<b>\$ (8,277,136)</b>	<b>\$ (7,344,351)</b>	<b>\$ 932,786</b>

### Budget Highlights

- Total budgeted FTEs of 166.45 remains unchanged from adjusted FY 2023 budget.
- Reallocated Right of Way Permit Fees (\$188K) to Development Services budget as Right of Way permitting function was moved to Development Services. Personal services expenses related to this function including \$1K in overtime was also reallocated.
- Charges for services revenue increased by \$169K for staff time funded by streets local option sales tax funds, Iowa Flood Mitigation funds, bonds and enterprise user fees.
- Transfers in increased \$2.1M to \$13.1M mainly due to an increase of \$2M to \$12.5M in road use tax funds for operating expenses.



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# Other General Fund Divisions





# Agricultural Lands

## DESCRIPTION

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

## FINANCIAL SUMMARY

Agriculture Lands	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 25,679	\$ 27,553	\$ 30,060	\$ 2,507 9%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 25,679</b>	<b>\$ 27,553</b>	<b>\$ 30,060</b>	<b>\$ 2,507 9%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ -	\$ 27,553	\$ 30,060	\$ 2,507 9%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 27,553</b>	<b>\$ 30,060</b>	<b>\$ 2,507 9%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 25,679</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Highlights

- No changes from FY 2023.



## DESCRIPTION

Under the responsibility of the Band Director, the Band division is used to track the associated revenues and expenditures of the Cedar Rapids Municipal Band. The 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. Visit the Cedar Rapids Municipal Band's [website](#) for additional information.

## FINANCIAL SUMMARY

Band	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 118,010	\$ 120,379	\$ 123,084	\$ 2,705 2%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 4,267	\$ 3,706	\$ 4,748	\$ 1,042 28%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 1,150	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 123,427</b>	<b>\$ 124,085</b>	<b>\$ 127,832</b>	<b>\$ 3,747 3%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 140,325	\$ 124,085	\$ 125,832	\$ 1,747 1%
Other Expenses	\$ 1,843	\$ -	\$ 2,000	\$ 2,000 100%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 142,168</b>	<b>\$ 124,085</b>	<b>\$ 127,832</b>	<b>\$ 3,747 3%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (18,741)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>

## Budget Highlights

- No changes from FY 2023.



# Bridge Maintenance

## DESCRIPTION

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

## FINANCIAL SUMMARY

Bridge Maintenance	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 48,770	\$ 53,770	\$ 81,770	\$ 28,000 52%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 48,770</b>	<b>\$ 53,770</b>	<b>\$ 81,770</b>	<b>\$ 28,000 52%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 17,843	\$ 77,920	\$ 105,920	\$ 28,000 36%
Other Expenses	\$ 189	\$ 300	\$ 300	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 18,032</b>	<b>\$ 78,220</b>	<b>\$ 106,220</b>	<b>\$ 28,000 36%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 30,738</b>	<b>\$ (24,450)</b>	<b>\$ (24,450)</b>	<b>\$ -</b>

## Budget Highlights

- Increase of \$28K for bridge inspection services (PROTECT CR) to be funded with road use tax revenue.



# Building Demolition

## DESCRIPTION

Under the responsibility of the Assistant City Manager, the Building Demolition division is used to track revenues and expenditures for assessed demolitions.

## FINANCIAL SUMMARY

Building Demolition	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 87,097	\$ 100,000	\$ 100,000	\$ - 0%
<b>Total Revenues</b>	<b>\$ 87,097</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ - 0%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 70,986	\$ 79,850	\$ 80,600	\$ 750 1%
Other Expenses	\$ 16,742	\$ 20,150	\$ 19,400	\$ (750) -4%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 87,728</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ - 0%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (631)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Highlights

- No changes from FY 2023.



# Capital Replacement

## DESCRIPTION

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

## FINANCIAL SUMMARY

Capital Replacement	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 68,753	\$ 106,000	\$ 65,000	\$ (41,000) -39%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ 716,562	\$ 120,000	\$ 120,000	\$ - 0%
<b>Total Revenues</b>	<b>\$ 785,315</b>	<b>\$ 226,000</b>	<b>\$ 185,000</b>	<b>\$ (41,000) -18%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 402,186	\$ 420,000	\$ 395,000	\$ (25,000) -6%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 85,000	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 487,186</b>	<b>\$ 420,000</b>	<b>\$ 395,000</b>	<b>\$ (25,000) -6%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 298,129</b>	<b>\$ (194,000)</b>	<b>\$ (210,000)</b>	<b>\$ (16,000)</b>

## Budget Highlights

- Charges for services revenue is decreasing \$41K to \$65K based on historical and projected information.
- Discretionary expenses are decreasing \$25K to \$395K for computer equipment.



## DESCRIPTION

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

## FINANCIAL SUMMARY

Contingent	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 1,053,524	\$ 1,074,669	\$ 1,172,657	\$ 97,988 9%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 67,720	\$ 33,083	\$ 45,243	\$ 12,160 37%
Charges for Services	\$ 440,165	\$ 150,690	\$ 28,900	\$ (121,790) -81%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 21	\$ 94,053	\$ 717,310	\$ 623,257 663%
Other Revenue	\$ 14,081	\$ 12,794	\$ 9,442	\$ (3,352) -26%
<b>Total Revenues</b>	<b>\$ 1,575,510</b>	<b>\$ 1,365,289</b>	<b>\$ 1,973,552</b>	<b>\$ 608,263 45%</b>
<b>Expenditures</b>				
Personal Services	\$ 503,676	\$ (1,670,053)	\$ (3,015,000)	\$ (1,344,947) 81%
Discretionary Expenses	\$ 621,908	\$ 980,959	\$ 874,348	\$ (106,611) -11%
Other Expenses	\$ 98,663	\$ 105,617	\$ 182,794	\$ 77,177 73%
Capital Outlay	\$ -	\$ 869,053	\$ 807,310	\$ (61,743) -7%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 2,691,135	\$ 1,463,152	\$ 1,744,659	\$ 281,507 19%
<b>Total Expenditures</b>	<b>\$ 3,915,382</b>	<b>\$ 1,748,728</b>	<b>\$ 594,111</b>	<b>\$ (1,154,617) -66%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (2,339,872)</b>	<b>\$ (383,439)</b>	<b>\$ 1,379,441</b>	<b>\$ 1,762,880</b>

## Budget Highlights

- Key items included in the budget are the following:
  - \$3.4M reduction in personal services for anticipated vacancies (increase of \$1M from FY 2023).
  - \$40K for Fire and \$80K for Police (one time funding for Police) promotional assessments (PROTECT CR).
  - \$80K for a staffing a winter overflow shelter.
  - \$120K for staffing a day center to provide supportive services.
  - \$350K for Mayor, Council and City Manager discretionary spending.
  - \$50K for special duty police officers.
  - \$85K for state lobbyist services.
  - \$77K for facility maintenance relating to the City Hall Annex.
  - \$807K for capital equipment.
  - Transfers out include \$390K for economic development program, \$215K for sustainability initiatives (one time funding – INVEST CR), \$125K for visual arts (includes one time funding of \$65K annually for repairs in each FY 2024 – FY 2028), \$16K for city share of Parking employee's wages and benefits, \$369K for flood insurance costs, \$80K for property insurance, \$500K for the Neighborhood Finance Corporation and \$50K for costs associated with a new fire truck (one time funding – PROTECT CR).





# Cedar Rapids Tourism Office

## DESCRIPTION

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

## FINANCIAL SUMMARY

Cedar Rapids Tourism Office	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 1,861,089	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ 1,690,136	\$ 2,266,000	\$ 575,864 34%
<b>Total Revenues</b>	<b>\$ 1,861,089</b>	<b>\$ 1,690,136</b>	<b>\$ 2,266,000</b>	<b>\$ 575,864 34%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 1,718,083	\$ 1,689,181	\$ 2,264,000	\$ 574,819 34%
Other Expenses	\$ 1,064	\$ -	\$ 2,000	\$ 2,000 100%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 1,719,148</b>	<b>\$ 1,689,181</b>	<b>\$ 2,266,000</b>	<b>\$ 576,819 34%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 141,942</b>	<b>\$ 954</b>	<b>\$ -</b>	<b>\$ (954)</b>

## Budget Highlights

- The budget includes an increase of \$577K to \$2.3M in revenue and expenses.



# Downtown District

## DESCRIPTION

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

## FINANCIAL SUMMARY

Downtown District	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 196,051	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	\$ 196,051	\$ -	\$ -	\$ - 0%
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 143,811	\$ 175,007	\$ 159,569	\$ (15,438) -9%
Other Expenses	\$ 5,196	\$ 21,044	\$ 36,482	\$ 15,438 73%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	\$ 149,007	\$ 196,051	\$ 196,051	\$ 0 0%
<b>Net Revenues over/(under) Expenditures</b>	\$ 47,044	\$ (196,051)	\$ (196,051)	\$ (0)

## Budget Highlights

- No changes from FY 2023.



# Gateway Maintenance

## DESCRIPTION

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

## FINANCIAL SUMMARY

Gateway Maintenance	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ - 0%
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ -	\$ -	\$ -	\$ - 0%
Other Expenses	\$ 5,365	\$ 13,708	\$ 13,655	\$ (53) 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	\$ 5,365	\$ 13,708	\$ 13,655	\$ (53) 0%
<b>Net Revenues over/(under) Expenditures</b>	\$ (5,365)	\$ (13,708)	\$ (13,655)	\$ 53

## Budget Highlights

- No changes from FY 2023.



# Investment Earnings

## DESCRIPTION

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

## FINANCIAL SUMMARY

Investment Earnings	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ 5,128	\$ 2,030	\$ (3,098) -60%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ (5,284,802)	\$ 271,997	\$ 273,233	\$ 1,236 0%
<b>Total Revenues</b>	<b>\$ (5,284,802)</b>	<b>\$ 277,125</b>	<b>\$ 275,263</b>	<b>\$ (1,862) -1%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 174,285	\$ 245,800	\$ 245,800	\$ - 0%
Other Expenses	\$ 35,105	\$ 31,325	\$ 29,463	\$ (1,862) -6%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 209,390</b>	<b>\$ 277,125</b>	<b>\$ 275,263</b>	<b>\$ (1,862) -1%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (5,494,192)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Highlights

- No changes from FY 2023.



# Pooled Revenues

## DESCRIPTION

Under the responsibility of the Finance Director, the Pooled Revenues division is used to record property tax revenue either directly or via transfers from 8.10 levy, benefit levy and IPERS and FICA levy for the general fund. Franchise fee revenue, court fines, state property tax backfill revenue and the general fund's share of interest revenue are also recorded to this division. All of these revenues offset unfunded costs of general fund departments.

## FINANCIAL SUMMARY

Pooled Revenues	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 68,818,621	\$ 68,391,735	\$ 71,667,849	\$ 3,276,114 5%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 2,073,332	\$ 1,800,622	\$ 2,307,431	\$ 506,809 28%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ 28,881	\$ 70,000	\$ 50,000	\$ (20,000) -29%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 17,903,451	\$ 19,691,690	\$ 18,923,700	\$ (767,990) -4%
Other Revenue	\$ 509,108	\$ 383,216	\$ 1,406,767	\$ 1,023,551 267%
<b>Total Revenues</b>	<b>\$ 89,333,393</b>	<b>\$ 90,337,263</b>	<b>\$ 94,355,747</b>	<b>\$ 4,018,484 4%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ -	\$ -	\$ -	\$ - 0%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ - 0%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 89,333,393</b>	<b>\$ 90,337,263</b>	<b>\$ 94,355,747</b>	<b>\$ 4,018,484</b>

## Budget Highlights

- The franchise fee budget is increasing by \$2M to \$11.9M based on historical levels and projections which includes no change in the 3% gas franchise fee, 3% utility franchise fee, and 5% cable franchise fee.
- Interest revenue increased by \$1M to \$1.4M based on current and projected interest income.



# School Crossing Guards

## DESCRIPTION

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

## FINANCIAL SUMMARY

School Crossing Guards	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ - 0%
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 36,733	\$ 62,830	\$ 62,830	\$ - 0%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	\$ 36,733	\$ 62,830	\$ 62,830	\$ - 0%
<b>Net Revenues over/(under) Expenditures</b>	\$ (36,733)	\$ (62,830)	\$ (62,830)	\$ -

## Budget Highlights

- No changes from FY 2023.





# Street Lighting

## DESCRIPTION

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

## FINANCIAL SUMMARY

Street Lighting	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 3,396	\$ 2,000	\$ 2,000	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 1,375,000	\$ 1,975,000	\$ 1,975,000	\$ - 0%
Other Revenue	\$ 202	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 1,378,598</b>	<b>\$ 1,977,000</b>	<b>\$ 1,977,000</b>	<b>\$ - 0%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 12,000	\$ 12,000	\$ 12,000	\$ - 0%
Other Expenses	\$ 2,156,894	\$ 2,227,250	\$ 2,227,250	\$ - 0%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 2,168,894</b>	<b>\$ 2,239,250</b>	<b>\$ 2,239,250</b>	<b>\$ - 0%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (790,296)</b>	<b>\$ (262,250)</b>	<b>\$ (262,250)</b>	<b>\$ -</b>

## Budget Highlights

- No changes from FY 2023.

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# Enterprise Fund Departments

Enterprise funds that are financed and operated in a manner similar to a private business enterprise and where the cost of providing costs and services is expected to be recovered primarily through user charges. Each area has separate funds to record operations, debt, and capital improvement project activity.



## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- In FY 2022:
  - 102K rounds of golf were played, an increase of 14% from FY 2021 (Ellis 32K, Gardner 31K, Twin Pines 39K).
  - Hosted 1,478 "Golf for Injured Veterans Everywhere" rounds for disabled veterans 5% increase from FY 2021).
  - City golf facilities hosted 71 scheduled outings or tournaments with 20 to 144 golfers per event.
  - Approximately 70 volunteers contributed in excess of 10,500 hours to our golf facilities.

#### Our Recent Accomplishments...

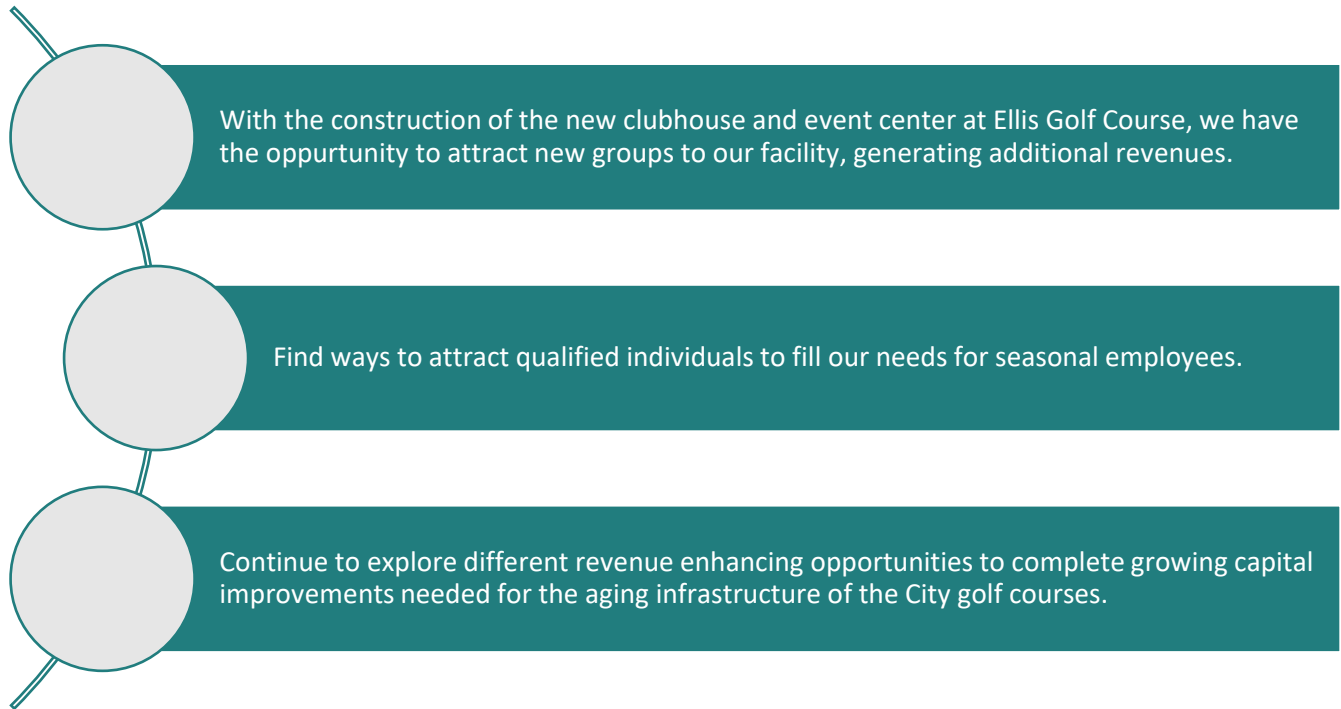
- In the first full fiscal year (FY 2022), Mini Pines hosted 35K rounds of mini golf.
- The new Ellis Clubhouse and Event Center was constructed during FY 2022 with a grand opening celebration on July 14, 2022.
- During the 2022 calendar-playing season, Golf continued to foster partnerships with Junior Optimist Club, key vendors and local businesses to create alternative revenue sources to supplement operational expenditures.



## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal – STRENGTHEN CR</b>					
Increase annual golf rounds	Total golf rounds	3% increase	14% Increase or 102,178 rounds	4% Increase or 106,265 rounds	3% Increase or 109,452 rounds
<b>City Goal - GREEN CR</b>					
Maximize use of event center to generate additional revenue at Ellis Golf Course	Non-golf events hosted	≥25	Not applicable	10	15
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Golf	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 2,053,674	\$ 1,917,044	\$ 2,033,649	\$ 116,605 6%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 100,359	\$ 20,000	\$ -	\$ (20,000) -100%
Transfers In	\$ 548,727	\$ 170,694	\$ 148,945	\$ (21,749) -13%
Other Revenue	\$ 1,066,150	\$ 926,570	\$ 1,043,695	\$ 117,125 13%
<b>Total Revenues</b>	<b>\$ 3,768,911</b>	<b>\$ 3,034,308</b>	<b>\$ 3,226,289</b>	<b>\$ 191,981 6%</b>
<b>Expenditures</b>				
Personal Services	\$ 1,051,327	\$ 1,160,100	\$ 1,250,426	\$ 90,326 8%
Discretionary Expenses	\$ 819,081	\$ 841,609	\$ 895,762	\$ 54,153 6%
Other Expenses	\$ 744,141	\$ 726,382	\$ 809,059	\$ 82,677 11%
Capital Outlay	\$ 46,673	\$ 20,000	\$ -	\$ (20,000) -100%
Debt Service	\$ 146,666	\$ 105,088	\$ 79,987	\$ (25,101) -24%
Transfers Out	\$ 385,603	\$ 78,400	\$ 78,400	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 3,193,492</b>	<b>\$ 2,931,579</b>	<b>\$ 3,113,633</b>	<b>\$ 182,054 6%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 575,418</b>	<b>\$ 102,728</b>	<b>\$ 112,656</b>	<b>\$ 9,927</b>

### Budget Highlights

- Total budgeted FTEs of 21.1 remains unchanged from adjusted FY 2023 budget.
- Temporary/Seasonal wages include a \$1 - \$2 per hour wage increase or \$40K annual increase for positions to hire and retain employees (INVEST CR).
- Overall operating revenue is increasing \$234K to \$3.1M due to budgeted increases for golf admission fees, concessions, cart rentals and driving range usage based on historical and future projections. Also included are new projected revenues for the Ellis Event Center.
- Event center rental charge includes a per rental fee of \$58 that will be set aside to fund future capital replacement and non-routine maintenance needs of the new event center.
- Included in the budget is year three of ten for the miniature golf course loan repayment (\$78K) funded from golf operating revenue.
- The golf debt fund includes \$80K for other debt payments that will be funded by property tax revenue transferred to the golf debt fund.
- Operating budget assumes the fiscal year will end with a net surplus of revenue over expenses of \$56K.



## DESCRIPTION

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

## FINANCIAL SUMMARY

Parking	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ -	\$ -	\$ -	\$ - 0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 452,510	\$ 233,821	\$ 736,761	\$ 502,940 215%
Other Revenue	\$ 562,993	\$ 138,651	\$ 2,842,173	\$ 2,703,522 1950%
<b>Total Revenues</b>	<b>\$ 1,015,504</b>	<b>\$ 372,472</b>	<b>\$ 3,578,934</b>	<b>\$ 3,206,462 861%</b>
<b>Expenditures</b>				
Personal Services	\$ 142,757	\$ 147,502	\$ 157,970	\$ 10,468 7%
Discretionary Expenses	\$ (0)	\$ -	\$ -	\$ - 0%
Other Expenses	\$ -	\$ -	\$ -	\$ - 0%
Capital Outlay	\$ 31,259	\$ -	\$ 13,500,000	\$ 13,500,000 100%
Debt Service	\$ 216,629	\$ 224,970	\$ 720,964	\$ 495,994 220%
Transfers Out	\$ 584,097	\$ -	\$ 200,000	\$ 200,000 100%
<b>Total Expenditures</b>	<b>\$ 974,743</b>	<b>\$ 372,472</b>	<b>\$ 14,578,934</b>	<b>\$ 14,206,462 3814%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 40,761</b>	<b>\$ -</b>	<b>\$ (11,000,000)</b>	<b>\$ (11,000,000)</b>

## Budget Highlights

- Total budgeted FTEs of 2 remains unchanged from adjusted FY 2023 budget.
- Although the City maintains the ownership of the parking facilities, Downtown Parking Management Inc. was hired for the management of the facilities and is responsible for setting policy and rates. As a result, revenues and expenditures of Downtown Parking Management Inc. related to operations are not recorded in City financial statements.
- Included in the City's FY 2024 parking budget is the City's activity related to parking. This includes personal services for the employees originally hired by the City of Cedar Rapids. \$16K will be transferred from the general fund to pay the City's share of employee costs and the remainder will be paid by Downtown Parking Management Inc. Also included is \$721K for debt payments.





# Sanitary Sewer

## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- The City owns and maintains 681 miles of sanitary sewer. Businesses and residential homes own and are responsible for maintenance between the City owned main and private property.
- 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. The City will verify that no interruption or blockage on the City main is present and direct residents and businesses to verify their private service is clear. Due to size and regular maintenance of the system, the majority of interruptions occur on private services.

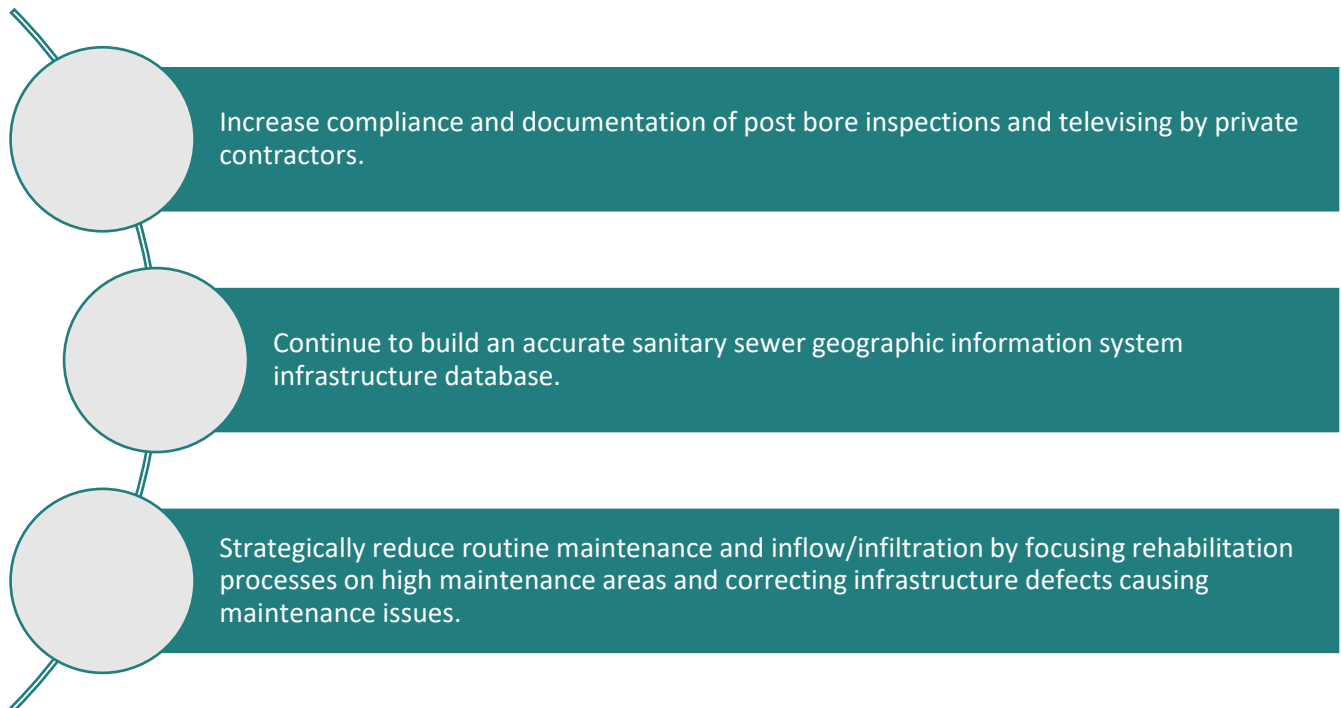
#### Our Recent Accomplishments...

- Training is an investment in both staff and service, In 2022, all Sewer Division employees completed required training for the Iowa Water Environment Association certification.
- Replaced 6.8K feet of sanitary sewer along Prairie Creek to increase capacity and reduce infiltration in the west growth area of the City (FY 2022).
- Rehabilitated over 18K feet and replaced 239 feet of sanitary sewer to reduce infiltration and inflow (FY 2022).
- In FY 2022, Sewer Operations staff repaired or replaced 310 structures. Many of these in coordination with Paving for Progress projects.

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - PROTECT CR</b>					
Basement backups and wastewater bypasses do not exceed 6 per 100 miles of sanitary sewer per year	# of non-inundation sanitary sewer overflows reported to Department of Natural Resources	≤36	10	11	15
Clean 25-30% of the sanitary collection system annually	Sanitary miles cleaned	≥180	228	230	235
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Sanitary Sewer	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 13,376,218	\$ 13,213,086	\$ 13,212,837	\$ (249)	0%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 2,680,138	\$ -	\$ -	\$ -	0%
Transfers In	\$ 13,170,646	\$ 8,396,696	\$ 9,832,934	\$ 1,436,238	17%
Other Revenue	\$ 128,397	\$ 250,000	\$ 250,000	\$ -	0%
<b>Total Revenues</b>	<b>\$ 29,355,399</b>	<b>\$ 21,859,782</b>	<b>\$ 23,295,771</b>	<b>\$ 1,435,989</b>	<b>7%</b>
<b>Expenditures</b>					
Personal Services	\$ 2,419,172	\$ 2,833,803	\$ 2,929,528	\$ 95,725	3%
Discretionary Expenses	\$ 1,292,792	\$ 997,429	\$ 947,092	\$ (50,337)	-5%
Other Expenses	\$ 1,584,965	\$ 1,390,814	\$ 1,729,579	\$ 338,765	24%
Capital Outlay	\$ 6,818,236	\$ 5,681,000	\$ 11,223,000	\$ 5,542,000	98%
Debt Service	\$ 2,733,862	\$ 2,747,712	\$ 2,649,918	\$ (97,795)	-4%
Transfers Out	\$ 12,844,995	\$ 7,959,757	\$ 9,122,990	\$ 1,163,233	15%
<b>Total Expenditures</b>	<b>\$ 27,694,023</b>	<b>\$ 21,610,516</b>	<b>\$ 28,602,107</b>	<b>\$ 6,991,591</b>	<b>32%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 1,661,376</b>	<b>\$ 249,267</b>	<b>\$ (5,306,336)</b>	<b>\$ (5,555,602)</b>	

### Budget Highlights

- Total budgeted FTEs of 31.35 remains unchanged from adjusted FY 2023 budget.
- The budget includes a rate increase to the sewer service and volumetric charge of 8%; however, shared revenue from Water Pollution Control Department will remain unchanged from FY 2023 at \$13.2M to allow Water Pollution Control additional funding for capital improvement projects.
- Revenue from stormwater user fees is increasing \$49K to \$247K to fund shared expenses for fleet, information technology and facilities services recorded under the Sanitary Sewer Department.
- Discretionary expenses are decreasing \$50K to \$947K due to a decrease of \$72K for Fleet contributions relating to equipment purchases, a decrease of \$20K for professional services, and a decrease of \$10K for chemical supplies offset by an increase of \$49K for internal charges related to technology equipment and traffic control and a net increase of \$3K for other expenditures.
- Operating expenditures include a transfer out of \$9.1M. This includes \$2.6M for debt, \$6.4M for capital improvement projects and \$72K to fund general fund positions that support utility areas.
- A budgeted operating loss of \$1.2M will draw down reserves to help fund capital improvement projects for Sanitary Sewer and Water Pollution Control while keeping reserves above the minimum 50% requirement.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$11.2M. Funding includes \$6.4M from user fees, \$535K in tax increment financing funds, \$150K in assessments, and \$4.1M in cash on hand.
- The largest budgeted expense of \$3M is for cost participation in capacity improvements for the Indian Creek trunk sewer which serves portions of Cedar Rapids, Hiawatha, Robins, Marion, and Linn County. The project is a joint effort between these jurisdictions to support ongoing development and will span several years.



# Solid Waste and Recycling

## DEPARTMENT DESCRIPTION

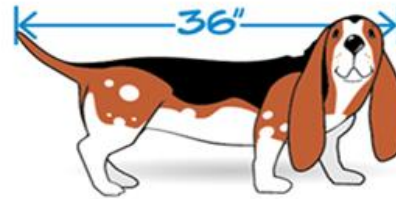
Under the responsibility of the Utilities Director, the Solid Waste and Recycling Department protects Cedar Rapids' environment and public health by transporting garbage, recycling and yard waste materials from Cedar Rapids homes every week. Visit the department's [website](#) for additional information.

### Core Services

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

### Did You Know?

Lucy is a three-foot basset hound to help us remember to leave room between our YARDY, CURBY and GARBY carts for collection pickup.



### Our Statistics...

- Tonnage or volume of materials collected in FY 2022 include:
  - 24,592 tons of garbage
  - 8,513 tons of recyclables
  - 11,059 tons of yard waste
  - 547 tons of bulky items
  - 645 tons of loose leaves
  - 4,254 bags of litter
- Completed 13<sup>th</sup> year (FY 2022) of the City's fall loose leaf collection service and 8<sup>th</sup> year (FY 2022) of weed and tall grass abatement mowing program.



### Our Recent Accomplishments...

- Managed periodic weather-related closures of the landfill in FY 2022 without impact to weekly solid waste collections.
- Complaints managed in FY 2022 include:
  - 1,551 weeds and tall grass
  - 1,366 litter and illegal dumping
  - 1,517 private property nuisance abatement
  - 1,542 City right of way nuisance abatement
  - 768 snow on sidewalk
- Maintained 57 Adopt-A-Road litter collection groups.

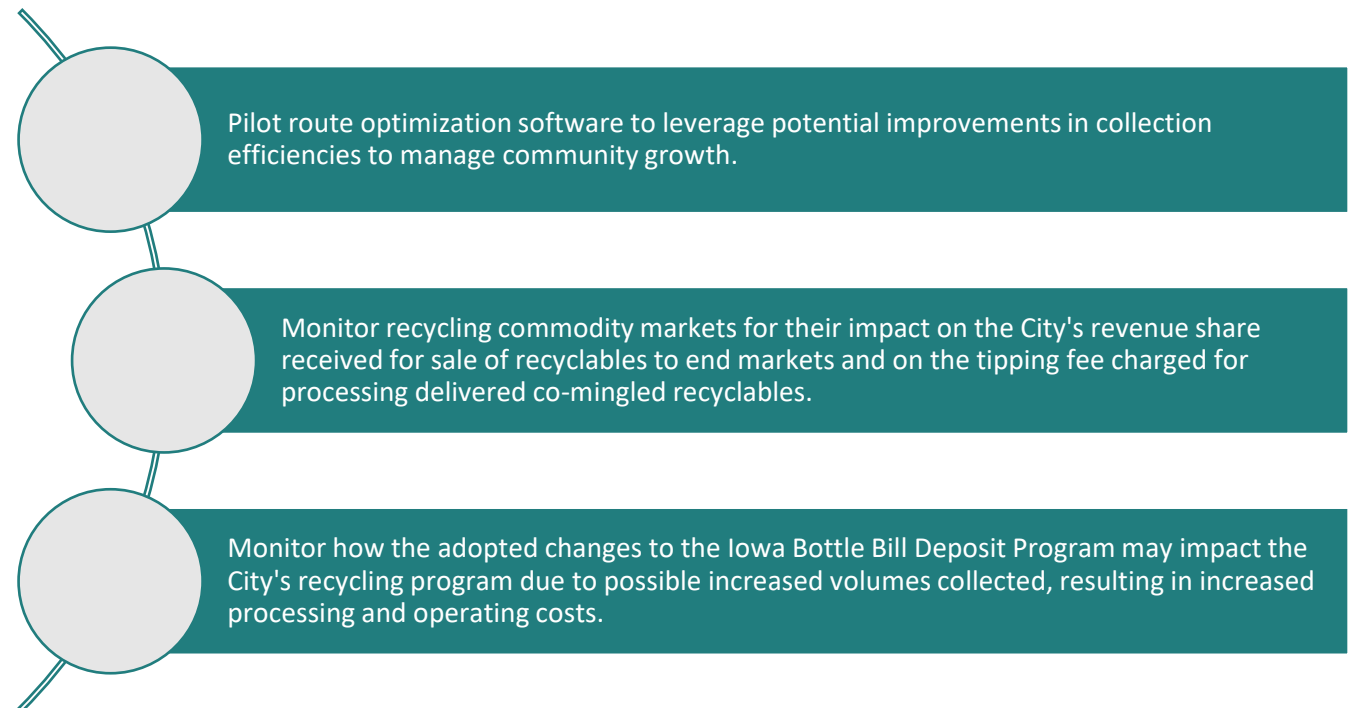
## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - PROTECT CR</b>					
Increase diversion from landfill by holding garbage tonnage low	Garbage/Bulky tonnage per year	≤2% increase	(7.22)% decrease or 25,138 tons	0.50% increase or 25,264 tons	1.00% increase or 25,516 tons
Increase diversion from landfill by increasing recycling tonnage	Recycling tonnage per year	Increase ≥0.5%	(4.77)% decrease or 8,513 <sup>1</sup> tons	.50% increase or 8,550 tons	.60% increase 8,601 tons
Increase diversion from landfill by increasing organics tonnage	Yard Waste/Leaf tonnage per year	Increase ≥1%	(33.71)% decrease or 11,704 <sup>2</sup> tons	1.50% increase or 11,900 tons	1.00% increase or 12,100 tons
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

<sup>1</sup>FY 2022 recycling tonnage decrease is due to economic slow-down and reduced consumption.

<sup>2</sup>FY 2022 yard waste / leaf vacuum tonnage decrease is due to the impact of the August 2020 Derecho.

## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Solid Waste and Recycling		FY 2023		FY 2024		Change
	FY 2022	Adopted		Budget	From FY 2023	
	Actual	Budget			Incr / (Decr)	
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 12,176,215	\$ 11,889,225	\$ 11,972,828	\$ 83,603	\$ 1%	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ (125,103)	\$ 83,500	\$ 145,500	\$ 62,000	\$ 74%	
<b>Total Revenues</b>	<b>\$ 12,051,112</b>	<b>\$ 11,972,725</b>	<b>\$ 12,118,328</b>	<b>\$ 145,603</b>	<b>1%</b>	
<b>Expenditures</b>						
Personal Services	\$ 4,358,299	\$ 4,694,294	\$ 4,787,862	\$ 93,568	\$ 2%	
Discretionary Expenses	\$ 2,917,394	\$ 3,643,625	\$ 4,218,650	\$ 575,025	\$ 16%	
Other Expenses	\$ 3,776,920	\$ 3,573,454	\$ 4,045,412	\$ 471,958	\$ 13%	
Capital Outlay	\$ -	\$ 10,000	\$ -	\$ (10,000)	\$ -100%	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 0%	
Transfers Out	\$ 47,275	\$ 51,351	\$ 59,651	\$ 8,299	\$ 16%	
<b>Total Expenditures</b>	<b>\$ 11,099,889</b>	<b>\$ 11,972,725</b>	<b>\$ 13,111,575</b>	<b>\$ 1,138,850</b>	<b>10%</b>	
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 951,223</b>	<b>\$ -</b>	<b>\$ (993,247)</b>	<b>\$ (993,247)</b>		

### Budget Highlights

- Total budgeted FTEs of 49.3 remains unchanged from adjusted FY 2023 budget.
- The budget includes a 1% rate decrease in FY 2024 for garbage and recycling fees. Charges for service revenue is increasing \$84K to \$12M based on historical and future projections of customer counts, snow or weed abatements and the garbage tag charge increasing from \$1.50 to \$2.00 per tag. Other revenue is increasing \$62K for assessments.
- Discretionary expenses are increasing \$575K. Significant changes includes increase in projected landfill fee costs of \$377K, software maintenance for new routing software \$199K, additional cart receptacles of \$57K, and a contribution to Fleet Services to fund an additional vehicle of \$229K, offset by net reduction in contracted services of (\$136K) and shared utility costs of (\$127K).
- Operating expenditures include a transfer out of \$60K to support general fund positions and services that are provided to the utility areas.
- Other expenses are increasing \$472K mainly due to increase in fuel costs of \$299K, fleet maintenance charges of \$65K, and fleet rental charges of \$90K.
- Excess revenue from previous fiscal years will fund the revenue shortfall of (\$993K).





## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Operations**—ensures the conveyance of stormwater through public infrastructure.
- ✓ **Maintenance**—repairs and maintains the stormwater conveyance system within the City's public infrastructure, as well as detention basins and natural drainage areas.
- ✓ **Compliance**—Ensures water quality goals and regulatory compliance is met through inspections, spill response, spill prevention programs and proactive education programs for water quality.
- ✓ **Stormwater Pollution Prevention Plan**—inspects private and public development for compliance, to include enforcement plans to ensure protection of stormwater runoff of construction sites.
- ✓ **Sewer Utility Engineering**—planning, design and construction of stormwater infrastructure projects.



### Did You Know?

#### Our Statistics...

- Currently operates and maintains 621 miles of storm sewer.
- Storm sewer pipes are designed to capture and convey five-year storm events and overland flow routes are designed to move 100-year storm events.
- Stormwater systems requires maintenance and the City strives to televise and clean 42 miles or 7% of the total system annually.

#### Our Recent Accomplishments...

- In FY 2022, derecho debris was cleared along the Prairie and Willowcreek waterways .
- Final acceptance of two regional detention basins; one near Rockhurst Dr SW and one near Harrison Elementary School (FY 2022). These basins serve to reduce flooding on streets and private properties in the area.
- Extension of over 6.2K feet of drain tile to redirect sump pump drainage to the storm sewer system, reducing icing on sidewalks and roads and reducing the number of stormwater connections to sanitary sewer (FY 2022).
- In FY 2022, operations staff repaired and/or replaced 175 stormwater structures.

# GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - GREEN CR</b>					
Inspect and clean roadway storm inlets annually	% of storm inlets inspected	≥10%	10%	10%	10%
Inspect all public detention basins and 10% of private basins each calendar year	% of public/private basins inspected	100%/10%	100%/18%	100%/12%	100%/12%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

# CHALLENGES & OPPORTUNITIES

- Develop workflow processes to schedule and track stormwater overland flow paths that have been identified as problematic. Utilize GIS mapping to model and show impacts and improvements.
- City will continue to promote stormwater cost share program to increase onsite stormwater infiltration and retention on residential, commercial and industrial properties.
- Increase awareness and focus of the stormwater plan with an emphasis on maintenance needs.



## FINANCIAL SUMMARY

Stormwater	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 23,700	\$ -	\$ 15,000	\$ 15,000 100%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 7,825,047	\$ 7,524,531	\$ 8,552,924	\$ 1,028,393 14%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ -	\$ -	\$ -	\$ - 0%
Other Revenue	\$ (176,501)	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 7,672,246</b>	<b>\$ 7,524,531</b>	<b>\$ 8,567,924</b>	<b>\$ 1,043,393 14%</b>
<b>Expenditures</b>				
Personal Services	\$ 722,009	\$ 830,019	\$ 868,333	\$ 38,314 5%
Discretionary Expenses	\$ 476,590	\$ 760,021	\$ 982,889	\$ 222,868 29%
Other Expenses	\$ 122,935	\$ 165,690	\$ 198,473	\$ 32,783 20%
Capital Outlay	\$ -	\$ 25,000	\$ -	\$ (25,000) -100%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 5,408,772	\$ 6,303,329	\$ 6,284,128	\$ (19,202) 0%
<b>Total Expenditures</b>	<b>\$ 6,730,307</b>	<b>\$ 8,084,059</b>	<b>\$ 8,333,822</b>	<b>\$ 249,764 3%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 941,940</b>	<b>\$ (559,528)</b>	<b>\$ 234,102</b>	<b>\$ 793,629</b>

### Budget Highlights

- Total budgeted FTEs of 9 remains unchanged from adjusted FY 2023 budget.
- Storm sewer transportation revenue will be increasing \$1M to \$8.6M due to a 5% rate increase and an adjustment to bring the budget in line with actual revenues.
- Discretionary expenses are increasing \$223K to \$983K due to an increase of \$300K to \$373K for flood control maintenance and operating costs related to pump stations, floodwalls, gates, trails, and levees and \$25K for increased costs related to internal charges offset by a decrease of \$104K for a Fleet contribution from FY 2023 relating to equipment purchases and a net increase of \$2K in other expenditures.
- Operating expenditures include a transfer out of \$6.3M. This includes \$5.4M for capital improvement projects, \$247K for shared fleet service costs and \$612K to support general fund positions and services that are provided to the utility areas.
- Capital improvement project expenditures for stormwater are recorded in the non-enterprise, capital improvement project fund and therefore this financial information is not included in the chart above.



# The Eastern Iowa Airport

## DESCRIPTION

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

## FINANCIAL SUMMARY

The Eastern Iowa Airport	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 38,701	\$ 42,640	\$ 46,900	\$ 4,260 10%
Intergovernmental Revenue	\$ 18,429,838	\$ 38,446,066	\$ 50,985,442	\$ 12,539,376 33%
Charges for Services	\$ 4,656,898	\$ 4,678,156	\$ 5,018,983	\$ 340,827 7%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 28,272	\$ 22,394,876	\$ 35,211,841	\$ 12,816,965 57%
Other Revenue	\$ 15,385,082	\$ 15,650,443	\$ 17,615,190	\$ 1,964,747 13%
<b>Total Revenues</b>	<b>\$ 38,538,792</b>	<b>\$ 81,212,181</b>	<b>\$ 108,878,356</b>	<b>\$ 27,666,175 34%</b>
<b>Expenditures</b>				
Personal Services	\$ 4,984,572	\$ 5,476,247	\$ 6,193,142	\$ 716,895 13%
Discretionary Expenses	\$ 5,266,422	\$ 4,294,264	\$ 3,977,170	\$ (317,094) -7%
Other Expenses	\$ 1,931,835	\$ 2,021,945	\$ 2,115,575	\$ 93,630 5%
Capital Outlay	\$ 21,918,303	\$ 42,453,882	\$ 73,159,057	\$ 30,705,175 72%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ -	\$ 22,394,876	\$ 35,211,841	\$ 12,816,965 57%
<b>Total Expenditures</b>	<b>\$ 34,101,132</b>	<b>\$ 76,641,214</b>	<b>\$ 120,656,785</b>	<b>\$ 44,015,571 57%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 4,437,660</b>	<b>\$ 4,570,967</b>	<b>\$ (11,778,429)</b>	<b>\$ (16,349,396)</b>

## Budget Highlights

- Total budgeted FTEs of 60.9 is an increase of 3.0 from adjusted FY 2023 budget of 57.9.
  - Addition of 1 Airport Facilities Supervisor FTE
  - Addition of 1 Sustainability/Environmental Coordinator FTE
  - Addition of 1 Airport Repair Worker FTE
- The Cedar Rapids Airport Commission has adopted the FY2024 budget for The Eastern Iowa Airport. The budget submitted reflects \$108.9M in revenue and \$120.7M in expenses. The net revenues under expenditures of \$11.8M is largely due to the timing of CARES and ARPA funding received in prior years that will be used for capital improvements in FY 2024.



## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Fixed-Route Bus Service**— provides 12 bus routes operating from 5:15am to 7:00pm Monday through Friday and from 9:15am to 5:00pm Saturday.
- ✓ **ADA Paratransit Service**— demand-response service for passengers with qualifying ADA disabilities. Service is provided to the same service area and during the same hours as the fixed-route city bus service. This service is contracted through Linn County LIFTS.



### Did You Know?

#### Our Statistics...

- Provided 739K passenger trips in FY 2022 which was a 33% increase compared to FY 2021.
- Cash fares are \$1.00 for adults, students and non-qualifying passengers of the free fare groups.
- Free fares are available for Student Sponsored Fare Program participants, seniors/elderly (age 65 or over), passengers with disabilities, Medicare passengers, low income passengers and children (age 12 and under).
- The bus fleet consists of 30 heavy-duty, low-floor buses of which 23 are in use during peak service.
- Trip planning can be done on our website.
- Buses can be tracked in real time at [RideCRT.com](#).

#### Our Recent Accomplishments...

- Resumed Saturday bus service in June 2022.
- Purchased two new fixed-route buses in December 2021 to replace two 2009 buses in accordance with the fleet replacement plan to keep the bus fleet in a state of good repair.
- Renewed the Student Sponsored Fare Program with participation from the Cedar Rapids Community School District, Kirkwood Community College and Coe College (2022).
- Secured federal operating grant awards to fund transit operations for FY 2023 and FY 2024 and American Rescue Plan Act (ARPA) funds to offset any operating fund deficiencies.



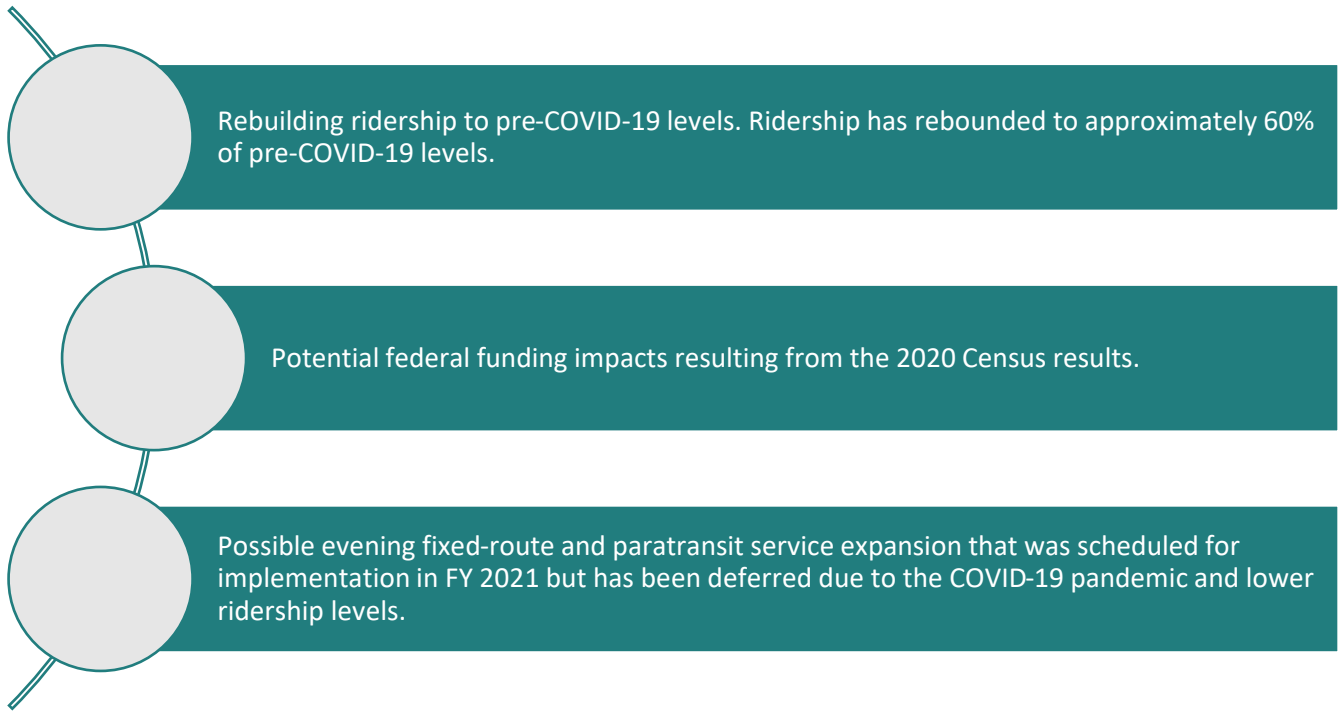
## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - CONNECT CR</b>					
Increase fixed-route bus ridership	Bus ridership	≥2% increase per year	32.8% increase <sup>1</sup>	5% increase	10% increase
Have charges for services, grants and other miscellaneous revenue cover 50% of operating costs	Other Revenue Source Totals	≥50%	53%	50%	50%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

<sup>1</sup>Ridership in FY 2021 was impacted by the COVID-19 pandemic.



## CHALLENGES & OPPORTUNITIES





## FINANCIAL SUMMARY

Transit	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ 5,719,059	\$ 5,761,635	\$ 5,743,451	\$ (18,184) 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 5,776,383	\$ 6,380,024	\$ 6,306,581	\$ (73,443) -1%
Charges for Services	\$ 200,804	\$ 403,000	\$ 338,000	\$ (65,000) -16%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 50,180	\$ -	\$ -	\$ - 0%
Transfers In	\$ 81,750	\$ 428,681	\$ 199,217	\$ (229,463) -54%
Other Revenue	\$ (275,337)	\$ 157,374	\$ 157,374	\$ - 0%
<b>Total Revenues</b>	<b>\$ 11,552,838</b>	<b>\$ 13,130,714</b>	<b>\$ 12,744,623</b>	<b>\$ (386,090) -3%</b>
<b>Expenditures</b>				
Personal Services	\$ 4,938,309	\$ 6,463,042	\$ 6,235,024	\$ (228,018) -4%
Discretionary Expenses	\$ 1,569,337	\$ 1,650,000	\$ 1,682,736	\$ 32,736 2%
Other Expenses	\$ 3,248,956	\$ 3,125,369	\$ 3,377,646	\$ 252,277 8%
Capital Outlay	\$ 1,529,859	\$ 1,463,622	\$ 1,600,000	\$ 136,378 9%
Debt Service	\$ 345	\$ 3,957	\$ 14,217	\$ 10,261 259%
Transfers Out	\$ 7,250	\$ 424,724	\$ 185,000	\$ (239,724) -56%
<b>Total Expenditures</b>	<b>\$ 11,294,056</b>	<b>\$ 13,130,714</b>	<b>\$ 13,094,623</b>	<b>\$ (36,090) 0%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 258,783</b>	<b>\$ -</b>	<b>\$ (350,000)</b>	<b>\$ (350,000)</b>

### Budget Highlights

- Total budgeted FTEs of 65 remains unchanged from adjusted FY 2023 budget.
- The transit levy rate will decrease \$.02/\$1000 to \$.77787/\$1000 which will produce \$5.7M in property tax revenue in FY 2024, a decrease of \$18K from FY 2023.
- Intergovernmental revenue is decreasing \$73K to \$6.3M due to a net decrease in operating and capital grant revenue of \$118K offset by an increase of \$44K for state property tax backfill.
- Charges for services revenue is decreasing \$65K to \$338K due to a reduction in passenger fare revenue of \$90K offset by an increase in advertising income of \$25K.
- Personal Services expenses are decreasing \$228K to \$6.2M due to an increase of \$62K for wages and benefits offset by a decrease of \$290K to allow for vacancies in positions throughout the year.

The capital improvement project fund budget includes the following:

- Total capital project expenditures are \$1.6M. The largest budgeted expense is \$1.3M for buses. Funding includes \$1.1M in grants, \$185K from operating revenue and \$350K from cash on hand.

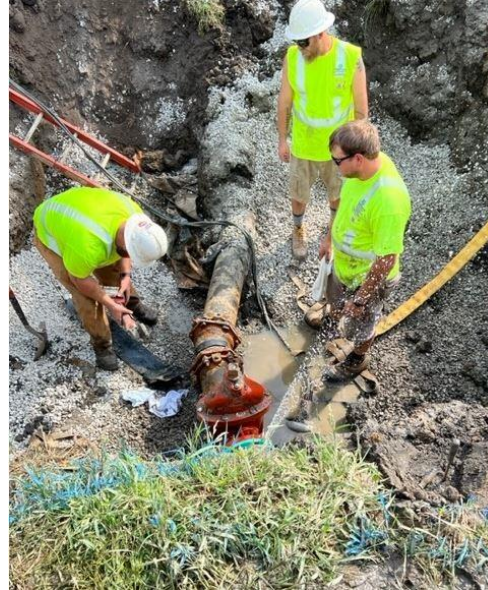


## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- We produce and distribute an average of 39M gallons of water per day to customers.
- Our largest customer consumes an average of 11-12M gallons of water per day.
- We have 709 miles of water mains ranging in size from 4 to 48 inches in diameter.
- We meter and charge for water utilized by 55K customer agreements.

#### Our Recent Accomplishments...

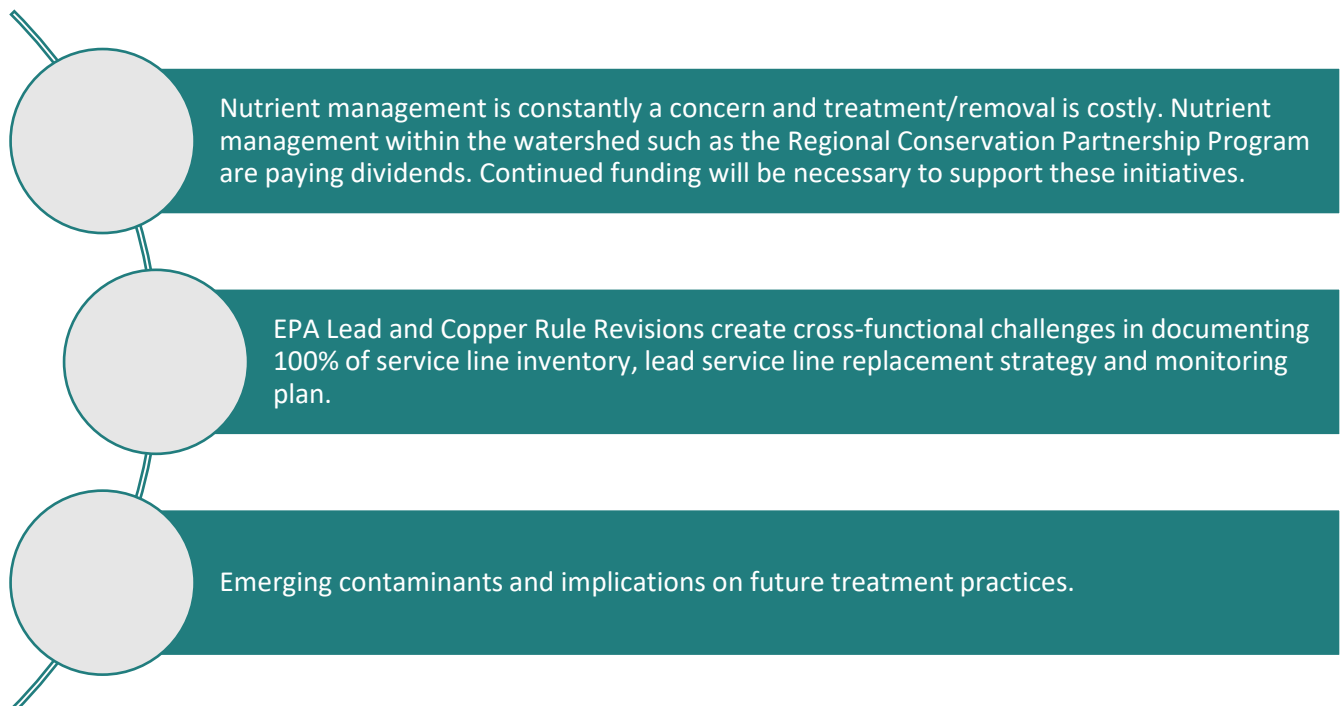
- During FY 2022, began construction of four capital improvement/resiliency projects totaling \$21.4M in construction costs.
- Performed complete restoration of the interior of 8M gallon Bever reservoir and inspections of three of the other water shortage tanks (40%) without interruption to customer service (2022).
- Successfully launched a new private fire hydrant maintenance program to improve and ensure fire suppression reliability of approximately 1,700 private hydrants (July 2022).

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal – PROTECT CR</b>					
Inspect and recoat water tanks and towers within the distribution system	Tank inspections and coatings	1 inspection and 1 recoating per year	1 inspected, 1 recoated	3 inspected, 1 recoated	1 inspected, 1 recoated
<b>City Goal - INVEST CR</b>					
Perform preventative maintenance on each of 5,418 fire hydrants every 5 years	# maintained	≥1,084	923	1,084	1,084
Painting on each of 5,418 fire hydrants every 10 years	# painted	≥542	413	500	600
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			



## CHALLENGES & OPPORTUNITIES



## FINANCIAL SUMMARY

Water	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ 100	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 277,905	\$ 500,000	\$ -	\$ (500,000) -100%
Charges for Services	\$ 44,756,914	\$ 44,599,414	\$ 47,788,297	\$ 3,188,883 7%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 12,512,675	\$ 24,062,000	\$ 9,769,000	\$ (14,293,000) -59%
Transfers In	\$ 15,379,722	\$ 18,215,506	\$ 18,662,903	\$ 447,397 2%
Other Revenue	\$ 345,249	\$ 693,864	\$ 708,000	\$ 14,136 2%
<b>Total Revenues</b>	<b>\$ 73,272,564</b>	<b>\$ 88,070,783</b>	<b>\$ 76,928,199</b>	<b>\$ (11,142,584) -13%</b>
<b>Expenditures</b>				
Personal Services	\$ 10,410,927	\$ 11,994,917	\$ 12,146,937	\$ 152,020 1%
Discretionary Expenses	\$ 9,977,902	\$ 8,700,687	\$ 11,012,190	\$ 2,311,503 27%
Other Expenses	\$ 5,411,926	\$ 5,677,398	\$ 6,251,187	\$ 573,789 10%
Capital Outlay	\$ 14,162,185	\$ 31,497,000	\$ 20,014,000	\$ (11,483,000) -36%
Debt Service	\$ 11,408,484	\$ 12,443,851	\$ 13,076,183	\$ 632,332 5%
Transfers Out	\$ 15,430,323	\$ 18,627,160	\$ 19,094,807	\$ 467,647 3%
<b>Total Expenditures</b>	<b>\$ 66,801,747</b>	<b>\$ 88,941,014</b>	<b>\$ 81,595,306</b>	<b>\$ (7,345,708) -8%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 6,470,817</b>	<b>\$ (870,230)</b>	<b>\$ (4,667,106)</b>	<b>\$ (3,796,876)</b>

### Budget Highlights

- Total budgeted FTEs of 115.09 is an increase of 1 from the adjusted FY 2023 budget of 114.09.
  - Addition of 1 Customer Service Representative FTE (\$72K) to decrease response times with funding from increased user fees (PROTECT CR).
- The budget includes a 7% rate increase for the water daily service charge resulting in an increase in service charge revenue of \$867K to \$12.1M. Volumetric is measured in four steps with Steps 1-3 increasing 7% and step 4 increasing 2%. Volumetric revenue will increase \$2.3M to \$32.3M.
- Discretionary expenses are increasing \$2.3M to \$11M. Significant changes include an increase of \$1.1M for other professional services mainly due to increased costs for water service line repairs, \$500K for chemical supplies, \$350K for meters, and \$101K for equipment parts and services.
- Other expenses are increasing \$574K to \$6.3M mainly due to an increase in electricity of \$170K and an increase in property insurance of \$266K.
- Operating expenditures include a transfer out of \$19.1M. This includes \$13.2M for debt, \$5.5M for capital improvement projects, and \$432K to support general fund positions and services that are provided to the utility areas.

The capital improvement project fund budget includes the following:

- Total capital projects expenditures are \$20M. Funding includes \$9.8M in revenue bonds, \$5.5M from user fees, and \$4.7M from cash on hand.
- The largest budgeted expense is \$6.3M for water main installations and replacements including \$4.1M for paving for progress projects.



# Water Pollution Control

## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Operations**—ensures proper treatment in accordance with regulations of wastewater before it is returned to the Cedar River.
- ✓ **Maintenance**—repairs and maintains the equipment and infrastructure within the treatment plant, as well as remote lift stations and floodwall pump stations.
- ✓ **Lab**—tests wastewater and biogas to ensure the facility is in compliance with effluent discharge and air permitting requirements.
- ✓ **Environmental Services**—communicates with regulatory agencies and provides internal evaluation of compliance requirements and needs.
- ✓ **Administration**—planning, organizing and directing all department operations including personnel administration, asset management and budget.



### Did You Know?

#### Our Statistics...

- We treat approximately 1.56B gallons of wastewater per month.
- The current population equivalent of Biochemical Oxygen Demand treatment capacity is almost 2M people due to the nature of industrial customers served.
- The sewer pipe in front of your house is probably six or eight inches in diameter. Sewer pipe diameter when it arrives at Water Pollution Control is eight feet in diameter.
- We produce 150-250 tons of bio-solids per day or enough to fill 6 to 12 side dump semi-trucks.
- We accept and treat approximately 2K loads per year of waste from septic tanks, grease traps, portable toilets and other hauled wastewater as a regional public health service.

#### Our Recent Accomplishments...

- Recognized by the National Association of Clean Water Agencies with a Silver Award for calendar year 2021 for outstanding performance in meeting the National Pollutant Discharge Elimination System permits. This is the third year in a row we have received a Silver Award.
- One more private lift station has been acquired by the City and renovated to meet City standards, bringing the total number of lift stations Water Pollution Control Facility operates and maintains to 12 (January 2022).
- Resolved vibration issues noticed when storm water pumps are in service (January 2022).



## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - GREEN CR</b>					
Maintain compliance with National Pollutant Discharge Elimination System permit limits	% compliance and # of violations	100% compliance 0 violations	99.95% compliance 2 violations	100% compliance 0 violations	100% compliance 0 violations
Reduce Infiltration and Inflow (I & I) to the facility	Wet Weather Flow Readings	5% reduction per year in wet weather flow	5% estimated <sup>1</sup>	5%	5%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

<sup>1</sup>This is a new goal. FY 2022 was a dry year and traditional wet weather flow was not realized.

## CHALLENGES & OPPORTUNITIES

Anticipate regulatory changes for nutrients, bio-solids disposal and emerging contaminants will be costly.

Maintaining reasonable rates while funding major capital improvement projects.

Coordination of design standards and operating plans for new flood control system pump stations.





## FINANCIAL SUMMARY

Water Pollution Control	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 38,230,347	\$ 43,288,851	\$ 43,806,321	\$ 517,470	1%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ 5,429,008	\$ 37,855,000	\$ 33,531,395	\$ (4,323,605)	-11%
Transfers In	\$ 19,620,978	\$ 16,690,457	\$ 17,349,258	\$ 658,801	4%
Other Revenue	\$ (1,464,139)	\$ 418,164	\$ 417,300	\$ (864)	0%
<b>Total Revenues</b>	<b>\$ 61,816,194</b>	<b>\$ 98,252,472</b>	<b>\$ 95,104,274</b>	<b>\$ (3,148,198)</b>	<b>-3%</b>
<b>Expenditures</b>					
Personal Services	\$ 8,719,179	\$ 9,528,894	\$ 9,285,483	\$ (243,411)	-3%
Discretionary Expenses	\$ 9,468,311	\$ 9,726,484	\$ 10,027,191	\$ 300,707	3%
Other Expenses	\$ 6,460,530	\$ 7,282,975	\$ 7,492,196	\$ 209,222	3%
Capital Outlay	\$ 5,386,298	\$ 47,855,000	\$ 46,936,395	\$ (918,605)	-2%
Debt Service	\$ 7,070,336	\$ 6,667,079	\$ 7,244,250	\$ 577,171	9%
Transfers Out	\$ 20,070,952	\$ 16,821,100	\$ 17,513,337	\$ 692,237	4%
<b>Total Expenditures</b>	<b>\$ 57,175,605</b>	<b>\$ 97,881,532</b>	<b>\$ 98,498,852</b>	<b>\$ 617,321</b>	<b>1%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 4,640,588</b>	<b>\$ 370,941</b>	<b>\$ (3,394,578)</b>	<b>\$ (3,765,519)</b>	

### Budget Highlights

- Total budgeted FTEs of 86.74 remains unchanged from adjusted FY 2023 budget.
- The budget includes a rate increase for daily service charge and volumetric fees of 9%. This will result in an increase of \$1M to \$12.3M for service charge revenue and \$800K to \$9.7M for volumetric revenue.
- Industrial rates will increase 6% for biochemical oxygen demand and 9% for flow, and 10% for total suspended solids and Kjeldahl nitrogen. FY 2024 revenue is expected to increase \$148K to \$29.1M based on historical and projected usage levels.
- Contractual wastewater revenue is decreasing \$1.5M to \$5.1M due to an adjustment for an erroneous flow meter for Marion and projected usage levels.
- Discretionary expenses are increasing \$301K to \$10M. Significant changes include an increase of \$340K for chemical supplies, \$135K for building & grounds supplies and services, and \$45k for consulting & technical services offset by decreases of \$265K for shop supplies based on historical expenses and \$75K for a decrease in Fleet contributions related to equipment purchases.
- Other expenses are increasing \$209K to \$7.5M. Significant changes include a decrease in electricity of \$200K offset by an increase in natural gas of \$200K and an increase in property insurance of \$212K.
- Operating expenditures include a transfer out of \$17.5M. This includes \$7.3M for debt, \$10M for capital improvement projects and \$164K to support general fund positions and services that are provided to the utility areas.

The capital improvement project fund budget includes the following:

- Total capital projects expenditures are \$46.9M. Funding includes \$33.5M in state revolving fund proceeds, \$10M from user fees, and \$3.4M from cash on hand.
- The largest budgeted expense is \$38.7M for solids handling and nutrient reduction improvements.

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# Other Enterprise Fund Divisions



# Alliant Energy PowerHouse and Doubletree by Hilton

## DESCRIPTION

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

## FINANCIAL SUMMARY

Alliant Energy PowerHouse					
	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 2,617,125	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 16,669,068	\$ 16,379,542	\$ 21,143,191	\$ 4,763,649	29%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Transfers In	\$ 6,325,964	\$ 6,321,674	\$ 6,334,006	\$ 12,333	0%
Other Revenue	\$ 14,822	\$ 1,507,430	\$ 1,217,432	\$ (289,998)	-19%
Total Revenues	\$ 25,626,978	\$ 24,208,646	\$ 28,694,629	\$ 4,485,984	19%
Expenditures					
Personal Services	\$ -	\$ -	\$ -	\$ -	0%
Discretionary Expenses	\$ 16,800,202	\$ 16,563,942	\$ 20,697,987	\$ 4,134,045	25%
Other Expenses	\$ 928,915	\$ -	\$ -	\$ -	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Debt Service	\$ 6,300,877	\$ 6,321,674	\$ 6,334,006	\$ 12,333	0%
Transfers Out	\$ 198,006	\$ -	\$ 1,662,636	\$ 1,662,636	100%
Total Expenditures	\$ 24,228,000	\$ 22,885,616	\$ 28,694,629	\$ 5,809,014	25%
Net Revenues over/(under) Expenditures	\$ 1,398,978	\$ 1,323,030	\$ -	\$ (1,323,030)	

## Budget Highlights

- The convention center and arena portion of the complex operating deficits will be funded by Hotel Motel tax revenue. The capital reserve will be funded by central business tax increment financing revenue.





# Cedar Rapids Linn County Solid Waste Agency

## DESCRIPTION

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

## FINANCIAL SUMMARY

Cedar Rapids Linn County Solid Waste Agency					
	FY 2022	FY 2023	FY 2024	Change	
	Actual	Adopted	Budget	From FY 2023	
				Incr / (Decr)	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenue	\$ 237,203	\$ 110,000	\$ 100,100	\$ (9,900)	-9%
Charges for Services	\$ 10,037,663	\$ 8,920,900	\$ 9,953,300	\$ 1,032,400	12%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	0%
Transfers In	\$ -	\$ -	\$ -	\$ -	0%
Other Revenue	\$ 2,092,727	\$ 2,351,100	\$ 3,089,800	\$ 738,700	31%
Total Revenues	\$ 12,367,593	\$ 11,382,000	\$ 13,143,200	\$ 1,761,200	15%
Expenditures					
Personal Services	\$ 3,369,343	\$ 3,863,579	\$ 4,122,800	\$ 259,221	7%
Discretionary Expenses	\$ 2,000,443	\$ 4,376,000	\$ 4,275,400	\$ (100,600)	-2%
Other Expenses	\$ 614,357	\$ 553,600	\$ 810,400	\$ 256,800	46%
Capital Outlay	\$ 3,117,479	\$ 6,785,766	\$ 8,522,800	\$ 1,737,034	26%
Debt Service	\$ 22	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 9,101,644	\$ 15,578,945	\$ 17,731,400	\$ 2,152,455	14%
Net Revenues over/(under) Expenditures	\$ 3,265,949	\$ (4,196,945)	\$ (4,588,200)	\$ (391,255)	

## Budget Highlights

- The budget shows net expenses exceeding revenues by \$4.6M. \$3.7M is the result of the component unit budgeting depreciation expense and the balance is the intention to use reserves from prior year operating revenue for capital improvement projects.



## DESCRIPTION

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

## FINANCIAL SUMMARY

ImOn Ice	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 1,673,411	\$ 1,673,343	\$ 1,613,182	\$ (60,161) -4%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 730,804	\$ 499,500	\$ 502,500	\$ 3,000 1%
Other Revenue	\$ 830,238	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 3,234,453</b>	<b>\$ 2,172,843</b>	<b>\$ 2,115,682</b>	<b>\$ (57,161) -3%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 1,225,546	\$ 1,235,510	\$ 1,157,120	\$ (78,390) -6%
Other Expenses	\$ 460,300	\$ 561,400	\$ 656,020	\$ 94,620 17%
Capital Outlay	\$ 785,578	\$ 258,500	\$ 250,000	\$ (8,500) -3%
Debt Service	\$ 84,450	\$ 79,500	\$ 74,216	\$ (5,284) -7%
Transfers Out	\$ 179,468	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 2,735,341</b>	<b>\$ 2,134,910</b>	<b>\$ 2,137,356</b>	<b>\$ 2,446 0%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 499,112</b>	<b>\$ 37,933</b>	<b>\$ (21,674)</b>	<b>\$ (59,607)</b>

## Budget Highlights

- The budget shows an operating deficit of \$200K. The deficit will be funded with hotel motel revenue.
- The budget includes \$250K in capital improvements for a portion of the multi-year arena seating replacement project to be funded from hotel motel revenue.





# Paramount Theatre

## DESCRIPTION

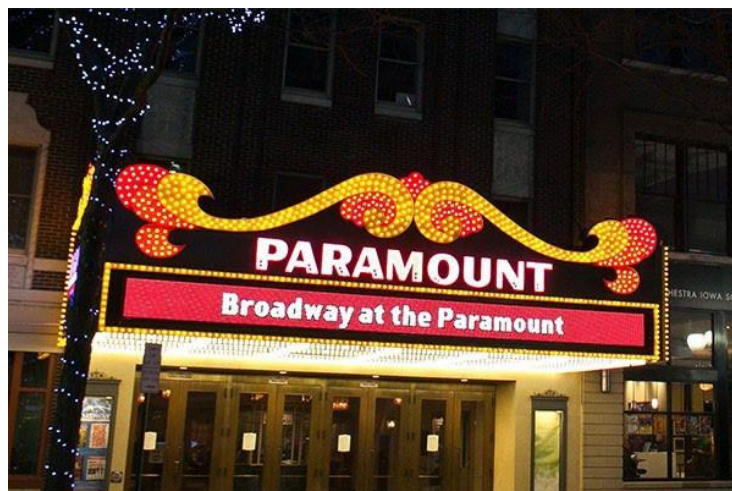
Under the responsibility of the Finance Director and managed by VenuWorks, the Paramount Theatre division records the revenues and expenditures associated with the facility. Visit the Paramount Theatre's [website](#) for additional information.

## FINANCIAL SUMMARY

Paramount Theatre	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 1,272,175	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 4,607,558	\$ 3,438,720	\$ 3,891,079	\$ 452,359 13%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ 200,718	\$ -	\$ -	\$ - 0%
Transfers In	\$ 28,145	\$ 75,868	\$ 70,311	\$ (5,557) -7%
Other Revenue	\$ 17,336	\$ -	\$ -	\$ - 0%
<b>Total Revenues</b>	<b>\$ 6,125,933</b>	<b>\$ 3,514,588</b>	<b>\$ 3,961,390</b>	<b>\$ 446,802 13%</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ - 0%
Discretionary Expenses	\$ 4,521,211	\$ 3,164,292	\$ 3,517,881	\$ 353,589 11%
Other Expenses	\$ 204,064	\$ 273,997	\$ 373,154	\$ 99,157 36%
Capital Outlay	\$ 281,087	\$ 51,000	\$ 40,000	\$ (11,000) -22%
Debt Service	\$ 19,689	\$ 31,868	\$ 30,311	\$ (1,557) -5%
Transfers Out	\$ 9,200	\$ 44,000	\$ 40,000	\$ (4,000) -9%
<b>Total Expenditures</b>	<b>\$ 5,035,251</b>	<b>\$ 3,565,157</b>	<b>\$ 4,001,346</b>	<b>\$ 436,189 12%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 1,090,682</b>	<b>\$ (50,569)</b>	<b>\$ (39,956)</b>	<b>\$ 10,613</b>

## Budget Highlights

- The budget shows a minimal operating surplus.
- The budget includes \$40K in capital improvements to be funded from reserves.





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# Internal Service Fund Departments

Internal service funds that account for goods and services provided by one city department to other city departments on a cost reimbursement basis. Each area has separate funds to record operations, debt, and capital improvement project activity.



# Facility Maintenance

## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- Completed approximately 4.4K work orders in FY 2022.
- Annually provides routine and preventative maintenance and repair to buildings covering over 1.5M square feet.

#### Our Recent Accomplishments...

- ADA projects completed in FY 2022 include the Paramount Theatre, NW Transit Bus Garage, Animal Control, NW Parks Quadrant and Ellis Golf Clubhouse.
- Upgraded parking lot lights at Veteran's Memorial Stadium to LED lighting (2022).
- Completed Installation of redundant HVAC system in the IT data center at the City Services Center (2022).
- Working with QFB Energy, saved \$534K on natural gas expenses (Oct 2021 – July 2022).

# GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
City Goal - PROTECT CR					
Maintain the City’s mechanical systems	Minimize reactive maintenance work orders	≤10% reactive	25%	20%	20%
Maintain competitive facility maintenance custodial services	Standards based on Association of Physical Plant Administrators Guideline	≥21,600 sq. ft. per custodian	22,860	22,860	22,860
Reference Key					
Meets or exceeds goal		Working to meet goal			

# CHALLENGES & OPPORTUNITIES



Upgrade existing HVAC equipment without compromising current comfort levels.



Leverage technology to enhance department productivity and decrease response time.



Maintain a healthy and safe work environment for staff and visitors.



## FINANCIAL SUMMARY

Facility Maintenance	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 43,728	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 1,318,003	\$ 1,419,827	\$ 1,319,498	\$ (100,329) -7%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 1,110,865	\$ 654,624	\$ 653,202	\$ (1,422) 0%
Other Revenue	\$ 3,529,241	\$ 3,824,220	\$ 4,257,516	\$ 433,296 11%
<b>Total Revenues</b>	<b>\$ 6,001,837</b>	<b>\$ 5,898,671</b>	<b>\$ 6,230,216</b>	<b>\$ 331,545 6%</b>
<b>Expenditures</b>				
Personal Services	\$ 1,973,657	\$ 2,241,230	\$ 2,266,311	\$ 25,081 1%
Discretionary Expenses	\$ 1,304,753	\$ 1,062,224	\$ 1,060,538	\$ (1,686) 0%
Other Expenses	\$ 1,866,498	\$ 1,808,586	\$ 2,103,224	\$ 294,638 16%
Capital Outlay	\$ 34,848	\$ 365,000	\$ 375,000	\$ 10,000 3%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 844,732	\$ 417,026	\$ 417,972	\$ 945 0%
<b>Total Expenditures</b>	<b>\$ 6,024,488</b>	<b>\$ 5,894,066</b>	<b>\$ 6,223,045</b>	<b>\$ 328,979 6%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (22,651)</b>	<b>\$ 4,605</b>	<b>\$ 7,171</b>	<b>\$ 2,566</b>

### Budget Highlights

- Total budgeted FTEs of 26 remains unchanged from adjusted FY 2023 budget.
- The environmental services (custodial) hourly rate will increase by \$5.00/hour to \$67.50/hour due to increases in personal services and overhead costs for internal charges such as Fleet services, fuel, finance and information technology plus an increase for natural gas consulting and management time for capital improvements. Services will be charged to departments monthly at 1/12 of the cost. The technician hourly rate will decrease by \$3.75/hour to \$77.00/hour due to decreases in personal services from staffing changes and a reallocation of some management time to capital improvements. Services will be charged to departments monthly based on services used.
- 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 2023.
- In FY 2024, the General Fund will fund flood insurance expenses for City Hall and the police station in the amount of \$182K due to the depletion of flood Local Option Sales Tax funding for excess flood insurance.
- Increases in building rental charges are mainly due to increases in personal service costs, property insurance, electricity and natural gas. Larger increases include:
  - City Services Center building rent will increase \$155K with a \$50K increase in electricity, \$40K increase in natural gas and \$44K increase in property insurance.
  - Police building rent will increase \$83K with a \$45K increase in electricity.
- Total capital project expenditures are \$375K with funding from building rental charges. Facility projects funded from tax-supported bonds are excluded from this section and are included in the capital improvement project section of the book.



## DEPARTMENT DESCRIPTION

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

### Core Services

- ✓ **Maintenance**—preventive maintenance for all city-owned fleet assets, including in-depth diagnosis, repair, inspections, GPS installations and ensures regulatory compliance of various vehicles and equipment.
- ✓ **Administration**—handles procurement and disposal of fleet vehicles and equipment, specification writing, record keeping, GPS management, technician training and fuel management.



### Did You Know?

#### Our Statistics...

- Repairs and maintains over 1,300 City vehicles and equipment annually.
- Completed over 2,300 preventative maintenance services on vehicles and equipment in FY 2022.
- Sold 74 vehicles or pieces of equipment generating over \$868K in revenue for FY 2022.

#### Our Recent Accomplishments...

- Awarded 100 Best Fleets by National Administration of Fleet Administrators Fleet Management Association third year in a row (April 2022). The City improved their ranking from #50 to #44 out of the top 100.
- Adjusted preventative maintenance schedules for equipment and vehicles based on use, saving the City over \$30K annually (April 2022).
- Fleet Services created a standard operating procedure for light duty vehicle interior and exterior cleaning with local vendors to ensure our vehicles are kept in professional condition (2022).

# GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal - INVEST CR</b>					
Improve overall fleet readiness rate to ensure equipment is available when needed.	Percent of time fleet is ready for citizen service	≥95%	98%	98%	98%
<b>City Goal - STRENGTHEN CR</b>					
Complete 95% of preventive maintenance early or "on-time".	Percent in compliance	≥95%	82%	92%	92%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

# CHALLENGES & OPPORTUNITIES

Hiring and retaining qualified auto equipment technicians.

Develop plan to maintain current fleet with vehicle delays and supply chain issues.

Controlling costs for engine emissions issues.





## FINANCIAL SUMMARY

Fleet Services	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 17,027,385	\$ 16,792,249	\$ 19,193,345	\$ 2,401,096 14%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 873,780	\$ 978,548	\$ 943,857	\$ (34,691) -4%
Other Revenue	\$ 522,889	\$ 794,000	\$ 796,000	\$ 2,000 0%
<b>Total Revenues</b>	<b>\$ 18,424,055</b>	<b>\$ 18,564,797</b>	<b>\$ 20,933,202</b>	<b>\$ 2,368,405 13%</b>
<b>Expenditures</b>				
Personal Services	\$ 3,305,894	\$ 3,731,183	\$ 3,866,206	\$ 135,023 4%
Discretionary Expenses	\$ 3,836,580	\$ 3,117,228	\$ 3,962,207	\$ 844,979 27%
Other Expenses	\$ 4,242,079	\$ 4,189,690	\$ 5,426,412	\$ 1,236,722 30%
Capital Outlay	\$ 4,849,763	\$ 6,508,883	\$ 7,573,000	\$ 1,064,117 16%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 732,372	\$ 936,522	\$ 900,886	\$ (35,636) -4%
<b>Total Expenditures</b>	<b>\$ 16,966,688</b>	<b>\$ 18,483,505</b>	<b>\$ 21,728,710</b>	<b>\$ 3,245,205 18%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ 1,457,367</b>	<b>\$ 81,292</b>	<b>\$ (795,508)</b>	<b>\$ (876,800)</b>

### Budget Highlights

- Total budgeted FTEs of 36 remains unchanged from adjusted FY 2023 budget.

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

- The mechanic rate will increase \$3/hour to \$90/hour due to increases in personal services and overhead expenses such as liability insurance and building rental costs. To keep the mechanic rate down, the majority of the cost for non-billable positions will be funded through lease and administrative fees.
- The shop supply fee will increase from \$8 to \$10/work order due to rising shop supply costs.
- The budget for directly billed costs (parts and external service) is increasing \$845K to \$3.7M due to rising costs for parts, steel, increases in vendor freight charges, and maintenance needs.

The fund for replacing vehicles and equipment includes the following:

- \$7M for purchases of vehicles and equipment. Funding is from lease charges, proceeds from the sale of vehicles/equipment, contributions from departments and \$413K from fund balance.
- The administrative fee for vehicles is increasing from \$52 to \$54/month and for equipment is increasing from \$13 to \$14/month to fund a portion of increases relating to personal services.

The fuel fund, for purchasing fuel and associated operating and capital costs, includes the following:

- Increase in the fuel surcharge of 5 cents to 22 cents per gallon for routine operating costs as well as capital improvements to the fuel tanks and fuel islands.
- FY 2024 improvements include \$25K to add a canopy at the Ellis Maintenance site and \$500K to remove and install new tanks and dispensers at Ellis Park as part of the flood control system plan.



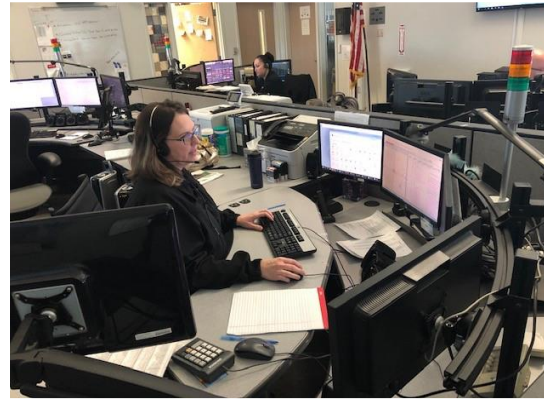
# Joint Communications

## DEPARTMENT DESCRIPTION

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

### Core Services

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



### Did You Know?

#### Our Statistics...

- Annually, handles approximately 140K police calls for service, 11K fire calls for service and 10K animal control calls for service.
- Handles approximately 6K 9-1-1 calls per month.
- Processes over 2M radio transmissions annually, or 175K per month.

#### Our Recent Accomplishments...

- Upgraded portable radio equipment for Police and Fire responders in September 2021.
- In November 2021, the dispatch staff recertified in the Emergency Police Dispatch protocol for 911 response.
- In January 2022, the Dispatch Center completed alpha testing to take emergency information from web-based platforms for alarms.



# GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
City Goal - PROTECT CR					
Examine and improve 9-1-1 calls for service and response times.	9-1-1 calls answered within 3 rings (10 seconds)	≥99%	98%	98%	99%
Reference Key					
Meets or exceeds goal		Working to meet goal			

# CHALLENGES & OPPORTUNITIES

Continue to work on current and dynamic recruiting techniques for new staff.

Explore new dispatch testing techniques and software to allow applicants to take entrance exams from remote locations.

Migrate to the State of Iowa shared services 911 platform to enhance performance and cost efficiency.



## FINANCIAL SUMMARY

Joint Communications	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ 27,000	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 3,303,553	\$ 4,193,705	\$ 4,028,876	\$ (164,829) -4%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 572,930	\$ -	\$ -	\$ - 0%
Other Revenue	\$ (114,594)	\$ 40,000	\$ 20,000	\$ (20,000) -50%
<b>Total Revenues</b>	<b>\$ 3,788,890</b>	<b>\$ 4,233,705</b>	<b>\$ 4,048,876</b>	<b>\$ (184,829) -4%</b>
<b>Expenditures</b>				
Personal Services	\$ 2,497,298	\$ 2,664,533	\$ 2,773,524	\$ 108,991 4%
Discretionary Expenses	\$ 422,881	\$ 1,210,151	\$ 911,745	\$ (298,406) -25%
Other Expenses	\$ 328,452	\$ 359,021	\$ 363,607	\$ 4,586 1%
Capital Outlay	\$ 68,243	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 575,970	\$ -	\$ -	\$ - 0%
<b>Total Expenditures</b>	<b>\$ 3,892,844</b>	<b>\$ 4,233,705</b>	<b>\$ 4,048,876</b>	<b>\$ (184,829) -4%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (103,954)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>

### Budget Highlights

- Total budgeted FTEs of 27 remains unchanged from adjusted FY 2023 budget.
- Decrease in revenue and expenses for radio maintenance costs of \$795K for service agreements that ended June 2022.
- Increase of \$497K for radio maintenance costs approved by service agreements for July 2022 forward.



## DEPARTMENT DESCRIPTION

Under the responsibility of the Finance Director, the Risk Services Department protects the City's assets through identifying and analyzing the City's exposures, evaluating the costs associated with exposures and implementing the most cost-effective methods to eliminate, minimize, transfer or pay for risk. Visit the department's [website](#) for additional information.

### Core Services

- ✓ **Risk Transfer**—self and purchased insurance and certificate of insurance reviews.
- ✓ **Claims Management**—claims handling, reporting, support committees for awareness and prevention.
- ✓ **Safety & Compliance Support**—audit, training, regulatory compliance, medical conservation program coordination, support committees for awareness and prevention.



### Did You Know?

#### Our Statistics...

- Handled 147 liability claims, 248 vehicle related claims and 70 property claims and reviewed 1,543 insurance certificates in FY 2022.
- The City spent \$25.2M on health insurance claims in FY 2022.
- Recovered \$179K in property and auto damages from third parties in FY 2022.

#### Our Recent Accomplishments...

- Developed a job injury review guide for categorizing hazards, causes and tracking prevention actions (August 2021).
- Developed and deployed reasonable suspicion tools (March 2022).
- Safety personal protective equipment matrix/assessment tool developed and deployed to departments (May 2022).

## GOALS

Department Goals	Key Measure	Target Goal	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
<b>City Goal – PROTECT CR</b>					
Damages billed to a third party timely	Percent billed within 30 days	100%	100%	100%	100%
<b>City Goal - PROTECT CR</b>					
Safety metric information updated and communicated timely	Percent provided by the 7 <sup>th</sup> of each month	100%	100%	100%	100%
<b>City Goal - PROTECT CR</b>					
Schedule new employee computer-based hazard awareness training timely	Percent scheduled within 14 days of hiring notice	100%	100%	100%	100%
<b>Reference Key</b>					
Meets or exceeds goal		Working to meet goal			

## CHALLENGES & OPPORTUNITIES





## FINANCIAL SUMMARY

Risk Services	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Budget	Change From FY 2023 Incr / (Decr)
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ - 0%
Licenses & Permits	\$ -	\$ -	\$ -	\$ - 0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ - 0%
Charges for Services	\$ 5,633,000	\$ 6,704,126	\$ 7,486,040	\$ 781,914 12%
Fines & Forfeits	\$ -	\$ -	\$ -	\$ - 0%
Proceeds of Long Term Liabilities	\$ -	\$ -	\$ -	\$ - 0%
Transfers In	\$ 157,500	\$ 115,500	\$ 195,001	\$ 79,501 69%
Other Revenue	\$ 25,416,107	\$ 25,056,007	\$ 28,325,161	\$ 3,269,154 13%
<b>Total Revenues</b>	<b>\$ 31,206,607</b>	<b>\$ 31,875,633</b>	<b>\$ 36,006,202</b>	<b>\$ 4,130,569 13%</b>
<b>Expenditures</b>				
Personal Services	\$ (2,331,647)	\$ 85,000	\$ 175,000	\$ 90,000 106%
Discretionary Expenses	\$ 31,275,766	\$ 27,754,238	\$ 29,892,569	\$ 2,138,331 8%
Other Expenses	\$ 3,532,463	\$ 4,131,655	\$ 4,926,277	\$ 794,622 19%
Capital Outlay	\$ -	\$ -	\$ -	\$ - 0%
Debt Service	\$ -	\$ -	\$ -	\$ - 0%
Transfers Out	\$ 993,669	\$ 998,205	\$ 1,012,356	\$ 14,151 1%
<b>Total Expenditures</b>	<b>\$ 33,470,251</b>	<b>\$ 32,969,098</b>	<b>\$ 36,006,202</b>	<b>\$ 3,037,104 9%</b>
<b>Net Revenues over/(under) Expenditures</b>	<b>\$ (2,263,644)</b>	<b>\$ (1,093,465)</b>	<b>\$ -</b>	<b>\$ 1,093,465</b>

### Budget Highlights

- Property and liability expenses are increasing \$921K to \$6.5M. This increase is attributed to increased property values (based on an appraisal) as well as City claims experience and global underwriting performance (i.e. impact from hurricanes). To limit the increased cost to the City, the City's deductible was increased from \$100K to \$1M.
- Workers compensation expenses are decreasing slightly by \$59K to \$3.4M.
- The cost of health care has increased in recent years and as a result, health fund expenses are increasing \$2.2M to \$24.9M based on projected expenses.

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# Capital Improvement Project Plan

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. These projects includes areas such as street improvements, water improvements, and flood control system improvements.



# Capital Improvement Project Plan

## BUDGET PROCESS

A capital improvement project includes additions, improvements, or extensions of infrastructure, buildings, technology, equipment and land purchases. Capital expenditures include all pieces of a project such as design, acquisition, purchase of goods/materials and/or construction. Such projects have an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Financial activity for each project is tracked, monitored and reported separately.

Each year, the City sets the maximum amount of debt that will be issued based on levels that are financially affordable and ensure bond ratings are maintained. Departments are allocated a portion of that amount, their “target”, for which they are to build their capital improvement plan and upcoming year budget.

Budgeting for capital improvement projects is a collaborative process within each department. Project needs are identified based on infrastructure condition or capacity, safety concerns, regulatory requirements, availability of grant funding, or coordination with development projects. Priority of the projects and their inclusion in the five-year plan is determined by the severity of the need for improvement, the risk or negative consequence of not completing the project, timing of grant funding leveraged for the project, as well as bond and other funding options available. For the flood control system, projects are recommended by giving priority to protecting the most vulnerable areas first and also reducing the most difficult areas to provide interim flood protection. Departments may request additional funding above their target, however in total, the City does not exceed the maximum amount set for debt to be issued.

After all plans and additional requests are submitted, the director team meets to review and finalize the list that will be proposed to the City Council for approval. The process of determining which projects will be included in the budget includes reviewing not only the merits of the project, priority of the project compared to other projects, the overall impact of the recommended funding, but also the current and future year operating impact.

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



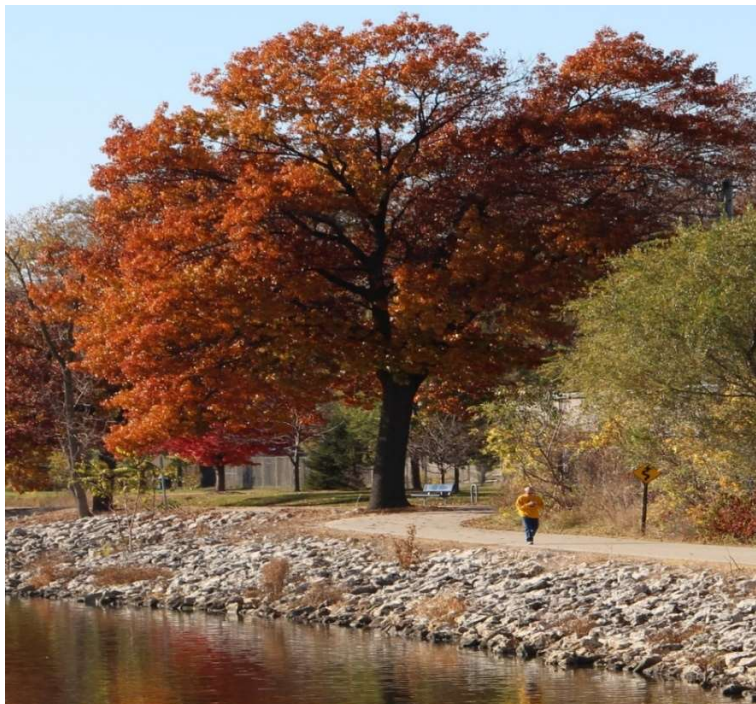
## 5 YEAR CAPITAL IMPROVEMENT PROJECT PLAN

The total estimated cost of the five-year capital improvement project expenditure plan from FY 2024 to FY 2028 is \$1.2B. Only FY 2024 is part of the approved budget. Future years are adjusted annually based on project priority and the City's ability to finance projects.

Funding of the five-year capital improvement plan is \$1.2B. FY 2024 revenues are \$24.5M less than FY 2024 expenses due to the timing of revenue receipts, mainly relating to Flood Control System and Parking Improvements. The largest revenue source over the five-year plan is other transfers of \$268.7M. Other transfers include transfer from user fees for utilities of \$151.4M and from operations for The Eastern Iowa Airport of \$62.2M. The five-year capital improvement project funding plan is shown below.

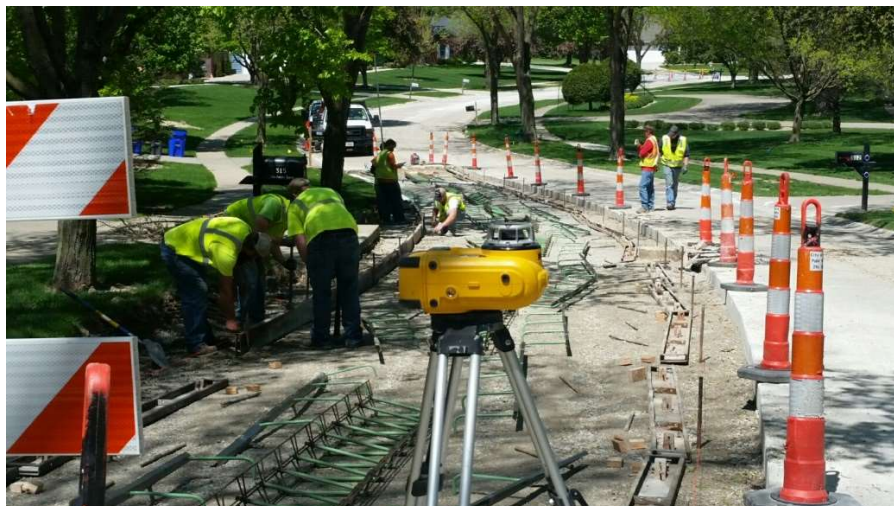
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
<b>Plan Expenditures by Year</b>	\$ 318,410,115	\$ 306,609,255	\$ 264,065,335	\$ 162,516,636	\$ 130,805,161	\$ 1,182,406,502
<b>Plan Revenue Sources by Year</b>						
General Obligation Bonds	\$ 52,155,500	\$ 52,055,500	\$ 52,055,500	\$ 32,298,000	\$ 16,055,500	\$ 204,620,000
Revenue Bonds	\$ 9,769,000	\$ 14,975,000	\$ 10,605,000	\$ 9,700,000	\$ 9,747,500	\$ 54,796,500
Tax Increment Financing Bonds	\$ 12,000,000	\$ 12,515,000	\$ 3,500,000	\$ 4,400,000	\$ -	\$ 32,415,000
State Revolving Funds	\$ 33,531,395	\$ 65,800,000	\$ 66,700,000	\$ 33,356,546	\$ -	\$ 199,387,941
Grants	\$ 54,683,992	\$ 57,430,371	\$ 26,768,024	\$ 4,440,750	\$ 27,534,695	\$ 170,857,832
Transfer of Iowa Flood Mitigation Program	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 75,000,000
Transfer of Streets Local Option Sales Tax	\$ 23,000,000	\$ 27,500,000	\$ 23,000,000	\$ 23,000,000	\$ 23,000,000	\$ 119,500,000
Other Transfers	\$ 69,691,673	\$ 63,720,185	\$ 61,240,098	\$ 35,746,206	\$ 38,347,922	\$ 268,746,084
Other Revenue	\$ 9,467,931	\$ 7,830,955	\$ 4,727,169	\$ 1,174,390	\$ 4,940,000	\$ 28,140,445
Cash on Hand	\$ 14,586,955	\$ 1,997,544	\$ 589,544	\$ 2,400,744	\$ 179,544	\$ 19,754,331
<b>Total Revenues</b>	\$ 293,886,446	\$ 318,824,555	\$ 264,185,335	\$ 161,516,636	\$ 134,805,161	\$ 1,173,218,133

The largest fund in terms of expenditures over the five-year plan is Water Pollution Control improvements. The department estimates \$252.8M will be spent on the Water Pollution Control facility over the next five years. The next largest fund area is The Eastern Iowa Airport improvements with estimated expenditures of \$207.9M over the next five years.



A summary of the five-year expenditure plan by fund is shown below.

Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5 Year Total
<b>Capital Project Fund - Flood</b>						
331 Flood Control System	64,800,000	37,200,000	51,000,000	31,242,500	15,000,000	199,242,500
<b>Capital Project Fund - Infrastructure</b>						
301 Street	51,379,123	39,908,500	37,055,000	32,555,000	28,250,000	189,147,623
304 Stormwater	5,065,150	9,460,700	5,388,750	5,000,000	5,000,000	29,914,600
305 Bridge	3,845,000	1,500,000	1,500,000	5,500,000	3,800,000	16,145,000
306 Traffic	2,252,000	2,520,000	2,400,000	500,000	400,000	8,072,000
321 Downtown	800,000	1,400,000	100,000	100,000	100,000	2,500,000
<b>Capital Project Fund - Non-Infrastructure</b>						
307 Park	1,465,500	1,560,500	1,250,000	1,410,500	1,395,500	7,082,000
308 Fire	905,000	855,000	855,000	855,000	855,000	4,325,000
309 Forestry	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	5,500,000
311 Recreation	700,000	1,361,500	1,964,000	-	-	4,025,500
312 Riverfront	150,000	-	-	150,000	265,000	565,000
314 Veterans Stadium	340,000	380,000	330,000	330,000	-	1,380,000
315 Veterans Memorial Building	205,000	75,000	-	-	-	280,000
316 Library	6,171,600	10,426,680	8,827,169	2,296,890	600,000	28,322,339
324 Aquatic	219,911	125,000	125,000	125,000	125,000	719,911
325 Trail	3,296,000	5,009,775	3,469,000	-	705,000	12,479,775
327 Connect CR	4,665,000	4,750,000	320,000	555,000	740,000	11,030,000
353 Miscellaneous	2,858,500	3,000,000	3,200,000	2,600,000	4,100,000	15,758,500
354 Information Technology	1,330,000	1,000,000	1,000,000	1,000,000	1,000,000	5,330,000
360 City Facility	580,000	510,000	510,000	510,000	510,000	2,620,000
<b>Enterprise Capital Project Fund</b>						
515 Airport	71,993,936	65,919,400	37,981,416	2,970,000	29,024,661	207,889,413
545 Paramount	40,000	40,000	40,000	40,000	40,000	200,000
555 ImOn Ice	250,000	250,000	250,000	250,000	250,000	1,250,000
615 Water Pollution Control	46,926,395	75,800,000	76,700,000	43,356,546	10,000,000	252,782,941
625 Water	19,999,000	21,653,500	16,605,000	15,999,000	15,770,000	90,026,500
635 Parking	13,500,000	-	-	-	-	13,500,000
655 Sanitary Sewer	11,198,000	19,165,700	10,455,000	12,425,000	10,150,000	63,393,700
665 Transit	1,600,000	1,275,000	1,300,000	1,325,000	1,350,000	6,850,000
695 Golf	-	-	10,000	-	-	10,000
<b>Internal Service Capital Project Fund</b>						
085 Facility Maintenance	375,000	463,000	430,000	421,200	375,000	2,064,200
<b>Total</b>	<b>318,410,115</b>	<b>306,609,255</b>	<b>264,065,335</b>	<b>162,516,636</b>	<b>130,805,161</b>	<b>1,182,406,502</b>





## SIGNIFICANT NON-RECURRING CAPITAL IMPROVEMENTS

Included in the FY 2024 budget are several significant non-recurring capital improvement projects. A project is considered significant if the total project cost is \$2M or greater. Non-recurring projects are additions to current infrastructure or new infrastructure and do not include repair or replacement of current infrastructure. In FY 2024, these projects include:

### Connect CR

<b>Project:</b>	327 – Connect CR				
<b>Scope:</b>	Development of Cedar Lake for public accessibility including trailhead, park shelter, canoe and kayak launches, floating docks, fishing piers, nature themed playground and general park amenities. Construction of a new bicycle and pedestrian bridge over the Cedar River to connect southwest side and southeast side of Cedar Rapids near Czech / Newbo area.				
<b>Total FY 2024 – FY 2028 Cost:</b>		\$11,030,000	<b>Projected Cost To Completion:</b>		\$20,000,000
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$4,665,000	\$4,750,000	\$320,000	\$555,000	\$740,000
<b>Funding Sources</b>					
TIF Transfer	\$1,000,000	\$1,300,000	\$ -	\$ -	\$ -
Grants	\$500,000	\$ -	\$ -	\$ -	\$ -
Contributions	\$2,905,000	\$2,590,000	\$1,440,000	\$555,000	\$740,000
<b>Total Revenue</b>	\$4,405,000	\$3,890,000	\$1,440,000	\$555,000	\$740,000
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Structural review or repair of new amenities as they age, repair of minor trail defects, mowing, biennial bridge inspections, annual maintenance including snow removal and seasonal closure/opening.					

### Flood Control System

<b>Project:</b>	331 – Flood Control System				
<b>Scope:</b>	The Flood Control System is designed to convey the same water volume as the flood of 2008, reducing flood risk through the heart of Cedar Rapids on both the west and east sides of the river.				
<b>Total FY 2024 – FY 2028 Cost:</b>		\$199,242,500	<b>Projected Cost To Completion:</b>		\$750,000,000
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$64,800,000	\$37,200,000	\$51,000,000	\$31,242,500	\$15,000,000
<b>Funding Sources</b>					
GO Bonds	\$36,000,000	\$36,000,000	\$36,000,000	\$16,242,500	\$ -
IFM	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
<b>Total Revenue</b>	\$51,000,000	\$51,000,000	\$51,000,000	\$31,242,500	\$15,000,000
<b>Annual Operating Impact:</b> > \$100,000					
<b>Description of Operating Impact:</b> Maintenance of pump stations, floodwalls, gates, trails and levees.					



## Library

<b>Project:</b>	316200 – Westside Library				
<b>Scope:</b>	The acquisition conveyance, design and construction of a new westside library.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$25,372,339		<b>Projected Cost To Completion:</b>	\$25,372,339	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$5,621,600	\$9,826,680	\$8,227,169	\$1,696,890	\$ -
<b>Funding Sources</b>					
Grants	\$ -	\$3,000,000	\$3,000,000	\$ -	\$ -
Contributions	\$4,621,600	\$5,826,680	\$4,227,169	\$696,890	\$4,000,000
<b>Total Revenue</b>	\$4,621,600	\$8,826,680	\$7,227,169	\$696,890	\$4,000,000
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> Majority of any additional operating costs will be covered from the savings of not paying rent for the current Ladd Library.					

## Miscellaneous Construction - Citywide

<b>Project:</b>	353 – Americans with Disability Act Improvements				
<b>Scope:</b>	The City continues to ensure compliance with the Americans with Disability Act (ADA). This includes curb ramps, facilities, parking, parks and recreation retrofits and upgrades.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$12,500,000		<b>Projected Cost To Completion:</b>	\$54,842,500	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
<b>Funding Sources</b>					
GO Bonds	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
<b>Total Revenue</b>	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> Quarterly code verification compliance checks to be performed by Facilities Maintenance and structure maintenance by Parks and Recreation.					

## Parking

<b>Project:</b>	635139 – 1 <sup>st</sup> and 1 <sup>st</sup> Westside Parking Garage				
<b>Scope:</b>	Development of a new parking structure on the west side of the city.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$13,500,000		<b>Projected Cost To Completion:</b>	\$13,500,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$13,500,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Other Revenue	\$2,500,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$2,500,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> will generate revenue or reduce operating costs					
<b>Description of Operating Impact:</b> Future potential operating revenues are being further reviewed for impact on the budget and not included at this time.					

## Parks and Recreation

<b>Project:</b>	311194 – Roundhouse				
<b>Scope:</b>	Design and construction of a new recreational facility, including parking lot, sidewalks, detention and other external amenities.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$3,715,000		<b>Projected Cost To Completion:</b>	\$3,715,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$700,000	\$1,361,500	\$1,653,500	\$ -	\$ -
<b>Funding Sources</b>					
TIF Transfer	\$700,000	\$525,000	\$ -	\$ -	\$ -
Grants	\$ -	\$836,500	\$1,553,500	\$ -	\$ -
Contributions	\$ -	\$ -	\$100,000	\$ -	\$ -
<b>Total Revenue</b>	\$700,000	\$1,361,500	\$1,653,500	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> New structure will have utilities and on-going maintenance as well as upkeep of the grounds around it.					

## Sanitary Sewer

<b>Project:</b>	6550034 – Edgewood Road South of Prairie Creek				
<b>Scope:</b>	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.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$1,700,000		<b>Projected Cost To Completion:</b>	\$2,100,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$1,700,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Utility User Fees	\$1,000,000	\$ -	\$ -	\$ -	\$ -
Cash on Hand	\$700,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$1,700,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Maintenance and repair costs.					

<b>Project:</b>	6550107 – TIF Hoosier Lift Station Improvements				
<b>Scope:</b>	Increase capacity of existing lift station.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$4,900,000		<b>Projected Cost To Completion:</b>	\$5,100,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$250,000	\$4,650,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
TIF Bonds	\$ -	\$4,650,000	\$ -	\$ -	\$ -
TIF Transfers	\$250,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$250,000	\$4,650,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Maintenance costs due to increase in size of existing lift station.					

<b>Project:</b>	6550108 – South Hoosier Lift Station Improvements				
<b>Scope:</b>	Increase capacity of existing lift station.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$5,785,000		<b>Projected Cost To Completion:</b>	\$5,985,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$285,000	\$5,500,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
TIF Bonds	\$ -	\$5,500,000	\$ -	\$ -	\$ -
TIF Transfers	\$285,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$285,000	\$5,500,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Maintenance costs due to increase in size of existing lift station.					

## Stormwater

<b>Project:</b>	304043 – Detention Basin in the O Avenue NW Drainageway				
<b>Scope:</b>	Project will construct a new detention basin south of O Avenue NW between 18th Street (extended) and Highwood Drive. Purpose is to reduce stormwater runoff and improve stormwater quality.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$4,090,000		<b>Projected Cost To Completion:</b>	\$4,434,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$350,000	\$650,000	\$1,690,000	\$1,400,000	\$ -
<b>Funding Sources</b>					
Utility User Fees	\$350,000	\$650,000	\$1,690,000	\$1,400,000	\$ -
<b>Total Revenue</b>	\$350,000	\$650,000	\$1,690,000	\$1,400,000	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> Maintenance costs for sediment removal, mowing and repairs.					

<b>Project:</b>	304224 – Cottage Grove Parkway				
<b>Scope:</b>	Project will extend the existing berm or construct a short wall to reduce risk of flooding from Indian Creek.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$515,000		<b>Projected Cost To Completion:</b>	\$2,856,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$515,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Cash on Hand	\$515,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$515,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> Annual inspection costs.					

<b>Project:</b>	304496 – Edgewood Road NW (West of) North of O Avenue				
<b>Scope:</b>	Project will construct a new detention basin north of O Avenue NW between Richland Drive and Edgewood Road. Purpose is to reduce storm water runoff, improve storm water quality and reduce future pump station size for the flood protection system.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$3,100,000		<b>Projected Cost To Completion:</b>	\$3,500,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$1,600,000	\$1,500,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Utility User Fees	\$2,170,000	\$400,000	\$ -	\$ -	\$ -
Cash on Hand	\$ -	\$1,100,000	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$2,170,000	\$1,500,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> Maintenance costs for sediment removal, mowing and repairs.					

### Streets - Public Works

<b>Project:</b>	3012187 – E Avenue NW from Jacolyn Drive to Wiley Boulevard				
<b>Scope:</b>	Project includes total road reconstruction to replace existing seal coat road and ditches with new road, curb, gutter and drainage. Proposed roundabout is also included at E Avenue and Wiley Boulevard.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$4,700,000		<b>Projected Cost To Completion:</b>	\$6,836,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$2,200,000	\$2,500,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Streets LOST	\$2,200,000	\$2,500,000	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$2,200,000	\$2,500,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> No impact					
<b>Description of Operating Impact:</b> Anticipated to have no additional operating costs or savings.					

<b>Project:</b>	301666 – Tower Terrace Road NE from east of C Avenue to Alburnett Road				
<b>Scope:</b>	Construction of new concrete urban section roadway with sidewalk and a trail.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$500,000		<b>Projected Cost To Completion:</b>	\$4,966,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$250,000	\$250,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
GO Bonds	\$ -	\$250,000	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
RUT	\$250,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$250,000	\$250,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> No impact					
<b>Description of Operating Impact:</b> Anticipated to have no additional operating costs or savings.					

<b>Project:</b>	3018004 – Innovation Way from 18 <sup>th</sup> Street to 6 <sup>th</sup> Street SW				
<b>Scope:</b>	New street pavement, storm sewer and other roadway items on Innovation Way.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$7,500,000	<b>Projected Cost To Completion:</b>		\$10,931,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$7,500,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
TIF Bonds	\$7,500,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$7,500,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> New roadway and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					

<b>Project:</b>	3018027 – Wright Brothers Boulevard at Interstate 380 bridge approaches				
<b>Scope:</b>	Pavement widening at the intersection of 6 <sup>th</sup> Street and Earhart Lane on Wright Brothers Boulevard to add capacity due to a new interchange.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$4,950,000	<b>Projected Cost To Completion:</b>		\$4,950,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$500,000	\$550,000	\$1,500,000	\$2,400,000	\$ -
<b>Funding Sources</b>					
TIF Bonds	\$ -	\$ -	\$1,500,000	\$2,400,000	\$ -
TIF Transfer	\$500,000	\$550,000	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$500,000	\$550,000	\$1,500,000	\$2,400,000	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> Additional pavement will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					

<b>Project:</b>	3018030 – B Street SW construction				
<b>Scope:</b>	Construction of new concrete roadway including storm sewer, sidewalks and other public infrastructure improvements in Czech Village.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$2,980,000	<b>Projected Cost To Completion:</b>		\$2,980,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$641,500	\$1,238,500	\$1,100,000	\$ -	\$ -
<b>Funding Sources</b>					
TIF Transfer	\$641,500	\$1,238,500	\$900,000	\$ -	\$ -
Grants	\$ -	\$ -	\$200,000	\$ -	\$ -
<b>Total Revenue</b>	\$641,500	\$1,238,500	\$1,100,000	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> New roadway and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					

<b>Project:</b>	301875 – Commerce Park Drive West of 6 <sup>th</sup> Street SW				
<b>Scope:</b>	Construction of new concrete roadway including storm sewer, grading, signage, pavement markings and seeding. This project supports economic expansion in the City of Cedar Rapids through construction of new infrastructure and open additional property to industrial and commercial development.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$2,588,623	<b>Projected Cost To Completion:</b>		\$5,968,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$2,588,623	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
TIF Transfer	\$1,500,000	\$ -	\$ -	\$ -	\$ -
Grants	\$1,088,623	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$2,588,623	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> New roadway and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					

<b>Project:</b>	301919 – Walford Road from 6 <sup>th</sup> Street to 2,500 feet West				
<b>Scope:</b>	Reconstruction of Walford Road with new paved street, roundabout and storm sewer.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$4,500,000	<b>Projected Cost To Completion:</b>		\$7,636,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$4,500,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
TIF Bonds	\$4,500,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$4,500,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> New roadway and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					

<b>Project:</b>	301947 – Walford Road from 6 <sup>th</sup> Street to Earhart Lane				
<b>Scope:</b>	Reconstruction of Walford Road, including new paved roadway and storm sewer.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$3,005,000	<b>Projected Cost To Completion:</b>		\$3,318,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$205,000	\$1,300,000	\$1,500,000	\$ -	\$ -
<b>Funding Sources</b>					
TIF Transfer	\$205,000	\$1,300,000	\$1,500,000	\$ -	\$ -
<b>Total Revenue</b>	\$205,000	\$1,300,000	\$1,500,000	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> New roadway and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					



<b>Project:</b> 301956 – Mt Vernon Road and 8 <sup>th</sup> Avenue Roundabout					
<b>Scope:</b> Construct a roundabout to improve safety and operations of the intersection. Pedestrian improvements will also be constructed with this project.					
<b>Total FY 2024 – FY 2028 Cost:</b>		\$4,500,000	<b>Projected Cost To Completion:</b>		\$5,830,000
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$2,500,000	\$2,000,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
TIF Transfer	\$2,000,000	\$2,000,000	\$ -	\$ -	\$ -
Grants	\$500,000	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$2,500,000	\$2,000,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> No impact					
<b>Description of Operating Impact:</b> Anticipated to have no additional operating costs or savings.					

<b>Project:</b> 301963 – 6 <sup>th</sup> Street NW Extension from B Avenue to Ellis Boulevard					
<b>Scope:</b> Extension of 6 <sup>th</sup> Street NW to add a connection between Highway 151 and Ellis Boulevard, with costs to include design, right-of-way and construction. A new railroad crossing will be necessary along with roundabouts at E Ave and Ellis.					
<b>Total FY 2024 – FY 2028 Cost:</b>		\$1,390,000	<b>Projected Cost To Completion:</b>		\$8,159,000
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$1,390,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Streets LOST	\$1,390,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$1,390,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> New roadway and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					

<b>Project:</b> 301965 – Earhart Lane SW from Wright Brothers Boulevard to Walford Road					
<b>Scope:</b> Construction of new concrete road to extend Earhart to Walford Road.					
<b>Total FY 2024 – FY 2028 Cost:</b>		\$600,000	<b>Projected Cost To Completion:</b>		\$2,296,000
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$600,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
TIF Transfer	\$600,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$600,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$1 - \$5,000					
<b>Description of Operating Impact:</b> New roadway and utility infrastructure will require additional street sweeping, snow plowing, future crack sealing and storm sewer cleaning. Impacts to be absorbed in existing budget.					

## Trails - Public Works

<b>Project:</b>	325072 – Bowling Street from 33 <sup>rd</sup> Avenue to A Avenue SW				
<b>Scope:</b>	Combination new roadway trail construction, sidewalk construction and on street bicycle accommodations within the Bowling Street right of way.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$1,946,000		<b>Projected Cost To Completion:</b>	\$2,520,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$1,496,000	\$450,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
GO Bonds	\$400,000	\$450,000	\$ -	\$ -	\$ -
Grants	\$1,096,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$1,496,000	\$450,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Trail maintenance includes seasonal mowing and repair of minor pavement defects to be absorbed in existing budget.					

<b>Project:</b>	325069 – Cherokee Trail from Morgan Creek to Cedar River				
<b>Scope:</b>	Various aspects of a new on and off-street concrete trail development from Morgan Creek Park to the Cedar River on Northwest side of Cedar Rapids. This will connect to the new trail being developed along Edgewood Road.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$350,000		<b>Projected Cost To Completion:</b>	\$4,508,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$150,000	\$200,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
GO Bonds	\$150,000	\$200,000	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$150,000	\$200,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Trail maintenance includes seasonal mowing and repair of minor pavement defects.					

<b>Project:</b>	325071 – Lindale Trail Extension				
<b>Scope:</b>	Extension of the Lindale Trail from just east of C Avenue west to connect with the Cedar Valley Nature Trail along Center Point Road NE.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$1,600,000		<b>Projected Cost To Completion:</b>	\$5,687,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$1,150,000	\$450,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
GO Bonds	\$200,000	\$450,000	\$ -	\$ -	\$ -
Grants	\$950,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$1,150,000	\$450,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Trail maintenance includes seasonal mowing and repair of minor pavement defects.					

<b>Project:</b>	325073 – Edgewood Road Trail from Blairs Ferry to Glass Road NE				
<b>Scope:</b>	Create a new concrete trail to be accessible along Edgewood Road.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$2,392,000		<b>Projected Cost To Completion:</b>	\$2,482,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$100,000	\$2,292,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
GO Bonds	\$100,000	\$500,000	\$ -	\$ -	\$ -
Grants	\$ -	\$1,792,000	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$100,000	\$2,292,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> \$5,001 - \$50,000					
<b>Description of Operating Impact:</b> Trail maintenance includes seasonal mowing and repair of minor pavement defects.					

## Water

<b>Project:</b>	6250072 – Northwest Water Treatment Plant Softener				
<b>Scope:</b>	Add a softener basin to accommodate renovation of existing softeners while preserving treatment capacity.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$350,000		<b>Projected Cost To Completion:</b>	\$24,400,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$350,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Cash on Hand	\$350,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$350,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> No impact					
<b>Description of Operating Impact:</b> Additional basin will allow for the plant to be adequately maintained while continuing to meet current demand. Anticipated to have no additional operating costs or savings.					

<b>Project:</b>	6250089 – Raw Water Line at Northwest Water Treatment Plant				
<b>Scope:</b>	New raw water line to supply Northwest Water Treatment Plant to allow for capacity expansion.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$3,800,000		<b>Projected Cost To Completion:</b>	\$5,700,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$1,900,000	\$1,900,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Revenue Bonds	\$ -	\$1,900,000	\$ -	\$ -	\$ -
Utility User Fees	\$1,900,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$1,900,000	\$1,900,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> No impact					
<b>Description of Operating Impact:</b> New line will provide redundancy in the system and allow for future expansion. Anticipated to have no additional operating costs or savings.					

<b>Project:</b>	6250121 – Collector Wells 7 and 8				
<b>Scope:</b>	Install new collector wells to provide added raw water to water treatment plants.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$9,800,000	<b>Projected Cost To Completion:</b>		\$9,800,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$800,000	\$3,000,000	\$3,000,000	\$3,000,000	\$ -
<b>Funding Sources</b>					
Revenue Bonds	\$252,500	\$600,000	\$755,000	\$1,900,000	\$ -
Utility User Fees	\$547,500	\$2,400,000	\$2,245,000	\$1,100,000	\$ -
<b>Total Revenue</b>	\$800,000	\$3,000,000	\$3,000,000	\$3,000,000	\$ -
<b>Annual Operating Impact:</b> No impact					
<b>Description of Operating Impact:</b> Anticipated to have no additional operating costs or savings.					

<b>Project:</b>	6250122 – 36-inch Main from Beverly Road SW to 60 <sup>th</sup> Avenue SW at Edgewood Drive				
<b>Scope:</b>	Install new water main to supply southwest industrial park.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$7,00,000	<b>Projected Cost To Completion:</b>		\$7,000,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$3,500,000	\$3,500,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>					
Revenue Bonds	\$1,750,000	\$3,500,000	\$ -	\$ -	\$ -
Cash on Hand	\$1,750,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$3,500,000	\$3,500,000	\$ -	\$ -	\$ -
<b>Annual Operating Impact:</b> Will generate revenue					
<b>Description of Operating Impact:</b> Increase in Water revenues for service area.					

## Water Pollution Control

<b>Project:</b>	615 – Water Pollution Control Solids Handling and Nutrient Reduction Project				
<b>Scope:</b>	Water Pollution Control Improvement – Design and construct new and expanded solids processing and nutrient reduction facilities.				
<b>Total FY 2024 – FY 2028 Cost:</b>	\$219,562,941	<b>Projected Cost To Completion:</b>		\$250,000,000	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Plan Expenses</b>	\$38,706,395	\$70,800,000	\$71,700,000	\$38,356,546	\$ -
<b>Funding Sources</b>					
SRF Loan	\$33,531,395	\$65,800,000	\$66,700,000	\$33,356,546	\$ -
Utility User Fees	\$5,175,000	\$5,000,000	\$5,000,000	\$5,000,000	\$ -
<b>Total Revenue</b>	\$38,706,395	\$70,800,000	\$71,700,000	\$38,356,546	\$ -
<b>Annual Operating Impact:</b> > \$100,000					
<b>Description of Operating Impact:</b> Anticipated increases in operating costs such as gas and electricity as well as a potential increase in personnel. The project also has the potential to provide future revenue from the sale of gas or renewable energy credits which may offset some of the additional operating costs.					

See book 2 for the complete five-year (FY 2024 – FY 2028) capital improvement project plan by fund.

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# Debt Highlights

This section details debt information for outstanding debt as well as debt limits, coverage requirements, and current bond ratings.



# Debt Highlights

## DEBT LIMITS

The State Code of Iowa limits the amount of debt that a city can incur to 5% of assessed market value. The City has set a target for the City's general obligation outstanding debt at 80%, (except due to extenuating circumstances such as disasters) of the limit prescribed by State statute. These levels are consistent with the City's creditworthiness objectives. Below is a history of the debt limit and reserve capacity.

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Projected FY 2024
Assessed Value	\$ 11,671,429,942	\$ 12,185,875,102	\$ 12,382,117,703	\$ 13,045,820,684	\$ 13,622,233,099
Multiplied by	5%	5%	5%	5%	5%
Debt Limit	\$ 583,571,497	\$ 609,293,755	\$ 619,105,885	\$ 652,291,034	\$ 681,111,655
Less Outstanding Debt	286,435,000	308,940,000	334,460,000	361,160,000	406,585,000
Reserve capacity	\$ 297,136,497	\$ 300,353,755	\$ 284,645,885	\$ 291,131,034	\$ 274,526,655
Percent of Reserve Capacity	51%	49%	46%	45%	40%
Percent of debt applicable to limit	49%	51%	54%	55%	60%

At the end of FY 2024, the City anticipates additional reserve capacity for bonding to be \$274.5M or at 40%.

## BOND RATINGS

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

In April 2022, 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 large tax base, strong financial position, operating reserves and revenue raising ability. Moody's rated the City's sewer debt as Aa2 due to the City's unlimited rate setting authority, strong rate setting history and strong system liquidity. Moody's rated the City's water debt as Aa2 due to the City's unlimited rate setting authority, history of annual rate increases and system liquidity.

## DEBT OBLIGATIONS

\$61.7M is budgeted for debt service principal and interest expenses in FY 2024, which is an increase of \$4.9M from FY 2023. FY 2024 includes debt service expenses of \$42M for general obligation bonds, \$14.3M for revenue bonds and \$5.4M relating to state revolving fund loans.

FY 2024 Budget	Tax Supported Debt Service Fund Budget	Enterprise Debt Service Fund Budget	Total Budget
Bond Principal	\$ 20,723,175	\$ 17,671,825	\$ 38,395,000
Other Debt Principal	\$ -	\$ 4,102,000	\$ 4,102,000
Bond Interest Expense	\$ 10,786,744	\$ 7,024,480	\$ 17,811,224
Other Debt Interest Expense	\$ -	\$ 1,342,089	\$ 1,342,089
<b>Total</b>	<b>\$ 31,509,919</b>	<b>\$ 30,140,394</b>	<b>\$ 61,650,313</b>

Water, sanitary sewer and water pollution control debt service expenses are funded through user fees. Tax supported general obligation bond debt service expenses are funded from property tax revenue, tax increment



financing revenue, backfill proceeds from the state, a small amount of interest income and cash on hand in the debt service fund. The below schedules show the debt obligations by fund across the City for general obligation bonds issued.

Tax Supported Debt Fund			Alliant PowerHouse & Hilton Debt Fund			Paramount Debt Fund		
Fiscal Year			Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest	Ending	Principal	Interest
2024	20,723,175	10,786,744	2024	5,246,000	1,088,006	2024	15,439	14,872
2025	14,268,226	9,949,913	2025	5,336,000	1,006,611	2025	16,194	14,100
2026	14,480,395	9,303,753	2026	5,431,000	917,499	2026	16,950	13,291
2027	14,708,298	8,706,377	2027	5,550,000	824,189	2027	17,841	12,443
2028	14,988,378	8,102,453	2028	5,655,000	721,404	2028	18,734	11,551
2029-2033	73,321,376	31,941,266	2029-2033	21,855,000	1,984,266	2029-2033	107,315	43,906
2034-2038	62,267,578	20,823,462	2034-2038	3,300,000	611,459	2034-2038	125,863	25,413
2039-2043	39,384,755	12,112,288	2039-2043	2,930,000	205,318	2039-2043	97,910	7,028
2044-2048	23,440,000	6,863,368	2044-2048			2044-2048		
2049-2053	20,515,000	2,273,495	2049-2053			2049-2053		
Total	\$ 298,097,181	\$ 120,863,117	Total	\$ 55,303,000	\$ 7,358,751	Total	\$ 416,246	\$ 142,604
Purpose of obligations: Improvements, additions, and/or extensions of Joint Communications Infrastructure, Vehicles, Equipment, Streets, Stormwater, Bridges, Signals, Parks, Fire, Forestry, Police, Recreation, Riverfront, Ushers Ferry Village, Veterans Memorial, Library, Downtown, Aquatics, Trails, Urban Renewal, 2008 Flood Recovery, Flood Control System, Information Technology Infrastructure, Facilities, Capital Equipment, August 2020 Derecho			Purpose of obligations: Alliant Powerhouse Complex and Doubletree by Hilton			Purpose of obligations: Paramount Theater		
Water Pollution Control Debt Fund			Water Debt Fund			Parking Debt Fund		
Fiscal Year			Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest	Ending	Principal	Interest
2024	685,000	95,388	2024	1,465,000	89,400	2024	372,200	348,764
2025	695,000	61,225	2025	880,000	39,250	2025	328,900	323,167
2026	710,000	26,550	2026	145,000	6,275	2026	333,900	310,595
2027	360,000	9,000	2027	135,000	3,375	2027	348,900	297,509
2028			2028			2028	370,600	283,575
2029-2033			2029-2033			2029-2033	2,038,700	1,180,037
2034-2038			2034-2038			2034-2038	1,575,000	742,188
2039-2043			2039-2043			2039-2043	1,805,000	308,275
2044-2048			2044-2048			2044-2048		
2049-2053			2049-2053			2049-2053		
Total	\$ 2,450,000	\$ 192,163	Total	\$ 2,625,000	\$ 138,300	Total	\$ 7,173,200	\$ 3,794,109
Purpose of obligations: Improvements, extensions, additions to Water Pollution Control System			Purpose of obligations: Improvements, extensions, additions to Water System			Purpose of obligations: Improvements, extensions, additions to Parking System		
Sanitary Sewer Debt Fund			Transit Fund			Golf Fund		
Fiscal Year			Fiscal Year			Fiscal Year		
Ending	Principal	Interest	Ending	Principal	Interest	Ending	Principal	Interest
2024	850,000	85,638	2024	5,823	8,394	2024	37,363	33,182
2025	775,000	51,275	2025	6,287	8,363	2025	39,393	31,822
2026	505,000	17,700	2026	6,575	8,049	2026	41,180	29,852
2027	170,000	4,250	2027	6,941	7,720	2027	43,020	28,051
2028			2028	7,290	7,373	2028	44,998	26,149
2029-2033			2029-2033	42,206	31,024	2029-2033	250,403	102,900
2034-2038			2034-2038	52,678	20,498	2034-2038	268,881	57,900
2039-2043			2039-2043	61,637	8,062	2039-2043	155,698	16,972
2044-2048			2044-2048			2044-2048		
2049-2053			2049-2053			2049-2053		
Total	\$ 2,300,000	\$ 158,863	Total	\$ 189,437	\$ 99,483	Total	\$ 880,936	\$ 326,827
Purpose of obligations: Improvements, extensions, additions to Sanitary Sewer System			Purpose of obligations: Improvements, additions to Transit			Purpose of obligations: Improvements, additions to Golf		

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

Water Pollution Control Debt Fund			Water Debt Fund			Sanitary Sewer Debt Fund		
Fiscal Year Ending	Principal	Interest	Fiscal Year Ending	Principal	Interest	Fiscal Year Ending	Principal	Interest
2024	3,135,000	1,616,810	2024	4,810,000	2,979,747	2024	1,050,000	664,280
2025	3,270,000	1,477,510	2025	5,005,000	2,770,931	2025	1,095,000	618,005
2026	3,415,000	1,330,510	2026	5,225,000	2,536,331	2026	1,140,000	568,505
2027	3,555,000	1,183,110	2027	5,420,000	2,313,481	2027	1,190,000	518,705
2028	3,660,000	1,063,629	2028	5,610,000	2,086,325	2028	1,245,000	472,230
2029-2033	16,175,000	3,499,378	2029-2033	27,310,000	7,283,019	2029-2033	6,350,000	1,629,820
2034-2038	11,125,000	1,214,406	2034-2038	18,780,000	3,201,006	2034-2038	4,745,000	663,794
2039-2043	2,140,000	113,213	2039-2043	7,775,000	801,863	2039-2043	1,795,000	112,219
2044-2048			2044-2048			2044-2048		
2049-2053			2049-2053			2049-2053		
<b>Total</b>	<b>\$ 46,475,000</b>	<b>\$ 11,498,565</b>	<b>Total</b>	<b>\$ 79,935,000</b>	<b>\$ 23,972,703</b>	<b>Total</b>	<b>\$ 18,610,000</b>	<b>\$ 5,247,558</b>
Purpose of obligations:			Purpose of obligations:			Purpose of obligations:		
Improvements, extensions, additions to Water Pollution Control System			Improvements, extensions, additions to Water System			Improvements, extensions, additions to Sanitary Sewer System		

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

Water Pollution Control Debt Fund			Water Debt Fund		
Fiscal Year Ending	Principal	Interest	Fiscal Year Ending	Principal	Interest
2024	977,000	735,053	2024	3,125,000	607,036
2025	1,006,000	129,955	2025	3,210,000	559,073
2026	1,035,000	112,350	2026	3,296,000	502,898
2027	1,065,000	94,238	2027	3,386,000	445,218
2028	1,097,000	75,600	2028	3,478,000	385,963
2029-2033	2,971,000	155,593	2029-2033	7,786,000	1,266,615
2034-2038	252,000	6,633	2034-2038	5,757,000	746,743
2039-2043			2039-2043	5,034,000	222,425
2044-2048			2044-2048		
2049-2053			2049-2053		
<b>Total</b>	<b>\$ 8,403,000</b>	<b>\$ 1,309,420</b>	<b>Total</b>	<b>\$ 35,072,000</b>	<b>\$ 4,735,969</b>
Purpose of obligations:			Purpose of obligations:		
Improvements, extensions, additions to Water Pollution Control System			Improvements, extensions, additions to Water System		

## REVENUE BOND COVERAGE REQUIREMENTS

Debt service coverage is a statistic used by Moody's to assess the financial health of a utility revenue system. The magnitude by which net revenues are sufficient to cover debt service shows a utility's margin to tolerate business risks or declines in demand while still assuring repayment of debt. For utility departments that issue revenue bonds, the City of Cedar Rapids strives to maintain a balance between the debt coverage and days of cash on hand to ensure revenue bond ratings remain at or above the Aa2 level. FY 2024 debt service coverage calculations are shown below.

FY 2024 Debt Service Coverage Calculation				Water Pollution Control	Sanitary Sewer
	Water				
Revenue*	\$ 48,486,297	\$ 44,208,621	\$ 13,462,837		
Expenses*	\$ (29,410,315)	\$ (26,804,870)	\$ (5,606,199)		
Net revenue for debt service	\$ 19,075,982	\$ 17,403,751	\$ 7,856,638		
Debt Service Expenses	\$ 13,076,183	\$ 7,244,250	\$ 2,649,918		
Debt Coverage Ratio - All Debt	1.46	2.40	2.96		

\*Includes applicable revenue and expenses

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# Other Supplemental Information

This section contains additional information not detailed in department sections.



# Other Supplemental Information

As part of the budget process, tax supported departments submit requests for equipment, operations and capital needs. In November 2022, the director team met to review and determine needs and priorities for the FY 2024 budget. These are the requests excluded from the budget.

## OPERATING FUNDING REQUESTS EXCLUDED FROM THE FY 2024 BUDGET

The following are operating requests submitted from departments that are not included in the budget, however some non-personal service requests may be further reviewed with the Finance Department to be absorbed into existing department budgets.

### Building Services (\$58K)

- 1 Administrative FTE

### City Attorney (\$16K)

- Increase for external legal services
- Furniture for student extern
- Computer maintenance for student extern

### City Manager (\$30K)

- Mobile CR application technical support and new features
- Decrease for OurCR Newsletter budgeted advertising revenue
- Increase for annual City Open House and Resident Appreciation Day events
- Photo acquisition and contracted photo services
- Increase in Organizational Health and Diversity, Equity & Inclusion programming

### Civil Rights (\$78K)

- 1 Education and Outreach Coordinator FTE

### Community Development (\$25K)

- Increase for Historic Preservation Rehabilitation program

### Fire (\$165K)

- 1 Community Interventionist Paramedic FTE
- Fitness equipment
- Firefighting equipment and tools
- Fire hose replacement
- Advanced Cardiovascular Life Support and Basic Life Support certifications training
- Food and veterinary care for K9
- Hazardous material equipment
- Increase for water rescue equipment repairs

### Information Technology (\$1.7 M)

- 1 Security Engineer FTE

- 1 Programmer FTE
- 1 Geospatial Analyst FTE
- 1 Systems Support Technician FTE
- 1 Seasonal Geospatial Intern FTE
- Increase for pure storage maintenance
- Managed services for uninterruptible power supply devices
- Professional services for joint communications network study
- Various system tools, services, applications
- Attorney – Litera licenses
- Fire – Professional services for wireless project
- Fire – Panasonic arbitrator units
- Parks – Application cloud services or replacement software for point-of-sale system
- Police – CaseGuard studio annual software
- Police – Software annual license for GrayKey
- Police – Increase city cell phone costs
- Police – Workforce Telestaff, move to cloud and yearly cost of cloud service
- Police – Griffeye license and associated costs
- Police – International Business Machines analyst notebook yearly license fee
- Police – operating costs associated with traffic camera storage project including 1 Infrastructure Engineer FTE and annual system maintenance costs

### Joint Communications (\$241K)

- 3 Dispatcher FTEs
- Computer software maintenance

### Library (\$150K)

- Community outreach external services for at risk youth
- Circulation materials

**Parks and Recreation (\$365K)**

- 1 Trails Program Supervisor FTE and associated costs
- 1 Forestry Administrative FTE
- .85 Seasonal Site Supervisor FTE
- .58 Seasonal Athletic Field Manager FTE
- .25 ReLeaf Cedar Rapids Intern Seasonal FTE
- .05 Usher Ferry Seasonal FTE increase
- Increase in Recreation program supplies
- Increase in Parks operations maintenance supplies

**Police and Animal Control (\$424K)**

- 1 Lead Kennel Maintenance Worker FTE
- .5 Seasonal Kennel Maintenance Worker FTE
- 1 Animal Control Officer FTE
- 1 Range Master Police Officer FTE and associated costs
- 1 Mental Health Police Officer FTE and associated costs
- Increase for additional training, travel and conferences
- Increase for accreditation fees

- New hire bonus and/or relocation bonus
- Animal supplies for Police K9 unit

**Public Works (\$900K)**

- 1 Utility Coordinator FTE
- 1 Construction Project Engineer FTE
- 1 Civil Engineering Construction Inspector FTE
- 1 Traffic Control Maintenance Worker FTE
- 2 Project Engineer FTEs
- .5 Seasonal Commercial Driver License Training Coordinator FTE
- .5 Seasonal Laborer - flood control system maintenance FTE
- Hourly rate adjustment for Engineering interns
- Increase other professional services for railroad maintenance costs and fiber network
- Increase for sign, signal and paint supplies
- Increase for computer software maintenance for Traffic video wall
- Increase for dues and memberships
- Increase for additional training, travel and conferences

**CAPITAL EQUIPMENT – EXCLUDED FROM THE FY 2024 BUDGET**

The following are capital equipment requests submitted from departments that were excluded from the budget however some requests may be further reviewed with the Finance Department to be absorbed into existing department budgets.

**Fire (\$113K)**

- Firefighting hoods (partially funded)
- Bag replacement – first responder
- Fire Hose
- Treadmill
- Evidence scanning camera
- Knox drug vaults
- Manequins
- Knox box locker

- Infrastructure Equipment
- Workstations

**Joint Communications (\$360K)**

- Security monitors
- Dispatch 911 workstations

**Parks and Recreation (\$21K)**

- Batter box mat at Tait
- Mag Locks – Remote locks for restrooms

**Information Technology (\$432K)**

- Facilities – Fire computer room
- Fire – Wireless routers
- Fire – Station alerting backup radio interfaces
- Fire – Mobile display computers
- Parks – Bender pool cameras

**Public Works (\$71K)**

- Mobile observation camera trailer
- Concrete screed
- Portable compressor
- Global positioning system survey unit

## TAX SUPPORTED CAPITAL IMPROVEMENT PROJECTS EXCLUDED FROM THE FY 2024 BUDGET

Below are tax supported capital improvement project requests submitted from departments that are not included in the budget. Some projects are still under review but are not being included in the FY 2024 budget.

### Fire (\$80K)

- Diesel exhaust system installation at Station 3 and Central Fire Station
- Badge/key card access at Fire Stations

### Miscellaneous (\$500K)

- River Recreation 5-in-1 dam bypass channel

### Parks and Recreation and Golf (\$1.75M)

- Cedar Valley Trail from 29<sup>th</sup> to 42<sup>nd</sup> Street NE
- Bever Zoo retaining wall replacement
- Tait Cummins spectator foul ball protection
- Gardner Golf drainage improvement
- Ellis Golf driving range improvements
- Ellis Golf upper parking lot
- Twin Pines irrigation

- Design for new Twin Pines Clubhouse

### Public Works Improvements (\$6.1M)

- Old Marion Road and C Avenue improvements
- 1<sup>st</sup> Avenue East from 10<sup>th</sup> Street to 17<sup>th</sup> Street
- Collins Road from F Avenue to east of Northland Avenue
- Seminole Valley Trail NE
- Fiber to Tower Terrace Road
- Connect CR Trail Bridge
- Shoreline Restoration of Cedar Lake
- Cedar Lake Trail Improvements

### Police Improvements (\$460K)

- Police – traffic camera storage project



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# Glossary



## ACRONYMS

### 911 – EMERGENCY SERVICES PHONE NUMBER

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

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

### ATE – AUTOMATED TRAFFIC ENFORCEMENT CAMERA

### B – BILLION

**CALEA – COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES, INC** – A credentialing authority through the joint efforts of law enforcement’s major executive associations that have demonstrated compliance.

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

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

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

**CIP – CAPITAL IMPROVEMENT PROJECTS** – Account for capital expenses and resources related to a specific capital facility, improvements other than a building, and other major fixed assets.

### CR – CEDAR RAPIDS

### CRLCSWA – CEDAR RAPIDS LINN COUNTY SOLID WASTE AGENCY

### DECR – DECREASE

**DOT RISE – DEPARTMENT OF TRANSPORTATION REVITALIZE IOWA’S SOUND ECONOMY** – A program to promote economic development in Iowa through the establishment, construction, and improvement of roads and streets.

### E – EAST

**ERU – EQUIVALENT RESIDENTIAL UNIT** – A measurement of the hard surface or impervious area of a property.

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

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

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

**FMS – FACILITY MAINTENANCE**

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

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

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

**GO BOND** – General obligation bond backed by the City.

**GPS – GLOBAL POSITIONING SYSTEM**

**GTC – GROUND TRANSPORTATION CENTER**

**HVAC – HEATING, VENTILATION AND AIR CONDITIONING**

**I.E.** – example.

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

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

**INCR – INCREASE**

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

**JC – JOINT COMMUNICATIONS**

**K – THOUSAND**

**LOST – LOCAL OPTION SALES TAX** – Local option tax is in addition to the state rate.

**M – MILLION**

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

**N – NORTH**

**NE – NORTHEAST**

**NHL – NATIONAL HOCKEY LEAGUE**

**NW - NORTHWEST**

**SLOST – STREETS LOCAL OPTION SALES TAX** – Approved by citizens of Cedar Rapids vote to have a 1% local option sales tax to fund streets for a period of 10 years starting July 1, 2014, ending June 30, 2024.

**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.

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

**S – SOUTH**

**SE – SOUTHEAST**

**SW - SOUTHWEST**

**SRF – STATE REVOLVING FUND** – The Clean Water State Revolving Fund program is a federal-state partnership that provides communities low-cost financing for wastewater treatment, sewer rehabilitation, and stormwater quality improvements, as well as non-point source projects.

**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 – zoned for either 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.

**STAR – SUSTAINABILITY TOOLS FOR ASSESSING AND RATING** – National rating system for communities on sustainability

**TIF – TAX INCREMENT FINANCING** – Financing method to use taxes to finance improvements.

**USACE – UNITED STATES ARMY CORPS OF ENGINEERS**

**W – WEST**

**WPC – WATER POLLUTION CONTROL**

## TERMINOLOGY

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

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

**ADMINISTRATIVE CHARGES** – General fund departments provide services to enterprise departments. During the 2008 budget process, the City Council provided policy direction that all departments in the City should be charged an internal service cost to reflect the full cost of providing services to City departments. Departments such as the City Manager's Office, Council & Mayor, Purchasing, Attorney, Human Resources Department, Downtown, and Contingent charge Administrative Charges.

**ADJUSTED BUDGET** – The original adopted budget plus/minus any expected amendments to be submitted to the City Council for budget amendment approval.

**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.

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

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

**ASSESSED VALUATION** – A set 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.

**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.

**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.

**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.

**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 that has a unique function in its delivery of services.

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

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

**DISCRETIONARY 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** – Expenditures include the purchase of goods and services and other costs of the City such as personnel to maintain streets, provide public safety, etc.

**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.

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

**FUNDING INCREASE** – 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.

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

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

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

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

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

**LICENSES 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 is home base is Veterans Memorial Stadium.

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

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

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

**ORDINANCE** – A law made by a municipality.

**OTHER EXPENDITURES** – Expenses that are considered not fully controllable by City Departments as they are subject to external or economic factors.

**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.

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

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

**REZONE CEDAR RAPIDS** – Project to update zoning code of Cedar Rapids.

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

**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.

**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.

**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.

**TYPICAL RESIDENTIAL CUSTOMER** – A household that uses 10 units of water and 10 units of sewer. One unit is 100 cubic feet or 748 gallons.

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